

Total No. of Questions : 4]

SEAT No. :

P3456

[Total No. of Pages : 4

[5259]-101

**M.Com. (Part - I) (Semester - I)**  
**MANAGEMENT ACCOUNTING**  
**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the role of Management Accounting in a fast changing business environment. In what manner can Management Accounting is considered as an extension of Financial Accounting? Give salient points of distinction between the Management Accounting and Financial Accounting. **[14]**

OR

The following are the summarized Balance Sheets of the Dynamic Company Limited as on 31<sup>st</sup> March, 2016 and 31<sup>st</sup> March, 2017

Balance Sheets as on 31<sup>st</sup> March, 2016 and 31<sup>st</sup> March, 2017

Liabilities	31-3-16 Amount in Rs.	31-3-17 Amount in Rs.	Assets	31-3-16 Amount in Rs.	31-3-17 Amount in Rs.
Share Capital	9,00,000	10,00,000	Goodwill	1,00,000	80,000
General Reserve	2,50,000	3,10,000	Land and Building	3,20,000	3,20,000
Profit and Loss A/c.	70,000	90,000	Plant & Machinery	4,50,000	6,10,000
S. Creditors	1,35,000	1,60,000	Investment	70,000	40,000
Provision for Taxation	60,000	80,000	S. Debtors	2,40,000	4,00,000
Proposed Dividend	90,000	1,20,000	Stock	1,30,000	2,10,000
			Cash & Bank		
			Balance	1,95,000	1,00,000
	15,05,000	17,60,000		15,05,000	17,60,000

**P.T.O**

Other Information -

- a) Investments of Rs. 30,000/- were sold during the year 2016-17 for Rs. 48,000/- and the profit has been credited to Profit and Loss Account.
- b) A Machine costing Rs. 60,000/- was sold during the year 2016-17 for Rs. 55,000/-. Depreciation provided on Plant and Machinery during the year 2016-17 amounted to Rs.40,000/-
- c) During the year 2016-17 Rs. 50,000/- were paid as tax for the year 2015-16.
- d) Dividend for the year 2015-16 was paid fully during the year 2016-17.

You are required to prepare -

- i) A schedule of changes in working capital
- ii) A statement showing sources and application of funds for the year 2016-17
- iii) Provision for Taxation Account.
- iv) Plant and Machinery Account.
- v) Adjusted Profit and Loss Account.

**Q2)** What do you mean by Analysis of Financial Statements? Describe in detail the techniques of such analysis. **[14]**

OR

A Limited Company sells goods in domestic market at a profit of 25% on sales. Its annual figures are as follows -

Particulars	Amount in Rs.
<u>Sales</u>	
Domestic (1 Month's credit)	12,00,000
Export (3 Month's Credit) (Sales price is 10% below Domestic Price)	5,40,000
Materials (2 Months' Credit)	4,50,000
Wages paid (1/2 Month in Arrears)	3,60,000
Manufacturing Expenses (1 Month in Arrears)	5,40,000
Administrative Expenses (1 Month in arrears)	1,20,000
Sales Promotion Expenses (payable Quarterly in Advance)	60,000
Income Tax payable in Four Instalments (i.e. Arrears for 3 Months of which one falls in the next financial year	1,50,000

The company maintains one month's stock of raw materials and finished goods and always maintain Cash balance of Rs. 50,000/-.

Assuming 15% safety margin, ascertain the requirement of working capital of the company. Ignore Work in progress.

- Q3)** a) What is Responsibility Accounting? What are the various benefits of Responsibility Accounting? [7]

OR

- b) XYZ Public Limited Company prepares to use the following accounting ratios to project its Balance Sheet for next year. You are required to prepare the projected Balance sheet for the year 2015-16

Estimated Sales for Next Year	Rs. 4,50,000/-
Sales to Net Worth	4 times
Total Debt to Net Worth	0.65: 1
Current Liabilities to Net Worth	0.25 : 1
Current Ratio	3.6: 1
Sales to Inventory	5 times
Average Collection period	36 days (Year at 360 days)
Fixed Assets to Net Worth	75%

- c) What is meant by 'Cash Flow Statement'? What is the utility of Cash Flow Statement to financial management? [7]

OR

- d) You are furnished with the following revenue statement for year ended 31-3-2017.

Particulars	31-3-2014	31-3-2015	31-3-2016	31-3-2017
	Amount in Rs.	Amount in Rs.	Amount in Rs.	Amount in Rs.
a) Sales	50,00,000	60,00,000	72,00,000	86,40,000
b) Less: cost of Sales	32,00,000	38,00,000	46,00,000	56,00,000
c) Margin (A-B)	18,00,000	22,00,000	26,00,000	30,40,000
d) Management Expenses	3,00,000	3,50,000	4,00,000	4,50,000
Sales Expenses	5,00,000	6,00,000	7,20,000	8,64,000
Interest on Borrowing	3,00,000	4,00,000	5,00,000	6,00,000
Total Expenses	11,00,000	13,50,000	16,20,000	19,14,000
e) Net Profit before Depreciation & Taxation. (C - D)	7,00,000	8,50,000	9,80,000	11,26,000
f) Depreciation	5,00,000	4,50,000	6,00,000	6,50,000
g) Profit before taxation(E - F)	2,00,000	4,00,000	3,80,000	4,76,000
h) Income Tax	80,000	2,00,000	1,85,000	2,40,000
i) Profit after Tax (G - H)	1,20,000	2,00,000	1,95,000	2,36,000

You are required to prepare Trend analysis by taking 2013-14 as the base year and comment on the same

**Q4)** Write short notes (any two) :

**[8]**

- Responsibility Centers.
- Functions of Management Accountant.
- Advantages of Ratio Analysis.
- Management of Accounts Receivable.



Total No. of Questions : 4]

SEAT No. :

**P3457**

[Total No. of Pages : 2

**[5259] - 102**

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

**STRATEGIC MANAGEMENT**

**(2013 Pattern) (Credit System) (Compulsory Subject)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the various phases in strategic management process. **[14]**

OR

Explain the characteristics of a mission statement. Distinguish between vision and mission statement.

**Q2)** Explain the steps involved in strategic planning. **[14]**

OR

Explain the factors involved on selection of suitable corporate strategy.

**Q3)** a) Explain the degree of flexibility and Autonomy. **[7]**

b) Explain the steps involved in acquisition of Human resources. **[7]**

OR

a) Discuss the issues in strategy implementation.

b) Explain the nature and significance of Marketing strategy

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

- a) Corporate restructuring
- b) SWOT analysis
- c) Financial strategy
- d) Six sigma



Total No. of Questions : 4]

P3457

[5259] - 102

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

STRATEGIC MANAGEMENT

(2013 Pattern) (Credit System) (Compulsory Subject)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1)** व्यूहरचना व्यवस्थापन प्रक्रियेतील विविध टप्प्यांचे स्पष्टीकरण करा. [14]  
किंवा  
ध्येय विधानाचे वैशिष्ट्य स्पष्ट करा. दूरदृष्टी आणि ध्येय विधाना यांतील फरक स्पष्ट करा.
- प्रश्न 2)** व्यूहरचनात्मक नियोजन प्रक्रियेत अंतर्भूत होणाऱ्या पायऱ्यांचे स्पष्टीकरण करा. [14]  
किंवा  
कंपनी व्यूहरचनेत योग्य निवड करणाऱ्या सहभागी घटकांचे स्पष्टीकरण करा.
- प्रश्न 3)** अ) लवचिकता आणि स्वायत्तता यांची पातळी स्पष्ट करा. [7]  
ब) मानवी संसाधन संपादनातील सहभागी टप्पे स्पष्ट करा. [7]  
किंवा  
अ) व्यूहरचना अंमलबजावणी प्रश्नांवर चर्चा करा.  
ब) विपणन व्यूहरचनेचे स्वरूप व महत्त्व स्पष्ट करा.
- प्रश्न 4)** टिपा लिहा (कोणत्याही दोन) [8]  
अ) कंपनी पूर्णआराखडा  
ब) स्वॉट विश्लेषण  
क) वित्तीय व्यूहरचना  
ड) सिक्स सिग्मा



Total No. of Questions : 4]

SEAT No. :

P3458

[Total No. of Pages : 6

[5259]-103

**M.Com. (Part - I) (Semester - I) (Special Paper - I)**

**ADVANCED ACCOUNTING & TAXATION**

**Advanced Accounting - I**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Accounting Theory? Explain the approaches to Accounting Theory. **[10]**

OR

Write short notes (any two) **[10]**

- a) Role of Accounting Theory
- b) Accounting Environment
- c) Finance Lease
- d) Generally Accepted Accounting Principles

**Q2)** The Balance Sheet of Pari Co. Ltd discloses the following financial position as on 31<sup>st</sup> March 2017. **[12]**

Balance Sheet as on 31<sup>st</sup> March 2017

Liabilities	Rs.	Assets	Rs.
Issued capital		Fixed Assets	5,00,000
40,000 Shares of Rs. 10 each fully paid	4,00,000	Current Assets	2,00,000
Capital Reserve	90,000	Goodwill	40,000
Profit & Loss A/c	20,000		
5% Debenture	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

**P.T.O.**

On 31<sup>st</sup> March 2017 the fixed Assets was independently valued at Rs. 5,50,000 and Goodwill at Rs. 50,000. The net profit for the last three years were Rs. 51,600, Rs. 51,650 and Rs. 52,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%. Compute the value of company's share by-

- a) Net Assets Method
- b) Yield Method

OR

The Balance Sheet of PK Manufacturing Co. Ltd discloses the following financial position as on 31<sup>st</sup> March 2017. [12]

Balance Sheet as on 31<sup>st</sup> March 2017

Liabilities	Rs.	Assets	Rs.
Paid up Capital		Goodwill at cost	60,000
60,000 Shares of Rs. 10 each fully paid	6,00,000	Land and Building	3,50,000
Capital Reserve	1,20,000	Plant & Machinery	1,80,000
Sundry Creditors	1,42,000	Stock at cost	2,30,000
Provision for Taxation	1,10,000	Book debts 1,96,000	
Profit & Loss Account	52,000	Less Provision for doubtful debts <u>6,000</u>	1,90,000
		Cash at Bank	14,000
	10,24,000		10,24,000



The rate of income tax may be taken at 50%. The average rate of dividend declared by the company for the past five years was 15%. The reasonable return on capital invested in the class of business done by the company is 12%.

You are asked to value the Goodwill of PK Manufacturing Ltd. on the basis of three years purchase.

**Q3)** P Ltd. is a holding company and Q Ltd. and R Ltd. are subsidiaries of P Ltd. Their Balance Sheets as on 31<sup>st</sup> March 2017 are given below. **[14]**

Liabilities	P Ltd. Rs.	Q Ltd. Rs.	R Ltd. Rs.	Assets	P Ltd. Rs.	Q Ltd. Rs.	R Ltd. Rs.
Share Capital	1,00,000	1,00,000	60,000	Fixed Assets	20,000	60,000	43,000
Reserves	48,000	10,000	9,000	<u>Investments</u>			
				Shares in Q Ltd.	95,000	-	-
				Shares in R Ltd.	13,000	53,000	-
Profit & Loss A/c	16,000	12,000	9,000	Stock in Trade	12,000	-	-
R Ltd. Balance	3,000	-	-	Q Ltd. Balance	8,000	-	-
Sundry Creditors	7,000	5,000	-	Sundry Debtors	26,000	21,000	32,000
P Ltd. Balance	-	7,000	-	P Ltd. Balance	-	-	3,000
	1,74,000	1,34,000	78,000		1,74,000	1,34,000	78,000

The following particulars are given.

- i) The share capital of all companies is divided into shares of Rs. 10 each.
- ii) P Ltd. held 8000 shares of Q Ltd. and 1000 Shares of R Ltd.
- iii) Q Ltd. held 4000 shares of R Ltd.
- iv) All these investments were made on 30<sup>th</sup> September 2016.
- v) On 31<sup>st</sup> March 2016 the position was shown below

	QLtd. Rs.	RLtd. Rs.
Reserves	8,000	7,500
Profit and Loss A/c	4,000	3,000
Creditors	5,000	1,000
Fixed Assets	60,000	43,000
Stock in Trade	4,000	35,500
Sundry Debtors	48,000	33,000

You are required to prepare consolidated balance sheet of the group as on 31<sup>st</sup> March 2017.

OR

Unlucky Ltd. went into voluntary liquidation on 31<sup>st</sup> March 2017. The following are extracted from its books on that date. [14]

Balance Sheet as on 31<sup>st</sup> March 2017

Liabilities	Rs	Assets	Rs
Capital 25,000 Equity shares of Rs. 10 each	2,50,000	Buildings	75,000
Debentures (Secured by a floating charge)	1,00,000	Plant & Machinery	1,05,000
Bank over draft	15,000	Stock - in- trade	47,500
Creditors	20,000	Book Debts 37,500	
		Less- Provision <u>5,000</u>	32,500
		Calls in arrears	50,000
		Cash in hand	5,000
		Profit & Loss A/c	70,000
	3,85,000		3,85,000

Plant & Machinery and Building are valued at Rs.75, 000 and Rs.60, 000 respectively. On realization losses of Rs. 7,500 are expected on stock. Book debts will realize Rs. 35,000. Calls in Arrears are expected to realize 90%. Bank overdraft is secured against Buildings. Preferential creditors for taxes and wages are Rs. 3,000 and Miscellaneous expenses outstanding Rs. 1,000.

Prepare a statement of Affairs of the company.

**Q4)** Following was the Trial Balance on 31<sup>st</sup> March 2017 of Mumbai branch of an English firm having Head office in London: **[14]**

Particulars	Rs.	Rs
Stock on 1.4.2016	12,600	-
Purchases & Sales	75,000	1,12,500
Debtors & Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries & Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at bank	28,990	-
London Account	-	33,200
	1,80,800	1,80,800

On 31<sup>st</sup> March 2017 the stock was valued at Rs. 32,500. The debit balance of the branch account in London books on March 31, 2017 was £ 2,680 and furniture account appeared at £ 350. On March 31, 2017, there was Cash-in-Transit from Delhi to London amounting to Rs. 2,600. The rate of exchange on 31<sup>st</sup> March 2016 was Rs. 14 and on 31<sup>st</sup> March 2017 was Rs.13. Average rate of 2017 was Rs.12.

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

OR

What do you mean by Leasing? Explain the important steps in leasing. [14]



Total No. of Questions : 4]

SEAT No. :

**P3459**

[Total No. of Pages : 3

**[5259]-104**

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

**ADVANCED COST ACCOUNTING & COST SYSTEMS**

**Advanced Cost Accounting**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** The following information relates to Abby Builders Pune for a contract of Rs. 10,00,000/-

	2016 (Rs.)	2017 (Rs.)
Materials issued	3,00,000	84,000
Direct wages	2,30,000	1,05,000
Direct expenses	22,000	10,000
Work certified	7,50,000	10,00,000
Work uncertified	8,000	-
Materials at site	5,000	7,000
Plant issued	14,000	2,000
Cash received from contractor	6,00,000	10,00,000

The value of plant at the end of 2016 and 2017 was Rs. 7,000 and Rs. 5,000 respectively.

Prepare contract Account and contractee Account for two years 2016 and 2017. [11]

OR

**P.T.O**

A transport service company is running 5 buses between 2 towns, which are 50 kms apart. Seating capacity of each bus is 50 passengers. The following particulars was obtained from their books for November 2017.

Particulars	Rs.
Wages of Drivers, Conductors & Cleaners	24,000
Salaries of office staff	10,000
Diesel and other Oil	35,000
Repairs and Maintenance	8,000
Taxation, Insurance etc.	16,000
Depreciation	26,000
Interest and other expenses	20,000
	<u>1,39,000</u>

Actually, passengers carried were 75% of seating capacity. All buses ran on all days of the month. Each bus made one round trip per day. Find out the cost per passenger km. [11]

**Q2)** Bajaj Auto, Pune has 3 production Departments namely P,Q and R and 2 service Departments S and T. The primary distribution summary of March 2017 gives the following details.

Production Depts -	P - Rs. 8,000/-
	Q - Rs. 7,000/-
	R - Rs. 8,000/-
Service Depts -	S - Rs. 5,000/-
	T - Rs. 2,000/-

The Service Depts costs of 'S' and 'T' Depts are to be charged on the basis of the following percentages.

Particulars	P	Q	R	S	T
Service Dept S	20%	40%	30%	-	10%
Service Dept T	40%	20%	30%	10%	-

Find out the total production overheads under Repeated Distribution Method.

[14]

OR

- a) Finolex pipes uses about 1,50,000 valves per year and the usage is fairly constant at 12,500 valves per month. The valves cost about Rs 3 per unit when bought in quantities and the carrying cost is estimated to be 20% of average inventory investment on annual basis. The cost to place an order and process the delivery is Rs. 36. It takes 45 days to receive delivery from the date of an order and a safety stock of 6,400 valves is desired.

Calculate the most Economical Order Quantity and the frequency of orders. [7]

- b) From the following particulars related to 3 workers A,B & C who work in a factory, calculate Earnings of workers under Taylor's differential piece rate system & Merrick's differential piece rate system.

Normal rate per hour = Re 0.90

Piece rate = Re 0.60 per unit.

Standard = 4 units per hour.

In a 40 hour week, the production of worker is A - 100 units; B - 160 units C - 240 units. [7]

- Q3)** Define 'Overheads'? Explain in detail the concepts 'Allocation', Apportionment' and Absorption of overheads. [15]

OR

Define the term 'Labour Cost'? Explain briefly the various methods of Remuneration.

- Q4)** Write short notes (any two) [10]

- a) Perpetual inventory control
- b) Job Evaluation
- c) Abnormal Loss and Abnormal gain
- d) Merit Rating



Total No. of Questions : 4]

SEAT No. :

**P3460**

[Total No. of Pages : 3

**[5259] - 105**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Organized Trades and Markets (Group - C)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain briefly product buying and selling price policies. **[14]**

OR

Define the term 'service'. Explain its types.

**Q2)** Narrate the advantages of co-operative marketing with reference to rural area. **[14]**

OR

What are the arguments for and against Foreign Direct Investment?

**Q3)** a) Briefly narrate objectives of business. **[7]**

OR

Write a note on role of State Trading Corporation.

b) Write a note on business practices with reference to E-Commerce. **[7]**

OR

Briefly explain Self Help Group.

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

- a) Features of regulated markets
- b) Importance of service sector in India
- c) Super Markets
- d) Direct marketing for farmers



**P.T.O.**



Total No. of Questions : 4]

P3460

[5259] - 105

M.Com. (Semester - I)

BUSINESS PRACTICES AND ENVIRONMENT

Organized Trades and Markets (Group - C)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) वस्तू खरेदी आणि विक्री किंमत धोरण थोडक्यात स्पष्ट करा. [14]

किंवा

‘सेवा’ संकल्पनेची व्याख्या द्या. त्याचे प्रकार स्पष्ट करा.

प्रश्न 2) ग्रामीण भागाच्या संदर्भात सहकारी विपणनाचे फायदे विशद करा. [14]

किंवा

परकीय थेट गुंतवणुकीच्या बाजूने व विरोधात कोणता युक्तिवाद केला जातो?

प्रश्न 3) अ) व्यवसायाची उद्दिष्टे थोडक्यात विशद करा. [7]

किंवा

राज्य व्यापार महामंडळाची भूमिका यावर टीप लिहा.

ब) ई-कॉमर्सच्या संदर्भातील व्यवसाय प्रथा यावर टीप लिहा. [7]

किंवा

बचत गट थोडक्यात स्पष्ट करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) नियंत्रित बाजारपेठेची वैशिष्ट्ये
- ब) भारतात सेवा क्षेत्राचे महत्व
- क) सुपर मार्केट
- ड) शेतकऱ्यांसाठी थेट विपणन



Total No. of Questions : 4]

SEAT No. :

**P3461**

[Total No. of Pages : 4

**[5259] - 106**

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

**BUSINESS ADMINISTRATION (Paper - I)**

**Production and Operation Management (Group - D)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State the concept of production Management. Evaluate mass production and continuous production system. **[14]**

OR

Define product Design. Explain the various factors and characteristics of good product Design.

**Q2)** Give the meaning of production planning and control. Discuss the objectives and important procedure of production planning. **[14]**

OR

What is productivity? Describe the effects of liberalisation and Globalisation on operation management.

**Q3) a)** Write detail note on scheduling of production. **[7]**

OR

State basic principles of plant layout.

**b)** Explain the various techniques of product Development. **[7]**

OR

Describe Inspection and Quality Control.

**P.T.O.**

**Q4)** Write short note (any two):

**[8]**

- a) Recent Trends in Production & Services System.
- b) Tools of Product Development.
- c) Factors affecting production control.
- d) Kizen fives'



Total No. of Questions : 4]

P3461

[5259] - 106

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

BUSINESS ADMINISTRATION (Paper - I)

Production and Operation Management (Group - D)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

**प्रश्न 1)** उत्पादन व्यवस्थापन संकल्पना स्पष्ट करा. मोठ्या प्रमाणावरील उत्पादन व सतत उत्पादन पद्धतीचे विश्लेषण करा. [14]

किंवा

वस्तू आराखड्याची व्याख्या द्या. आदर्श वस्तू आराखड्याचे घटक व वैशिष्ट्ये स्पष्ट करा.

**प्रश्न 2)** उत्पादन नियोजन व नियंत्रणाचा अर्थ द्या. उत्पादन नियोजनाचे उद्देश व महत्वाच्या कार्यपद्धतीची चर्चा करा. [14]

किंवा

उत्पादकता म्हणजे काय? उदारीकरण व जागतिकीकरणाचे कार्यात्मक व्यवस्थापनावरील परीणाम विशद करा.

**प्रश्न 3)** अ) उत्पादन कार्य वेळा पत्रकावर विस्तृत टिप लिहा. [7]

किंवा

यंत्रकुल रचनेचे मूलभूत तत्त्वे स्पष्ट करा.

ब) वस्तूविकासाचे विविध तंत्रे स्पष्ट करा. [7]

किंवा

तपासणी व गुणवत्ता नियंत्रण विशद करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) उत्पादन व सेवा पद्धतीतील अधुनिक प्रवाह
- ब) वस्तू विकासाचे साधने
- क) उत्पादन नियंत्रणावर परीणाम करणारे घटक
- ड) कायज्ञेन फाइव्ह



Total No. of Questions : 4]

SEAT No. :

**P3462**

[Total No. of Pages : 3

**[5259] - 107**

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

**COMMERCIAL LAWS AND PRACTICES**

**Information Systems and E-Commerce Practices**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain elements and types of system. **[14]**

OR

Explain the benefits of E-Commerce to Consumers and Society.

**Q2)** Explain the components of Internet. **[14]**

OR

Explain the purchase procedure with reference to E-Commerce.

**Q3)** a) Explain the model of business system. **[7]**

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

OR

a) Explain the advantages of Intranet.

b) Explain the electronic payment systems.

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

a) Decision support systems

b) B2G

c) Electronic fund transfer

d) Digital signature



**P.T.O.**

Total No. of Questions : 4]

P3462

[5259] - 107

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

COMMERCIAL LAWS AND PRACTICES

Information Systems and E-Commerce Practices

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) प्रणालीचे घटक आणि प्रकार स्पष्ट करा. [14]

किंवा

इं-कॉमर्सचे ग्राहकाला आणि समाजाला होणारे फायदे स्पष्ट करा.

