

Total No. of Questions : 5]

SEAT No. :

P217

[Total No. of Pages : 4

[5258]-3001

T.Y. B.Com.

BUSINESS REGULATORY FRAMEWORK (M.Law)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) What is Proposal? Explain the Legal rules as to proposal? [16]

Q2) Define and Distinguish between 'Sale' and 'Agreement to sell'. [16]

OR

Define partnership. Under Indian Partnership Act 1932 and explain various types of partners?

Q3) a) Explain in detail the salient features of the Consumer Protection Act, 1986? [8]

b) Explain the meaning of copyright? State the essential characteristics of copyright? [8]

OR

a) State and explain the various rights of the consumers under The Consumer Protection Act, 1986?

b) Explain the meaning and scope of 'geographical indications' and 'Traditional knowledge'?

P.T.O.

Q4) Define and Distinguish between 'Promissory Note' and 'Bill of Exchange'. [16]

Q5) Write short note on (any two) [16]

- a) Minor's Agreement
- b) Nature of E-commerce
- c) Rights of patentee
- d) Essentials of Arbitration agreement



Total No. of Questions : 5]

P217

[5258]-3001

T.Y. B.Com.

व्यवसाय नियमन संरचना (M.Law)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'प्रस्ताव' म्हणजे काय? प्रस्तावासंबंधीचे कायदेशीर नियम स्पष्ट करा. [16]

प्रश्न 2) 'मालविक्री' व 'मालविक्रीचा ठराव' यांची व्याख्या सांगून दोहोंमधील फरक स्पष्ट करा. [16]

किंवा

भारतीय भागीदारी कायदा, 1932 अन्वये 'भागीदारी' ची व्याख्या सांगून भागीदारांचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) अ) ग्राहक संरक्षण कायदा, 1986 ची वैशिष्टे सविस्तर स्पष्ट करा. [8]

ब) 'कॉपीराइट' म्हणजे काय? कॉपीराइट ची वैशिष्टे स्पष्ट करा. [8]

किंवा

अ) ग्राहक संरक्षण कायदा, 1986 अन्वये ग्राहकांचे विविध अधिकार स्पष्ट करा.

ब) 'भौगोलिक विशेषता दर्शक' आणि 'पारंपारिक ज्ञान' म्हणजे काय हे सांगून, त्यांची व्याप्ती स्पष्ट करा.

प्रश्न 4) 'वचनचिठ्ठी' व 'हुंडी' यांची व्याख्या सांगून दोहोंमधील फरक स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) अज्ञान व्यक्तीचा ठराव
- ब) ई-कॉमर्सचे स्वरूप
- क) पेटंटीचे अधिकार
- ड) लवाद कराराचे आवश्यक घटक



Total No. of Questions : 4]

SEAT No. :

P218

[Total No. of Pages : 8

[5258]-3002
T.Y. B.Com.
ADVANCED ACCOUNTING
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) a) Answer in one sentence only (any five):

[10]

- i) What does Accounting standard 22 stands for?
- ii) What do you mean by contingent liabilities?
- iii) When is an Average clause applied?
- iv) What do you mean by Co-operative Society?
- v) What do you mean by Value Added Tax?
- vi) What is a Dependent Branch?
- vii) What is the other name of Single Entry System?

b) Write short notes on (any two):

[14]

- i) AS-3- cash flow statements
- ii) Consumer Co-operative society
- iii) Short sales
- iv) Central Value Added Tax
- v) Advantages of Core Banking System

P.T.O

Q2) From the following Trial Balance of Dhanlaxmi Bank Ltd., Pune as on 31.3.2016 prepare Profit and Loss Account and Balance Sheet as on that date. **[14]**

Trial Balance as on 31.3.2016

Particulars	Debit (Rs.)	Credit (Rs.)
Equity share capital (Equity shares of Rs. 100 each Rs. 50 paid up)		4,00,000
Profit & Loss Account (as on 1.4.2015)		1,60,000
Current Deposit Account		13,64,000
Fixed Deposit Account		15,60,000
Savings Bank Account		10,26,000
Director's fees	18,000	
Audit fees	4,000	
Furniture (Original cost Rs. 4,00,000)	3,48,000	
Interest and Discount Received		8,40,000
Commission and Exchange		4,00,000
Reserve Fund		1,40,000
Printing and Stationery	16,000	
Rent and Taxes	34,000	
Salary	2,80,000	
Buildings (Original cost Rs. 12,00,000)	9,00,000	
Law charges	6,000	
Cash in Hand	64,000	
Cash with R.B.I	14,00,000	
Cash with other Banks	13,00,000	
Investment at cost	4,80,000	
Loans, cash credits and overdrafts	12,00,000	
Bills discounted and purchased	5,60,000	
Interest paid	6,00,000	
Borrowing from other Banks		8,00,000
Branch Adjustment Account		5,20,000
Total	72,10,000	72,10,000

Following additional information is available:

- i) The Bank has accepted on behalf of the customers bills worth Rs.6,00,000 against the securities of Rs. 7,60,000 lodged with the bank
- ii) Rebate on bills discounted Rs. 22,000
- iii) Provide depreciation on Buildings @ 10% on original cost and on furniture @ 5% on original cost.
- iv) Provide Rs. 6,000 for Bad and Doubtful Debts.

OR

From the following Trial Balance of Nagar People's Credit Co-operative Society Ltd., Ahmednagar as on 31.3.2014 and other information, prepare Profit and Loss Account for the year ended 31.3.2014 and a Balance Sheet as on that date.

Trial Balance as on 31.3.2014

Particulars	Debit (Rs.)	Credit (Rs.)
Share capital-called up and paid-up	-	7,50,000
Cash in Hand	3,600	-
Cash at Bank	14,000	-
Fixed Deposit with Maharashtra State Co-operative Bank	1,55,000	-
Reserve fund	-	50,000
Members Deposit	-	22,47,750
Office furniture	7,000	-
Interest on Members Deposit	80,000	-
Interest due on Loans	8,000	
Salary and Allowances	30,000	
Office Expenses	5,000	
Printing and Stationery	400	

Travelling and conveyance	600	
Insurance Premium	1,000	
Contribution to provident fund	2,000	
Loan due from members	30,00,000	
Dividend paid	35,000	
Dividend Equilisation Reserve		18,000
Staff provident fund		20,000
Profit and Loss Appropriation Account (Balance as on 1 st April 2012)		11,000
Profits for the year 2012-13		60,000
Interest received		1,78,000
Commission received		4,000
Sundry Income		300
Co-operative Development fund		2,550
Total	33,41,600	33,41,600

Other Adjustments:

- i) Authorised share capital of the society was Rs.10,00,000 divided into 1,00,000 shares of Rs.10 each
- ii) Interest due on members deposit amounted to Rs.5,000
- iii) Interest accrued due but not received was Rs. 2,000
- iv) Salary due but not paid Rs. 300
- v) Charge depreciation @ 10% p.a. on office furniture
- vi) Audit fees due unpaid for the year amounted to Rs. 3,000
- vii) Directors made the following appropriations for the year 2012-2013
 - a) Dividend @ 5% on paid-up share capital
 - b) Additions to Co-operative Development Fund by Rs. 3,000.

- Q3) a)** A fire broke out in the premises of Monica Ltd. on 1st July 2015 and stock of the value of Rs. 1,57,500 was salvaged and the books and records were saved. **[8]**

Following information was obtained:

Stock on 31 st March 2014	Rs. 4,20,000
Stock on 31 st March 2015	Rs. 4,20,000
Sales from 1 st April to 30 th June 2015	Rs. 5,10,000
Purchases from 1 st April to 30 th June 2015	Rs. 3,15,000
Sales for the year ended 31 st March 2015	Rs.15,00,000
Purchases for the year ended 31 st March 2015	Rs. 9,00,000

Calculate the amount of claim to be submitted to the Insurance company in respect of loss of stock.

- b)** A Ltd. has a branch at Pune, goods are invoiced at cost + 50% . Branch remits all cash received to the head office and all expenses are met by Head office. The following particulars are available. **[14]**

Particulars	Rs.
Stock on 1.4.2015 (Invoice price)	37,200
Debtors on 1.4.2015	27,200
Goods invoiced to branch (Invoice price)	2,12,400
<u>Sales at Branch:</u>	
Cash sales	1,00,040
Credit sales	1,24,000
Goods returned by debtors	4,800
Cash collected from debtors	1,21,600
Goods returned by branch to Head Office (Invoice price)	6,000
Discount allowed to customers	800
<u>Expenses at Branch:</u>	
Salary	12,000
Rent	8,000
Office expenses	1,600
Sundry expenses	2,000

You are required to prepare Branch stock A/c, Branch Debtors A/c, Branch Expenses A/c, Branch Adjustment A/c and Branch Profit and Loss A/c.

Q4) Mr. Rahul who maintains his books of account on single entry, supplies you the following information. **[20]**

Particulars	31.12.2015(Rs.)	31.12.2016(Rs.)
Sundry creditors	20,000	25,000
Bills payable	4,000	9,000
Stock	30,000	28,000
Machinery	50,000	50,000
Furniture	8,000	8,000
Sundry Debtors	33,000	38,600
Bills receivable	3,000	4,400
Salaries outstanding	1,000	

Summary of Cash Transactions during the year 2016

Receipts	Rs.	Payments	Rs.
To Balance on 1.1.2016	1,000	By Payment to Creditors	74,000
To Cash Sales	12,000	(Including Bills Payable)	
To Receipts from Debtors (Including Bills Receivable)	1,54,200	By Wages	22,000
To Miscellaneous Receipts	600	By Salaries	25,000
To Loan from Kuber @ 10%	20,000	By Office Expenses	16,000
		By Drawings	14,000
		By Fixed Deposits	10,000
		By Machinery (1.10.2016)	20,000
		By Balance c/d	6,800
	1,87,800		1,87,800

You are required to prepare Trading A/c and Profit and Loss A/c for the year ended 31.12.2016, after taking into consideration the following adjustments:-

- i) Office expenses included insurance at Rs.1,000 per annum paid upto 31st March 2017.
- ii) Wages Rs.4,000 are due on 31.12.2016
- iii) Of Sundry Debtors Rs.1,600 are to be written off as Reserve for Bad and Doubtful debts
- iv) Depreciation is to be provided on Furniture @ 5% p.a. and on Machinery @ 10% p.a.
- v) During the year Mr. Rahul had taken goods of Rs.1,000 for his own use. No entry is made in the books

- vi) Discount allowed were Rs.1,800 and Discount received during the year Rs.1,000

OR

The following summarised Profit and Loss A/c of Shubham Ltd. for the year ended 31st March 2016 and the Balance sheet as on that date:

Dr.		Trading A/c		Cr.	
Particulars	Rs.	Particulars	Rs.		
To Opening Stock	1,00,000	By Sales	8,50,000		
To Purchases	5,60,000	By Closing Stock	1,50,000		
To Gross Profit c/d	3,40,000				
	10,00,000				10,00,000

Dr.		Profit and Loss A/c		Cr.	
Particulars	Rs.	Particulars	Rs.		
To <u>Operating Expenses</u>		By Gross profit	3,40,000		
Selling and Distribution	30,000	By <u>Non Operating</u>			
Administrative Expenses	1,50,000	<u>Income:</u>			
Finance Charges	15,000	Interest	3,000		
To <u>Non Operating Expenses</u>		Profit on sale of shares	7,000		
Loss on Sale of Assets	5,000				
To Net Profit c/d	1,50,000				
	3,50,000				3,50,000

Balance Sheet of Shubham as on 31.03.2016

Liabilities	Rs.	Assets	Rs.
<u>Issued Capital:</u>		Land and Building	1,50,000
2000 Equity shares of	2,00,000	Plant and Machinery	80,000
Rs. 100 each			
Reserve fund	90,000	Stock	1,50,000
Profit and Loss A/c	60,000	Debtors	70,000
Sundry Creditors	1,20,000	Bank Balance	30,000
Bank Overdraft	10,000		
	4,80,000		4,80,000

Calculate the following Ratios and State their significance.

- i) Current Ratio
- \ ii) Liquid Ratio
- iii) Operating Ratio
- iv) Stock Turnover Ratio
- v) Net Profit Ratio
- vi) Gross Profit Ratio
- vii) Debtors Turnover Ratio



Total No. of Questions : 5]

SEAT No. :

P219

[Total No. of Pages : 4

[5258]-3003

T.Y. B.Com.

INDIAN AND GLOBAL ECONOMIC DEVELOPMENT

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

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

Q2) Explain the constraints on Agricultural Development in India. **[16]**

OR

Explain the role of small scale industries in India and discuss problems of small scale industries.

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

b) Explain the concept of Human Poverty Index (HPI) **[8]**

OR

a) State and explain the convertibility of rupee on current accounts and capital accounts.

b) Explain concepts of Balance of Trade and Balance of Payments.

Q4) State the advantages and disadvantages of foreign capital. **[16]**

P.T.O.

Q5) Write short notes on (any two):

[16]

- a) Role of private sector in Infrastructural Development
- b) Concept of Minimum Support Price (MSP)
- c) World Trade Organisation (WTO)
- d) BRICS



Total No. of Questions : 5]

P219

[5258]-3003

T.Y. B.Com.

INDIAN AND GLOBAL ECONOMIC DEVELOPMENT

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) उदयोन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मुलभूत वैशिष्ट्ये कोणती आहेत? [16]

प्रश्न 2) भारतीय शेती विकासातील अडथळे विशद करा. [16]

किंवा

भारतातील लघुउद्योगांची भूमिका स्पष्ट करा? लघु उद्योगांच्या समस्यांची चर्चा करा.

प्रश्न 3) अ) आर्थिक विकासातील मानवी संसाधनांची भूमिका सांगा? [8]

ब) मानवी दारिद्र्याचा निर्देशांक संकल्पना विशद करा? (HPI) [8]

किंवा

अ) चालू व भांडवली खात्यावरील रूपयाची परिवर्तनीयता सांगा व स्पष्ट करा.

ब) व्यापारतोल आणि व्यवहारतोल संकल्पना स्पष्ट करा.

प्रश्न 4) विदेशी भांडवलाचे फायदे-तोटे सांगा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) पायाभूत सुविधा विकासात खाजगी क्षेत्राची भूमिका
- ब) किमान आधारभूत किंमत-संकल्पना
- क) जागतिक व्यापार संघटना (WTO)
- ड) ब्रिक्स (BRICS)



Total No. of Questions : 5]

SEAT No. :

P220

[Total No. of Pages : 4

[5258]-3004
T.Y. B.Com
ECONOMICS
INTERNATIONAL ECONOMICS
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Distinguish between Domestic Trade and International Trade. **[16]**

Q2) Explain the Heckscher-Ohlin Theory of International Trade. **[16]**

OR

Explain the factors determining Terms of Trade.

Q3) a) State the advantages of Flexible Exchange Rate. **[8]**

b) Explain the concepts of Balance of Trade and Balance Payments. **[8]**

OR

a) Write a note on Euro-Dollar Market.

b) Describe the role of Multi National corporations.

Q4) Evaluate the India's Foreign Trade Policy since 1991. **[16]**

P.T.O.

Q5) Write short note on (any two)

[16]

- a) Intra-Industrial Trade
- b) Gross Barter Terms of Trade
- c) SAARC
- d) BRICS



Total No. of Questions : 5]

P220

[5258]-3004

T.Y. B.Com

ECONOMICS

INTERNATIONAL ECONOMICS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) अंतर्गत आणि आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा. [16]

प्रश्न 2) हेकचर-ओहलिन यांचा आंतरराष्ट्रीय व्यापारविषयक सिद्धांत विशद करा. [16]

किंवा

व्यापारशर्तीवर प्रभाव टाकणारे घटक स्पष्ट करा.

प्रश्न 3) अ) बदलत्या विनिमय दराचे फायदे सांगा. [8]

ब) व्यापारतोल आणि व्यवहारतोल संकल्पना स्पष्ट करा. [8]

किंवा

अ) युरो डॉलर बाजारावर टिप लिहा.

ब) बहुराष्ट्रीय महामंडळाच्या भूमिकेचे वर्णन करा.

प्रश्न 4) भारताच्या 1991 पासूनच्या विदेशी व्यापार धोरणाचे मूल्यमापन करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) आंतर उद्योग व्यापार
- ब) स्थूल विनिमय व्यापारशर्ती
- क) सार्क (SAARC)
- ड) ब्रिक्स (BRICS)



Total No. of Questions : 5]

SEAT No. :

P221

[Total No. of Pages : 8

[5258]-3005
T.Y. B.Com.
AUDITING AND TAXATION
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) What is an 'Audit Programme'? State the advantages and disadvantages of Audit programme. **[16]**

OR

- a) State the provisions of Indian companies Act,. regarding qualification and disqualification of company Auditor. **[8]**
- b) What is Audit Report? Distinguish between Audit Report & Audit certificate. **[8]**

Q2) Write short notes on (Any four) : **[16]**

- a) Scope of Auditors Role under Income Tax Act.
- b) Types of frauds.
- c) Difference between Internal check and Internal Audit.
- d) Audit of Payment of wages.
- e) Problems Encounted in an EDP Environment.
- f) Auditing and Assurance standard. (AAS-I)

Q3) A) Define the following Terms . **[8]**

- i) Residential status of HUF.
- ii) Tax deducted at Source (TDS)
- iii) Income
- iv) Short term capital gain.

OR

P.T.O.

Mr. Avinash is the owner of two identical houses in pune at shivaji Nagar.

The information regarding his houses for the Assessment year 2017-18 is as follows.