प्रश्न 2) इंटरनेटचे घटक स्पष्ट करा. [14]

किंवा

इं-कॉमर्सच्या संदर्भात खरेदी प्रक्रिया स्पष्ट करा.

प्रश्न 3) अ) व्यवसाय प्रणालीचे मॉडेल स्पष्ट करा. [7]

ब) इं-कॉमर्सच्या मर्यादा स्पष्ट करा. [7]

किंवा

अ) इंटरनेटचे फायदे स्पष्ट करा.

ब) इलेक्ट्रॉनिक पेमेंट सिस्टीम स्पष्ट करा.



प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) निर्णय आधार प्रणाली
- ब) बी 2 जी
- क) इलेक्ट्रॉनिक फेड्स ट्रान्सफर
- ड) डिजिटल स्वाक्षरी



Total No. of Questions : 4]

SEAT No. :

P3463

[Total No. of Pages : 4

[5259] - 108

**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION & RURAL DEVELOPMENT**  
**Co-Operative Movement in India**  
**(2013 Pattern) (Special Paper - I)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** "Globalisation of Indian Economy posed many new challenges before co-operative movement" Express your views. **[14]**

OR

Give a brief review of post Independence Co-operative movement in India.

**Q2)** Explain the provisions of Maharashtra state co-operative societies Act 1960 regarding registration and management of co-operative society. **[14]**

OR

Describe organisational setup of co-operative department at district level in Maharashtra.

**Q3) a)** Explain the responsibilities of district registrar of co-operative societies. **[7]**

b) Explain the provisions regarding settlement of disputes in Maharashtra Co-operative societies Act 1960. **[7]**

OR

a) State the features of divisional level setup of co-operative department.

b) Explain the provisions of Maharashtra State Co-operative societies Act 1960 regarding Liquidation of Co-operative society.

**P.T.O.**

**Q4)** Write short notes (any two):

**[8]**

- a) All India Rural Credit survey committee 1969.
- b) Observations of Narsiham Committee 1991.
- c) NABARD and Co-operative credit.
- d) Recommendations of Vaidyanathan Committee.



Total No. of Questions : 4]

P3463

[5259] - 108

**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION & RURAL DEVELOPMENT**  
**Co-Operative Movement in India**  
**(2013 Pattern) (Special Paper - I)**

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.  
2) उजवीकडील अंक प्रश्नांचे पुर्ण गुण दर्शवितात.

---

**प्रश्न 1)** “भारतीय अर्थव्यवस्थेच्या जागतीकीकरणाने सहकारी चळवळीसमोर अनेक नविन आव्हाने निर्माण केली आहेत” तुमची मते व्यक्त करा. [14]

किंवा

भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीचा थोडक्यात आढावा घ्या.

**प्रश्न 2)** महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांची नोंदणी आणि सहकारी संस्थांचे व्यवस्थापन यासंबंधी तरतूदी स्पष्ट करा. [14]

किंवा

महाराष्ट्रातील जिल्हा पातळीवरील सहकार खात्याची संघटन रचनेचे वर्णन करा.

**प्रश्न 3)** अ) जिल्हा सहकारी संस्था निबंधकाच्या जबाबदाऱ्या स्पष्ट करा. [7]

ब) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील कलह निवारणासंबंधी तरतूदी स्पष्ट करा. [7]

किंवा

अ) सहकार खात्याच्या विभागीय पातळीवरील रचनेची वैशिष्ट्ये सांगा.

ब) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थेच्या समापनासंबंधी तरतूदी स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याहि दोन)

[8]

- अ) अखिल भारतीय पतपाहणी समिती 1969
- ब) 1991 च्या नरसिंहम समितीची आवलोकने
- क) नाबार्ड (NABARD) सहकारी पतपुरवठा
- ड) वैद्यनाथन समितीच्या शिफारशी



Total No. of Questions : 4]

SEAT No. :

**P3464**

[Total No. of Pages : 4

**[5259] - 109**

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

**ADVANCE BANKING AND FINANCE**

**Legal Framework of Banking (Group - G)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define Banking and Banking company and explain the Business of Banking company as per Banking Regulation Act, 1949. **[14]**

OR

Explain in detail the applicability of the Banking Regulation Act, 1949 to Co-operative Banks.

**Q2)** Define and explain in detail the various types of Negotiable Instruments. **[14]**

OR

Explain the following under Negotiable Instrument Act, 1881.

- a) Negotiation
- b) Endorsement and
- c) Dishonour of Negotiable Instruments

**Q3)** a) State the provisions of capital and Management of RBI as per Reserve Bank of India Act, 1934. **[7]**

b) State the provisions of central Registry as given in securitization Act, 2002. **[7]**

OR

a) Explain the provisions related to current Account and capital Account as given in FEMA, 1999.

b) Explain the provisions related to the Authorised person as per FEMA, 1999.

**P.T.O.**

**Q4)** Write notes on (any two):

**[8]**

- a) Winding Up of Banking company
- b) Noting and protest
- c) Financial Assets
- d) Changing role of RBI



Total No. of Questions : 4]

P3464

[5259] - 109

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

ADVANCE BANKING AND FINANCE

Legal Framework of Banking (Group - G)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) बँकिंग नियमन कायदा 1949 अन्वये बँकिंग व बँकिंग कंपनी यांची व्याख्या देऊन बँकिंग कंपनीची कार्ये (कलम 6) स्पष्ट करा. [14]

किंवा

बँकिंग नियमन कायदा, 1949 ची सहकारी बँकांसंदर्भातील प्रयोज्यता स्पष्ट करा.

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

किंवा

चलनक्षम दस्तऐवज कायदा, 1881 अंतर्गत खालील बाबीं स्पष्ट करा.

- अ) हस्तांतरण  
ब) पृष्ठांकन  
क) चलनक्षम दस्तऐवजाच्या अनादर

प्रश्न 3) अ) भारतीय रिझर्व्ह बँक कायदा 1934 नुसार भारतीय रिझर्व्ह बँकेचे भांडवल व व्यवस्थापन संदर्भातील तरतूदी सांगा. [7]

ब) तांरणीकरण कायदा 2002 मधील 'केंद्रीय नोंदणी शाखा' संदर्भातील तरतूदी सांगा. [7]

किंवा

अ) विदेशी विनिमय कायदा, 1999 अन्वये चालू व भांडवली खात्यासंदर्भातील तरतूदी स्पष्ट करा.

ब) विदेशी विनिमय कायदा, 1999 नुसार 'अधिकृत व्यक्ती' संदर्भातील तरतूदी स्पष्ट करा.



प्रश्न 4) टिपा लिहा (कोणत्याहि दोन)

[8]

- अ) बँकिंग कंपनीचे समापन
- ब) नोंदणी व निषेध
- क) वित्तीय मत्ता
- ड) भारतीय रिझर्व्ह बँकेची बदलती भूमिका



Total No. of Questions : 4]

SEAT No. :

**P3465**

[Total No. of Pages : 4

**[5259] - 110**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by Advertising Budgeting? Explain the process of Preparing Advertising Budget. **[14]**

OR

Define the term personal Selling. State Techniques of personal Selling.

**Q2)** Define Marketing Origination. What are the different types of Marketing Origination? **[14]**

OR

What is Marketing Environment? State the impact of Internal & External factors of Marketing Environment.

**Q3) a)** Explain the Elements of Production Management. **[7]**

OR

Explain the various tools of Sales Promotion.

**b)** State meaning and objectives of Packaging. **[7]**

OR

Explain the channels of distribution

**Q4)** Write short notes on (any two):

**[8]**

- a) Sponsorship
- b) Creation of Trademark
- c) Demerits of Advertising
- d) Email Marketing



Total No. of Questions : 4]

P3465

[5259] - 110

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

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

---

**प्रश्न 1)** जाहिरात अंदाजपत्रक म्हणजे काय? जाहिरात अंदाजपत्रक तयार करण्याची प्रक्रिया लिहा.[14]

किंवा

‘व्यक्तीगत विक्री’ व्याख्या लिहा. व्यक्तीगत विक्रीची तंत्रे सांगा.

**प्रश्न 2)** विपणन संघटन म्हणजे काय? विपणन संघटनाचे विविध प्रकार कोणते? [14]

किंवा

विपणन पर्यावरण म्हणजे काय? विपणन पर्यावरणावर अंतर्गत व बाह्य घटकांचा परिणाम सांगा.

**प्रश्न 3)** अ) उत्पादन व्यवस्थापनाचे घटक स्पष्ट करा. [7]

किंवा

विक्रय वृद्धीची विविध साधने स्पष्ट करा.

ब) बांधणीचा अर्थ व हेतू स्पष्ट करा. [7]

किंवा

वितरणाच्या साखळ्या लिहा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) प्रायोजकता
- ब) व्यापारी चिन्ह निर्मिती
- क) जाहिरातीचे तोटे
- ड) ई-मेल मार्केटींग



Total No. of Questions : 4]

SEAT No. :

**P3466**

[Total No. of Pages : 4

**[5259]-111**

**M.Com. (Semester - I) (Special Paper - II)**

**ADVANCED ACCOUNTING AND TAXATION**

**104 : Income Tax (Group - A)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** From the following particulars of Mr. B compute his total income for the Assessment Year 2017-18. **[14]**

- a) Salary from Co. Rs.13,000 p.m. (increased to Rs.15,000 p.m. w.e.f. 1-10-2016)  
Rs. 1,68,000
- b) Bonus Rs. 16,000
- c) Dearness allowance Rs. 18,000 (Not considered for retirement benefit)
- d) Entertainment allowance Rs. 8,000
- e) Employers contribution to RPF Rs. 25,000
- f) Employees contribution to RPF Rs. 25,000
- g) Interest on RPF @ 9.5% p.a. Rs. 22,000
- h) Personal expenses of B met by the employer Rs. 10,000
- i) Rent free accommodation provided at Mumbai whose annual rental value is Rs. 96,000
- j) Watchman salary paid by employer Rs.6,000
- k) Personal Club bill paid by employer Rs.2,400
- l) ULIP contribution paid by employer Rs.6000
- m) He deposited in NSC Rs.20,000

He was provided with rent free house till November, 2016 for a period of 8 months only during P Y 2016-17 after which he shifted to his own house. He continued to enjoy the facility of watchman for his own house also.

**P.T.O**

OR

Mr. N has a house property situated in Mumbai, which has two units. [14]  
Unit I has a floor area of 70% whereas the Unit II has a floor area of 30%. Both the units were self-occupied by the assessee. As the assessee was allowed a rent free accommodation by his employer w.e.f. 1-4-2016, he has vacated and let out Unit I at a rent of Rs.11,000 p.m. Unit I remained vacant for 1 and ½ months, whereas Unit II was vacant for March 2017. Other particulars of the house property are as under:

Municipal valuation	Rs. 1,50,000
Fair Rent	Rs. 1,70,000
Standard rent	Rs. 1,60,000
Municipal taxes paid	Rs. 30,000
Ground rent due	Rs.10,000

Compute the income from house property of Mr. N for the Assessment Year 2017-18.

**Q2)** The Following is the Receipts & Payments account of Mr. L, a practicing chartered accountant, for the year ended 31-3-2017: [14]

**Receipts:**

Audit fees	Rs. 55,80,000
Consultation fees	Rs . 50,000
Appellate Tribunal appearance	Rs . 25,000
Miscellaneous receipts	Rs. 20,000
Rent received from house	Rs. 24,000
Presents from clients	Rs. 10,000

**Payments:**

Stipend to article clerks	Rs. 5,32,000
Office expenses	Rs. 2,04,000
Office rent	Rs. 3,18,000
Salaries and wages	Rs. 20,20,500
Printing and stationery	Rs. 4,000
Subscription to CA Institute	Rs. 1,500
Purchase of books for professional purposes	Rs. 15,000
Travelling expenses	Rs. 5,000
Interest on bank loan	Rs. 12,000
Donation to NDF	Rs. 5,000

Additional Information:

1/4<sup>th</sup> of the travelling expenses are for personal use.

Compute professional income for the Assessment Year 2017-18 assuming that 50% of the books which were annual publication were purchased in July 2016 and balanced 50 % in January 2017.

OR

Profit & Loss Account of X & Co. (a partnership firm) for the year ended 31-3-2017 is as follows: **[14]**

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Cost of goods sold	14,00,000	By Sales	24,00,000
To Salary to staff	1,89,800	By Long term capital gain	40,000
To Depreciation	80,000	By Other business receipts	31,000
To Remuneration to partner			
X	2,00,000		
Y	1,60,000		
To Interest on capital @ 18%			
X	36,000		
Y	25,200		
To Other expenses	3,70,000		
To Net profit	10,000		
Total	24,71,000	Total	24,71,000

Other information:

- X & Y are two partners having profit sharing ratio 1:2.
- The firm completed all legal formalities to get the status of Firm.
- The donation of Rs. 80,000 which is included in other expenses.
- Salary and interest is paid to partners as per partnership deed.
- Depreciation allowable U/S 32 is Rs.78,000.

Compute the income from business of the partnership firm for the Assessment Year 2017-18.



- Q3) a)** Mr. B purchased a house property for Rs. 25,000 on 10-5-1963. [7]  
He gets the first floor of the house constructed in 1967-68 by spending Rs.40000. He died on 15-9-1979. The property is transferred to Mrs. B by his will. Mrs. B spends Rs.30,000 and 26,700 during 1979-80 and 1985-86 respectively for reconstruction of the property. Mrs. B sells the house property for Rs. 31,50,000 on 15-3-2017, brokerage paid by Mrs. B is 31,500. The fair market value of the house on 1-4-1981 was Rs. 1,80,000. Find out the amount of capital gain chargeable to tax for the assessment year 2017-18.

CII for 1981-82 100, 1985-86 133, 2016-17 1125

OR

The following information is given by Mr.A an assessee for the Assessment year 2017-18. [7]

Loss under the head Income from HP	Rs.90,000
Income from business	Rs.4,00,000
Profit from speculation business	Rs.15,000
Long term capital gains from building	Rs.1,60,000
Short term capital loss	Rs.50,000
Loss under the head Income from other sources	Rs.20,000

You are required to compute gross total income of A for the assessment year 2017-18.

- b) Explain the provisions of determination of residential status for an Partnership firm and Company and its impact on tax liability. [7]

OR

State the difference between deduction and exemption. [7]

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

- Special allowance u/s 10(14)
- Person
- Exempt Income u/s 10
- Long term and short term capital gain



Total No. of Questions : 3]

SEAT No. :

P3467

[Total No. of Pages : 4

[5259]-112

**M.Com. (Semester - I) (Special Paper - II)**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**108 : Costing Techniques and Responsibility Accounting**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Responsibility Accounting? What are Principles of Responsibility Accounting? Explain in detail Centers of Control. **[15]**

OR

What is Interfirm Comparison? What are advantages and limitations of Interfirm Comparison.

**Q2)** Summarized below is the forecasts of income and expenditure of A Ltd. for the months of January to June 2015 **[15]**

Month	Credit sales (Rs)	Credit purchases (Rs)	Wages (Rs)	Production overheads (Rs)	Selling Expenses (Rs)
January	20,000	20,000	4,000	3,200	800
February	22,000	14,000	4,400	3,300	900
March	24,000	14,000	4,600	3,300	800
April	26,000	12,000	4,600	3,400	900
May	28,000	12,000	4,800	3,500	900
June	30,000	16,000	4,800	3,600	1,000

**P.T.O**

You are given the following information.

A new machine is to be installed at Rs. 30,000 on credit to be repaid by two equal installments in March and April 2015.

Sales commission @5% on total sales is to be paid within the month following actual sales.

Rs. 10,000 being the amount of 2<sup>nd</sup> call may be received in March 2015.

Share premium amounting to Rs. 2000 is also receivable with 2<sup>nd</sup> call.

A period of credit is allowed by suppliers 2 months and to customers one month.

Lag in payment of overheads one month.

Lag in payment of wages 1/2 month.

Assume cash sales to be 50% of total sales.

Tax to be paid in June Rs. 1,000

You are required to prepare a Cash Budget for six months starting on 1<sup>st</sup> January 2015 when there was a cash balance of Rs. 10,000.

OR

From the following information calculate

- Material cost variance.
- Material Price variance.
- Material Usage variance.
- Material Mix variance. And verify the results.

Material	Standard			Actual		
	Qty kg.	Rate Rs.	Amount Rs.	Qty kg.	Rate Rs.	Amount Rs.
X	20	2	40	15	5	75
Y	20	3	60	15	2	30
Z	10	5	50	10	5.50	55
	50		150	40		160

**Q3) a)** Expenses for the production of 5000 units at 50% capacity are as follows. **[10]**

	Per unit (Rs)
Material	500
Labour	200
Variable expenses	150
Fixed expenses (Rs 50,000)	100
Administrative expenses -5% variable	100
Selling Expenses- 20% fixed	060
Distribution Expenses- 10% fixed	050
<b>Total</b>	<b>1160</b>

You are required to prepare a budget for 70% and 90% capacity. At 90% capacity material cost will increase by 10% and labour cost decrease by 5%. Also calculate cost per unit.

OR

The following data have been extracted from the books of A Ld.. Prepare report on Responsibility Centre basis. **[10]**

Particulars	Budget Rs.	Variance Rs.
Direct Material	4,00,000	11,000 (A)
Direct Wages	3,00,000	13,500(A)
Repair and Maintenance	2,00,000	6,000(F)
Consumable Stores	50,000	2,000(A)
Tools	30,000	2,000(A)
Power and Fuel	1,50,000	8,500(F)
Supervision	1,00,000	11,000(A)
Administration	2,50,000	16,000(A)
Factory Rent (Fixed)	50,000	---
Depreciation (Fixed)	1,00,000	---

b) Write short notes on any two:

[10]

- i) Controllable and Non-controllable costs.
- ii) Limiting factor.
- iii) Types of budgets.
- iv) Causes of variances.



Total No. of Questions : 4]

SEAT No. :

**P3468**

[Total No. of Pages : 4

**[5259] - 113**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment and Policy (Special Paep - II)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by environment? Describe various aspects of environment. **[14]**

OR

What is parallel economy? Explain in detail the features of parallel economy.

**Q2)** Describe various measures taken by the government for controlling pollution. **[14]**

OR

What is globalization? Explain the importance of globalization.

**Q3) a)** Write a detail note on nature of environment. **[7]**

OR

Write a detail note on the causes of unemployment.

**b)** Write a detail note on Go Green Movement. **[7]**

OR

Write a detail note on review of globalization.

**P.T.O.**

**Q4)** Write short notes (any two):

**[8]**

- a) Importance of environment
- b) Inflation
- c) Air pollution
- d) Effects of globalization



Total No. of Questions : 4]

P3468

[5259] - 113

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

BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy (Special Paper - II)

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) पर्यावरण म्हणजे काय? पर्यावरणाच्या विविध बाजूंचे वर्णन करा. [14]

किंवा

समांतर अर्थव्यवस्था म्हणजे काय? समांतर अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) प्रदुषण नियंत्रणासाठी सरकारने घेतलेल्या विविध उपाययोजनांचे वर्णन करा. [14]

किंवा

जागतिकीकरण म्हणजे काय? जागतिकीकरणाचे महत्त्व स्पष्ट करा.

प्रश्न 3) अ) पर्यावरणाचे स्वरूप यावर सविस्तर टीप लिहा. [7]

किंवा

बेरोजगारीचे कारणे यावर सविस्तर टीप लिहा.

ब) हरित चळवळीकडे चला यावर सविस्तर टीप लिहा. [7]

किंवा

जागतिकीकरणाचा आढावा यावर सविस्तर टीप लिहा.



प्रश्न 4) टिपा लिहा. (कोणत्याहि दोन)

[8]

- अ) पर्यावरणाचे महत्त्व
- ब) चलनवाढ
- क) हवा प्रदुषण
- ड) जागतिकीकरणाचे परिणाम



Total No. of Questions : 4]

SEAT No. :

**P3469**

[Total No. of Pages : 4

**[5259] - 114**

**M.Com. (Semester - I) (Special Paper - II)**

**BUSINESS ADMINISTRATION**

**Financial Management (Group - D)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term Financial management? What are the objectives of Financial management? **[14]**

OR

What is working capital? Explain in detail the significance of working capital?

**Q2)** Explain the role of finance manager in Business? **[14]**

OR

What is capital Budgeting? Explain its nature and purpose of capital budgeting?

**Q3) a)** Explain the utility of 'Income Statement' **[7]**

OR

State the Recent Trends in Indian capital market.

**b)** Explain the capital Budgeting Techniques. **[7]**

OR

Explain the various techniques of Financial Analysis.

**P.T.O.**

**Q4)** Write short notes on (any two):

**[8]**

- a) Importance of Financial Analysis
- b) Profitability ratios
- c) Cash management
- d) Credit policy



Total No. of Questions : 4]

P3469

[5259] - 114

**M.Com. (Semester - I) (Special Paper - II)**

**BUSINESS ADMINISTRATION**

**Financial Management (Group - D)**

**(2013 Pattern) (Credit System)**

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

**प्रश्न 1)** वित्तीय व्यवस्थापन या संकल्पनेची व्याख्या द्या? वित्तीय व्यवस्थापनाची उद्दिष्टे लिहा. [14]

किंवा

खेळते भांडवल म्हणजे काय? खेळत्या भांडवलाचे महत्त्व सविस्तर स्पष्ट करा.

**प्रश्न 2)** व्यवसायामध्ये वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा? [14]

किंवा

भांडवली अंदाजपत्रक म्हणजे काय? त्याचे स्वरूप व हेतू स्पष्ट करा.

**प्रश्न 3)** अ) उत्पन्न विवरण पत्राची उपयुक्तता स्पष्ट करा. [7]

किंवा

भारतीय भांडवल बाजारातील नवीन प्रवाह स्पष्ट करा.

ब) भांडवली अंदाजपत्रकाची तंत्रे स्पष्ट करा. [7]

किंवा

वित्तीय विश्लेषणाची विविध तंत्रे स्पष्ट करा.

प्रश्न 4) टिपा लिहा: (कोणत्याही दोन)

[8]

- अ) वित्तीय विश्लेषणाचे महत्त्व
- ब) लाभप्रदता गुणोत्तर
- क) पैशाचे व्यवस्थापन
- ड) पतधोरण



Total No. of Questions : 4]

SEAT No. :

**P3470**

[Total No. of Pages : 4

**[5259] - 115**

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

**COMMERCIAL LAWS & PRACTICES**

**106 E :Intellectual Property Laws, Patents, Trademarks**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is meant by Intellectual Property Rights? Explain its origin & Types of Intellectual Property Rights. **[14]**

OR

Explain in detail Establishment, Composition, Procedure & Powers of Appellate Board under Trade marks.

**Q2)** Explain in detail various important terms under the Biodiversity Act 2002. **[14]**

OR

Discuss in detail Functions & Powers of controller of patents.

**Q3)** a) Provisions relating to collective & certification of Trade marks. **[7]**

b) Patentable & non patentable Inventions. **[7]**

OR

a) Compulsory Licenses & Revocation Provisions under Patents Act 1970.

b) Functions & Powers of National Biodiversity Authority.