- i) Total Municipal value of both houses ₹ 4,00,000.
- ii) The standard Rent for each house is ₹ 1,80,000.
- iii) House No 1 is given to his friend for residential purpose who pays ₹ 14,000 p.m. as rent to Avinash.
- iv) House No. 2 was let out to mr. Joyesh at Rs. 10,000 permonth. Mr. Jayesh lived in that house upto 31st Dec. 2016 from 1st Jan. 2016 the house was let out to Mr. Krishna at Rs. 14,000 per month.
- v) Total municipal Tax paid by him for both the houses ₹ 20,000. Which includes advance Tax paid for the year 2017-18 ₹ 4000.
- vi) He paid interest on loan taken for construction of House No. 2 during the financial year 2016-17 ₹ 40,000.
- vii) He has paid ₹ 15,000 for the repairs of house no. 1 during the year 2016-17.

Compute the Taxable Income from House Property of Mr. Avinash for the Assessment year. 2017-18.

- B) The following is the Receipts and Payment A/c of Dr. Kiran Rakibe for the financial year 2016-17. From the additional information provided under. compute his Income from Profession for the A.Y. 2017-18. [8]

Receipt and Payment A/c

Receipts	Amount	Payment	Amount
To Bal b/d	10,000	By Rent of clinic	1,08,000
To fees at clinic	2,00,000	By Repairs & Maintaince of Clinic	28,000
To visit fees	150,000	By Repayment of HSg Loan	3,00,000
To salary from college	1,76,000	By membership fees of Doctors Association	22,000
To LIC Policy matured	3,00,000	By Purchase of Drugs	60,000
To Dividend from Indian company	1,00,000	By Income Tax	10,000
To Interest on Debenture	50,000	By Public Provident fund	70,000
To Rent of medical equipment	12,000	By LIC Premium	16,000
To sale of Drugs	70,000	By Loan to friend	20,000
To fixed Deposits Matuared	30,000	By Closing bal. cld.	4,64,000
	10,98,000		10,98,000

Additional Information :

- i) Closing stock of Drugs ₹6800.
- ii) Outstanding salary of employees. is ₹30,000.
- iii) Sale of Drugs is made to Patients.
- iv) Depreciation Allowed on medical equipments ₹7000.

Q4) From the following particulars of Mr. Nitin Patil. Who is Asst. Manager in ICICI Bank in Mumbai, for the financial year 2016-17. Compute his Taxable Income from the salary for the Assessment year 2017-18 [16]

- a) Basic salary p.m. ₹ 30,000. Increment of ₹ 5000 in basic salary from 1st July 2016 is applicable.
- b) Dearness allowance 60% of basic salary (not considered for retirement benefit).
- c) Bonus received ₹ 50,000.
- d) Entertainment Allowance ₹ 2500 p.m.
- e) Transport Allowance ₹ 2000 p.m.
- f) Commission received during the year from the company ₹ 50,000 @ 0.05% on sales.
- g) Employers contribution to RPF. 14% of basic salary plus dearness allowance. Same amount is contributed by Mr. Patil.
- h) Rent free unfurnished house provided by employer at Mumbai whose annual rental value is ₹ 180,000.
- i) Interest ₹ 1,50,000 credited to RPF A/c @ 10 p.a. for the year.
- j) Medical expenses re-imbursed by employer during the year ₹ 20,000.
- k) Employer paid personal L.I.C. Premium of Mr. Nitin Patil for the year ₹20,000.
- l) Professional Tax of Rs. 2500 for the year is paid by employer on behalf of Mr. Nitin Patil.
- m) A watchman is provided by employer for the security of residence of Mr. Nitin Patil. Who is paid Rs. 3,000 p.m. by employer.
- n) He receive the salary of particular month on the date of 25th of that particular month.

Q5) Mrs. Kalyani Bakre is working in mahindra and mahindra Ltd. Nashik. She was furnished the following details of her income for the year 2016-17. [16]

- a) Basic salary ₹ 90,000 p.m.
- b) Dearness Allowance 40% of basic salary considered for retirement benefits.
- c) House Rent Allowance ₹5000 p.m.
- d) Entertainment Allowance ₹ 2000 p.m.
- e) Children's Education Allowance ₹ 1000 p.m. Mrs. Kalyani Bakre has one son and two daughter's learning in High schools.
- f) Employers contribution to RPF 14% of basic salary Plus D.A. Same amount is contributed by Mrs. kalyani to this fund.
- g) Mrs. Kalyani lives in a rented house at Nashik for which she pays. ₹10,000 per month as rent.
- h) Mrs. Kalyani has a house in pune, which is letout @ ₹ 14,000 per month the muncipal value of house is ₹1,40,000. She has paid ₹ 11,000 as muncipal Tax of the Property for the year 2016-17 and expanded. ₹ 20,000 for repairs of the house.
- i) Mrs. Kalyani also won maharashtra Lottery prize of ₹ 1,00,000 during the year.
- j) She also received net income from consultancy service during the year ₹ 50,000.
- k) Her savings and expenses for the year 2016-17 are as follows.
 - i) LIC premium paid ₹ 40,000.
 - ii) Highschool's tuition fees paid for son ₹15,000.
 - iii) Housing Loan instalments for house in pune ₹ 2,00,000 which includes ₹ 1,20,000 as interest on Loan for the year.
- l) The company has deducted ₹ 2500 as professional Tax for the year and ₹ 25000 per month as income tax from her salary.

You are required to compute the total Taxable Income and Tax liability of Mrs. Kalyani bakre for A.Y. 2017-18.



Total No. of Questions : 5]

P221

[5258]-3005

T.Y. B.Com.

AUDITING AND TAXATION

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) कॅल्क्युलेटर वापरण्यास परवानगी आहे.
4) आवश्यक असल्यास इंग्रजी प्रश्नपत्रीका पाहावी.

प्रश्न 1) 'अंकेक्षण कार्यक्रम' म्हणजे काय? अंकेक्षण कार्यक्रमाचे फायदे व तोटे सांगा? [16]
किंवा

- अ) कंपनी अंकेक्षकाची 'पात्रता' व 'अपात्रता' यासंबंधी भारतीय कंपनी कायद्यातील तरतूदी सांगा. [8]
ब) 'अंकेक्षण अहवाल' म्हणजे काय? अंकेक्षण अहवाल व अंकेक्षण प्रमाणपत्र यातील फरक सांगा. [8]

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

- अ) प्राप्तीकर कायद्यातर्गत अंकेक्षकाच्या भूमिकेची व्याप्ती.
ब) अफरातफरीचे प्रकार
क) अंतर्गत तपासणी व अंतर्गत अंकेक्षण यातील फरक.
ड) वेतन (मजुरी) भूकतानाचे अंकेक्षण
इ) इ. डी. पी. परिस्थितीत अंकेक्षणात येणाऱ्या समस्या.
फ) अंकेक्षण व खात्री परिणाम - 1 (AAS - 1/ नवीन SA 200)

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

- i) हिंदू अविभक्त कुटूंबांचा निवासी दर्जा
ii) उगमस्थानी कर कपात
iii) उत्पन्न
iv) अल्पकालीन भांडवली नफा

किंवा

श्री. अविनाश यांची शिवाजी नगर पुणे येथे एक सारखीच दोन घरे आहेत.

कर आकारणी वर्ष 2017 - 18 साठी त्यांच्या घरासंबंधी माहिती खालील प्रमाणे आहे.

- i) दोन्ही घरांचे एकत्रित नगरपालीका मुल्यांकन ₹4,00,000.
ii) प्रत्येक घराचे प्रमाणित भाडे ₹1,80,000.
iii) घर क्र. 1 श्री. अविनाश यांनी त्यांच्या मित्राला रहाण्यासाठी दिलेले आहे. त्यांचा मित्र त्यांना दरमहा ₹14,000 घरभाडे देतात.

- iv) घर क्र. 2 हे श्री. जयेश यांना दरमहा ₹10,000 भाड्याने दिले होते. श्री. जयेश हे त्या घरात 31 डिसें., 2016 पर्यंत राहिले. 1 जाने, 2017 हे घर श्री कृष्णा यांना दरमहा ₹14,000 भाड्याने देण्यात आले.
- v) दोन्ही घरांसाठी एकूण नगरपालिका कर ₹20,000 भरला असून या रक्कमेत आर्थिक वर्ष 2017-18 साठी भरलेल्या ₹ 4,000 रक्कमेच्या आगाऊ भरलेल्या कराचा समावेश आहे.
- vi) त्यांनी घर क्र. 2 बांधण्यासाठी घेतलेल्या कर्जावरील व्याज ₹ 40,000 आर्थिक वर्ष 2016-17 मध्ये भरले आहे.
- vii) त्यांनी आर्थिक वर्ष 2016-17 मध्ये घर क्र. 1 च्या दुरुस्तीसाठी ₹ 15,000 खर्च केला आहे. श्री. अविनाश यांचे कर आकारणी वर्ष 2017-18 साठी गृहसंपत्तीपासून मिळालेले करपात्र उत्पन्न शोधा.
- ब) डॉ. किरण रकिबे यांचे आर्थिक वर्ष 2016-17 साठीचे जमाखर्च खाते खालील प्रमाणे आहे. त्यासोबत दिलेल्या ज्यादा इतर माहितीच्या साह्याने कर आकारणी वर्ष 2017-18 साठी डॉ. किरण रकिबे यांचे पेशापासूनचे मिळालेले करपात्र उत्पन्न शोधा. [8]

जमा व खर्च खाते

तपशील	₹	तपशील	₹
आरंभिची शिल्लक	10,000	चिकित्सालयाचे भाडे	1,08,000
वैद्यकीय तपासणी फी (चिकित्सालयातील)	2,00,000	चिकित्सालयाची दुरुस्ती	28,000
वैद्यकीय भेट फी	1,50,000	व देखभाल	
वैद्यकीय महाविद्यालयाकडून	1,76,000	गृहकर्जाची परतफेड	3,00,000
मिळालेले वेतन		डॉक्टरांच्या संघटनेची	22,000
आयुर्विमा मूदत पूर्तीनंतर	3,00,000	सभासद फी	
मिळालेली रक्कम		औषध खरेदी	60,000
भारतीय कंपनीकडून मिळालेला	1,00,000	प्राप्तीकर भरणा	10,000
लांभाश			
कर्जरोखण्यावरील मिळालेले	50,000	सार्वजनिक भविष्य निर्वाह	70,000
व्याज		निधी अंशदान	
वैद्यकीय साधनापासून	12,000	आयुर्विमा हप्त्या	16,000
मिळालेले भाडे			
औषध विक्री	70,000	मित्रास कर्ज दिले	20,000
मूदत पूर्तीनंतर मिळालेली	30,000	अखेरची शिल्लक	4,64,000
मूदत ठेवीची रक्कम			
	10,98,000		10,98,000

इतर ज्यादा माहिती :

- i) वर्ष अखेरचा औषधांचा शिल्लक साठा ₹ 6800
- ii) वर्ष अखेर न दिलेले वेतन ₹ 30,000.
- iii) औषधांची विक्री चिकित्सालयात आलेल्या रुग्णांना केली आहे.
- iv) वैद्यकीय सांधनांसाठी घसारा ₹ 7000 इतका मंजूर आहे.

प्रश्न 4)

श्री. नितीन पाटील हे आय.सी.आय.सी.आय. बँक मूंबई येथे सध्या. व्यवस्थापक पदावर काम करत आहे. आर्थिक वर्ष 2016-17 साठीच्या खालील माहितीच्या आधारे कर आकारणी वर्ष 2016-17 साठी त्यांचे वेतनापासून मिळालेले करपात्र उत्पन्न काढा. [16]

- i) मुळवेतन दरमहा ₹ 30,000. 1 जुलै, 2016 पासून मूळवेतनात ₹ 5,000 ची वेतनवाढ लागू.
- ii) महागाई भता – मूळ वेतनाच्या 60% (निवृत्ती लाभासाठी विचारात घेतला जात नाही).
- iii) मिळालेला बोनस ₹ 50,000.
- iv) करमणूक भता ₹ 2,500 दरमहा.
- v) वाहतूक भता ₹ 2,000 दरमहा.
- vi) विक्रीच्या 0.05% दराने कंपनीकडून वर्षभरात त्यांना एकूण ₹ 50,000 कमिशन मिळाले.
- vii) मान्यता प्राप्त भविष्य निर्वाह निधीला मालक मूळवेतन व महागाई भत्याच्या एकूण रकमेच्या 14% अंशदान देतात. इतकीच रक्कम श्री. नितीन पाटील या निधीला अंशदान देतात.
- viii) मालकांनी त्यांना मुंबई येथे मोफत फर्निचर विरहीत घर राहण्यासाठी पूरविले असून त्या घराचे वार्षिक भाडे मूल्य ₹ 1,80,000 आहे.
- ix) आर्थिक वर्षात मान्यता प्राप्त भविष्य निर्वाह निधी खात्यावर 10% दराने ₹ 1,50,000 व्याज जमा झाले आहे.
- x) आर्थिक वर्षात मालकाकडून ₹ 20,000 वैद्यकीय खर्चाची प्रतिपूर्ती मिळाली.
- xi) मालकांनी श्री नितीन पाटील यांचा वैयक्तिक आयुर्विमा हप्ता ₹ 20,000 भरला.
- xii) श्री. नितीन पाटील यांच्या वतीने त्यांच्या मालकानी ₹ 2,500 व्यवसाय कर भरला.
- xiii) श्री. नितीन पाटील यांच्या निवास स्थानासाठी मालकांनी पूरविलेल्या पहारेकऱ्यांचे दरमहा वेतन ₹ 3,000 मालकाने दिले.
- xiv) श्री. नितीन पाटील यांना प्रत्येक महीन्याच्या 25 तारखेला त्या महीन्याचे वेतन दिले जाते.

प्रश्न 5) श्रीमती कल्याणी बकरे ह्या महिंद्रा अँड महिंद्रा कंपनी, नासिक येथे नोकरीत आहे. त्यांनी आर्थिक वर्ष 2016-17 साठी त्यांच्या उत्पन्नासंबंधी खालील प्रमाणे माहिती पूर्वीली आहे. [16]

- i) मूळवेतन ₹ 90,000 दरमहा.
- ii) महागाई भता – मूळवेतनाच्या 40% (निवृत्ती लाभासाठी ग्राह्य धरतात)
- iii) घरभाडे भता ₹ 5,000 दरमहा.
- iv) करमणूक भता ₹ 2,000 दरमहा.
- v) मूलांच्या शिक्षणासाठी शैक्षणिक भता ₹ 1,000 दरमहा श्रीमती कल्याणी बकरे यांचा एक मूलगा व दोन मूली माध्यमिक शाळेत शिकत आहे.
- vi) मान्यता प्राप्त भविष्य निर्वाह निधीला मालक मूळवेतन व महागाई भत्याच्या एकूण रकमेच्या 14% अंशदान देतात. इतकिच रक्कम श्रीमती कल्याणी बकरे या निधीला अंशदान देतात.
- vii) श्रीमती बकरे या नासिक येथे भाड्याने घेतलेल्या घरात राहतात. व त्या घरासाठी त्या दरमहा ₹10,000 भाडे देतात.
- viii) श्रीमती बकरे यांचे पुणे येथे एक घर असून त्यांनी ते दरमहा ₹ 14,000 भाड्याने दिले आहे. या घराचे नगरपालीका मूल्यांकन ₹ 1,40,000 असून या घरासाठी 2016-17 या वर्षाचा ₹ 11,000 नगरपालीका कर त्यांनी भरला आहे. तसेच त्यांनी यावर्षी संबंधीत घर दुरुस्तीसाठी ₹ 20,000 खर्च केले आहेत.
- ix) आर्थिक वर्षात श्रीमती बकरे यांनी महाराष्ट्रराज्य लॉटरीचे ₹ 1,00,000 चे बक्षीस जिंकले आहे.
- x) श्रीमती बकरे यांना आर्थिक वर्षात सल्लागार सेवा पूर्वील्यापासून ₹ 50,000 निव्वळ उत्पन्न मिळाले आहे.
- xi) श्रीमती बकरे यांची 2016-17 या वर्षासाठीच्या बचती व खर्च खालील प्रमाणे आहेत.
 - अ) भरलेला आयुर्विमा हप्त्या ₹ 40,000.
 - ब) मूलासाठी भरलेली शाळेची शिकवणी फी ₹ 15,000.
 - क) पुणे येथील घरासाठी घेतलेल्या कर्जाचा हप्त्या ₹ 2,00,000 भरला या रकमेत ₹ 1,20,000 इतक्या व्याजाच्या रकमेचा समावेश आहे.
- xii) कंपनीने त्यांच्या वेतनातून आर्थिक वर्षासाठी एकूण 2,500 ₹ व्यवसाय कर व ₹ 25,000 दरमहा प्राप्तीकरासाठी कपात केली आहे.

कर आकारणी वर्ष 2017-18 साठी श्रीमती कल्याणी बकरे यांचे एकूण करपात्र उत्पन्न व करदेयता शोधा.



Total No. of Questions : 5]

SEAT No. :

P222

[Total No. of Pages : 4

[5258]-3006

T.Y. B.Com.

BUSINESS ADMINISTRATION (Paper - II)

3411 : Human Resources Development & Marketing

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) What is selection of employee? Describe The process of employees selection.[16]

Q2) Discuss the difference between Human Resources Management & Human Resources Development. [16]

OR

- a) Explain the Methods of Sales Promotion. [8]
- b) Explain the function's of Retail Marketing. [8]

Q3) a) What are the employment opportunities in the field of Advetising?[8]

b) What are the factors affecting Pricing decisions? [8]

OR

a) What are the objectives of career planning. [8]

b) State various types of Interview. [8]

Q4) What is advertising? Give importance of advertising. [16]

P.T.O.

Q5) Write short Notes (Any Two) :

[16]

- a) Scope of Marketing Research
- b) Voluntary Retirement Scheme
- c) Role of recruitment agencies
- d) Channel of Distribution
- e) Importance of Packaging.