**P.T.O.**

**Q4)** Write short notes (any two):

**[8]**

- a) Patents of Additions.
- b) Commercial & Cultural dimensions of Intellectual Property Rights.
- c) Patent Agent
- d) Reliefs of Infringement under patent Act 1970.



Total No. of Questions : 4]

P3470

[5259] - 115

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

COMMERCIAL LAWS & PRACTICES

106 : Intellectual Property Laws, Patents, Trademarks

(2013 Pattern) (Special Paper - II)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :
- 1) सर्व प्रश्न अनिवार्य आहेत.
  - 2) उजवीकडील अंक गुण दर्शवितात.
  - 3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

---

प्रश्न 1) 'बौद्धिक संपदा अधिकार' म्हणजे काय ते स्पष्ट करून त्याचा उगम व विविध प्रकार स्पष्ट करा.[14]

किंवा

व्यापारी चिन्ह कायदयानुसार अपिलिएट मंडळाची स्थापना, घटक, पद्धती आणि अधिकार स्पष्ट करा.

प्रश्न 2) जैवविविध संपदा कायदा 2002 अंतर्गत महत्वाच्या असणाऱ्या विविध संकल्पना स्पष्ट करा.[14]

किंवा

पेटंट नियंत्रकाचे अधिकार आणि कार्ये सविस्तर स्पष्ट करा.

प्रश्न 3) अ) एकत्रीत आणि प्रमाणधारक व्यवसाय चिन्हांबाबतच्या तरतूदी [7]

ब) पेटंट मिळविण्यायोग्य व पेटंटची गरज नसलेले शोध [7]

किंवा

अ) पेटंट कायदा 1970 नुसार अनिवार्य परवाना आणि परवाना रद्दबादलच्या तरतूदी

ब) राष्ट्रीय जैवविविध मंडळाचे अधिकार आणि कार्ये



प्रश्न 4) टिपा द्या (कोणत्याही दोन)

[8]

- अ) पेटंट अधिक
- ब) बौद्धिक संपदा अधिकाराचे व्यावसायिक आणि सांस्कृतिक आयाम.
- क) पेटंट अभिकर्ता
- ड) पेटंट कायदा 1970 नुसार कारावासातून सवलतीच्या तरतूदी



Total No. of Questions : 4]

SEAT No. :

P3471

[Total No. of Pages : 4

[5259] - 116

**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Organisation of Co-Operative Business**  
**(2013 Pattern) (Special Paper - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State the comparative merits and demerits of integration of principles of Co-operation and Management. **[14]**

OR

Explain the advantages and problems in professionalisation of Co-operative Management.

**Q2)** What is federal structure of Co-operatives? Explain its features and advantages. **[14]**

OR

What Co-operative Audit and Taxation? Explain its importance in controlling Co-operatives.

- Q3)** a) State the problems of Housing Co-operatives in India. **[7]**  
b) Explain the role of district Co-operative union in Co-operative Training. **[7]**

OR

- a) Explain the importance of job oriented Co-operative Training.
- b) Comment on the role of Co-operative Sugar Factories in rural Development.

**P.T.O.**

**Q4)** Write short notes on (any two):

**[8]**

- a) National Co-operative union and Co-operative education.
- b) Progress of Housing Co-operatives since 1991.
- c) Communication and leadership in Co-operatives.
- d) Vaikunthbhai Mehata National Co-operative Institute.



Total No. of Questions : 4]

P3471

[5259] - 116

**M.Com. (Part - I) (Semester - I)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Organisation of Co-Operative Business**  
**(2013 Pattern) (Special Paper - II)**

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.  
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

---

**प्रश्न 1)** सहकार व व्यवस्थापनाच्या तत्त्वांच्या सलग्नीकरणाचे तुलनात्मक गुण आणि दोष सांगा. [14]

किंवा

सहकारी व्यवस्थापनाच्या व्यावसायिककरणाचे फायदे आणि समस्या स्पष्ट करा.

**प्रश्न 2)** सहकारी संस्थांची संघीय रचना म्हणजे काय? त्याची वैशिष्ट्ये आणि फायदे स्पष्ट करा. [14]

किंवा

सहकारी अंकेक्षण आणि कर आकारणी म्हणजे काय? सहकारी संस्थांच्या नियंत्रणातील त्याचे महत्व स्पष्ट करा.

**प्रश्न 3)** अ) भारतातील सहकारी गृहनिर्माण संस्थांच्या समस्या सांगा. [7]

ब) सहकार प्रशिक्षणातील जिल्हा सहकारी संघाची भूमिका स्पष्ट करा. [7]

किंवा

अ) रोजगाराभिमुख सहकार प्रशिक्षणाचे महत्व स्पष्ट करा.

ब) ग्रामिण विकासातील साखर कारखान्यांच्या भूमिकेवर भाष्य करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याहि दोन)

[8]

- अ) राष्ट्रीय सहकारी संघ आणि सहकार शिक्षण
- ब) 1991 पासून सहकारी गृहनिर्माण संस्थांची प्रगती
- क) सहकारी संस्थामधील संज्ञापन आणि नेतृत्व
- ड) वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्था



Total No. of Questions : 4]

SEAT No. :

P3472

[Total No. of Pages : 4

[5259] - 117

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain RBI as a currency Authority with reference to:

**[14]**

- a) Asset Backing to Bank Notes.
- b) Distribution of Currency.
- c) Currency Chests.

OR

Explain in detail the evolution of Central Banking in India.

**Q2)** Explain in detail the promotional functions of the Reserve Bank of India. **[14]**

OR

What are Non-banking Finance Companies? Explain in detail the regulatory framework for the non-banking Finance Companies.

**Q3)** a) State Regulations of the RBI over Banks with respect to Bank and Branch Licensing. **[7]**

b) Account for the recent development in the currency management. **[7]**

OR

a) What are the different ways in which the RBI manage the Public Debt?

b) Explain the RBI's control over management of Banking Companies.

**P.T.O.**

**Q4)** Write short notes (any two):

**[8]**

- a) Need of a Central Bank.
- b) Regulation of foreign banks in India.
- c) Audit of Banking companies.
- d) Cash Reserve and statutory liquidity ratio



Total No. of Questions : 4]

P3472

[5259] - 117

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

**ADVANCED BANKING AND FINANCE**

**Central Banking (Special Paper - II)**

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

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

**प्रश्न 1)** भारतीय रिझर्व्ह बँकेचा चलन निर्मातीचा अधिकार खालील मुद्द्यांना अनुसरून स्पष्ट करा. [14]

- अ) बँक नोटांसाठीचे मत्तेचे पाठबळ
- ब) चलनाचे वितरण
- क) तिजोरी (चलन पेटी)

किंवा

भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

**प्रश्न 2)** भारतीय रिझर्व्ह बँकेची प्रवर्तनात्मक कार्ये सविस्तर स्पष्ट करा. [14]

किंवा

बँकेतर वित्तीय कंपन्या म्हणजे काय? बँकेतर वित्तीय कंपन्यांसाठीची नियमात्मक चौकट सविस्तर स्पष्ट करा.

**प्रश्न 3)** अ) बँक व बँक शाखा परवाना संदर्भातील बँकावरील रिझर्व्ह बँकेचे नियंत्रण नमूद करा. [7]

ब) चलन व्यवस्थापनात अलिकडील काळात झालेल्या विकासाचा लेखा जोखा घ्या. [7]

किंवा

अ) भारतीय रिझर्व्ह बँक सार्वजनिक कर्जाचे व्यवस्थापन कोणत्या विविध मार्गाने करते?

ब) बँकींग कंपन्यांच्या व्यवस्थापनावरील रिझर्व्ह बँकेचे नियंत्रण स्पष्ट करा.



प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) मध्यवर्ती बँकेची गरज
- ब) भारतातील विदेशी बँकांचे नियमन
- क) बँकींग कंपन्यांचे लेखा परिक्षण
- ड) रोख राखीव व वैधानिक तरलता प्रमाण



Total No. of Questions : 4]

SEAT No. :

**P3473**

[Total No. of Pages : 4

**[5259] - 118**

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

**ADVANCED MARKETING**

**Consumer Behaviour**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Learning'. Describe in detail the components of learning process. **[14]**

OR

Describe internal and external factors affecting perception of consumers.

**Q2)** Define the term 'Consumer Behaviour'. Explain why to study Consumer Behaviour? **[14]**

OR

Define "Attitude". State its functions and characteristics.

- Q3)** a) Consumer Protection and Govt. **[7]**  
b) Positive motivation. **[7]**

OR

- c) Write a note on 'Secondary data'.
- d) What is Personality Development.

**P.T.O.**

**Q4)** Write short notes on (any two):

**[8]**

- a) Role of media and consumer behaviour.
- b) Rural consumer.
- c) Consumer protection legislation in India.
- d) Methods of collecting primary data.



Total No. of Questions : 4]

P3473

[5259] - 118

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

ADVANCED MARKETING

Consumer Behaviour

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) 'अध्ययन' या संज्ञेची व्याख्या द्या. अध्ययन प्रक्रियेतील घटकांचे सविस्तर वर्णन करा. [14]

किंवा

ग्राहक संवेदनावर परिणाम करणाऱ्या अंतर्गत व बाह्य घटकांचे वर्णन करा.

प्रश्न 2) 'ग्राहक वर्तन' या संज्ञेची व्याख्या द्या. ग्राहकाच्या वर्तनाचा अभ्यास करण्याची गरज का आहे ते स्पष्ट करा. [14]

किंवा

'अभिव्यक्ती' ची व्याख्या द्या. तिची कार्ये आणि वैशिष्ट्ये सांगा.

प्रश्न 3) अ) ग्राहक संरक्षण आणि सरकार. [7]

ब) सकारात्मक अभिप्रेरणा. [7]

किंवा

क) दुय्यम तथ्य यावर टिपा लिहा.

ड) व्यक्तिमत्व विकास म्हणजे काय?

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) माध्यमांची भूमिका आणि ग्राहकवर्तन
- ब) ग्रामीण ग्राहक
- क) भारतातील ग्राहक संरक्षण विषयक कायदा
- ड) प्राथमिक तथ्य गोळा करण्याच्या पद्धती



Total No. of Questions : 4]

SEAT No. :

P3474

[Total No. of Pages : 4

[5259]-201

**M.Com. (Part - I) (Semester - II)**  
**FINANCIAL ANALYSIS AND CONTROL**  
**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** From the following forecasts of income and expenditure, prepare a Cash Budget for the period from June 2017 to August, 2017 **[14]**

Months	Sales Amount in Rs.	Purchases Amount in Rs.	Wages Amount in Rs.	Production Expenses	Selling Expenses
April, 2017	50,000/-	40,000/-	5,000/-	20% of wages	5% of Sales
May, 2017	80,000/-	50,000/-	5,000/-	20% of Wages	5% of Sales
June, 2017	60,000/-	70,000/-	6,000/-	20% of Wages	5% of Sales
July, 2017	70,000/-	40,000/-	6,000/-	20% of Wages	5% of Sales
August, 2017	60,000/-	30,000/-	7,000/-	20% of Wag	5% of Sales

Additional Information -

- a)  $1/5^{\text{th}}$  of the sales are on cash basis.
- b) 50% of the credit sales are recovered in the next month whereas balance 50% is recovered after two months.
- c) Cash sales are made at 5% cash discount.
- d) All purchases are on credit basis and paid after two months.
- e) Wages are paid 15 days in arrears.

**P.T.O**

- f) Production Expenses and Selling Expenses are paid in the same month
- g) A machine costing Rs. 60,000/- is to be purchased in the month of July 2017 of which 50% payment is to be made in the same month and the remaining amount is to be paid in three equal monthly installments along with interest @ 18% p.a, from August 2017.
- h) Cash balance on 1<sup>st</sup> June, 2017 is Rs. 36,600/-

OR

What do you mean by Cost of Capital? Explain how the cost is determined in respect of the following- [14]

- a) Cost of Equity Shares.
- b) Cost of Preference Shares.
- c) Cost of Debt / Debentures.

**Q2)** Seva Electronics Limited is considering the purchase of machine.

Two machines A and B are available each costing Rs. 1,00,000/-. In comparing the profitability of the machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows - [14]

Year	Machine A Amount in Rs.	Machine B Mount in Rs
1	30,000/-	10,000/-
2	40,000/-	30,000/-
3	50,000/-	40,000/-
4	30,000/-	60,000/-
5	20,000/-	40,000/-

Indicate which machine should be more profitable under the following methods of ranking investment proposals.

- a) Payback Period method
- b) Return on Investment Method
- c) Net Present Value Method

The Present Value of Re. 1 to be received at the end of each year @ 10% p.a. is given below

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

OR

What is a budgetary control system? State and explain the advantages and limitations of budgetary control system.

- Q3) a) The following particulars are obtained from the records of a factory manufacturing two products Product A and Product B

Particulars	Product A Cost per Unit in Rs.	Product B Cost per Unit in Rs.
Selling Price	100/-	200/-
Material Cost @ Rs. 10/- per Kg.	20/-	50/-
Wages Rs. 3/- per hour	30/-	60/-
Variable Overhead	10/-	20/-

Total Fixed Cost Rs. 5,000/-

State which product is better to be produced and why in the following cases -

- i) If total sales in unit is key factor.
- ii) If total sales in value is key factor.
- iii) If raw material is in short supply.
- iv) If labour hours is the limiting factor
- v) Find out the most profitable sales mix and profit if the available raw material is 2,000 kg and maximum sale of each product is 500 units.

[7]

OR

- b) What is the difference between Standard Costing and Budgetary Control? [7]

- c) The standard material cost to produce a tone of chemical X is as follows  
300 Kg. of Material A at Rs. 10/- per Kg.  
500 Kg of Material Bat Rs. 6/- per Kg.

During the period 100 tons of Chemical X was produced from the use of  
32 tones of Material A at Rs. 9,000/- per ton.

48 tones of Material B at Rs. 7,000/- per ton.

Calculate - Material Cost, Price and Usage variances

[7]

OR

- d) State and Explain assumptions of Break-even Analysis. [7]



**Q4)** Write short notes (any two)

**[8]**

- a) Implicit Cost and Explicit Cost.
- b) Make or Buy Decision.
- c) Flexible Budget.
- d) Internal Rate of Return.



Total No. of Questions : 4]

SEAT No. :

P3475

[Total No. of Pages : 4

[5259] - 202

**M.Com. (Semester - II)**

**ECONOMICS**

**Industrial Economics**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State and explain the Nature and scope of Industrial Economics. **[14]**

OR

State and explain inter-relationship between Industrial Development and Economic Development.

**Q2)** Critically examine Weber's Theory of Location of Industries. **[14]**

OR

State and explain the factors influencing Industrial productivity.

**Q3)** a) Explain the role and problems of private sector enterprises in India. **[7]**

b) Explain the causes of Industrial Imbalances in India. **[7]**

OR

a) Explain the factors influencing Location of Industries.

b) Explain the measurement of Industrial Profitability.

**Q4)** Write short notes on (any two):

**[8]**

- a) Significance of Industrial Economics.
- b) Sargent Florences Theory of Location of Industries.
- c) Problems of small scale Enterprises.
- d) Disinvestment policy



Total No. of Questions : 4]

P3475

[5259] - 202  
M.Com. (Semester - II)  
ECONOMICS  
औद्योगिक अर्थशास्त्र  
(2013 Pattern) (Credit System)  
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) औद्योगिक अर्थशास्त्राचे स्वरूप आणि व्याप्ती सांगा व स्पष्ट करा. [14]  
किंवा  
औद्योगिक विकास आणि आर्थिक विकास यामधील आंतर संबंध सांगा व स्पष्ट करा.
- प्रश्न 2) वेबरच्या स्थाननिश्चीती सिद्धांताचे टीकात्मक परिक्षण करा. [14]  
किंवा  
औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक सांगा व स्पष्ट करा.
- प्रश्न 3) अ) भारतातील खाजगी क्षेत्राची भूमिका आणि समस्या स्पष्ट करा. [7]  
ब) भारतातील औद्योगिक असमतोलाची कारणे स्पष्ट करा. [7]  
किंवा  
अ) औद्योगिक स्थाननिश्चीतीवर प्रभाव टाकणारे घटक स्पष्ट करा.  
ब) औद्योगिक लाभतेचे मापन स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) औद्योगिक अर्थशास्त्राचे महत्त्व
- ब) सार्जन्ट फ्लोरेन्सचा औद्योगिक स्थान निश्चीतीचा सिद्धांत
- क) लघुउद्योगांच्या समस्या
- ड) निर्गुतवणूक धोरण



Total No. of Questions : 4]

SEAT No. :

P3476

[Total No. of Pages : 3

**[5259] - 203**  
**M. Com. (Semester - II)**  
**BUSINESS STATISTICS (CBCS)**  
**(2013 Pattern)**

*Time :3 hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

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

- a) A random variable X has following probability distribution. [7]

X	1	2	3	4	5	6
P(X = x)	K	3K	3K	7K	4K	2K

- i) Find value of K.
  - ii) Find  $P(1 < X \leq 3)$
  - iii) Find  $E(X)$
  - iv) Find  $\text{Var}(X)$
- b) A continuous random variable X whose probability density function is given by: [7]

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

= 0 otherwise:

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

- c) i) A sample of 400 people is found to have mean weight of 50.47 kg. Can it be regarded as a sample from large population with mean weight of 52 kg and standard deviation 1.2 kg. [3]
- ii) A film director claims that his films are equally liked by males and females. An opinion poll of 1000 viewers revealed the following results: [4]

**P.T.O.**

Attribute	Liked	Disliked
Males	402	193
Females	245	160

Is the film directors claim supported by the data.

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

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

- a) i) In a random sample of 500 persons from town A, 200 are found to be consumers of wheat. In a sample of 400 from town B 220 are found to be consumers of wheat. Do these data reveal a significant difference between town A and town B as far as the proportion of wheat consumers is concerned? [4]
- ii) Suppose  $X \rightarrow B(n,p)$  [3]
- I) If  $E(X) = 16, \text{Var}(X) = 3.2$ , find  $n$  and  $p$ .
- II) If  $E(X) = 20, n = 30$ , find  $\text{Var}(x)$
- b) i) In order to start new ST bus to a certain remote village it is required to get Rs. 400/- as an average daily fare. The report of 21 days revealed the average collection of Rs. 390/- with standard deviation of Rs.40/-. Do these data support the demand of people for starting new bus to the village? [given  $t_{20} = 2.086, t_{21} = 2.080$ ] [3]
- ii) Classify the following random variable as discrete or continuous: [4]
- I) Number of two wheelers passing through bridge during 9 a.m. to 11 a.m.
- II) Life of an electric bulb.
- III) Number of students present in a class on a day.
- IV) A coin is tossed till head appears.
- c) An IQ test was administered to 5 persons before and after they were trained. The result are given below: [7]

Candidates	A	B	C	D	E
IQ before training	110	120	123	132	125
IQ after training	120	118	125	136	121

Test whether there is change in IQ before and after the training programme (take  $\alpha = 0.05$ ). (Given  $t_{25} = 2.06, t_{26} = 2.056, t_{27} = 2.052$ )

**Q3)** Attempt the following: [7]

- a) If  $X \rightarrow N(3, 2^2)$ , find
- i)  $P(X > 5)$
  - ii)  $P(X < 1)$
  - iii)  $P(2 < X < 6)$
  - iv)  $E(Y)$  and  $\text{Var}(Y)$ , where  $Y = 2X - 3$ .

OR

- b) Marks scored by candidates are normally distributed. 44% of the candidates obtained marks below 55 and 6% of the candidates scored marks above 80. Find the mean and variance of marks. [7]
- c) i) A production department of a company knows from the past experience that there is 30% chance of finding defect. If 10 units of the product are examined, find probability that not more than 1 defective product is found. [4]
- ii) For a Poisson distribution  $P(X = 1) = 0.031093$  and  $P(X = 2) = 0.079288$ , find  $P(X = 0)$ ,  $P(X = 3)$  mean and variance of the distribution. [3]

OR

- b) i) The average number of misprints per page of a book is 1.5. Assuming the distribution of number of misprints be Poisson, Find: [4]
- I) The probability that the book is free from misprints.
  - II) Number of book containing more than one misprint in a book of 900 pages [Given  $e^{-1.5} = 0.22313$ ]
- ii) Define unbiased estimator. Also give two examples of it. [3]

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

- a) Write short note on normal distribution. [4]
- b) Explain the concept of confidence interval of an unbiased estimator. [4]
- c) Explain the procedure of Large sample test for equality of two population means. [4]





Total No. of Questions : 4]

SEAT No. :

P3477

[Total No. of Pages : 6

[5259] - 204

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting (Group - A)

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

Time : 3 hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Following is the Receipts and Payments Account and additional information of Ruby Jivandeep Hospital, Pune, Prepare Income and Expenditure Account for the year ending 31<sup>st</sup> March 2017 and the Balance Sheet as on that date. [14]

Receipts and Payments Account for the year ended 31<sup>st</sup> March 2017

Dr.			Cr.		
Receipts	Amount in Rs.	Amount in Rs.	Payments	Amount in Rs.	Amount in Rs.
To Balance b/d		12,000	By Medicines		20,000
To Subscription			By Honorarium to Doctors		1,50,000
2015-16	15,000		To Ambulance Maintenance		88,000
2016-17	1,90,000		To Hospital equipment purchased		60,000
2017-18	<u>30,000</u>	2,35,000	By Furniture purchased		50,000
To Donation		1,10,000	By Fixed deposit		2,00,000
To Life Membership Fees		50,000	By Balance c/d		1,39,000
To Hospital Receipts (revenue)		3,00,000			
		7,07,000			7,07,000

P.T.O.

**Additional Information:**

- a) Outstanding subscription for the year 2016-17 is Rs. 10,000.
- b) Hospital Equipment and Furniture were purchased on 1<sup>st</sup> October 2016 and both the assets were to be depreciated @ 20% p.a.
- c) Life Membership fees are to be capitalized
- d) Donations represents donation for building fund.
- e) Staff Salary for current year is outstanding Rs. 15,000.
- f) On 1<sup>st</sup> April 2016 the hospital had the following Assets and Liabilities:  
Land Rs.5,00,000, Investment Rs. 1,00,000, Bank Loan Rs. 4,00,000  
and Ambulance Rs. 2,05,000.
- g) Capital fund as on 1st April 2016 was Rs. 4,32,000.

OR

P Kumar contractor took a contract to construct a bridge. The value of the contract is Rs. 6, 00,000 and the work commenced on 1.4.2016. The following details are shown in the books of the contractor during the year. [14]

	Rs.
Value of plant purchased	30,000
Wages paid	1,70,000
Materials issued at site	1,68,000
Direct Expenses	4,000
General Overheads apportioned	16,000
Wages Accrued as on 31.3.2017	1,400
Material at site as on 31.3.2017	2,000
Direct Expenses accrued as on 31.3.2017	600
Work not yet certified	7,000

Cash received being 80% of work certified Rs. 3,00,000. Life of the plant purchased is 5 years and the scrap value is Nil.

Prepare a contract Account for the year ended 31<sup>st</sup> March 2017.