Total No. of Questions : 5]

P222

[5258]-3006

T.Y. B.Com.

BUSINESS ADMINISTRATION (Paper - II)

3411 : Human Resources Development & Marketing

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्रश्न 1) कर्मचारी निवड म्हणजे काय? कर्मचारी निवड प्रक्रीया स्पष्ट करा. [16]

प्रश्न 2) मानवी संसाधन व्यवस्थापन व मानवी संसाधन विकास यातील फरक स्पष्ट करा. [16]

किंवा

अ) विक्रय वृद्धीच्या विविध पद्धती लिहा. [8]

ब) किरकोळ विपणनाची कार्ये सांगा. [8]

प्रश्न 3) अ) जाहिरात क्षेत्रामध्ये कोणकोणत्या रोजगाराच्या संधी आहेत. [8]

ब) किंमत निर्धारणावर परीणाम करणारे घटक कोणते? [8]

किंवा

अ) कारकीर्द नियोजनाची उद्दिष्टे स्पष्ट करा. [8]

ब) मुलाखतीचे विविध प्रकार सांगा. [8]

प्रश्न 4) जाहिरात म्हणजे काय? जाहिरातीचे महत्व सांगा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) :

[16]

- अ) विपणन संशोधनाची व्याप्ती
- ब) स्वेईच्छा निवृत्ती योजना
- क) भरती संस्थांची भूमिका
- ड) वितरणाच्या साखळ्या
- इ) बांधणीचे महत्व



Total No. of Questions : 5]

SEAT No. :

P223

[Total No. of Pages : 4

[5258]-3007
T.Y. B.Com.
BANKING AND FINANCE - II
Financial Markets and Institutions in India
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) What do you mean by Capital Market? Explain the characteristics and reforms in Indian Capital Market after 1991. **[16]**

Q2) Explain structure and functions of Indian Money Market. **[16]**

OR

Define Foreign Exchange Market. Explain the participants in the Foreign Exchange Market. **[16]**

Q3) a) State the progress of Industrial Finance Corporation of India. **[8]**

b) Explain the objectives and functions of Small Industries Development Bank of India. **[8]**

OR

a) Explain the functions of Housing Finance Companies. **[8]**

b) State the functions of Securities and Exchange Board of India. **[8]**

Q4) Explain the organisation, working and functions of Unit Trust of India. **[16]**

P.T.O.

Q5) Write short notes (Any Two) :

[16]

- a) Life Insurance and Non-Life Insurance Companies.
- b) Insurance Regulatory and Development Authority
- c) Post Office Savings Schemes
- d) Venture Capital



Total No. of Questions : 5]

P223

[5258]-3007

T.Y. B.Com.

बँकिंग अँड फायनान्स - II

भारतातील वित्तीय बाजार आणि संस्था

(2013 पॅटर्न)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) भांडवल बाजार म्हणजे काय? भारतीय भांडवल बाजाराची वैशिष्ट्ये आणि 1991 नंतर भांडवल बाजारातील सुधारणा स्पष्ट करा. [16]

प्रश्न 2) भारतीय नाणेबाजाराची रचना आणि कार्ये स्पष्ट करा. [16]

किंवा

परकीय विनिमय बाजाराची व्याख्या द्या. परकीय विनिमय बाजारातील सहभागी घटक स्पष्ट करा. [16]

प्रश्न 3) अ) भारतीय औद्योगिक वित्तपुरवठा महामंडळाची प्रगती सांगा. [8]

ब) भारतीय लघुउद्योग विकास बँकेची उद्दिष्टे व कार्ये स्पष्ट करा. [8]

किंवा

अ) गृह वित्त पुरवठा कंपन्यांची कार्ये सांगा. [8]

ब) भारतीय प्रतिभूती आणि विनिमय मंडळाची कार्ये सांगा. [8]

प्रश्न 4) भारतीय युनिट ट्रस्ट चे संघटन, कार्यपद्धती आणि कार्ये स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) :

[16]

- अ) आयुर्विमा कंपन्या व बिगर आयुर्विमा कंपन्या
- ब) विमा नियामक आणि विकास प्राधिकरण
- क) टपाल कार्यालयीन बचत योजना
- ड) साहस भांडवल



Total No. of Questions : 5]

SEAT No. :

P224

[Total No. of Pages : 4

[5258]-3008

T.Y. B.Com.

BUSINESS LAWS AND PRACTICES - II

(Special Paper - II) (2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define the Term Factory. Explain the provisions regarding safety of workers as per The Factories Act, 1948. **[16]**

Q2) Define the term wages. Explain the deductions made from wages as per The Wages Act, 1936. **[16]**

OR

Define the term Trade Union. Explain the privileges and special rights of Registered Trade Union as per The Trade Union Act, 1926.

- Q3)** a) State Eligibility and Disqualification of workers for Bonus as per Bonus Act, 1965. **[8]**
- b) What is meaning of Inspection and Investigation? State who can apply for Inspection and Investigation. **[8]**

OR

- a) Define the term Business Ethics. State principles of Business Ethics.
- b) State the provisions regarding offences and penalties as per The Provident Funds and Miscellaneous Provisions Act, 1952.

P.T.O.

Q4) What is meaning of Oppression and Mismanagement? State powers of the court (Co. Law Board) and powers of Central Government for prevention of Oppression and Mismanagement. **[16]**

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

- a) General Duties of Occupier of Factory
(The Factories Act, 1948)
- b) General Fund of Trade Union.
(The Trade Union Act, 1926)
- c) Procedure for Compromise and Arrangement
- d) Social Responsibility of company regarding share holders.



Total No. of Questions : 5]

P224

[5258]-3008

T.Y. B.Com.

BUSINESS LAWS AND PRACTICES - II

(Special Paper - II) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) कारखान्याची व्याख्या सांगा. कारखाना कायदा, 1948 अन्वये कारखान्यातील कामगारांच्या सुरक्षिततेबाबतच्या तरतुदी स्पष्ट करा. [16]

प्रश्न 2) वेतनाची व्याख्या सांगा. वेतन देण्याबद्दलचा कायदा, 1936 अन्वये वेतनातून करता येणाऱ्या वजावटी स्पष्ट करा. [16]

किंवा

कामगार संघटनेची व्याख्या द्या. कामगार संघटना कायदा, 1926 नुसार नोंदणी झालेल्या कामगार संघटनेला मिळणाऱ्या सवलती व विशेष हक्क स्पष्ट करा.

प्रश्न 3) अ) बोनस कायदा, 1965 अन्वये कामगारांना बोनस मिळण्याची पात्रता व अपात्रता सांगा. [8]
ब) अनुसंधान व चौकशी म्हणजे काय? अनुसंधान व चौकशीसाठी अर्ज कोण करू शकतो ते सांगा. [8]

किंवा

अ) व्यावसायिक नैतिकतेची व्याख्या व व्याप्ती सांगा. व्यावसायिक नैतिकतेची मूलतत्वे सांगा.
ब) भविष्य निर्वाहनिधी व विविध तरतुदींचा कायदा, 1952 अन्वये गुन्हे आणि दंडा बाबतच्या तरतुदी सांगा.

प्रश्न 4) जुलूम आणि गैरकारभार म्हणजे काय? जुलूम आणि गैरकारभाराचा प्रतिबंध करण्यासाठी कंपनी लॉबोर्ड (न्यायालय) आणि केंद्रसरकारचे अधिकार सांगा. [16]

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

- अ) कारखाना मालकाची सर्वसाधारण कर्तव्ये
(कारखाना कायदा, 1948)
- ब) कामगार संघटनांचा सर्वसाधारण निधी
(कामगार संघटना कायदा, 1926)
- क) तडजोड व व्यवस्था योजनेची कार्यपद्धती
- ड) कंपनीच्या भागधारकांबाबतच्या जबाबदाऱ्या



Total No. of Questions : 5]

SEAT No. :

P225

[Total No. of Pages : 4

[5258]-3009

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - II)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain the nature and scope of Co-operative management in detail. [16]

Q2) What is mean by Co-operative management? Describe the measures to overcome the defects in Co-operative management. [16]

OR

Explain the organisational structure of Co-operative department in maharashtra.

Q3) a) State the role of Human Resource management in Co-operative. [8]

b) State the powers of Registrar of Co-operatives [8]

OR

a) State the sources of finance to co-operatives. [8]

b) Explain the duties of co-operative Auditor. [8]

Q4) What is mean by co-operative Audit? Explain the objectives and significance of Co-operative Audit. [16]

P.T.O.

Q5) Answer the following questions. (Any Two) :

[16]

- a) State the importance of Audit Report.
- b) State the provisions of Co-operative law related Audit.
- c) State the characteristics of financial planning.
- d) Write a note on financial management of Co-operatives.