**Q2)** The Balance Sheets of A Ltd. and B Ltd. as on 31<sup>st</sup> March 2017 are as follows: A new company was formed named C Ltd. for purchasing the business of the above two companies as on that date. [14]

### Balance Sheets as on 31<sup>st</sup> March 2017

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Share capital:			Buildings	21,000	12,000
3,000 Shares of Rs. 10 each	30,000	-	Machinery	5,000	3,000
1,600 Shares of Rs. 10 each	-	16,000	Motor Vehicles	2,000	-
General Reserve	16,000	-	Stock	12,000	15,600
Profit and Loss A/c	4,000	4,000	Debtors	16,400	4,200
5% Debentures	-	12,000	Cash	8,600	3,600
Creditors	15,000	6,400			
	<u>65,000</u>	<u>38,400</u>		<u>65,000</u>	<u>38,400</u>

The following are the terms of purchase of the business.

- a) Goodwill of A. Ltd. B Ltd. is to be valued at Rs. 16,000 and Rs. 6,000 respectively.
- b) All the assets Liabilities of A Ltd. are to be taken at their book values except Motor Vehicle which is valued at Rs. 6,000.
- c) All the Assets of B Ltd. are to be taken over at their book values except Debtors and Cash but not the liabilities.
- d) The Debentures of B Ltd. are to be discharged at a premium of 5% by issuing them 9% Debentures of C Ltd. as part payment of purchase consideration.
- e) The balance of purchase price to B Ltd. and entire purchase price to A Ltd. is paid in Rs. 10 fully paid equity shares of C Ltd.

You are required to prepare:

- i) Statement of Purchase Consideration
- ii) Ledger Accounts in the books of A Ltd. and
- iii) Balance sheet of C Ltd as on 31. 3.2017

OR

The Prassanna Roadways Ltd. Pune was registered with the Nominal Capital of Rs. 5,00,000 divided into 5,000 shares of Rs. 100 each. The ledger balances of the company on 31<sup>st</sup> March 2017 were as follows. Prepare Operating and profit and Loss A/c and a Balance sheet as on the date. **[14]**

Particulars	Rs.
Share Capital	5,00,000
5% Debentures	2,50,000
Debenture Interest	6,250
Final Dividend paid for 2015-16	50,000
Motor Vehicles	7,50,000
Traffic Earnings	3,00,000
Insurance	37,500
Debtors	12,500
Bad Debts	1,000
Driver's Wages	20,000
Printing and stationery	2,000
Stock of fuel on 1.4.2016	20,000
Purchases of fuel	25,000
Taxes	2,500
Profit and Loss A/c (Credit Balance)	2,00,000
Stock of Tyres on 1.4.2016	17,500
Purchases of Tyres	15,000
Sundry Creditors	14,250
Goodwill	3,00,000
Bills Receivable	12,500
Bills Payable	22,500
Cash at bank	12,500
Cash in hand	2,500

**Additional Information:**

- a) The stock of fuel on 31.3.2017 was Rs. 15,000 and stock of tyres was Rs. 10,000.
- b) Insurance prepaid is Rs. 7,500
- c) Outstanding Driver's wages is Rs. 5,000
- d) Depreciate Motor vehicles @ 5% p.a.
- e) Interest provided on Debentures for 6 months.

**Q3) a) Write a note on VAT. [2]**

- b) Pune Library, Pune has showed the following position of their accounting record as on 31<sup>st</sup> March 2017. You are required to prepare Income and Expenditure Account for the year ended 31<sup>st</sup> March 2017 and Balance Sheet as on that date. [12]

**Balance sheet as on 1.4.2016**

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Capital fund	13,80,000	Furniture	1,45,000
Expenses Due	14,000	Books	11,02,000
		Investment in Securities	1,00,000
		Cash in hand	17,000
		Cash at bank	30,000
	<u>13,94,000</u>		<u>13,94,000</u>

**Receipts and Payments Accounts for the year ended 31<sup>st</sup> March 2017**

<b>Receipts</b>	<b>Rs.</b>	<b>Payments</b>	<b>Rs.</b>
To Balance b/d		By Electricity Charges	13,960
Cash in hand	17,000		
Cash at bank	30,000		
To Membership Subscription	3,60,000	By Postage and Telephone	12,200
To Entrance Fees	50,000	By Book Purchased	1,60,000
To Sale of Scrap	3,000	By Payment for Expenses due	14,000
To Hire of lecture Hall	36,000	By Sundry Expenses	21,000
To Interest on Securities	8,000	By Investment in Securities	2,00,000
		By Furniture	56,000
		By Balance c/d	
		Cash in hand	12,840
		Cash at bank	14,000
	<u>5,04,000</u>		<u>5,04,000</u>

**Additional Information:**

- a) During the current year, Furniture was purchased on 1.10.2016. Depreciate Furniture @ 10% p.a.
- b) Depreciate Books by Rs. 2,00,000.
- c) Membership Subscription received during the year includes Rs. 30,000 for the year 2017 -18 and Rs. 15,000 are outstanding for current year.
- d) Capitalize half of the Entrance Fees.

OR

- i) Accounting for Income Tax. [2]
- ii) Kumar Builders, Pune, undertake a contract for Rs.10,00,000 of construction of a Hospital. The following is the information relating to the contract during the year 2017. [12]

	Rs.
Material issued to stores	2,00,000
Material Purchased	1,41,396
Labour	2,80,000
Outstanding Wages	17,500
Plant installed	60,000
Depreciation of Plant	16,000
Direct Expenses	12,668
Direct Expenses accrued	1,160
Overhead Charges	16,504
Material returned to stores	2,196
Work Certified	7,80,000
Work uncertified	18,000
Material at site on 31.3.2017	7,532
Overhead Charges payable	18,500
Cash received from contractee	7,20,000

Prepare Contract A/c and Contractee's A/c for the year ended 31<sup>st</sup> March 2017.

**Q4)** Write short notes (Any Two)

**[8]**

- a) VAT credit in case of Inputs/ Supplies.
- b) Stock Brokers.
- c) Applicability of Service Tax
- d) Corporate Dividend Tax



Total No. of Questions : 4]

SEAT No. :

P3478

[Total No. of Pages : 4

[5259] - 205

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Application of Cost Accounting

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

Time : 3 hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1) a)** During a particular year the auditors certified the financial accounts showing a profit of Rs. 2,36,000. The costing books show a profit of Rs. 4,80,000. From the following information, you are required to prepare a reconciliation statement showing the reasons for the difference. [11]

**Trading and profit and Loss Account.**

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Opening stock	16,40,000	By Sales	69,30,000
" Purchases	49,44,000	" Closing stock	15,00,000
" Direct wages	4,60,000		
" Factory overheads	4,20,000		
" Gross profit c/d	9,66,000		
	84,30,000		84,30,000
To Admi. expenses	1,90,000	By gross profit	9,66,000
" selling expenses	4,50,000	" sundry income	10,000
" Net profit	3,36,000		
	9,76,000		9,76,000

The costing records show:

- i) Book value of closing stock Rs. 15,60,000.
- ii) Factory overheads have been absorbed to the extent of Rs. 3,79,000.
- iii) Sundry income is not considered.
- iv) Administration expenses are recovered at 3% of selling price.

**P.T.O.**

- v) Total absorption of direct wages is Rs. 4,92,000.  
vi) Selling price includes 5% of selling expenses.  
b) Write note on conventional management accounting. [3]

OR

- a) **Given below is the trading and profit and loss account of a company for the year ended 31<sup>st</sup> March 2016. [11]**

Particulars	Rs.	Particulars	Rs.
To Materials	27,40,000	By Sales [60,000 units]	60,00,00
" wages	15,10,000	" Stock [2000 units]	1,60,000
" Factory Expenses	8,30,000	By work-in-progress:	
" Admn. Expenses	3,82,400	Materials 64,000	
" Selling Expenses	4,50,000	Wages 36,000	
" Preliminary Exp. W/o	60,000	Factory Exp. 20,000	1,20,000
" Net profit	3,25,600	By Divident Received	18,000
	62,98,000		62,98,000

The company manufactures standard units. In the cost Accounts:

- i) Factory expenses have been allocated to production at 20% of prime cost.  
ii) Administrative expenses at Rs. 6 per unit produced; and  
iii) Selling expenses at Rs. 8 per unit sold. Required: prepare the costing profit and loss account of the company and reconcile the same with the profit disclosed by Financial accounts.  
b) Write note on business process Re-engineering. [3]

**Q2)** The performance dates of a steel plant indicate the following for the year 2015 - 2016. [14]

Steel output = 4 Million tones - valued at Rs. 4000 per ton. Raw material consumed - 6 Million tones.

Average employment = 20,0000.

Each Employee cost Rs. 4500 per Month

Energy consumed = 2 Million M.W. Hrs.

Average capital employed = Rs. 20,000 million.

Compute the factor productivities of manpower, Material, energy and capital employed and also compute the total factor productivity.



OR

The following data is available for a manufacturing units

No of operators.	-	15
Daily working hours	-	8
No of days per month	-	25
Standard production per Month	-	300 units
Standard labour hours per units	-	8

The following information was obtained for November 2016.

Mondays last due to absenteeism	-	30
Units produced	-	240
Idle time	-	276 Manhours

Find the following:

- a) Percent absenteeism.
- b) Efficiency of utilisation of labour.
- c) Productive efficiency of labour.
- d) Overall productivity of labour in tonns of unit produced per man per month. **[14]**

- Q3)** a) Explain stages of product life cycle. **[7]**
- b) Benefits of product life cycle. **[7]**

OR

What is productivity? Explain the various measures for improving productivity. **[14]**

**Q4)** Write short notes (Any Two)

**[8]**

- a) Scope of value chain analysis.
- b) Role of Management accountant in value chain analysis.
- c) Productivity Vs Efficiency.
- d) Need for reconciliation between financial and cost accounts.



Total No. of Questions : 4]

SEAT No. :

P3479

[Total No. of Pages : 4

[5259] - 206

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Group - C)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

**Instructions:**

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

**Q1)** Explain the organisation structure, Importance & objectives of Indian Merchants Chamber. **[14]**

OR

State the objectives & functions of Public Enterprises in India. **[14]**

**Q2)** Explain the Government Policies, Problems and Prospects of Agricultural business in India. **[14]**

OR

Explain the following schemes of support for women Entrepreneur in Maharashtra. **[14]**

- a) Ramai Mahila Shakshamikaran.
- b) Tejaswini Rural women empowerment programme.

**Q3)** a) Explain the functions of Maratha Chamber of commerce. **[7]**

OR

- b) Explain the objectives of public utilities. **[7]**
- c) Explain in detail the nature & disposal of Agricultural By - products. **[7]**

OR

d) Explain the problems of small scale Industries. **[7]**

**P.T.O.**

**Q4)** Write short notes on (Any two)

**[8]**

- a) Federation of Indian Chamber of Commerce & Industries (FICCI)
- b) Agricultural Taxation Policy.
- c) Swarna Jayanti Gram Swarozgar Yojana.
- d) Public utilities before LPG.



Total No. of Questions : 4]

P3479

[5259] - 206

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Group - C)**

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

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) भारतीय वाणिज्य मंडळाची संघटनात्मक रचना, महत्व आणि उद्दिष्टे स्पष्ट करा. [14]

किंवा

भारतातील सार्वजनिक उद्योगाची उद्दिष्टे आणि कार्य स्पष्ट करा. [14]

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

किंवा

महाराष्ट्रातील महिला उद्योजकांना सहाय्य करणाऱ्या खालील योजना स्पष्ट करा. [14]

अ) रमाई महिला सक्षमीकरण

ब) तेजस्वीनी ग्रामीण महिला सक्षमीकरण कार्यक्रम.

प्रश्न 3) अ) मराठा वाणिज्य मंडळाची कार्य स्पष्ट करा. [7]

किंवा

ब) सार्वजनिक सेवेची उद्दिष्टे स्पष्ट करा. [7]

क) कृषी उप-उत्पादनाचे स्वरूप व विल्हेवाट संबंधी माहिती सविस्तर स्पष्ट करा. [7]

किंवा

ड) लघु उद्योगाच्या समस्या स्पष्ट करा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा (कोणतेही दोन)

[8]

- अ) भारतीय वाणिज्य व उद्योग मंडळ संघ (FICCI)
- ब) कृषी विषयक कर धोरण स्पष्ट करा
- क) स्वर्ण जयंती ग्राम स्वयंरोजगार योजना
- ड) एल. पी. जी. पुर्वीच्या सार्वजनिक सेवा.



Total No. of Questions : 4]

SEAT No. :

P3480

[Total No. of Pages : 4

[5259] - 207

M.Com. (Semester - II)

BUSINESS ADMINISTRATION (Group - D) (Special Paper - III)

Business Ethics and Professional Values

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to candidates:

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

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

OR

Explain in detail the ethical and unethical practices in copy Rights & patents. [14]

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

OR

Explain in detail the Gandhian Principles of Satya & Ahinsa. [14]

**Q3)** a) Explain in detail the principles of Indian ethics & values. [7]

OR

b) Explain the ethical and unethical practices in Accounting Disclosures. [7]

c) Write a detail note on 'Corporate Governance' [7]

OR

d) Explain new values in Indian Industries after economic reforms of 1991. [7]

**P.T.O.**

**Q4)** Write short notes (any two)

**[8]**

- a) Importance of Business ethics.
- b) Ethical practices in Advertising.
- c) Corporate social Responsibility.
- d) Gandhian Approach in Management.





Total No. of Questions : 4]

P3480

[5259] - 207

M.Com. (Semester - II)

BUSINESS ADMINISTRATION (Group - D) (Special Paper - III)

Business Ethics and Professional Values

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) 'नितिशास्त्र' या संकल्पनेची व्याख्या द्या. नितिशास्त्राचे स्वरूप आणि उद्दिष्टे स्पष्ट करा. [14]

किंवा

'कॉपीराईट आणि पेटेंट' च्या संदर्भात भारतीय नैतिक आणि अनैतिक व्यवहार किंवा पध्दती स्पष्ट करा. [14]

प्रश्न 2) 'कॉर्पोरेट नागरिकत्व' म्हणजे काय? भारतीय नागरिकत्वाची रचना आणि दृष्टीकोन स्पष्ट करा. [14]

किंवा

गांधीजींची सत्य आणि अहिंसा ही तत्वे सविस्तर स्पष्ट करा. [14]

प्रश्न 3) अ) भारतीय नितिशास्त्र आणि नितिमूल्ये यांची तत्वे सविस्तर स्पष्ट करा. [7]

किंवा

ब) भारतातील लेखांकन प्रकटीकरणासाठीचे नैतिक व अनैतिक पध्दती स्पष्ट करा. [7]

क) 'कॉर्पोरेट प्रशासन' यावर सविस्तर टिप लिहा. [7]

किंवा

ड) 1991 मध्ये झालेल्या आर्थिक सुधारणानंतर भारतातील उद्योगातील नविन मुल्ये स्पष्ट करा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) व्यावसायिक नितिशास्त्राचे महत्व
- ब) जाहिरातीतील नैतिक व्यवहार किंवा पध्दती
- क) कॉर्पोरेट सामाजिक जबाबदारी
- ड) व्यवस्थापनातील गांधीचा दृष्टीकोण



Total No. of Questions : 4]

SEAT No. :

**P3481**

[Total No. of Pages : 4

**[5259] - 208**

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

**COMMERCIAL LAWS AND PRACTICES**

**E- Security And Cyber Laws (Group - B)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to candidates:*

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

**Q1)** Explain the different types of computer crimes. **[14]**

OR

Explain the types of Intruders. **[14]**

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

OR

Explain the penalties for Cyber wrongs and adjudication (Section 43 to 47) of Information technology Act, 2002. **[14]**

**Q3)** a) Explain the risks involved in E-Commerce. **[7]**

b) Explain the Information system controls. **[7]**

OR

a) State the procedure for acquiring Digital Signature. **[7]**

b) Explain the crimes and punishments (Section 65 to 75) under Information technology Act, 2002. **[7]**

**P.T.O.**

**Q4)** Write short notes (Any two)

**[8]**

- a) Internet Vulnerability.
- b) Encryption
- c) Indian Evidence Act, 1872 under Information technology Act,2002
- d) Information tochnology Act, 2002



Total No. of Questions : 4]

P3481

[5259] - 208

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

COMMERCIAL LAWS AND PRACTICES

E- Security And Cyber Laws (Group - B)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) संगणकीय गुन्ह्यांचे विविध प्रकार स्पष्ट करा. [14]

किंवा

इन्ट्रूडर्सचे विविध प्रकार स्पष्ट करा. [14]

प्रश्न 2) सायबर कायदाची व्याप्ती स्पष्ट करा. [14]

किंवा

माहिती तंत्रज्ञान कायदा 2002 अंतर्गत सायबर चुका आणि निर्णय प्रक्रीया (कलम 43 ते 47) मधील दंड स्पष्ट करा. [14]

प्रश्न 3) अ) ई - कामर्स मधील धोके स्पष्ट करा. [7]

ब) 'माहिती प्रणाली नियंत्रण' स्पष्ट करा. [7]

किंवा

अ) डिजिटल स्वाक्षरी मिळवण्याची प्रक्रीया स्पष्ट करा. [7]

ब) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत (कलम 65 ते 75) मधील गुन्हा आणि शिक्षा स्पष्ट करा. [7]

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) इंटरनेट मर्मभेदी (Vulnerability)
- ब) एनक्रिप्शन
- क) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत भारतीय पुरावा कायदा, 1872
- ड) माहिती तंत्रज्ञान कायदा 2002



Total No. of Questions : 4]

SEAT No. :

P3482

[Total No. of Pages : 4

[5259] - 209

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

CO-OPERATION & RURAL DEVELOPMENT

International Co-operative Movement

(2013 Pattern) (Special Paper - III)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Give a brief outline of growth of co-operative movement in the world during post industrial revolution period. **[14]**

OR

Evaluate Co-operative movement in the Great Britain during post industrial revolution period.

**Q2)** Differentiate the performance of Co-operatives in the capitalistic system and socialistic system. **[14]**

OR

Explain the working of International co-operative Alliance.

**Q3)** Explain the broad features of co-operative movement in Israel. **[14]**

OR

Critically evaluate the progress of co-operative movement in Israel.

**P.T.O.**

**Q4)** Write short notes on (Any two)

**[8]**

- a) Challenge of co-operative movement in a globalised economy.
- b) Present problems of co-operatives in the world.
- c) Impact of globalisation on co-operatives.
- d) Mixed economy and co-operative movement.





Total No. of Questions : 4]

P3482

[5259] - 209

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

CO-OPERATION & RURAL DEVELOPMENT

International Co-operative Movement

(2013 Pattern) (Special Paper - III)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

---

प्रश्न 1) औद्योगिक क्रांतीनंतरच्या काळातील जागतीक सहकारी चळवळीच्या वृद्धीची थोडक्यात रूपरेषा द्या. [14]

किंवा

औद्योगिक क्रांतीनंतरच्या काळातील ग्रेटब्रिटनमधील सहकारी चळवळीचे मुल्यमापन करा.

प्रश्न 2) भांडवलशाही पध्दती व समाजवादी पध्दतीमधील सहकारी संस्थांच्या कामगिरीमधील फरक सांगा. [14]

किंवा

आंतरराष्ट्रीय सहकार युती (International cooperative Alliance) ची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) इस्त्राईलमधील सहकारी चळवळीची ठळक वैशिष्ट्ये स्पष्ट करा. [14]

किंवा

इस्त्राईलमधील सहकारी चळवळीचे मुल्यमापन करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) जागतिकीकरण झालेल्या अर्थव्यवस्थेतील सहकारी चळवळीपुढील आव्हाने
- ब) जागतीक सहकारी संस्थांच्या सद्य समस्या
- क) जागतिकीकरणाचा सहकारी संस्थावरील प्रभाव
- ड) मिश्र अर्थव्यवस्था आणि सहकारी चळवळ.



Total No. of Questions : 4]

SEAT No. :

P3483

[Total No. of Pages : 4

[5259] - 210

**M.Com. (Part - I) (Semester - II)**  
**ADVANCED BANKING AND FINANCE (Group - G)**  
**Banking Law and Practices**  
**(2013 Pattern) (Special Paper - III) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Answers must be to the point. Excessively elaborated answer does not mean a correct answer.*
- 4) *Answers must be with reference to the relevant sections of the Act Concerned.*

**Q1)** Define the following as under the Prevention of Money Laundering Act, 2002.

**[14]**

- a) Beneficial Owner - (Section - 2 (fa))
- b) Payment System - (Section - 2(rb))
- c) Precious Metal - (Section - 2(sa))
- d) Transfer and Value - (Section - 2 (sb))

OR

Explain the following provisions of the prevention of Money Laundering Act, 2002.

- a) Adjudicating authorities, composition, powers etc (Section - 6)
- b) Adjudication (Section - 8)

**Q2)** Explain in detail the RBI guidelines for management of assets and liabilities in banks.

**[14]**

OR

Do you think electronic mode of payment makes banking hi-tech? Support your answer using suitable examples.

**P.T.O.**

**Q3) a)** Explain in detail the recommendations of the Damodaran committee on service charges with special reference to - [7]

- i) Charges for basic services.
- ii) Charges on home bank transactions.
- iii) Intersol charges.

OR

a) Explain the recommendations of the Goiporia Committee on deposit accounts with reference to - .

- i) Customer Education
  - ii) Bank service charges.
- b) Does CIBIL take away the function of collection and furnishing of credit information from the RBI? Substantiate your answer. [7]

OR

b) What are the conditions under which the banker customer relationship could come to an end?

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

- a) Link between Know your customer guidelines and the check over money laundering.
- b) Trustee Beneficiary relationship between banker and customer.
- c) Premature withdrawal and prepayment risk.
- d) Recent cases of mergers and acquisition in banks in India.



Total No. of Questions : 4]

P3483

[5259] - 210

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

ADVANCED BANKING AND FINANCE (Group - G)

Banking Law and Practices

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
2) उजवीकडील अंक गुण दर्शवितात.  
3) उत्तरे मुद्देसूद असावीत. मोठे उत्तर म्हणजे अचूक उत्तर नव्हे.  
4) संबंधित कायद्यातील निगडीत तरतुदीनाच अनुसरून उत्तरे द्या.  
5) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 मधील खालील व्याख्या द्या.

[14]

- अ) लाभार्थी मालक (कलम - 2 (एफ ए))  
ब) पैसे प्रदान व्यवस्था (कलम - 2 (आर बी))  
क) मौल्यवान धातू (कलम - 2 (एस ए))  
ड) हस्तांतरण आणि मूल्य (कलम - 2 (एस बी))

किंवा

मनी लॉण्डरिंग कायदा, 2002 मधील खालील तरतूदी स्पष्ट करा.

- अ) अभिनिर्णय अधिकारी, रचना, अधिकार इ. (कलम 6)  
ब) अभिनिर्णय (कलम - 8)

प्रश्न 2) बँकांच्या मत्ता आणि दायित्वांचे व्यवस्थापन करण्यासाठीची भारतीय रिझर्व्ह बँकेची नियमने सविस्तर स्पष्ट करा.

[14]

किंवा

इलेक्ट्रॉनिक माध्यमातून पैशाच्या प्रदानामुळे बँकिंग 'हाय - टेक' होते असे तुम्हाला वाटते काय? योग्य उदाहरणांच्या आधारे आपल्या उत्तराचे समर्थन करा.

प्रश्न 3) अ) खालील बाबींना विशेष अनुसरून दामोदरन समितीच्या सेवा शुल्कासंदर्भातील तरतूदी सविस्तर स्पष्ट करा. [7]

- i) मूलभूत सेवांसाठीचे शुल्क
- ii) स्वतःच्या बँक शाखेतील व्यवहारांवरील शुल्क
- iii) इंटरसोल शुल्क

किंवा

अ) ठेवखात्यासंदर्भातील गोडपोरिया समितीच्या शिफारसी खालील बाबींना अनुसरून स्पष्ट करा.

- i) ग्राहक शिक्षण
- ii) बँक सेवा शुल्क

ब) भारतीय रिझर्व्ह बँकेचे 'पत विषयक माहिती गोळा करणे व देणे' हे कार्य भारतीय पतमाहिती केंद्र मर्यादित हिरावून घेत आहे काय? आपल्या उत्तराचे समर्थन करा. [7]

किंवा

ब) बँकर आणि त्याचा ग्राहक यांमधील परस्पर संबंध कोणत्या परिस्थित संपुष्टात येऊ शकतात?

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

- अ) आपला ग्राहक जाणा आणि मनी लॉण्डरिंग वरील लगाम यांमधील संबंध
- ब) बँक आणि त्याचा ग्राहक यांमधील विश्वस्त व लाभार्थी संबंध
- क) मुदतपूर्व पैसे काढणे आणि मूदतपूर्व कर्ज अदा करणे संदर्भातील जोखिम
- ड) भारतीय बँकामधील अलिकडच्या काळातील संपादने आणि विलीनीकरणे



Total No. of Questions : 4]

SEAT No. :

**P3484**

[Total No. of Pages : 4

**[5259] - 211**

**M.Com. (Semester - II)**

**ADVANCED MARKETING**

**Customer Relationship Management & Retailing  
(2013 Pattern) (Paper - III) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to candidates:*

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

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

OR

Explain the concepts CRM Benefit & CRM value. **[14]**

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

OR

Define the term "Customer Experience Management' Explain the framework of CEM. **[14]**

**Q3)** a) Describe the CRM Implementation process in detail. **[7]**

OR

b) Explain the meaning & importance of customer satisfaction. **[7]**

c) Explain the importance of employee - Organisation Relationship. **[7]**

OR

d) Explain the steps in customer centric organisation. **[7]**

**P.T.O.**

**Q4)** Write short notes (Any two)

**[8]**

- a) Customer Recall Management.
- b) CRM Cycle.
- c) Applications of e-CRM
- d) Changing Role of CRM.





Total No. of Questions : 4]

P3484

[5259] - 211

M.Com. (Semester - II)

ADVANCED MARKETING

Customer Relationship Management & Retailing

(2013 Pattern) (Paper - III) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

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

किंवा

'ग्राहक संबंध व्यवस्थापन फायदे' व 'ग्राहक संबंध व्यवस्थापन मूल्य' या संकल्पना स्पष्ट करा. [14]

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

किंवा

'ग्राहक अनुभव व्यवस्थापन' या संकल्पनेची व्याख्या द्या. ग्राहक अनुभव व्यवस्थापनाचा आराखडा (Framework) स्पष्ट करा. [14]

प्रश्न 3) अ) ग्राहक संबंध व्यवस्थापन अंमलबजावणीची प्रक्रिया सविस्तर स्पष्ट करा. [7]

किंवा

ब) 'ग्राहक समाधान' या संकल्पनेचा अर्थ सांगून महत्व स्पष्ट करा. [7]

क) कर्मचारी - संस्था संबंधाचे महत्व स्पष्ट करा. [7]

किंवा

ड) ग्राहक केंद्रित संस्था स्थापन करण्यासाठीच्या पायऱ्या स्पष्ट करा. [7]

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) ग्राहक परत बोलाविणे व्यवस्थापन
- ब) ग्राहक संबंध व्यवस्थापन चक्र
- क) ई-ग्राहक संबंध व्यवस्थापनाची अंमलबजावणी
- ड) ग्राहक संबंध व्यवस्थापनाची बदलती भूमिका



Total No. of Questions : 4]

SEAT No. :

P3485

[Total No. of Pages : 4

[5259] - 212

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

ADVANCED ACCOUNTING & TAXATION

Business Tax Assessment & Planning (Group - A)

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

*Time :3 hours]*

*[Max. Marks :50*

*Instructions to the candidates:*

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

**Q1)** The Profit and Loss Account of SKF Ltd. for the year ended 31st March 2017 showed a Net Profit of Rs. 2, 50,000. **[14]**

- a) The Profit and Loss Account included in the Debit side the following:
  - i) Rs. 20,000 interest paid on money borrowed for extending the company's factory premises, the expansion was however still in progress.
  - ii) The depreciation provided in the books Rs. 50,000; however the amount computed under the Income Tax Act Rs. 1, 50,000.
  - iii) Rs. 25,000 was paid to the Company's lawyer for arguing appeals of the company before the Tribunal against levy of penalty for some earlier appeals which have been dismissed by the Tribunal.
  - iv) Rs. 3,000 paid for late payment of Professional Tax as penal interest.
  - v) Rs. 500 being fine imposed by the Municipality for violating their regulations.
  - vi) Reserve for Bad debts Rs. 15,000.
- b) The Credit side of the Profit and Loss Account included:
  - i) Company's Foreign Subsidiary in Japan Rs. 10,000.
  - ii) Unit Trust of India Rs. 25,000.
- c) It is also observed that both the opening stock of Rs. 90,000 and closing stock of Rs. 1,08,000 are undervalued by 10% on cost.

**P.T.O.**

Compute the total income of the company for the assessment year 2017-18.

OR

The total income of Anusaya co-operative society (other than consumer co-operative society) for the financial year ending 31<sup>st</sup> March 2017 under various heads is as under: [14]

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

Compute taxable income and tax liability of the co-operative society.

**Q2) a)** Welfare Charitable Trust submits you the following particulars for the previous year 2016-17. [11]

1. Net interest received on various bank accounts after 10.30%T.D.S. Rs. 26, 91,000.
2. It spent Rs. 15, 00,000 on construction of a school building in Assam.
3. It also spent Rs. 3, 50,000 for Medical Checkup Camp in Punjab.
4. It received Rs.5, 00,000 for purchase of an open plot for old Aged Ashram at Gadchiroli.
5. It spent Rs. 50,000 for Ganesh Festival.

Find out the tax liability for the Assessment Year 2017-18.

OR

- a) i) On the basis of following information provided by Mr. Sumit, compute his Net Wealth for the assessment year 2017-18. [5]

	Rs.
Motor Cars, not being held as stock in trade	15,00,000
Land in urban area held as stock in trade since March, 2000	25,00,000
Residential Flat	18,00,000
Cash in hand as per cash book	5,60,000
Jewellery not being held as stock in trade	25,45,000
Bank Balance	25,10,500
Loan for acquiring the land in urban area	18,50,000

- ii) A Ltd. gives the following particulars relating to the services provided to various clients for the year ended 31st March 2017. [6]

1. Total bills raised for Rs. 8,75,000 out of which bill for Rs. 75,000 was raised on a approved International organization and payments of bills for Rs. 1,00,000 were not received till 31<sup>st</sup> March 2017.
2. Amount of Rs. 50,000 was received as an advance from XYZ Ltd. on 25th March 2017 to whom the services were to be provided in April 2017.

You are required to compute the value of taxable services and tax liability payable.

- b) Write short note (any one) [3]
- i) Best Judgment Assessment
  - ii) Tax Avoidance

**Q3)** Answer the following:

- a) Procedure of Assessment [7]
- b) Justification of Corporate Tax Planning and Management [7]

OR

- a) Return of Income
- b) Appeals and Revision

**Q4)** Write short notes (Any Two)

**[8]**

- a) Applicability of Service Tax
- b) Demerits of VAT
- c) Rates of Excise duty
- d) Concept of Customs Duty



Total No. of Questions : 4]

SEAT No. :

P3486

[Total No. of Pages : 3

[5259] - 213

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Cost Control and Cost System (Group - B)

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

Time :3 hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Information given below by the X Ltd. any Y Ltd. in a certain year. [14]

Particular	X Ltd		Y Ltd.	
	Rs.	Rs.	Rs.	Rs.
Sales		30,000		30,000
less Variable cost	24,000		20,000	
Fixed cost	3,000		7,000	
Estimated		27,000		27,000
Profit		3,000		3,000

You are required to Calculate:-

- a) Profit volume ratio, Break even point, and margin of safety of each Business. Explain giving reasons which Business is likely to earn more profits in the condition that:-
- b) Heavy demand for the product.
- c) Low demand for the product.

OR

A, B and C are three similar plants under the same management who want them to be merged for better operation . The detail are as under.[14]

P.T.O.

Plant capacity Operated	Plant A 100% [Rs. in Lakhs]	Plant B 70% [Rs. in Lakhs]	Plant C 50% [Rs. in Lakhs]
Sales	300	280	150
Variable Cost	200	210	75
Fixed Cost	70	50	62

Find out:-

- The Capacity of the merged plant for Break - Even and what is the P/V Ratio of merged plant.
- The profit at 75% capacity of the merged plant.
- The Turnover from the Merged plant to give a profit of Rs. 28 Lakhs.

**Q2) A)** A manufacturer has planned his level of production at 50% of his capacity of 30000 units at 50 % of the capacity, his expenses are as follows:[11]

Particular	Rs.
Direct material	8,400
Direct labour	11,100
Direct Expenses	3,600
Variable overheads	3,900
Fixed overhead	6,000

The Home selling price is Rs. 2 per Unit, Now the manufacture receives a trade Enquiry from oversease for 6000 units at Rs. 1.45 per Unit. If you were the manufacture, would you accept or reject the offer? Support your statement with suitable cost and profit details.

B) Write a note on Just in Time. [3]

OR

A) A company producing 24,000 units and provides you the following Information. [11]



Particular	Rs.
Direct Material	1,20,000
Direct Wages	84,000
Variable overheads	48,000
Semi - variable OH.	28,000
Fixed overheads	80,000
Total Cost	3,60,000

The product is sold at Rs. 20 per unit. The Management proposes to Increase the production by 3,000 units for sales in the foreign market. It is Estimated that, Semi - variable OHs will Increase By Rs. 1,000. But the product will be sold at Rs. 14 per unit in the foreign market. However, No additional capital Expenditure will be incurred. The Management seeks your advice as cost Accountant. What will you advice them?

b) Write a short note on pareto analysis. [3]

**Q3)** Explain the concept of activity based costing and state the advantages and disadvantages of Activity based costing. [14]

OR

Outline the steps Involved in installing a cost system in a manufacturing unit. What are the essentials of an effective costing system?

**Q4)** Write a short notes (Any Two) [8]

- a) Cost plus pricing
- b) Difference between cost control and cost reduction.
- c) Value analysis and Value engineering.
- d) Break even point.



Total No. of Questions : 4]

SEAT No. :

**P3487**

[Total No. of Pages : 4

**[5259] - 214**

**M.Com. (Semester - II)**

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis**

**(2013 Pattern) (Credit System) (Group - C) (Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Industrial Environment? "Private and public sector both contributed for Industrial growth of India" Discuss. **[14]**

OR

What is Global Environment? Explain the impact of Social and Cultural environment on World trade.

**Q2)** What is Financial Environment of Business? Explain role of Foreign Banks and Non - Banking Institutions. **[14]**

OR

Define the term Security Market? Explain the functions and structure of Security Market.

**Q3)** What are different techniques of Environmental Analysis. State limitations of these techniques. **[14]**

OR

- a) Write note on - Bargaining power of suppliers and buyers.
- b) Write note on - Chordiya Pravin Massale.

**P.T.O.**

**Q4)** Write short notes on (Any two):

**[8]**

- a) Co-operative sector in India.
- b) Management of Security Market.
- c) Threat of New Entrants.
- d) Foreign Technology and MNCs.



Total No. of Questions : 4]

P3487

[5259] - 214

M.Com. (Semester - II)

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis**

**(2013 Pattern) (Credit System) (Group - C) (Paper - IV)**

**(मराठी रुपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) औद्योगिक पर्यावरण म्हणजे काय? “भारताच्या औद्योगिक वाढीमध्ये खाजगी आणि सार्वजनिक या दोन्ही क्षेत्रांचा सहभाग आहे” या विधानाची चर्चा करा. [14]

किंवा

जागतिक पर्यावरण म्हणजे काय? सामाजिक आणि सांस्कृतिक पर्यावरणाचा जागतिक व्यापारावर होणारा परिणाम स्पष्ट करा.

प्रश्न 2) व्यवसायाचे वित्तीय पर्यावरण म्हणजे काय? यामध्ये परकीय बँका आणि बँकेतर संस्थांची भूमिका स्पष्ट करा. [14]

किंवा

प्रतिभूतीच्या बाजाराची व्याख्या द्या. प्रतिभूतीच्या बाजारपेठेची कार्ये व रचना स्पष्ट करा.

प्रश्न 3) पर्यावरण विश्लेषणाच्या विविध पध्दती विशद करून त्याच्या मर्यादा स्पष्ट करा. [14]

किंवा

- अ) पुरवठादार आणि खरेदीदार यांची सौदाशक्ती यावर माहिती लिहा.  
ब) चोरडिया प्रविण मसाला यावर माहिती लिहा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) भारतातील सहकार क्षेत्र
- ब) प्रतिभूतींच्या बाजारपेठेचे व्यवस्थापन
- क) “नवीन प्रवेश करणाऱ्या संस्थाबद्दलची भिती”
- ड) परकीय तंत्रज्ञान आणि बहुराष्ट्रीय कंपन्या



Total No. of Questions : 4]

SEAT No. :

**P3488**

[Total No. of Pages : 4

**[5259] - 215**

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

**BUSINESS ADMINISTRATION**

**Elements of Knowledge Management (New)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define 'Knowledge Management' Distinguish between Knowledge and Wisdom. **[14]**

OR

Explain the Organisational learning Frameworks.

**Q2)** Explain the leadership and change Management Strategies. **[14]**

OR

Explain the typologies of Organisational Culture.

**Q3)** a) Explain early forms of Knowledge Management. **[7]**

b) Explain the concept of Organisational memory. **[7]**

OR

a) Explain the nature of change Management. **[7]**

b) Explain the concept sharing Cultural Sickness. **[7]**

**P.T.O.**

**Q4)** Write short notes on (Any two)

**[8]**

- a) Data and Information.
- b) Information Interpretation.
- c) Cultural change Management.
- d) Attitudes and assumptions.



Total No. of Questions : 4]

P3488

[5259] - 215

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

BUSINESS ADMINISTRATION

Elements of Knowledge Management (New)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

---

प्रश्न 1) 'ज्ञान व्यवस्थापन' या संकल्पनेची व्याख्या द्या. 'ज्ञान व शहाणपण' यातील फरक स्पष्ट करा. [14]

किंवा

संघटनात्मक शिक्षणाची रचना स्पष्ट करा.

प्रश्न 2) नेतृत्व आणि बदलाच्या व्यवस्थापनाची व्यूहरचना विशद करा. [14]

किंवा

संघटनात्मक संस्कृतीचे विविध कंगोरे स्पष्ट करा.

प्रश्न 3) अ) ज्ञान व्यवस्थापनाचे प्राचीन स्वरूप स्पष्ट करा. [7]

ब) 'संघटनात्मक स्मृती' ही संकल्पना स्पष्ट करा. [7]

किंवा

अ) बदल व्यवस्थापनाचे स्वरूप विशद करा. [7]

ब) 'सांस्कृतिक दुर्बलतेचे अदान प्रदान' ही संकल्पना स्पष्ट करा. [7]



प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) आकडेवारी आणि माहिती
- ब) माहिती आकलन
- क) सांस्कृतिक बदलाचे व्यवस्थापन
- ड) दृष्टिकोन आणि गृहितके



Total No. of Questions : 4]

SEAT No. :

**P3489**

[Total No. of Pages : 4

**[5259] - 216**

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

**COMMERCIAL LAWS AND PRACTICES (Paper - IV)**

**Laws Relating to Copyrights and Designs**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

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

OR

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

**Q2)** Who may apply for Registration as a 'Registration User' of Design? What are the conditions for registration as a registered user? **[14]**

OR

What is 'Geographical Indications'? State the legal provisions for Registration of Geographical Indications. When Their Registration is Prohibited? **[14]**

**Q3)** Answer in brief.

- a) What conditions the work should satisfy to qualify for copyright? **[7]**
- b) Explain Infringement (Piracy) of copyrights in design. **[7]**

OR

- a) State the rights conferred by registration of 'Geographical Indications'. **[7]**
- b) What are the objects of the Protection of Plant Varieties and Farmers Rights Act, 2001. **[7]**

**P.T.O.**

**Q4)** Write short notes on (Any two)

**[8]**

- a) Term of copyright Act as per section 22 to 29.
- b) Cancellation of registration of Design.
- c) Power of Central Government as per section Geographical Indications of Goods Act, 1999.
- d) Authorities for Administration in protection of plant varieties and Farmers Rights Act, 2001.



Total No. of Questions : 4]

P3489

[5259] - 216

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

COMMERCIAL LAWS AND PRACTICES (Paper - IV)

Laws Relating to Copyrights and Designs

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) मुद्रणाधिकाराचे उल्लंघन म्हणजे काय ? मुद्रणाधिकाराच्या उल्लंघनावरील उपाय सविस्तर वर्णन करा. [14]

किंवा

“रोपाचा नविन नमुना” म्हणजे काय ? रोपाचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत शेतकऱ्यांच्या हक्कांचे वर्णन करा. [14]

प्रश्न 2) “आराखड्याचा नोंदणीकृत वापरकर्ता” या करीता कोण अर्ज करू शकतो ? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणत्या अटी आहेत ? [14]

किंवा

“भौगोलिक चिन्ह” म्हणजे काय ? भौगोलिक चिन्हाच्या नोंदणीसंदर्भातील कायदेशीर तरतुदी स्पष्ट करा. नोंदणीवर केव्हा प्रतिबंध घालता येतो ? [14]

प्रश्न 3) थोडक्यात उत्तरे द्या.

अ) मुद्रणाधिकारासाठी पात्र ठरण्याकरिता विषय कामकाजाने कोणत्या अटी पूर्ण करणे आवश्यक आहे ? [7]

ब) नोंदणी केलेल्या आराखड्याच्या उल्लंघनासंदर्भात असलेल्या तरतुदी स्पष्ट करा. [7]

किंवा

अ) भौगोलिक चिन्हाच्या नोंदणीमुळे मिळणारे हक्क सांगा. [7]

ब) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 ची उद्दिष्ट्ये सांगा. [7]

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

अ) मुद्रणाधिकार कायद्याअंतर्गत कलम क्र. 22 ते 29 प्रमाणे कालावधी.

ब) नोंदणीकृत आराखड्याची नोंद रद्द करणे.

क) मालाचे भौगोलिक चिन्ह कायदा, 1999 प्रमाणे केंद्र सरकारचे अधिकार

ड) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 नुसार प्रशासकीय मंडळ (प्रधिकरण)



Total No. of Questions : 4]

SEAT No. :

P3490

[Total No. of Pages : 2

[5259] - 217

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

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-Operative Business

(2013 Pattern) (Special Paper - IV)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Describe the criteria for appraising performance of Co-Operative Business. **[14]**

OR

State the importance of healthy industrial relation. Discuss problems related to industrial relation in co - operative Business.

**Q2)** Explain the policies and practices of Dairy co-operatives. **[14]**

OR

Describe the need and functions of state co-operative bank.

**Q3)** Describe the business policies & practices of Sugar Industry. **[14]**

OR

Explain the role of primary credit societies in rural development.

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

- a) Anand Dairy
- b) Social responsibility of co-operative business.
- c) Sugar co-operative in Maharashtra.
- d) District co-operative bank.



**P.T.O.**

Total No. of Questions : 4]

P3490

[5259] - 217

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

CO-OPERATION AND RURAL DEVELOPMENT

Management of Co-Operative Business

(2013 Pattern) (Special Paper - IV)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) सहकारी संस्थांच्या मूल्यमापनाचे निकष स्पष्ट करा. [14]

किंवा

सशक्त औद्योगिक संबंधाचे महत्व सांगा. सहकारी व्यवसायातील औद्योगिक संबंधाविषयी समस्याची चर्चा करा.

प्रश्न 2) सहकारी डेअरी उद्योगांची धोरणे व कार्यपध्दती स्पष्ट करा. [14]

किंवा

राज्य सहकारी बँकेची गरज व कार्य स्पष्ट करा.

प्रश्न 3) सहकारी साखर उद्योगाची धोरणे व कार्यपध्दती स्पष्ट करा. [14]

किंवा

ग्रामीण विकासात सहकारी प्राथमिक पतसंस्थांची भूमिका स्पष्ट करा.

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

- अ) आनंद डेअरी  
ब) सहकारी संस्थांची सामाजिक जबाबदारी  
क) महाराष्ट्रातील सहकारी साखर उद्योग  
ड) जिल्हा सहकारी बँक



Total No. of Questions : 4]

SEAT No. :

P3491

[Total No. of Pages : 4

[5259] - 218

M.Com. (Semester - II) (Theory)

ADVANCED BANKING AND FINANCE

Monetary Policy

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the concept of High Powered Money. What are the recommendations of the working Group on 'Money Supply'? **[14]**

OR

What are the money supply measures of Reserve Bank of India?

**Q2)** What are the objectives of Monetary policy? **[14]**

OR

Discuss the mechanism and effectiveness of 'Open Market Operations' and 'Variable Reserve Ratio' as the Instruments of Monetary policy.

**Q3)** a) Explain the role of Regional Rural Banks in the development of rural credit in India. **[7]**

b) Explain the measures taken by Reserve Bank of India to promote Exports. **[7]**

OR

a) Explain the Lending policy of R.B.I. for Commercial Banks. **[7]**

b) Explain the concept of 'Priority sector Advances'. **[7]**

**P.T.O.**



**Q4)** Write short notes (Any two)

**[8]**

- a) Exchange Rate Stability.
- b) Conflict between the objectives of Monetary policy.
- c) Variations in bank Rate
- d) Recent Monetary Policy changes by R.B.I.



Total No. of Questions : 4]

P3491

[5259] - 218

M.Com. (Semester - II) (Theory)

ADVANCED BANKING AND FINANCE

Monetary Policy

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) उच्च शक्ती पैशाची संकल्पना स्पष्ट करा. 'पैशाच्या पुरवठ्या' संबंधी कार्यगटाने सूचविलेल्या शिफारसी सांगा. [14]

किंवा

भारतीय रिझर्व्ह बँक पैशाचा पुरवठा कशाप्रकारे मोजते ?

प्रश्न 2) चलनविषयक धोरणांच्या उद्दिष्टांची चर्चा करा. [14]

किंवा

चलनविषयक धोरणांची साधने म्हणून 'खुल्या बाजारातील रोख्यांची खरेदी' व 'बदलते राखीव निधीचे प्रमाण' यांचे कार्य व परिणामकारकतेची चर्चा करा.