Total No. of Questions : 5]

P225

[5258]-3009

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) सहकारी व्यवस्थापनाचे स्वरूप आणि व्याप्ती सविस्तर स्पष्ट करा. [16]

प्रश्न 2) सहकारी व्यवस्थापन म्हणजे काय? सहकारी व्यवस्थापनातील दोष निवारण करण्यासाठी असलेल्या उपाययोजना विशद करा. [16]

किंवा

महाराष्ट्रातील सहकार विभागाची संघटनात्मक रचना सविस्तर स्पष्ट करा.

प्रश्न 3) अ) मानवी संसाधन व्यवस्थापनाची सहकारातील भूमिका विशद करा. [8]

ब) सहकारी निबंधकाचे अधिकार विशद करा. [8]

किंवा

अ) सहकाराच्या वित्तिय (उत्पनाचे) असलेले मार्ग सांगा. [8]

ब) सहकारी अंकेक्षकाची कर्तव्ये स्पष्ट करा. [8]

प्रश्न 4) सहकारी संस्थांचे लेखा परिक्षण (अंकेक्षण) म्हणजे काय? सहकारी संस्थांच्या लेखा परिक्षणाचे उद्देश आणि महत्व स्पष्ट करा. [16]

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

[16]

- अ) अंकेक्षण अहवालाचे महत्व सांगा.
- ब) लेखा परिक्षणाच्या संबंधित असलेल्या सहकारी कायद्याच्या तरतूदी सांगा.
- क) वित्तीय नियोजनाची वैशिष्ट्ये सांगा.
- ड) सहकारातील वित्तीय व्यवस्थापन यावर टिप लिहा.



Total No. of Questions : 5]

SEAT No. :

P226

[Total No. of Pages : 4

[5258]-3010

T.Y. B.Com.

COST & WORKS ACCOUNTING (Paper - II)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

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

- i) Charging of overheads to the individual units is known as absorption.
- ii) The replacement value of machinery is the most suitable base to share up the lighting cost between cost centres.
- iii) When actual overheads are less than the absorbed overheads, it is the case of over - absorption.
- iv) Contract price is not fixed in case of Escalation Clause.
- v) Job Order Costing is the best accumulation procedure to use when there is a continuous mass production of like units.

B) Fill in the blanks : [5]

- i) The costs which are neither perfectly variable nor absolutely fixed in relation to changes in volume are called_____
- ii) Indirect cost which cannot be identified with a particular cost centre are shared out between cost centres by using a method of_____
- iii) The cost of _____ process loss is absorbed in the cost of production of good units.

P.T.O.

- iv) When profit is 20% of the selling price of a job, it is equal to_____ of its cost price.
- v) _____includes both work certified and work uncertified.

Q2) What is Activity Based Costing? Explain the steps in applying Activity Based Costing in a manufacturing company. **[15]**

OR

What is Job Costing? Explain its features, and distinguish between Job Costing and Process Costing.

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

- a) Cost units in Service Costing
- b) Abnormal loss in Process Costing.
- c) Profit on incomplete contract.
- d) Joint products and By-products.
- e) Escalation Clause in contract costing.

Q4) A) You are supplied with the following information and required to work out the hourly rate of recovery of overhead in departments A, B and C reapportioning service departments expenses by repeated distribution method. **[15]**

	Rs.
Rent and rates	5,000
General lighting	600
Indirect Wages	1,500
Power	1,500
Depreciation of Machinery	10,000
Sundries	10,000

The following further details are available :

	Total	Production Departments			Service Departments	
		A	B	C	D	E
Floor Space (Sq. ft)	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct Wages (₹)	10,000	3,000	2,000	3,000	1,500	500
H.P. of Machines	150	60	30	50	10	-
Value of Machinery (₹)	2,50,000	60,000	80,000	1,00,000	5,000	5,000
Working Hours	-	6,226	4,028	4,066	-	-

The expenses of D and E are allocated as follows :

	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

- B) There are 100 rooms in the hotel and 80% of the rooms are normally occupied in summer and 30% of the rooms are busy in winter. You may assume that period of summer and winter is six months each. Normal days in a month may be assumed to be 30. Calculate room-days per annum. [5]

Q5) A) Prepare Process Accounts from the following [10]

Particulars	Process X	Process Y
Material in tons	100	162
Cost of materials per ton	120	200
Loss in weight	2%	4%
Scrap in tons	10%	10%
Scrap realization per ton	100	200
Wages ₹	20,000	30,000
Manufacturing expenses Rs.	10,000	15,000

B) From the following information prepare Contract Accounts for the year ending 31st March, 2016. [10]

Commencement	Contract A 1 st April 2016	Contract B 1 st Oct. 2016
	₹	₹
Contract price	75,000	60,000
Raw Material	24,400	21,600
Wages	12,000	12,400
General Charges	800	560
Plant Installed	4,000	3,200
Materials on hand	800	800
Wages Accrued	800	800
Works Certified	40,000	32,000
Work uncertified	1,200	1,600
Cash received in respect of work certified	30,000	24,000

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

OR

From the following data relating to two different vehicles A and B, compute the cost per running mile: [10]

	Vehicle A	Vehicle B
Mileage run (annual)	15,000 miles	6,000 miles
Cost of vehicle	5,00,000	4,00,000
Road licence (annual)	7,500	7,500
Insurance (annual)	7,000	4,000
Garage rent (annual)	6,000	5,000
Supervision and salaries (annual)	12,000	12,000
Driver's wages per hour	30	30
Cost of fuel per litre	40	40
Miles run per litre	20 miles	15 miles
Repairs and maintenance	16.5	20
Tyre allocation per mile	8	.6
Estimated life of vehicles	10,000 miles	75,000 miles

Charge interest at 5% per annum on cost of vehicle. The vehicles run 30 miles per hour on an average.



Total No. of Questions : 4]

SEAT No. :

P227

[Total No. of Pages : 4

[5258]-3011
T.Y. B.Com.
STATISTICS (Special Paper - II)
Business Statistics
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any five of the following :

[10]

- a) Define partition of sample space.
- b) Define expectation and variance of discrete random variable.
- c) For a Poisson distribution, if $P(X=1) = 3 P(X=2)$, find mean.
- d) If A and B are any two independent events with $P(A \cup B) = 0.6$ and $P(B) = 0.4$, find $P(A)$.
- e) Let $X \rightarrow B(n, p)$. If $p = 0.7$, $E(X) = 7$, find n and variance(X).
- f) Calculate: ${}^{10}P_5 + {}^8C_4$.

Q2) Attempt any four of the following:

[20]

- a) Let X & Y be two random variables having normal distribution with parameters (0, 16) and (1,9) respectively.
Find : i) $P(2X+3Y>8)$ ii) $P(X-Y<3)$
- b) The weekly wages of 1000 workers are normally distributed with mean of Rs. 70 & S. D. of Rs. 5. Estimate the number of workers whose weekly wages will be
 - i) More than Rs. 75
 - ii) Less than Rs. 63

P.T.O.

iii) Between Rs. 70 & Rs. 72

c) A discrete random variable X has the following probability distribution:

X	0	1	2	4
P(X=x)	3/10	k	2/10	3/10

Find: (i) k (ii) Variance of X.

d) Verify whether the following function can be regarded as the p.m.f of X:

i) $P(X) = X^2/12$ $x = 0, 1, 2, 3, 4$

ii) $P(X) = (X - 2)/5$ $x = 1, 2, 3, 4, 5.$

e) A fair coin is tossed 10 times. Find probability of getting

i) Exactly 6 heads

ii) at least 8 heads

iii) at most 2 heads

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

a) In a certain experiment different values is observed to be as 10, 25, 35, 30, 33, 12, 18, the corresponding values on the basis of certain theory were calculated as 14, 24, 40, 40, 35, 30, 20. Using χ^2 Test whether there is significant difference between observed and expected frequency. Use 10% level of significance.

b) i) Given $P(A) = 0.26$, $P(B) = 0.38$, $P(A \cap B) = 0.16$, find $P(A|B)$ and $P(A|B')$.

ii) If X follows Poisson distribution and $P(X = 1) = 2P(X = 2)$, find $P(X = 0)$, $P(X > 1)$

c) i) In a sample of 600 men from a certain large city, 450 are found to be smokers. In a sample of 900 from another large city 450 are smokers. Do the data indicate that the cities are significantly different with respect to the prevalence of smoking among men? [Use $\alpha = 0.05$]

ii) A sample of 400 electric bulbs from company A gave an average life 1225 hours with standard deviation 42 hours, where as sample of 200 bulbs from company B gave an average life 1265 hours with a standard deviation 60 hours. Can we say that the two companies are producing bulbs of same average life? [Use $\alpha=0.05$]

- d) i) The following data represent the number of hours that a rechargeable hedge trimmer operates before a recharge is required
1.5,2.2,0.9,1.3,2.0,1.6,1.8,1.5,2.0,1.2,1.7

Use the sign test to test the hypothesis that this particular trimmer operates with a median of 1.8 hours before requiring a recharge.
[Use $\alpha=0.05$]

- ii) An engineer is concerned about the possibility that too many changes are being made in the setting of an automatic lathe. The following are mean diameters (in inches) of 15 successive shafts turned on the lathe:

0.261, 0.258, 0.249, 0.251, 0.247, 0.256, 0.25, 0.248, 0.255, 0.252, 0.253, 0.266, 0.264, 0.263, 0.262.