प्रश्न 3) अ) भारतातील ग्रामीण पतपुरवठ्याच्या विकासातील प्रादेशिक ग्रामीण बँकांची भूमिका स्पष्ट करा. [7]

ब) भारतीय रिझर्व्ह बँकेने निर्यातवृद्धीसाठी केलेले उपाय स्पष्ट करा. [7]

किंवा

अ) भारतीय रिझर्व्ह बँकेचे व्यापारी बँकांसाठीचे कर्जपुरवठा धोरण स्पष्ट करा. [7]

ब) 'प्राधान्य क्षेत्रासाठीच्या कर्जपुरवठ्याची' संकल्पना स्पष्ट करा. [7]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) विनिमय दरातील स्थैर्य
- ब) चलनविषयक धोरणाच्या उद्दिष्टांमधील संघर्ष
- क) बँकदरातील बदल
- ड) भा. रिझर्व्ह बँकेचे अलिकडील चलनविषयक धोरण



Total No. of Questions : 4]

SEAT No. :

P3492

[Total No. of Pages : 4

[5259] - 219

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing (Group - H)

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Services marketing' Explain in detail the classification of services. **[14]**

OR

What are the customers Expectations in services? Explain how customers evaluate service performances.

**Q2)** Explain in detail the concept Price Mix & services marketing. **[14]**

OR

Explain in detail the Financial and economic impact of service.

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

OR

b) Explain in detail the concept Listening to customers through Research?

c) What are the recent service Initiatives taken by hospitality industry to serve customers. **[7]**

OR

d) What are the customer service initiatives taken by aviation sector.

**P.T.O.**

**Q4)** Write short notes on (Any two)

**[8]**

- a) Difference between goods & services.
- b) The Purchase process for services.
- c) People and services marketing.
- d) Service leadership.



Total No. of Questions : 4]

P3492

[5259] - 219

M.Com. (Semester - II)

ADVANCED MARKETING

Services Marketing (Group - H)

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

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'सेवा विपणन' या संकल्पनेची व्याख्या द्या. सेवांचे वर्गीकरण सविस्तर स्पष्ट करा. [14]

किंवा

सेवांमध्ये ग्राहकांच्या कोणत्या अपेक्षा असतात? सेवांच्या कार्यक्षमतांचे मुल्यमापन ग्राहकाकडून कसे केले जाते ते स्पष्ट करा.

प्रश्न 2) 'किंमत मिश्र आणि सेवा विपणन' ही संकल्पना सविस्तर स्पष्ट करा. [14]

किंवा

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

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

किंवा

ब) 'संशोधनाच्या माध्यमातून ग्राहकाना ऐकणे' ही संकल्पना सविस्तर स्पष्ट करा.

क) आदरातिथ्य (पाहूणचार) व्यवसायामार्फत ग्राहकांना सेवा देण्यासाठी सद्या कोणते सेवा उपक्रम राबविले जातात? [7]

किंवा

ड) हवाई वाहतूक क्षेत्राने राबविलेले ग्राहक केंद्रित सेवा उपक्रम कोणते?

प्रश्न 4) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[8]

- अ) वस्तू आणि सेवा यांतील फरक
- ब) सेवा खरेदी प्रक्रिया
- क) लोक आणि सेवांचे विपणन
- ड) सेवा नेतृत्व



Total No. of Questions : 4]

SEAT No. :

P3493

[Total No. of Pages : 4

[5259] - 301

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

BUSINESS FINANCE

(2013 Pattern) (Credit System)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is 'Business finance'? Explain objections and scope of Business finance. **[14]**

OR

Write a detailed note on future value and present value.

**Q2)** What is 'Strategic financial planning'? Explain steps of strategic financial planning. **[14]**

OR

Define the term capitalisation. Explain in detail overcapitalisation and undercapitalisation.

**Q3)** a) What is debenture? Explain its characteristics. **[7]**

OR

b) Explain the various measures of dividend policy.

c) Explain sources of short time financing. **[7]**

OR

d) Explain the Importance of working capital.

**P.T.O.**



**Q4)** Write notes on (Any two)

**[8]**

- a) Limitations of financial planning.
- b) Bank credit.
- c) Importance of Business Finance.
- d) Limitations of short term financing.



Total No. of Questions : 4]

P3493

[5259] - 301

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

BUSINESS FINANCE

(2013 Pattern) (Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) 'व्यावसायिक वित्त' म्हणजे काय? व्यावसायिक वित्ताची उद्दिष्टे आणि व्याप्ती स्पष्ट करा. [14]

किंवा

भविष्यकालीन मुल्य व सध्याचे मुल्य यावर सविस्तरपणे टिप्पणी लिहा.

प्रश्न 2) 'व्यूहरचनात्मक वित्तीय नियोजन' म्हणजे काय? व्यूहरचनात्मक वित्तीय नियोजनाच्या पायऱ्या स्पष्ट करा. [14]

किंवा

भांडवलीकरण ही संज्ञा स्पष्ट करा. अधिभांडवलीकरण आणि न्यूनतम भांडवलीकरण यांचे सविस्तरपणे स्पष्टीकरण करा.

प्रश्न 3) अ) कर्जरोखे म्हणजे काय? त्यांची वैशिष्ट्ये स्पष्ट करा. [7]

किंवा

ब) लाभांश धोरणाच्या मुल्यमापनाच्या विविध पध्दती स्पष्ट करा.

क) अल्पकालीन वित्तपुरवठ्याचे स्रोत स्पष्ट करा. [7]

किंवा

ड) खेळत्या भांडवलाचे महत्व स्पष्ट करा.

प्रश्न 4) थोडक्यात टिपा लिहा (कोणतेही दोन)

[8]

- अ) वित्तीय नियोजनाच्या मर्यादा
- ब) बँकेचे कर्ज
- क) व्यावसायिक वित्तपुरवठ्याचे महत्व
- ड) अल्पकालीन वित्तपुरवठ्याचे तोटे



Total No. of Questions : 4]

SEAT No. :

**P3494**

[Total No. of Pages : 4

**[5259] - 302**

**M.Com. (Semester - III)**

**RESEARCH METHODOLOGY FOR BUSINESS**

**(2013 Pattern) (Choice Based Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

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

OR

Define the term research? Explain the significance of research.

**Q2)** What is research problem? State the techniques involved in defining research problem. **[14]**

OR

Define the term hypothesis. Explain the types of hypothesis.

**Q3)** What is primary data? Explain the methods of primary data collection. **[14]**

OR

What do you mean by secondary data? State the sources of secondary data collection.

**P.T.O.**

**Q4)** Write short notes (Any two)

**[8]**

- a) Importance of report writing.
- b) Bibliography.
- c) Footnote system.
- d) Research methods versus methodology.



Total No. of Questions : 4]

P3494

[5259] - 302

M.Com. (Semester - III)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Choice Based Credit System)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) संशोधन म्हणजे काय? संशोधनाची विविध उद्दिष्टे स्पष्ट करा.

[14]

किंवा

संशोधनाची व्याख्या लिहा. संशोधनाचे महत्व स्पष्ट करा.

प्रश्न 2) संशोधन समस्या म्हणजे काय? संशोधन समस्या निश्चित करण्यासाठी समाविष्ट तंत्रे विशद करा.

[14]

किंवा

गृहीतकृत्य संज्ञेची व्याख्या लिहा. गृहीतकाची प्रकार स्पष्ट करा.

प्रश्न 3) प्राथमिक तथ्य म्हणजे काय? प्राथमिक तथ्ये संग्रहित करण्याच्या पद्धती स्पष्ट करा.

[14]

किंवा

दुय्यम तथ्य म्हणजे काय? दुय्यम तथ्यांची स्रोत विशद करा.

प्रश्न 4) टिपा लिहा (कोणत्याही दोन)

[8]

- अ) अहवाल लेखनाचे महत्व
- ब) संदर्भसूची
- क) तळटीप पध्दत
- ड) संशोधन पध्दती विरूध्द संशोधन प्रणाली



Total No. of Questions : 4]

SEAT No. :

**P3495**

[Total No. of Pages : 2

**[5259] - 303**

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

**ADVANCED ACCOUNTING AND TAXATION**

**Advanced Auditing**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) What is auditing? Explain the basic principles governing an Audit. [14]**

OR

What is Auditing and Assurance standard? Explain the role of Auditing and Assurance standard Board in India.

**Q2) What do you mean by Internal control? Explain the basic Elements of Internal control. [14]**

OR

What is corporate Governance? As an Auditor how would you verify compliance of corporate Governance.

**Q3) a) Explain in detail the Audit of share capital transactions. [7]**

OR

State the powers of Audit committee. [7]

b) Explain the concept of profit and divisible profit.

OR

Explain the computerized Audit programme.

**P.T.O.**



**Q4)** Write short notes on (Any two)

**[8]**

- a) Audit programme
- b) Verification and valuation
- c) Investigation
- d) Audit tools



Total No. of Questions : 4]

SEAT No. :

P3496

[Total No. of Pages : 2

[5259]-304

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

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Cost Audit**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** 'Cost Audit is imposed on industry; it is only compliance.' Do you agree with this statement? In view of this statement, discuss the utility of Cost Audit to the different sections of the society. **[14]**

OR

Discuss the provisions regarding appointment of Cost Auditor as per Companies (Cost Records and Audit) Rules, 2014. **[14]**

**Q2)** The Income Statement HP Ltd. for the year ended showed a profit of Rs.67,00,000/- The record of the company revealed the following: **[14]**

- a) Closing stock as per Cost Record is undervalued by Rs.3,20,000
- b) Factory Overheads over absorbed in Cost Record by Rs.1,00,000
- c) Administration Overheads are under absorbed in Costing by Rs.2,00,000
- d) Interest on Capital Rs. 2,50,000 being debited only in Income Statement
- e) Dividend Received Rs.10,000 is not considered in Cost Record.

Prepare Reconciliation Statement and find out Profit/Loss as per Cost Record.

OR

From the cost extracts of two companies engaged in similar product lines calculate important cost ratios and offer your comments and suggestions for improvement in the cost function.

Name of the Company	Material Cost (Rs. in Crs.)	Employee Cost (Rs. in Crs.)	Cost of Finance (Rs.in Crs.)
X Ltd	1,000	500	500
Y Ltd.	1,500	200	200

Make suitable assumptions in support of your comments.

**[14]**

*P.T.O.*

- Q3)** a) Write the qualifications of Statutory Cost Auditor. [7]  
b) What is Cost Audit Programme? [7]

OR

- a) Make a list of Cost Records maintained in any manufacturing company.[7]  
b) Explain the contents of Cost Audit Report. [7]

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

- a) Social Audit  
b) Time Limit for submission of Cost Audit Report  
c) Internal Control as regards Salaries and Wage Payments  
d) Voluntary Cost Audit



Total No. of Questions : 4]

SEAT No. :

P3497

[Total No. of Pages : 2

[5259]-305

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurial Behaviour (Special Paper V)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Entrepreneurship Training'. Explain the various training models & training components. **[14]**

OR

Explain the term 'Achievement Motivation'. Briefly discuss the sources of achievement motivation.

**Q2)** What are the skills and qualifications required for motivator. **[14]**

OR

Define the term 'Business Opportunity' Explain in detail the importance & relevance of Business Opportunity.

**Q3)** a) Explain the meaning & features of entrepreneurship. **[7]**  
b) Explain the skills required for effective entrepreneurship development. **[7]**

OR

a) Explain the need and importance of trainer.  
b) Explain the process of identifying & assessing of business opportunity.

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

- a) Tools & techniques used in Behavioral tests
- b) Limitations of entrepreneurship development.
- c) Training the trainer
- d) New trends in service sector.



*P.T.O.*

Total No. of Questions : 4]

P3497

[5259]-305

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurial Behaviour (Special Paper V)**

**(2013 Pattern) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) 'उद्योजकता प्रशिक्षण' या संकल्पनेची व्याख्या द्या. प्रशिक्षणाचे विविध नमुने व घटक स्पष्ट करा. [14]  
किंवा  
'सिद्धी प्रेरणा' ही संकल्पना स्पष्ट करा. सिद्धी प्रेरणेचे स्रोत यावर थोडक्यात चर्चा करा.
- प्रश्न 2) प्रेरकासाठी आवश्यक कौशल्ये व अर्हता कोणत्या ते सांगा. [14]  
किंवा  
'व्यवसाय संधी' या संकल्पनेची व्याख्या द्या. व्यवसाय संधीचे महत्व व सहसंबंध सविस्तर स्पष्ट करा.
- प्रश्न 3) अ) उद्योजकता या संकल्पनेचा अर्थ सांगून वैशिष्ट्ये स्पष्ट करा. [7]  
ब) परिणामकारक उद्योजकता विकासासाठी कोणती कौशल्ये आवश्यक असतात ते स्पष्ट करा. [7]  
किंवा  
अ) प्रशिक्षकाची गरज व महत्व स्पष्ट करा.  
ब) व्यवसाय संधी शोधाची व तपासाची पक्रिया स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) वर्तनात्मक चाचणीसाठी वापरली जाणारी साधने व तंत्रे  
ब) उद्योजकता विकासाच्या मर्यादा  
क) प्रशिक्षकाला प्रशिक्षण  
ड) सेवा क्षेत्रातील नवे प्रवाह



Total No. of Questions : 4]

SEAT No. :

P3498

[Total No. of Pages : 2

[5259]-306

M.Com. (Semester - III)

**BUSINESS ADMINISTRATION (Special Paper - V)**

**Human Resource Management**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is 'Human Resource Management (HRM)'? Explain important functions of HRM. **[14]**

OR

What is HR Environment? Explain 'Demographic changes' in the context of HR Environment.

**Q2)** What is 'Manpower planning'? Explain the objectives of manpower planning. **[14]**

OR

What is 'Recruitment'? Explain various 'Sources of Recruitment'.

**Q3)** What is 'Performance Appraisal'? Explain in detail '360° Feed Back' method. **[14]**

OR

What is 'Merit Rating'? Explain in detail 'Job Evaluation'.

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

- a) Entry of female employees in the workforce
- b) Evaluation of training programme
- c) Kinds of Retirement
- d) Downsizing



**P.T.O.**

Total No. of Questions : 4]

P3498

[5259]-306

M.Com. (Semester - III)

व्यवसाय प्रशासन (Special Paper - V)

मानवी संसाधन व्यवस्थापन

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) 'मानवी संसाधन व्यवस्थापन' म्हणजे काय? त्याची महत्त्वाची कार्ये स्पष्ट करा. [14]  
किंवा  
'मानवी संसाधन पर्यावरण' म्हणजे काय? त्या संदर्भात 'मनुष्यबळातील वैविध्य स्पष्ट करा.
- प्रश्न 2) 'मनुष्यबळ नियोजन' म्हणजे काय? मनुष्यबळ नियोजनाची उद्दिष्टे स्पष्ट करा. [14]  
किंवा  
'कर्मचारी भरती' म्हणजे काय? 'कर्मचारी भरतीचे विविध मार्ग' स्पष्ट करा.
- प्रश्न 3) 'कार्यक्षमता मूल्यांकन' म्हणजे काय? 360 प्रतिपोषण पध्दतीची सविस्तर स्पष्ट करा. [14]  
किंवा  
'गुणवत्ता अनुसंहिता' म्हणजे काय? कार्यमूल्यमापन' सविस्तर स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) मनुष्यबळात महिला कर्मचाऱ्यांचा प्रवेश  
ब) प्रशिक्षण कार्यक्रमाचे मूल्यमापन  
क) निवृत्तीचे प्रकार  
ड) डाऊनसायडिंग



Total No. of Questions : 4]

SEAT No. :

**P3499**

[Total No. of Pages : 4

**[5259]-307**

**M.Com. (Semester - III)**

**COMMERCIAL LAWS AND PRACTICES**

**Laws Relating to International Business**

**(Special Paper - V) (Group - E)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the rights of Trans-national corporations under International law.[14]

OR

Explain Hecker Ohlin's theory of International trade.

**Q2)** Explain the provisions regarding import and export. [14]

OR

Explain in detail International court and its jurisdiction under International commercial dispute resolution mechanism.

**Q3)** a) Explain the International transport of goods under the United Nations Commission on International Trade Law (UNCITRAL). [7]

b) Explain clean development mechanism under Environmental issues and India's foreign trade. [7]

OR

a) Explain international commercial arbitration under the United Nations Commission on International Trade Law (UNCITRAL).

b) Explain the objectives of India's Foreign trade Policy.

**P.T.O.**



**Q4)** Write short notes on : (any two)

**[8]**

- a) Scope of International Law
- b) Non-tariff barriers
- c) Carbon credit
- d) Enforcement of foreign awards in India



Total No. of Questions : 4]

P3499

[5259]-307

M.Com. (Semester - III)

COMMERCIAL LAWS AND PRACTICES

Laws Relating to International Business

(Special Paper - V) (Group - E)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) आंतरराष्ट्रीय कायद्यांतर्गत ट्रान्स-नॅशनल कॉर्पोरेशनचे अधिकार स्पष्ट करा. [14]  
किंवा  
हेकचर ओहलिन यांचा आंतरराष्ट्रीय व्यापाराचा सिद्धांत स्पष्ट करा.
- प्रश्न 2) आयात आणि निर्याती संदर्भातील तरतूदी स्पष्ट करा. [14]  
किंवा  
आंतरराष्ट्रीय व्यावसायिक वाद ठराव यंत्रणा अंतर्गत आंतरराष्ट्रीय न्यायालय आणि त्याचे अधिकारक्षेत्र सविस्तर स्पष्ट करा.
- प्रश्न 3) अ) युनायटेड नेशन्स कमिशन ऑन इंटरनॅशनल ट्रेड ला (UNCITRAL) अंतर्गत आंतरराष्ट्रीय माल वाहतूक स्पष्ट करा. [7]  
ब) स्वच्छ विकास यंत्रणा अंतर्गत पर्यावरण विषयक समस्या आणि भारताचा परकीय व्यापार स्पष्ट करा. [7]  
किंवा  
अ) युनायटेड नेशन्स कमिशन ऑन इंटरनॅशनल ट्रेड ला (UNCITRAL) अंतर्गत आंतरराष्ट्रीय व्यावसायिक लवाद स्पष्ट करा.  
ब) भारताच्या परकीय व्यापार धोरणाचे उद्देश स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय कायद्याची व्याप्ती
- ब) नॉन टॅरिफ बैरियर्स
- क) कार्बन क्रेडीट
- ड) परदेशी पुरस्कारांची भारतातील अंमलबजावणी



Total No. of Questions : 4]

SEAT No. :

P3500

[Total No. of Pages : 2

[5259]-308

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Credit System

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** What is credit? State the types of Agricultural credit in India? [14]

OR

What is credit? State the features of Agricultural credit in India.

**Q2)** Explain the structure of credit Co-operative. [14]

OR

State the need of state Co-operative Bank.

**Q3)** State the need and functions of salary earners Co-operative credit societies. [14]

OR

Explain the objectives and functions of Regional Rural Bank.

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

- a) District Central Co-operative Bank
- b) Importance of medium term credit.
- c) Urban Co-operative Societies
- d) Problems of Regional Rural Bank



P.T.O.

Total No. of Questions : 4]

P3500

[5259]-308

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Credit System

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहे.

2) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

- 
- प्रश्न 1) पत म्हणजे काय? भारतातील कृषी कर्जाचे विविध प्रकार सांगा. [14]  
किंवा  
पत म्हणजे काय? भारतातील कृषी कर्जाचे वैशिष्ट्ये सांगा.
- प्रश्न 2) सहकारी पतपुरवठा संस्थांची रचना विशद करा. [14]  
किंवा  
राज्य सहकारी बँकेची आवश्यकता प्रतिपादन करा.
- प्रश्न 3) पगारदार सहकारी पतसंस्थांची आवश्यकता आणि कार्ये सांगा. [14]  
किंवा  
प्रादेशिक ग्रामिण बँकांची उद्दिष्टे व कार्ये स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) जिल्हा मध्यवर्ती बँक  
ब) मध्यम मुदतीच्या कर्जाचे महत्व  
क) नागरी सहकारी संस्था  
ड) प्रादेशिक ग्रामिण बँकेच्या समस्या



Total No. of Questions : 4]

SEAT No. :

P3501

[Total No. of Pages : 2

[5259]-309

M.Com. (Semester - III)

**ADVANCED BANKING AND FINANCE**

**Foreign Exchange (Paper - V)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Elaborate on the FEMA-2000 act. What are its objectives? **[14]**

OR

What is post shipment finance? Elaborate on its purpose?

**Q2)** What is letter of credit? How does its work? **[14]**

OR

Explain in detail the structure and working of Indian foreign exchange market.

**Q3)** Explain in detail the provisions of the FEMA 2000 act. What are its benefits over FERA? **[14]**

OR

Explain the working of currency futures and options market?

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

- a) Pre-shipment credit.
- b) Swap rate
- c) EXIM bank
- d) NRO account



*P.T.O.*

Total No. of Questions : 4]

P3501

[5259]-309

M.Com. (Semester - III)

प्रगत बँकिंग व्यवसाय आणि वित्तपुरवठा

विदेश विनिमय (पेपर - V)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) फेमा कायदा 2000 सविस्तर स्पष्ट करा. त्याची उद्दिष्ट्ये कोणती आहेत? [14]  
किंवा  
नौभरणोत्तर वित्तपुरवठा म्हणजे काय? त्याचा हेतू स्पष्ट करा.
- प्रश्न 2) पतपत्र म्हणजे काय? त्याचे कार्य कसे चालते? [14]  
किंवा  
विदेशी विनिमय बाजाराची रचना आणि कार्यपध्दती सविस्तर स्पष्ट करा.
- प्रश्न 3) फेमा कायदा 2000 च्या तरतुदी सविस्तर स्पष्ट करा. फेमा कायद्यापेक्षा तो कसा फायदेशिर आहे?[14]  
किंवा  
परकीय चलन फ्युचर्स आणि परकीय चलन ऑप्शन्स बाजाराची कार्यपध्दती सविस्तर स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]  
अ) नौभरणपूर्ण वित्तपुरवठा  
ब) अदलाबदल दर  
क) आयात निर्यात बँक  
ड) एन. आर. ओ. खाते



Total No. of Questions : 4]

SEAT No. :

P3502

[Total No. of Pages : 2

[5259]-310

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

ADVANCED MARKETING

International Marketing (Special Paper - V)

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** What is International Marketing? Describe its scope and objectives in the context of globalisation. [14]

OR

Describe reasons for entry in International Marketing. [14]

**Q2)** Explain recent import and export policies of Govt. of India. [14]

OR

Explain various facilities related to export business. [14]

**Q3)** a) Describe in brief international distribution system. [7]

OR

b) Write a note on World Trade Organisation. [7]

c) Describe various functions of EXIM Bank. [7]

OR

d) Write a note on 'Export Documentation'. [7]

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

- a) International Research and Segmentation
- b) Letter of credit
- c) Excise clearance
- d) Export credit limit



P.T.O.