Use run test to test hypothesis of randomness.

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

- a) i) Suppose a fair coin is tossed thrice. Let X denote the number of heads and Y denote the number of tails. Obtain the followings
- Joint probability distribution of X and Y
 - Marginal probability distribution of X and Y
 - Conditional probability distribution of Y given $X = 0$
- ii) Memory capacity of 10 students was tested before and after training. State whether the training was effective or not from the following scores:

Roll No.	1	2	3	4	5	6	7	8	9	10
Before Training	12	14	11	8	7	10	3	0	5	6
After Training	15	16	10	7	5	12	10	2	3	8

(Use $\alpha = 0.05$)

- b) Consider the following probability distribution of a discrete random variable X.

X_i	1	2	3	4	5
P_i	0.1	0.2	0.3	0.2	0.2

- i) Obtain the cumulative distribution function (c.d.f.)
 - ii) Draw a graph of the c.d.f.
 - iii) $P(X \geq 2)$
 - iv) $P(1 < X < 5)$
 - v) $P(X \leq 3)$
 - vi) $P(X < 5)$
 - vii) $P(X > 1)$
- c) Describe test procedure for testing $H_0 : \sigma_1^2 = \sigma_2^2$ against $H_0 : \sigma_1^2 \neq \sigma_2^2$
 Two random samples size 9 and 11 degree of freedom are drawn from two normal populations. The following information is given :

Sample No.	Sample size	ΣX_i	ΣX_i^2
I	9	9.6	61.52
II	11	16.5	73.26

Test whether two population have same variance [use $\alpha=0.05$]



Total No. of Questions : 5]

SEAT No. :

P228

[Total No. of Pages : 4

[5258]-3012

T.Y. B.Com.

BUSINESS ENTREPRENEURSHIP (Paper - II)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain the different forms of Business organisations. [16]

Q2) Explain the principles of identification of Entrepreneurial opportunities. [16]

OR

Explain steps involved during formation of small industry.

Q3) a) Explain primary, stability and growth phase of small industries Management. [8]

b) What is Ratio Analysis? [8]

OR

a) What is Break Even Analysis? Explain its limitations.

b) Explain social view of Business plan.

Q4) What is Industrial sickness? Explain simtums of Industrial sickness. [16]

P.T.O.

Q5) Write Short Notes (Any Two) :

[16]

- a) Creativity and Innovation
- b) State financial corporation
- c) Creative Attitude
- d) Leadership Crises



Total No. of Questions : 5]

P228

[5258]-3012

T.Y. B.Com.

BUSINESS ENTREPRENEURSHIP (Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) व्यवसाय सघटनाचे विविध प्रकार स्पष्ट करा. [16]

प्रश्न 2) उद्योजकताविषयक संधी ओळखण्याबाबतची मुलतत्वे सांगा. [16]

किंवा

लहान उद्योगव्यवसायाची स्थापना करण्यातील पायऱ्या स्पष्ट करा.

प्रश्न 3) अ) लघु उद्योग व्यवस्थापनातील प्रारंभिक, स्थिर व वृद्धी अवस्था स्पष्ट करा. [8]

ब) गुणोत्तर विश्लेषण म्हणजे काय? [8]

किंवा

अ) ब्रेक इव्हन अॅनॅलिसिस म्हणजे काय? ते सांगून त्याचे मर्यादा विशद करा.

ब) व्यावसायिक आराखड्याची सामाजिक बाजू स्पष्ट करा.

प्रश्न 4) व्यावसायिक आजारपण म्हणजे काय? व्यावसायिक आजारपणाची लक्षणे सांगा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन) :

[16]

- अ) सर्जनशिलता व नवनिर्माती
- ब) राज्य वित्तीय महामंडळ
- क) सर्जनशील दृष्टिकोन
- ड) नेतृत्व अरिष्ट



Total No. of Questions : 5]

SEAT No. :

P229

[Total No. of Pages : 4

[5258]-3013

T.Y. B.Com.

MARKETING MANAGEMENT (Paper - II)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain the social responsibilities of Marketing Manager. **[16]**

Q2) Define the term 'Marketing Strategy'. Explain the competitive strategy in global environment. **[16]**

OR

Explain in detail the criticism on Marketing.

Q3) a) What are the factors affecting 'Marketing organisation'? **[8]**

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

OR

a) Explain the need for International Marketing.

b) Write a note on Trade Marks Act 1999.

Q4) What are the different challenges in International Marketing? **[16]**

P.T.O.

Q5) Write short notes on (Any Two) :

[16]

- a) International Marketing and Domestic Marketing.
- b) Recent Trends in Social Marketing.
- c) Marketing in 21st Century.
- d) Indian Patent (Amendment) Act - 2005.



Total No. of Questions : 5]

P229

[5258]-3013

T.Y. B.Com.

विपणन व्यवस्थापन (पेपर - II)

(2013 पॅटर्न)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) विपणन व्यवस्थापकाच्या सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]

प्रश्न 2) 'विपणन व्युहरचना' या संज्ञेची व्याख्या सांगा. जागतिक पर्यावरणातील व्युहरचना स्पष्ट करा. [16]

किंवा

विपणनावर होणारी टिका स्पष्ट करा.

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

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

किंवा

अ) आंतरराष्ट्रीय विपणनाची गरज स्पष्ट करा.

ब) व्यापारी चिन्ह कायदा - 1999 यावर टिप लिहा.

प्रश्न 4) आंतरराष्ट्रीय विपणनातील विविध आव्हाने कोणती? [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) :

[16]

- अ) आंतरराष्ट्रीय विपणन आणि स्थानिक विपणन.
- ब) सामाजिक विपणनातील आधुनिक प्रवाह.
- क) 21 व्या शतकातील विपणन.
- ड) भारतीय पेटंट (दुरुस्ती) अधिनियम - 2005.



Total No. of Questions : 5]

SEAT No. :

P230

[Total No. of Pages : 4

[5258]-3014

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

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

Q2) What do you mean by institutional land reforms? Give a brief outline of institutional land reforms in India. [16]

OR

State the type of agricultural Labour. Explain the causes of increase in agricultural Labour. [16]

Q3) a) Explain in brief the role of industrial sector in India. [8]

b) Explain the broad features of Industrial growth in India since 1991. [8]

OR

a) Explain the progress of sugar Industry in India. [8]

b) State the problems of cotton textile industry. [8]

Q4) Critically examine the role of IDBI in industrial finance. [16]

P.T.O.

Q5) Write short notes on (Any Two) :

[16]

- a) Arguments againsts privatisation.
- b) Causes of industrial disputes.
- c) Public sector in India.
- d) Role of small scale industries in India.



Total No. of Questions : 5]

P230

[5258]-3014

T.Y. B.Com.

कृषी आणि औद्योगिक अर्थशास्त्र
(2013 Pattern) (Special Paper - II)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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

प्रश्न 2) संस्थात्मक जमीन सुधारणांपासून तुम्हांस काय अर्थबोध होतो ? भारतातील संस्थात्मक जमीन सुधारणांची थोडक्यात रुपरेखा द्या. [16]

किंवा

शेतमजुरांचे प्रकार सांगून, शेतमजुरांमध्ये वाढ होण्याची कारणे स्पष्ट करा. [16]

प्रश्न 3) अ) भारतातील औद्योगिक क्षेत्राची भूमिका थोडक्यात स्पष्ट करा. [8]

ब) 1991 पासूनच्या भारतातील औद्योगिक वृद्धीची ठळक वैशिष्ट्ये स्पष्ट करा. [8]

किंवा

अ) भारतातील साखर उद्योगाची प्रगती स्पष्ट करा. [8]

ब) कापड उद्योगाच्या समस्या सांगा. [8]

प्रश्न 4) 1991 पासून भारताच्या औद्योगिक विकास बँकेच्या (IDBI) भूमिकेचे टीकात्मक परीक्षण करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) :

[16]

- अ) खाजगीकरण विरुद्ध युक्तीवाद
- ब) औद्योगिक संघर्षाची कारणे
- क) भारतातील सार्वजनिक क्षेत्र
- ड) भारतातील लघुउद्योगांची भूमिका



Total No. of Questions : 4]

SEAT No. :

P231

[Total No. of Pages : 4

[5258]-3015

T.Y. B.Com.

**DEFENCE BUDGETING, FINANCE AND
MANAGEMENT (Paper - II)**

**Defence Production and Management in India
(2013 Pattern)**

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Answer in 20 words each (any ten)

[20]

- i) Define war Economics
- ii) Define sustainable military power
- iii) Define Strategic Planning
- iv) Define Public Good
- v) Write any two functions of Ministry Defence
- vi) Define national security
- vii) Define logistics management
- viii) State the meaning of mobilization of resources for Defence
- ix) Define budgetary perspective
- x) Define Threat perception
- xi) Define political ideology
- xii) Write domestic sources of war Finance
- xiii) Define War potential

P.T.O.