Total No. of Questions : 4]

P3502

[5259]-310

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

ADVANCED MARKETING

International Marketing (Special Paper - V)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) आंतरराष्ट्रीय विपणन म्हणजे काय? जागतिकीकरणाच्या पार्श्वभूमीवर त्याची व्याप्ती व उद्देश विशद करा. [14]  
किंवा  
आंतरराष्ट्रीय विपणनामध्ये प्रवेश करण्याची कारणे विशद करा. [14]
- प्रश्न 2) भारत सरकारचे नजीकच्या काळातील आयात व निर्यात विषयक धोरण स्पष्ट करा. [14]  
किंवा  
निर्यात व्यापारासाठी असणाऱ्या विविध सुविधा स्पष्ट करा. [14]
- प्रश्न 3) अ) आंतरराष्ट्रीय स्तरावरील विपणन व्यवस्थेचे वर्णन करा. [7]  
किंवा  
ब) जागतिक व्यापार संघटना यावर टीप लिहा. [7]  
क) आयात-निर्यात बँकेची विविध कार्ये विशद करा. [7]  
किंवा  
ड) निर्यात दस्तऐवज यावर टीप लिहा. [7]
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) आंतरराष्ट्रीय संशोधन व प्रभागीकरण  
ब) पतपत्र  
क) उत्पादनशुल्क समाशोधन  
ड) निर्यात पत मर्यादा



Total No. of Questions : 4]

SEAT No. :

P3503

[Total No. of Pages : 2

[5259]-311

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

**ADVANCED ACCOUNTING & TAXATION**

**Specialized Areas in Auditing (Group - A)**

**(2013 Pattern) (Special Paper - VI) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

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

OR

What is Internal Audit? Explain the areas of Internal Audit.

**Q2)** Define Co-operative Society. State the features of Co-operative Societies Audit. **[14]**

OR

Explain the provisions of the Multistate Co-operative Societies Act 2002.

**Q3)** a) Nature and Scope of Internal Audit. **[7]**

OR

a) Explain the essential elements to VAT compliance system.

b) Role of Comptroller and Auditor General of India. **[7]**

OR

b) State the objectives of Government Audit.

**P.T.O.**

**Q4)** Write short notes on: (any two)

**[8]**

- a) Audit of Local Bodies.
- b) Audit of Educational Institutions
- c) Audit of Hospital
- d) Public Accounts Committee.



Total No. of Questions : 4]

SEAT No. :

**P3504**

[Total No. of Pages : 2

**[5259]-312**

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

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**Management Audit**

**(2013 Pattern) (Special Paper - VI) (Credit System) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** 'Management Audit begins where financial audit ends'. Explain this statement in the light of limitations of financial audit. **[14]**

OR

Explain preliminaries and essentials of Management Audit.

**Q2)** What do you understand by "corporate image"? State the factors responsible for building good corporate image. **[14]**

OR

What is Critical Path Method[CPM]? How it is different from Performance Evaluation and Review Technique [PERT]?

**Q3)** a) What is Corporate Culture? **[7]**

b) Write a note on evaluation of Personnel Management. **[7]**

OR

a) What is Social-Cost Benefit Analysis?

b) State the objectives of Operational audit.

**P.T.O.**

**Q4)** Write short notes: (Any Two)

**[8]**

- a) Recommendations and reporting under Operational Audit.
- b) Corporate Development Audit.
- c) Evaluation of Research and Development.
- d) Evaluation of Consumer services.



Total No. of Questions : 4]

SEAT No. :

P3505

[Total No. of Pages : 4

[5259]-313

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Group - C)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State the problems in Entrepreneurship development in India. **[14]**

OR

State the importance of specialised institutions in entrepreneurship development. **[14]**

**Q2)** What is project management? Explain the different issues in project management. **[14]**

OR

What is 'Project Identification'? Explain the importance of project identification in developing new business. **[14]**

**Q3)** a) State the importance of project evaluation review technique in developing new business. **[7]**

b) State the importance of 'Critical path method' in developing new business. **[7]**

OR

a) State the important issues in preparation of business plan. **[7]**

b) State the importance of 'Project Direction' **[7]**

**P.T.O.**

**Q4)** Write notes (any two)

**[8]**

- a) Importance entrepreneurship development.
- b) Entrepreneurship within organisation
- c) Project design
- d) Project cost control



Total No. of Questions : 4]

P3505

[5259]-313

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Entrepreneurship Development Pattern (Group - C)**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) भारतातील उद्योजकता विकासातील समस्या सांगा. [14]

किंवा

उद्योजकता विकासातील विशेष संस्थांचे महत्व सांगा.

प्रश्न 2) प्रकल्प व्यवस्थापन म्हणजे काय? प्रकल्प व्यवस्थापनातील वेगवेगळे घटक स्पष्ट करा. [14]

किंवा

‘प्रकल्प निवड’ म्हणजे काय? नवीन व्यवसाय विकासामध्ये प्रकल्प निवडीचे महत्व स्पष्ट करा.

प्रश्न 3) अ) नवीन व्यवसाय विकासामधील ‘प्रकल्प मूल्यमापन आढावा तत्रांचे’ महत्व सांगा. [7]

ब) नवीन व्यवसाय विकासामधील ‘टिकात्मक मार्ग पध्दतीचे’ महत्व सांगा. [7]

किंवा

अ) व्यवसाय नियोजन तयारीतील महत्वाचे घटक सांगा. [7]

ब) प्रकल्प दिग्दर्शनाचे महत्व सांगा. [7]



प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) उद्योजकता विकासाचे महत्व
- ब) संघटनेतर्गत उद्योजकता
- क) प्रकल्प आराखडा
- ड) प्रकल्प खर्च नियंत्रण



Total No. of Questions : 4]

SEAT No. :

**P3506**

[Total No. of Pages : 4

**[5259]-314**

**M.Com. (Part - II) (Semester - III)**  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour**

**(2013 Pattern) (Special Paper - VI) (Group - D)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the meaning of organisational behaviour? State The Impact of Globalisation on organisational Behaviour. **[14]**

OR

What is organisational culture? Explain the characteristics of organisational culture.

**Q2)** State the meaning of stress state the causes and impact of stress. **[14]**

OR

State the meaning of personality. State the attributes of personality.

**Q3)** a) Explain the role of information technology in organisation. **[7]**

b) State the types of motives. **[7]**

OR

a) State the types of conflict.

b) State the process of impression management.

**P.T.O.**

**Q4)** Write notes (any two)

**[8]**

- a) Models of organisational behaviour.
- b) Job satisfaction.
- c) Types of team
- d) Team building



Total No. of Questions : 4]

P3506

[5259]-314

M.Com. (Part - II) (Semester - III)  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour**  
(2013 Pattern) (Special Paper - VI) (Group - D)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) संघटनात्मक वर्तनाचा अर्थ स्पष्ट करा. जागतिकीकरणाचा संघटनात्मक वर्तनावर झालेला परिणाम सांगा. [14]

किंवा

संघटनात्मक संस्कृती म्हणजे काय? संघटनात्मक संस्कृतीची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 2) 'ताणतणाव' चा अर्थ सांगा. ताणतणावाची कारणे आणि परिणाम सांगा. [14]

किंवा

व्यक्तिमत्वाचा अर्थ सांगा. व्यक्तिमत्वाची गुण वैशिष्ट्ये सांगा.

प्रश्न 3) अ) संघटनेतील माहिती तंत्रज्ञानाची भूमिका स्पष्ट करा. [7]

ब) 'प्रेरणा' चे प्रकार सांगा. [7]

किंवा

अ) 'संघर्षाचे प्रकार सांगा.

ब) प्रभाव व्यवस्थापनाची प्रक्रीया सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) संघटनात्मक वर्तनाची प्रारूपे
- ब) कार्यसमाधान
- क) संघाचे प्रकार
- ड) संघबांधणी



Total No. of Questions : 4]

SEAT No. :

**P3507**

[Total No. of Pages : 4

**[5259]-315**

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

**COMMERCIAL LAWS AND PRACTICES**

**World Trade Organization - Norms and Practices**

**(2013 Pattern) (Special Paper - VI) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain “Havana Charter” for International Trade Organization.(ITO) [14]

OR

What is World Trade Organization? Explain the structure and working of WTO. [14]

**Q2)** State the special provisions relating to cinematograph films (Art-IV) and freedom of transit as per GATT Act 1994 (Art-V). [14]

OR

Explain the procedure of WTO related to dispute settlement system. [14]

**Q3)** a) Discuss the role of WTO in respect of Agriculture Trade. [7]

b) State the special provisions relating to most favored nation treatment (Art-I) and schedule of concessions (Art-II) as per GATT - 1994. [7]

OR

a) What are the objectives and relevance of GATT at present? [7]

b) Discuss the process of WTO agreement, membership, accession and withdrawals. [7]

**P.T.O.**

**Q4) Short notes: (Any Two)**

**[8]**

- a) International Trade Organization.
- b) WTO and Global Economic Policy.
- c) India's response to WTO.
- d) Adoption of panel reports as per WTO dispute settlement mechanism.



Total No. of Questions : 4]

P3507

[5259]-315

M.Com. - II(Semester - III)

**COMMERCIAL LAWS AND PRACTICES**

**World Trade Organization - Norms and Practices**

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.  
3) अधिक स्पष्टीकरणासाठी इंग्रजी पेपर पहावा.

---

प्रश्न 1) आंतरराष्ट्रीय व्यापार संघटनेबाबत असलेला “हवना अधिकार पत्र” (Havana Charter) बाबतचा तपशील सविस्तर सांगा. [14]

किंवा

जागतिक व्यापार संघटना म्हणजे काय? जागतिक व्यापार संघटनेची रचना व कामकाजाची माहिती सांगा. [14]

प्रश्न 2) गॅट कायदा 1994 अंतर्गत सिनेमॅटोग्राफ फिल्मस् (कलम चार) व संक्रमणाचे स्वतंत्र (कलम पाच) याबाबत देण्यात येणाऱ्या विशेष तरतुदी स्पष्ट करा. [14]

किंवा

जागतिक व्यापार संघटनेच्या कलह निराकरण पध्दतीची कार्यपध्दती स्पष्ट करा. [14]

प्रश्न 3) अ) शेती विषयक व्यापारासंबंधी जागतिक व्यापार संघटनेची भूमिका यावर सविस्तर चर्चा करा.[7]  
ब) गॅट कायदा 1994 अंतर्गत अनुकूल देशाच्या संदर्भात (कलम एक) आणि सवलतीचे परिशिष्ट (कलम दोन) प्रमाणे असणाऱ्या विशेष तरतुदी सांगा. [7]

किंवा

अ) सद्यःस्थितीत गॅट कायद्याचा उद्देश व समर्पकता स्पष्ट करा. [7]

ब) जागतिक व्यापार कराराची पध्दती, सभासदत्व, अधिकार आणि समाप्ती इ. बाबी स्पष्ट करा. [7]



प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) आंतरराष्ट्रीय व्यापार संघटना.
- ब) जागतिक व्यापार संघटना व समग्र आर्थिक धोरण
- क) भारताचा जागतिक व्यापार संघटनेला असलेला प्रतिसाद
- ड) जागतिक व्यापार संघटनेच्या कलह निराकरण पध्दतीनुसार पॅनलच्या अहवालाचे स्विकृतीकरण



Total No. of Questions : 4]

SEAT No. :

P3508

[Total No. of Pages : 4

[5259]-316

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

**CO-OPERATION & RURAL DEVELOPMENT**

**Co-Operative and Rural Banking System**

**(2013 Pattern) (Special Paper - VI) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the types and disbursement of Crop loan systems of co-operative banks. **[14]**

OR

Discuss the progress and problems of Maharashtra state co-operative bank in agricultural credit.

**Q2)** Explain the role of NABARD in rural development since 1991. **[14]**

OR

Critically evaluate the performance of NABARD in agricultural finance.

**Q3)** Describe the role of national federation of state co-operative Banks in co-operative credit since 1991. **[14]**

OR

'RBI is the Apex Institution in co-operative credit'. Discuss.

*P.T.O.*

**Q4)** Write short notes on : (any two)

**[8]**

- a) Functions of MSC Bank
- b) NPA in Co-operative Banks
- c) Organizational structure of NABARD.
- d) Objectives of National federation of agricultural and Rural Development Banks.



Total No. of Questions : 4]

P3508

[5259]-316

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

**CO-OPERATION & RURAL DEVELOPMENT**

**Co-Operative and Rural Banking System**

**(2013 Pattern) (Special Paper - VI) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

---

प्रश्न 1) सहकारी बँकांच्या पिक कर्जपध्दतीचे प्रकार आणि वितरण स्पष्ट करा. [14]

किंवा

शेती कर्जपुरवठ्यातील महाराष्ट्र राज्य सहकारी बँकेची प्रगती आणि समस्यांची चर्चा करा.

प्रश्न 2) 1991 पासून ग्रामीण विकासातील नाबार्डची भूमिका स्पष्ट करा. [14]

किंवा

शेती पुन्र्वित्त पुरवठ्यातील नाबार्डच्या कामगिरीचे टिकात्मक मुल्यमापन करा.

प्रश्न 3) 1991 पासून राज्य सहकारी बँकांच्या राष्ट्रीय संघांची सहकारी पतपुरवठ्यातील भूमिकेचे वर्णन करा. [14]

किंवा

“सहकारी पतपुरवठ्यातील भारतीय रिझर्व्ह बँक शिखर संख्या आहे” चर्चा करा.

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) महाराष्ट्र राज्य सहकारी बँकेची कार्ये
- ब) सहकारी बँकांमधील निष्क्रिय मालमत्ता
- क) नाबार्डची संघटन रचना
- ड) शेती आणि ग्रामीण विकास बँकांच्या राष्ट्रीय संघाची उद्दिष्टे



Total No. of Questions : 4]

SEAT No. :

**P3509**

[Total No. of Pages : 4

**[5259]-317**

**M.Com. (Semester - III)**

**ADVANCED BANKING AND FINANCE**

**International Finance (Special Paper - VI) (Group - G)  
(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is international money market? Discuss the development of Euro Dollar market. **[14]**

OR

What is International Banking? Explain the following International Banking offices

- a) Correspondent bank
- b) Foreign offices
- c) Offshore banking centers

**Q2)** What is International debt market?

Explain the procedure for issue of foreign Bonds, Global bonds and Euro Bonds. **[14]**

OR

Explain the following

- a) Convertible and non convertible currency.
- b) Advantages of floating Rate system.

**P.T.O.**

**Q3)** Explain the objectives and functions of International Bank for reconstruction and Development (IBRD) **[14]**

OR

- a) Explain the functions of international monetary fund (IMF)
- b) Explain the functions of Bank for international settlements. (BIS)

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

- a) Currency pegging
- b) BRICS
- c) American Depositary Receipt (ADR) and Global Depositary Receipt (GDR)
- d) Special Drawing Rights (SDR)



Total No. of Questions : 4]

P3509

[5259]-317

M.Com. (Semester - III)

**ADVANCED BANKING AND FINANCE**

**International Finance (Special Paper - VI) (Group - G)**

**(2013 Pattern) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) आंतरराष्ट्रीय नाणेबाजार म्हणजे काय? युरोडॉलर बाजाराच्या विकासाची चर्चा करा. [14]

किंवा

आंतरराष्ट्रीय बँकिंग म्हणजे काय? आंतरराष्ट्रीय बँकिंगची खालील कार्यालये स्पष्ट करा.

- अ) करस पाँडंट बँकिंग  
ब) विदेशी बँकिंग कार्यालये  
क) ऑफशोर बँकिंग केंद्रे

प्रश्न 2) आंतरराष्ट्रीय कर्जबाजार म्हणजे काय? विदेशी बाँड, ग्लोबल बाँड आणि युरो बाँड च्या प्रचालनाची प्रक्रिया स्पष्ट करा. [14]

किंवा

खालील बाबी स्पष्ट करा.

- अ) परिवर्तनीय आणि अपरिवर्तनीय चलन  
ब) बदलत्या दर पध्दतीचे फायदे



प्रश्न 3) आंतरराष्ट्रीय पुनर्रचना आणि विकास बँकेची उद्दिष्टे आणि कार्ये स्पष्ट करा. [14]

किंवा

- अ) आंतरराष्ट्रीय नाणेनिधीची कार्ये स्पष्ट करा.
- ब) आंतरराष्ट्रीय सेटलमेंटस् बँकेची कार्ये स्पष्ट करा.

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

- अ) चलन पेगींग
- ब) ब्रिक्स (BRICS)
- क) अमेरिकन डिपॉझिटरी रिसीटस् आणि ग्लोबल डिपॉझिटरी रिसीटस्.
- ड) विशेष अहरण अधिकार (SDR)



Total No. of Questions : 4]

SEAT No. :

P3510

[Total No. of Pages : 4

[5259]-318

M.Com. (Semester - III)

**ADVANCED MARKETING**

**318 : Marketing Research**

**(2013 Pattern) (Credit System) (Special Paper - VI)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define Marketing Research? Enumerate the implication of marketing research on marketing mix. (7P's). **[14]**

OR

Distinguish between industrial marketing research and consumer marketing research.

**Q2)** What mean by MDSS (Marketing Decision Support System) explain the characteristics of good MDSS? **[14]**

OR

What mean by market information? Enumerate in detail the importance of market information.

**Q3)** a) State the characteristics of good hypothesis. **[7]**

b) Explain the ethics in marketing research. **[7]**

OR

a) Explain the sources of collecting market information.

b) State the components of MDSS (Marketing Decision Support System)

**P.T.O.**

**Q4)** Write short notes on : (any two)

**[8]**

- a) Multi-dimensional scaling
- b) Discriminate analysis
- c) Readership survey
- d) Web based marking research.



Total No. of Questions : 4]

P3510

[5259]-318

M.Com. (Semester - III)

ADVANCED MARKETING

318 : Marketing Research

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) विपणन-संशोधनाची व्याख्या सांगा? विपणन मिश्रणावर (7Ps) विपणन संशोधन कसे अमंलात आणले जाते, ते विशद करा. [14]

किंवा

औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट करा.

प्रश्न 2) विपणन-निर्णयाला पाठबळ देणारी पद्धत (MDSS) म्हणजे काय? चांगल्या (MDSS ची) विपणन-निर्णयाला पाठबळ देणाऱ्या पध्दतीची वैशिष्ट्ये स्पष्ट करा. [14]

किंवा

बाजारपेठ माहिती म्हणजे काय? बाजारपेठ माहितीचे महत्व सविस्तर विशद करा.

प्रश्न 3) अ) चांगल्या गृहीत-तथ्याची वैशिष्ट्ये सांगा. [7]  
ब) विपणन-संशोधनामधील नीतीतत्त्वे स्पष्ट करा. [7]

किंवा

अ) बाजारपेठ माहिती संकलित करण्याचे मार्ग स्पष्ट करा.

ब) विपणन-निर्णयाला पाठबळ देणाऱ्या पध्दतीचे (MDSS) घटक (Components) सांगा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोनवर)

[8]

- अ) बहुविध विस्तारा संबंधीचे प्रमाण
- ब) फरकांचे विश्लेषण (भेदाभेद विश्लेषण)
- क) अभ्यासकीय (वाचकीय) पाहणी
- ड) वेबनिहाय/वेबवर आधारीत विपणन संशोधन



Total No. of Questions : 4]

SEAT No. :

P3511

[Total No. of Pages : 2

[5259]-401

M.Com. (Semester - IV)

**CAPITAL MARKET AND FINANCIAL SERVICES**

**(2013 Pattern) (Credit System) (Compulsory)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) What is Debentures? Explain the features & types of Debentures. [14]**

OR

Explain a detail note on primary and secondary market.

**Q2) What is merchant Banking? Explain the services rendered by Merchant Banking.[14]**

OR

Explain the powers & functions of SEBI.

**Q3) a) State the characteristics of capital market. [7]**

b) Write a note on National stock exchange. [7]

OR

a) Analyse in detail the various credit rating institutions.

b) Explain the background of establishment of SEBI.

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

a) Functions of capital market.

b) Over the counter exchange of India (OTECI)

c) Types of mutual funds

d) Achievements of SEBI.



*P.T.O.*

Total No. of Questions : 4]

P3511

[5259]-401

M.Com. (Semester - IV)

**CAPITAL MARKET AND FINANCIAL SERVICES**

(2013 Pattern) (Credit System) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) कर्जरोखे म्हणजे काय? कर्जरोख्यांची वैशिष्टे व प्रकार स्पष्ट करा. [14]

किंवा

प्राथमिक आणि दुय्यम बाजारावर सविस्तर टीप लिहा.

प्रश्न 2) प्रकल्प सेवी बँका (मर्चंट बँकिंग) म्हणजे काय? प्रकल्प सेवी बँकांद्वारे पुरविल्या जाणाऱ्या सेवा स्पष्ट करा. [14]

किंवा

सेबीचे आधिकार आणि कार्ये स्पष्ट करा.

प्रश्न 3) अ) भांडवल बाजाराची वैशिष्टे सांगा. [7]

ब) राष्ट्रीय शेअर बाजारावर टीप लिहा. [7]

किंवा

अ) विविध पतश्रेणी संस्थांचे सविस्तर विश्लेषण करा.

ब) सेबीच्या स्थापनेची पार्श्वभूमि स्पष्ट करा.

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

अ) भांडवल बाजाराची कार्ये

ब) भारतीय त्वरीत विनिमय केंद्र (OTECET)

क) परस्पर निधीचे प्रकार (Types of mutual funds)

ड) सेबीची कामगिरी



Total No. of Questions : 4]

SEAT No. :

P3512

[Total No. of Pages : 2

[5259]-402

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

ECONOMICS

402 - A : Industrial Economic Environment

(2013 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define industrial finance. Explain the external sources of industrial finance.[14]

OR

Critically evaluate new industrial policy 1991.

Q2) What is liberalization? Explain the effects of liberalization on Indian industry.[14]

OR

Explain the major environmental Issues in the process of Industrilization.

Q3) a) What are the problems of multinational corporations? [7]

b) Explain future prospects of IT industry. [7]

OR

a) Explain the export policy since 1991.

b) What are the causes of industrial disputes?

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

a) Internal sources of industrial finance.

b) Special Economic Zones (SEZ)

c) Effects of globalization on Indian Industry

d) Labour policy reforms



P.T.O.



Total No. of Questions : 4]

P3512

[5259]-402

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

**ECONOMICS**

**402 - A : Industrial Economic Environment**

**(2013 Pattern) (Credit System)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) औद्योगिक वित्तपुरवठ्याची व्याख्या द्या. औद्योगिक वित्तपुरवठ्याचे बाह्य स्रोत स्पष्ट करा. [14]  
किंवा  
1993 च्या नवीन औद्योगिक धोरणाचे टीकात्मक मूल्यमापन करा.
- प्रश्न 2) उदारीकरण म्हणजे काय? उदारीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा. [14]  
किंवा  
औद्योगिककरणाच्या प्रक्रियेतील मुख्य पर्यावरणीय समस्या स्पष्ट करा.
- प्रश्न 3) अ) बहुराष्ट्रीय महामंडळाच्या समस्या कोणत्या? [7]  
ब) माहिती तंत्रज्ञान उद्योगाचे भवितव्य स्पष्ट करा. [7]  
किंवा  
अ) 1991 पासूनचे निर्यात धोरण स्पष्ट करा.  
ब) औद्योगिक कलहाची कारणे कोणती?
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्रोत  
ब) विशेष आर्थिक क्षेत्र  
क) भारतीय उद्योगावरील जागतिकीकरणाचे परिणाम  
ड) कामगार धोरणातील सुधारणा



[5259]-403

M.Com. (Semester - IV)

MATHEMATICS

402 - B : Operations Research

(2013 Pattern) (Choice Based Credit System)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following :

[14]

- a) Solve the following L.P.P. by graphical method.

$$\text{Max } Z = 3x_1 + 5x_2$$

Subject to :

$$2x_1 + x_2 \geq 7$$

$$x_1 + x_2 \geq 6$$

$$x_1 + 3x_2 \geq 9$$

$$x_1, x_2 \geq 0$$

- b) Show that the following L.P.P. has unbounded solution.

$$\text{Maximize } Z = 4x_1 + 2x_2 - x_3 + 5x_4$$

Subject to

$$x_1 + 4x_2 - 3x_3 + 2x_4 \geq -3$$

$$7x_1 - 2x_2 + x_3 + 5x_4 \leq 14$$

$$3x_1 - 5x_2 - 3x_3 + 9x_4 \leq 19$$

$$x_1, x_2, x_3, x_4 \geq 0$$

- c) Solve the following game using dominance principle.

		Player B				
		1	2	3	4	5
Player A	I	1	3	2	7	4
	II	3	4	1	5	6
	III	6	5	7	6	5
	IV	2	0	6	3	1

P.T.O.

Q2) Attempt any two of the following :

[14]

- a) Obtain an initial basic feasible solution of the following transportation problem by matrix minima method.

Destination → Origin ↓	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	Supply
O <sub>1</sub>	30	25	40	20	100
O <sub>2</sub>	29	25	35	40	250
O <sub>3</sub>	31	33	37	30	150
Demand	90	160	200	50	

Also find the corresponding transportation cost.

- b) Solve the following L.P.P. using simplex method.

$$\text{Maximize } Z = 2x_1 + 3x_2 + 7x_3$$

Subject to

$$3x_1 + 2x_2 + 4x_3 \leq 100$$

$$x_1 + 4x_2 + 2x_3 \leq 100$$

$$x_1 + x_2 + 3x_3 \leq 100$$

$$x_1, x_2, x_3 \geq 0$$

- c) Write the dual of the following L.P.P.

$$\text{Min. } Z = 10x_1 + 6x_2 + 2x_3$$

Subject to

$$-x_1 + x_2 + x_3 \geq 1$$

$$3x_1 + x_2 - x_3 \geq 2$$

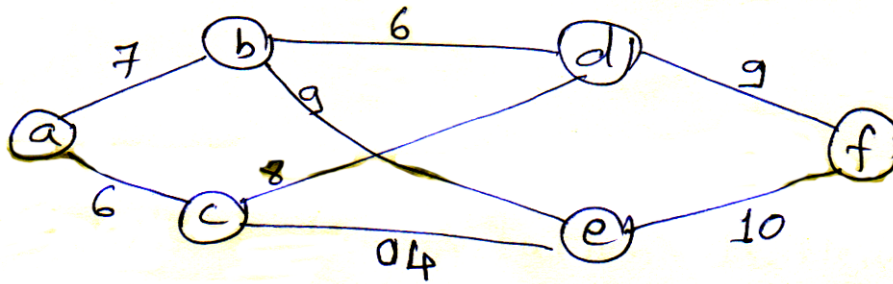
$$4x_1 + 5x_2 - 2x_3 \geq 7$$

$$x_1, x_2, x_3 \geq 0$$

Q3) Attempt any two of the following :

[14]

- a) Find the minimum cost spanning tree for the following network V.



- b) Solve the following assignment problem for minimization.

	A	B	C	D	E
I	1	2	3	0	1
II	2	1	2	5	7
III	8	9	10	1	2
IV	3	4	5	1	2

- c) Explain the steps involved in obtaining the optimal solution from initial basic feasible solution of a transportation problem by U-V method.

Q4) Attempt any two of the following :

[8]

- a) Find minimax and maximin for the following matrix

$$\begin{bmatrix} -3 & -2 & 5 \\ 2 & 1 & 4 \\ 7 & 2 & -1 \end{bmatrix}$$

- b) Explain the following terms with reference to T.P.

- i) Basic Variable
- ii) Balanced Transportation Problem
- iii) Optimal Solution
- iv) Dummy Destination

- c) Discuss the various steps involved in the application of PERT and CPM.



Total No. of Questions : 4]

SEAT No. :

**P3514**

[Total No. of Pages : 2

**[5259]-404**

**M.Com. (Part - II) (Semester - IV)**

**RECENT ADVANCES IN ACCOUNTING TAXATION & AUDITING**

**Gr - A : Advanced Accounting & Taxation (Paper - VII)**

**(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Extensible Business Reporting Language (XBRL)? State its components and Benefits. **[14]**

OR

What do you mean by “Transfer pricing” State the different methods of transfer pricing. Explain its advantages and disadvantages. **[14]**

**Q2)** What do you mean by Corporate Governance? Do you Think Indian Corporate Governances is equitable? What steps do you suggest for revising standard of corporate governance? **[14]**

OR

What is Human Resources Accounting? States Importance’s of Human Resources Accounting and Development stages of Human Resources Accounting. **[14]**

**Q3)** a) Explain difference between Traditional Accounting and Lean Accounting **[7]**  
b) Explain the provisions in clause 49 of listing agreement regarding the board of directors of company **[7]**

OR

a) State the Elements of Business Process Outsourcing **[7]**  
b) What are approaches regarding grant received to NGO **[7]**

**P.T.O.**

**Q4)** Write short Notes (Any Two)

**[8]**

- a) Forensic Accounting.
- b) Advantages of strategic Management Accounting.
- c) CEO/CFO certification
- d) Responsibility Accounting.



Total No. of Questions : 4]

SEAT No. :

P3515

[Total No. of Pages : 2

[5259]-405

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

**ADVANCED COST ACCOUNTING & COST SYSTEM**

**Recent Advances in Cost Auditing and Cost System**

**(2013 Pattern) (CBCS) (Regular) (Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Describe the nature, objectives and scope in CAS classification of cost (1), Capacity Determination (2), Overheads (3). **[14]**

OR

What do you mean by Excise Audit? Explain the scope and most common Areas of Excise Audit 2000.

**Q2)** What is ERP? Describe the features and benefits of Enterprise Resource Planning. **[14]**

OR

What is Six Sigma? Explain the steps in launching six sigma.

**Q3)** Answer in brief:

- a) Write a note on Direct Expenses of CAS- 10 **[7]**
- b) Explain the meaning and Scope of VAT Audit. **[7]**

OR

- c) Write details Note about the article published in the Journal Management Accountant on “Cost competitiveness for sustainability” by CMA Deepa R. Hinge, September 2016. **[7]**
- d) Write detail note on “Skill Development for capacity building” the article published in the Journal Management Accountant in August 2016. **[7]**

*P.T.O.*

**Q4)** Write short notes (Any two) :

**[8]**

- a) Need for an Enterprise Resource Planning.
- b) Utility of Six Sigma
- c) Principles of Measurement of Packing Material Cost (CAS — 9)
- d) Advantages of Six Sigma.





Total No. of Questions : 4]

SEAT No. :

P3516

[Total No. of Pages : 4

[5259] - 406

**M.Com. (Part - II) (Semester - IV)**

**RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT**

**Business Practices and Environment (Special Paper - VII)  
(Group - C) (2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Review the Textile policy of Govt. of Maharashtra.

**[14]**

OR

Critically examine Infrastructure Development Policy of Govt. of Maharashtra.

**Q2)** Explain the contribution of Labour Market Information cell in the development of industries in Maharashtra.

**[14]**

OR

Explain the term, 'Environment Audit'. State Benefits and limitations of Environment Audit.

**Q3)** a) "'Agro Processing' is more beneficial for Rural Development" - Comment.

**[7]**

b) Write note on Corporate Governance.

**[7]**

OR

a) State the importance of Service Training Institute.

b) Write note on Gram Udyog Vasahat.

**P.T.O.**

**Q4)** Write short notes (Any Two)

**[8]**

- a) Importance of Transparency
- b) Rajeev Gandhi Udyami Mitra Scheme
- c) Corporate Discloser
- d) Cluster Approach for Development



Total No. of Questions : 4]

P3516

[5259] - 406

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

RECENT ADVANCES IN BUSINESS PRACTICES AND  
ENVIRONMENT

Business Practices and Environment (Special Paper - VII)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[ एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

---

प्रश्न 1) महाराष्ट्र शासनाच्या वस्त्रोद्योग धोरणाचा आढावा घ्या.

[14]

किंवा

महाराष्ट्र शासनाच्या पायाभूत सुविधा विकास धोरणाचे टिकात्मक परीक्षण करा.

प्रश्न 2) महाराष्ट्राच्या औद्योगिक विकासामधील, कामगार विपणन माहिती केंद्राचे योगदान स्पष्ट करा.

[14]

किंवा

पर्यावरणीय अंकेक्षण ही संकल्पना स्पष्ट करा. पर्यावरणीय अंकेक्षणाचे फायदे आणि मर्यादा विशद करा.

प्रश्न 3) अ) 'कृषी प्रक्रिया' ग्रामीण विकासाकरीता फार फायदेशीर आहे - चर्चा करा. [7]

ब) 'प्रमंडळीय नियंत्रण' यावर माहिती लिहा. [7]

किंवा

अ) सेवा प्रशिक्षण संस्थेचे महत्व विशद करा.

ब) 'ग्राम उद्योग वसाहत' - यांवर माहिती लिहा.

प्रश्न 4) थोडक्यांत टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) पारदर्शकतेचे महत्व
- ब) राजीव गांधी उद्यमी मित्र योजना
- क) प्रमंडलीय प्रकटीकरण
- ड) विकासासाठीचा समुच्चय दृष्टीकोन



Total No. of Questions : 4]

SEAT No. :

P3517

[Total No. of Pages : 4

[5259] - 407

**M. Com. (Part - II) (Semester - IV)**

**BUSINESS ADMINISTRATION**

**Recent Advances in Business Administration (Special Paper - VII)**

**(Group - F) (2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Explain the approaches towards managing change.

**[14]**

OR

Explain the tools of Enterprise Resource Planning (ERP).

**Q2)** Explain the current issues in cross cultural management.

**[14]**

OR

Explain the concept and significance of Innovation.

**Q3) a)** Explain the significance of Change Management.

**[7]**

b) Explain the features of Six Sigma technique.

**[7]**

OR

a) Explain the role of acquisition and mergers.

b) Explain the techniques of Turn around Management.

**P.T.O.**

**Q4)** Write short notes on : (Any Two)

**[8]**

- a) Features of Managing Change
- b) Computers and ERP
- c) Global Management System
- d) Re-engineering of Business



Total No. of Questions : 4]

P3517

[5259] - 407

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

BUSINESS ADMINISTRATION

Recent Advances in Business Administration (Special Paper - VII)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) व्यवस्थापन बदलाच्या दिशेने पाहण्याचे दृष्टीकोन स्पष्ट करा. [14]

किंवा

उपक्रम संसाधन नियोजनाची (ERP) साधने स्पष्ट करा.

प्रश्न 2) विरोधात्मक सांस्कृतिक व्यवस्थापनाचे (cross cultural management) सद्यकालीन मुद्दे स्पष्ट करा. [14]

किंवा

नाविण्याची (Innovation) संकल्पना आणि महत्व स्पष्ट करा.

प्रश्न 3) अ) बदलाच्या व्यवस्थापनाचे महत्व स्पष्ट करा. [7]

ब) सिक्स सिग्मा तंत्राची वैशिष्ट्ये स्पष्ट करा. [7]

किंवा

अ) संपादन आणि विलीनीकरणाची भूमिका स्पष्ट करा.

ब) कार्यवाही पूर्ण (Turn around) व्यवस्थापनाची तंत्रे स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) व्यवस्थापन बदलाची वैशिष्टे
- ब) संगणक आणि इआरपी (Computers and ERP)
- क) जागतिक व्यवस्थापन पद्धती
- ड) पूर्ण-अभियांत्रिकी व्यवसाय





Total No. of Questions : 3]

SEAT No. :

P3518

[Total No. of Pages : 2

[5259] - 408

M. Com. (Semester - IV) (External)

COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices  
(Group - B) (2013 Pattern) (Special Paper - VII) (Credit System)

Time : 1½ Hours]

[Max. Marks : 50

Instructions to the candidates :

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

**Q1)** What are the penalties under Competition Act 2002? **[15]**

OR

Explain Relationship of Partners and Cessation of partnership interest under Limited Liability Partnership Act 2008.

**Q2)** Define "Bank", "Borrower" and "Default" under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002. **[15]**

OR

Explain the establishment of Tribunal and Jurisdiction of Tribunal under the Recovery of Debts Due To Banks and Financial Institutions Act 1993.

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

- a) Regulation of Combination under Competition Act 2002.
- b) Financial disclosure required by Limited Liability Partnership.
- c) Financial Assets under Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002.
- d) Powers of tribunal under The Recovery of Debts Due To Banks and Financial Institutions Act 1993.

▽▽▽▽

*P.T.O.*

Total No. of Questions : 3]

P3518

[5259] - 408

M. Com. (Semester - IV) (External)

COMMERCIAL LAWS AND PRACTICES

Recent Advances in Commercial Laws and Practices

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

(मराठी रूपांतर)

वेळ : 1½ तास]

[एकूण गुण : 50

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

प्रश्न 1) कॉमपिटिशन कायदा, 2002 कोणकोणत्या स्वरूपाचे दंड अधोरेखित केले आहेत? [15]

किंवा

मर्यादित दायित्व भागीदारीकायदा, 2008 अंतर्गत, भागीदार संबंध आणि भागीदारी स्वारस्य समाप्ती स्पष्ट लिहा.

प्रश्न 2) सिक््युरिटायझेशन आणि रिकंस्ट्रक्शन ऑफ फायनानशियल असेट्स आणि इंफोर्समेंटऑफ सिक््युरिटी इंटरेस्ट कायदा, 2002 अंतर्गत, “बँक”, “कर्जदार” आणि “कर्तव्यात चूक” परिभाषित करा. [15]

किंवा

रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनानशियल इनस्टीट्यूट कायदा 1993, अंतर्गत “न्यायाधिकरण स्थापना” आणि “अंतर्गत न्यायाधिकरण कार्यक्षमता” परिभाषित करा.

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

- अ) कॉमपिटिशन कायदा, 2002, अंतर्गत “संयोजन नियमन”.  
ब) मर्यादित दायित्व भागीदारीकायदा, 2008 अंतर्गत, मर्यादित दायित्व भागीदारीला कोणकोणते आर्थिक उघड बंधनकारक आहेत.  
क) “आर्थिक मालमत्ता” सिक््युरिटायझेशन आणि रिकंस्ट्रक्शन ऑफ फायनानशियल असेट्स आणि इंफोर्समेंटऑफ सिक््युरिटी इंटरेस्ट कायदा, 2002 अंतर्गत.  
ड) “अंतर्गत लवादाचे अधिकार” रिकव्हरी ऑफ डेब्ट्स ड्यू टू बँक आणि फायनानशियल इनस्टीट्यूट कायदा 1993 अंतर्गत.

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P3519

[Total No. of Pages : 4

[5259] - 409

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

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-Operation and Rural Development

(2013 - Pattern) (Special Paper - VII)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Explain the Problems of sick Co-Operative units in India.

**[14]**

OR

What is the Philosophy behind Co-Operative principles?

**Q2)** Explain the Impact of globalisation on Co-Operative institutions.

**[14]**

OR

Which New management techniques should Co-Operatives adopt to meet global challenges?

**Q3)** Explain the formation and organisation of self Help group. (SHG)

**[14]**

OR

What are the causes of farmer's suicides in India.

**P.T.O.**

**Q4)** Write short notes : (any two)

**[2 × 4 = 8]**

- a) Social responsibility of Co-operative institutions.
- b) Six sigma technique.
- c) Rural development by self Help Group.
- d) Role of government in Rural Development.



Total No. of Questions : 4]

P3519

[5259] - 409

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

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-Operation and Rural Development

(2013 - Pattern) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

---

---

प्रश्न 1) भारतातील आजारी सहकारी संस्थांच्या समस्या स्पष्ट करा.

[14]

किंवा

सहकारी तत्वांच्या मागील तत्वज्ञान काय आहे?

प्रश्न 2) जागतिकीकरणाच्या सहकारी संस्थांवर झालेला परिणाम स्पष्ट करा.

[14]

किंवा

जागतिकीकरणाचे आव्हान पेलण्यासाठी सहकारी संस्थांनी कोणते नवीन व्यवस्थापन तंत्र वापरले पाहिजे?

प्रश्न 3) स्वयं सहाय्यगटाची स्थापना आणि संघटना स्पष्ट करा.

[14]

किंवा

भारतातील शेतकऱ्यांच्या आत्महत्येची कारणे कोणती?

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[2 × 4 = 8]

- अ) सहकारी संस्थांची सामाजिक जबाबदारी.
- ब) सिक्स सिग्मा तंत्र.
- क) स्वयंम सहाय्यगटामार्फत ग्रामीण विकास.
- ड) ग्रामीण विकासातील शासनाची भूमिका.



Total No. of Questions : 4]

SEAT No. :

P3520

[Total No. of Pages : 4

[5259] - 410

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

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(Special Paper - VII)

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

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

**Q1)** What is CAMELS an acronym of? "Good 'Management' takes care of the remaining in CAMELS rating of any bank." Do you agree? Explain in detail. [14]

OR

"For good customer service and relationship management educating the service provider is equally important." Do you agree? Explain.

**Q2)** How has the Task Force on Micro Finance (NABARD, 1999) defined Micro Finance? Explain in detail all the approaches for providing Micro Finance services in India. [14]

OR

Explain in detail the green shoe option. Spell out some of the guidelines relating to green shoe option. Cite an example of an Indian company that resorted to the same.

**Q3) a)** What is Application Supported by Blocked Amount (ASBA)? Explain its process. [7]

OR

Explain different margins imposed by the stock exchanges on brokers.

P.T.O.

- b) What does Repo stand for? Explain in detail the working of the Repo market. [7]

OR

What does call money market mean? How does it differ from the term and the notice money market? Why do you think do banks borrow from the call money market? Explain your say in detail.

**Q4)** Write note on : (Any Two) [8]

- a) Asset Securitisation - Meaning and working
- b) Process of Electronic Credit and Debit clearing
- c) Grounds for rejection of complaint by Banking Ombudsman
- d) Commercial Paper





Total No. of Questions : 4]

P3520

[5259] - 410

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

ADVANCED BANKING AND FINANCE

Recent Advances in Banking and Finance in India

(Special Paper - VII)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) CAMELS हा कोणत्या बहुशब्दीय नावातील सुरवातीच्या शब्दांचा शब्दसमुह आहे? “बँकांचे चांगले ‘व्यवस्थापन’ बँकांना दिल्या जाणाऱ्या CAMELS च्या इतर दर्जांची (श्रेणींची) काळजी घेते” आपण याच्याशी सहमत आहात काय? सविस्तर स्पष्ट करा. [14]

किंवा

“चांगली ग्राहक सेवा आणि संबंध व्यवस्थापनासाठी सेवा पुरविणाऱ्यांच्या शिक्षणाचे देखील तितकेच महत्त्व आहे”. आपण याच्याशी सहमत आहात काय? स्पष्ट करा.

प्रश्न 2) सुक्ष्म वित्त वरील टास्क फोर्स (नाबार्ड, 1999) ने सुक्ष्म वित्ताची व्याख्या कशी केली आहे? भारतात सुक्ष्म वित्त देण्याचे विविध मार्ग सविस्तर स्पष्ट करा. [14]

किंवा

ग्रीन शू पर्याय सविस्तर स्पष्ट करा. ग्रीन शू पर्यायासंदर्भातील काही मार्गदर्शक तत्वे नमुद करा. या पर्यायाचा उपयोग केलेल्या एखाद्या भारतीय कंपनीचे उदाहरण द्या.

प्रश्न 3) अ) राखून ठेवलेल्या रकमेवर आधारलेले विनंती अर्ज म्हणजे काय? त्याची कार्यपद्धती स्पष्ट करा. [7]

किंवा

रोखे बाजाराने शेअर दलालांवर लावलेले विविध गाळे (Margins) स्पष्ट करा.

ब) रेपो म्हणजे काय? रेपो बाजार कसे कार्य करतो ते स्पष्ट करा. [7]

किंवा

मागणीदेय पैसा बाजार म्हणजे काय? तो सूचना बाजारापासून वेगळा कसा? बँका मागणीदेय पैसा बाजारातून पैसे उसने का घेतात? आपले म्हणने सविस्तर सांगा.

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

- अ) मत्तेचे तारणीकरण - अर्थ आणि कार्यपद्धती
- ब) इलेक्ट्रॉनिक पद्धतीने पैसे जमा व अदा (निरसन) करण्याची पद्धत
- क) बँकिंग लोकपालाने तक्रार नाकारण्याचे आधार
- ड) व्यापारपत्र

▽▽▽▽

Total No. of Questions : 4]

SEAT No. :

P3521

[Total No. of Pages : 4

[5259] - 411

**M.Com. (Part - II) (Semester - IV)**

**ADVANCED MARKETING**

**Recent Advances in Marketing (Special Paper - VII)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1)** Explain the types of Marketing Strategies.

**[14]**

OR

Explain the importance of Sustainable Marketing and Sustainable Development.

**Q2)** What is Digital Marketing? Explain the relevance of its study in Modern times.

**[14]**

OR

Explain the policies of State of Maharashtra on allowing FDI in Multi Brand Retail.

**Q3)** a) Explain the factors to be taken into consideration while adopting a particular Marketing Strategy. **[7]**

b) Explain the ethical issues related to Sustainable Marketing. **[7]**

OR

a) Explain Cyber cash and smart cards.

b) Explain the advantages of Single Brand Retail in India.

**P.T.O.**

**Q4)** Write short notes on : (Any Two)

**[8]**

- a) Media Planning
- b) Ebay
- c) Corporate Sustainability
- d) Importance of Multi brand Retail



Total No. of Questions : 4]

P3521

[5259] - 411

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

ADVANCED MARKETING

Recent Advances in Marketing (Special Paper - VII)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

---

प्रश्न 1) विपणन व्युत्करचनेचे प्रकार स्पष्ट करा. [14]

किंवा

शाश्वत विपणन आणि शाश्वत विकासाचे महत्व स्पष्ट करा.

प्रश्न 2) डिजिटल मार्केटिंग म्हणजे काय ? आधुनिक काळात त्याच्या अभ्यासाची समर्पकतां स्पष्ट करा. [14]

किंवा

एफडीआय (FDI) ला मल्टी ब्रॅण्ड रिटेलमध्ये परवांनगी देण्याबाबत महाराष्ट्र राज्याचे धोरण स्पष्ट करा.

प्रश्न 3) अ) एखादी विशिष्ट विपणन व्युत्करचना विचारात घेताना कोणते घटक विचारात घ्यावे लागतात ते स्पष्ट करा. [7]

ब) शाश्वत विपणनाशी संबंधित नितीविषयक मुद्दे स्पष्ट करा. [7]

किंवा

अ) सायबर कॅश आणि स्मार्ट कार्ड स्पष्ट करा.

ब) भारतामध्ये सिंगल ब्रॅण्ड रिटेलचे फायदे स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन)

[8]

अ) माध्यम नियोजन

ब) इबे (Ebay)

क) सामुदायिक शाश्वतता (Corporate Sustainability)

ड) मल्टी ब्रॅण्ड रिटेलचे महत्व