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

- i) Explain relationship between political ideology and armament production
- ii) Discuss Industrial policy resolution of India since 1990
- iii) Describe relationship between Defence and Development

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

- i) Explain structure of India's five year Defence plan
- ii) Discuss problems of armament production in India
- iii) Write a note on relationship between war and Technology

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

- i) Analyses challenges to India's Logistics management for Indian armed forces
- ii) Explain Salient features of decision making process in Indian armed forces
- iii) Discuss role of Information in India's defence planning



Total No. of Questions : 4]

P231

[5258]-3015

T.Y. B.Com.

डिफेन्स बजेटिंग फायनान्स अँड मॅनेजमेन्ट (पेपर – II)

डिफेन्स प्रोडेक्शन अँड मॅनेजमेन्ट इन इन्डीया

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक गुण दर्शवितात.

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

[20]

- i) “युद्धाकालीन अर्थव्यवस्था” व्याख्या द्या.
- ii) ‘आवश्यक लष्करी क्षमता’ व्याख्या द्या.
- iii) ‘सामरिक नियोजन’ व्याख्या द्या
- iv) ‘पब्लिक गुड’ व्याख्या द्या.
- v) संरक्षण मंत्रालयाचे कोणतेही दोन कार्ये नमुद करा.
- vi) “राष्ट्रीय सुरक्षा” व्याख्या द्या.
- vii) “पुरवठा व्यवस्थापन” व्याख्या द्या.
- viii) संरक्षणासाठी साधन संपत्तीची गतिमानता – अर्थ लिहा.
- ix) “बजेटरी प्रसपेक्टीव्ह” व्याख्या द्या.
- x) धोक्याची संकल्पना व्याख्या द्या.
- xi) “राजकीय विचारधारा” व्याख्या द्या.
- xii) युद्धनिधीसंकलनाचे अंतर्गत स्तोत्रे कोणती?
- xiii) “युद्धक्षमता” व्याख्या द्या.

प्रश्न 2) 50 शब्दात उत्तरे द्या. (कोणतेही दोन) [10]

- i) राजकीय विचारधारा आणि शस्त्रास्त्र उत्पादन यातील संबंध स्पष्ट करा.
- ii) 1990 नंतरच्या भारतीय औद्योगिक धोरणाच्या ठरावा बाबत चर्चा करा.
- iii) “संरक्षण आणि विकास” यातील संबंध स्पष्ट करा.

प्रश्न 3) 150 शब्दात उत्तरे द्या. (कोणतेही दोन) [20]

- i) भारताच्या संरक्षणाच्या पंचवार्षिक नियोजनाची रचना (आराखडा) स्पष्ट करा.
- ii) भारतातील शस्त्रास्त्र उत्पादना बाबतच्या समस्या बाबत चर्चा करा.
- iii) युद्ध आणि तंत्रज्ञान यातील संबंधावर टिपण लिहा.

प्रश्न 4) 300 शब्दात उत्तरे द्या. (कोणतेही दोन) [30]

- i) भारतीय सशस्त्र सेनादलाच्या संदर्भात भारतीय पुरवठा व्यवस्थापना समोर असलेल्या आव्हानांचे विश्लेषण करा.
- ii) भारतीय सशस्त्र सेनादलातील निर्णय प्रक्रियेबाबतचे ठळक गुणधर्म स्पष्ट करा.
- iii) भारताच्या संरक्षण नियोजनातील “माहिती” च्या भूमिकेविषयी चर्चा करा.



Total No. of Questions : 5]

SEAT No. :

P232

[Total No. of Pages : 4

[5258] - 3016

T. Y. B. Com.

INSURANCE, TRANSPORT AND TOURISM - II

(2013 Pattern) (Paper - II)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain the difference between Nominations and Assignments of Insurance Policies. **[16]**

Q2) Describe the comparative study of Private Insurance Companies and Government controlled Insurance Companies. **[16]**

OR

What mean by Life Insurance? Explain in detail, the claim settlement procedure of Life Insurance.

Q3) a) Write a note on Malhotra Committee Report. **[8]**

b) State the objectives of Insurance Act - 1938. **[8]**

OR

a) Explain the Role of Insurance Agents in Insurance Business.

b) Write a note on Installment Revival scheme of General Insurance.

Q4) Define General Insurance? Enumerate in detail, the various types of claims of General Insurance. **[16]**

P.T.O.

Q5) Answer the following questions in brief (Any Two)

[16]

- a) Explain the methods of payment of General Insurance.
- b) State the Accidental benefits of General Insurance Contract.
- c) Write a note on forfeiture of Insurance Policies.
- d) State the legal rules as to the saving plans of Insurance Business.



Total No. of Questions : 5]

P232

[5258] - 3016

T. Y. B. Com.

INSURANCE, TRANSPORT AND TOURISM - II

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) विमा पॉलीशी संदर्भातील वारसनॉद (Nominations) आणि मुखत्यार पत्र (Assignment) या दोघामधील फरक स्पष्ट करा. [16]

प्रश्न 2) खाजगी विमा कंपन्या आणि सरकारी नियंत्रित विमा कंपन्या यांचा तुलनात्मक अभ्यास विशद करा. [16]

किंवा

आयुर्विमा म्हणजे काय? आयुर्विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती सविस्तर स्पष्ट करा.

प्रश्न 3) अ) मल्होत्रा समितीचा अहवाल यावर टिप लिहा. [8]

ब) 1938 च्या विमा कायद्याची उद्दीष्टे सांगा. [8]

किंवा

अ) विमा व्यवसायात विमा एंजटाची (प्रतिनिधीची) भूमिका स्पष्ट करा.

ब) सर्व साधारण विम्यातील 'हप्ते पुनर्लाभ योजना' (Installment Revival Scheme) यावर टिप लिहा.

प्रश्न 4) 'सर्व साधारण विमा' याची व्याख्या सांगा? सर्वसाधारण विम्यातील विविध प्रकारचे दावे सविस्तर स्पष्ट करा. [16]

प्रश्न 5) खालील प्रश्नाची थोडक्यात उत्तरे द्या. (कोणतेही दोन) [16]

- अ) सर्वसाधारण विम्याची पैसे देण्या संदर्भातील पद्धती स्पष्ट करा.
- ब) सर्वसाधारण विमा करारातील अपघाती फायदे सांगा.
- क) पॉलीशीची जप्ती (पॉलीशी संदर्भातील दंडात्मक कारवाई) (Forefeiture of Policies) यावर टिप लिहा.
- ड) विमा व्यवसायातील बचत योजना संबंधी असलेले कायदेशीर नियम सांगा.



Total No. of Questions : 5]

SEAT No. :

P233

[Total No. of Pages : 2

[5258] - 3017

T. Y. B. Com.

COMPUTER APPLICATION (Paper - II)

Computer Network and Cyber Security

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any eight of the following :

[16]

- a) What is the use of a computer network?
- b) What is the function of Network Interface Card?
- c) What is the advantage of Encryption?
- d) List any two benefits of the wireless networks.
- e) What do you mean by malicious code?
- f) Define the term security.
- g) What is the advantage of Wireless LAN?
- h) What is the task of transport layer in OSI model?
- i) List the propagation modes in fiber optic cable.
- j) What do you mean by an attack?

Q2) Attempt any four of the following :

[16]

- a) Explain in detail the various types of networks.
- b) Explain in detail the layers of OSI model.
- c) Explain in detail the tools and techniques of cryptography.
- d) Explain in detail the Gigabit Ethernet.
- e) Explain in detail the categories of cyber crime.

P.T.O.

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

- a) Explain in detail the goals for security.
- b) Explain in detail the components of Network Interface Card (NIC).
- c) Differentiate between the physical address and logical address.
- d) Explain in detail the physical structure of coaxial cable.
- e) Explain in detail the different generations of wireless networks.

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

- a) Password Cracking
- b) Network Topology
- c) Bluetooth
- d) TCP / IP
- e) Digital Signatures

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

- i) Differentiate between server based LANs and peer to peer LANs.
- ii) Explain in detail the wireless transmission.
- iii) Explain in detail the IEEE 802.11

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

- i) Explain in detail the propagation modes in fiber optics cable.
- ii) Explain in detail the standard Ethernet.
- iii) Write a short note on E-commerce security.



Total No. of Questions : 6]

SEAT No. :

P234

[Total No. of Pages : 4

[5258] - 3018

T. Y. B. Com.

BUSINESS ADMINISTRATION (Paper - III)

Finance, Production and Operations Functions

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

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

Q2) What is 'Under Capitalisation'? Explain causes and effects of under capitalisation. **[14]**

OR

What is 'Capital Structure'? Explain factors affecting the 'Capital Structure'?

Q3) a) Explain the importance of 'working capital'. **[7]**

b) Explain the techniques of inventory management. **[7]**

OR

a) Explain the advantages and disadvantages of preference shares.

b) Explain the functions of material handling.

Q4) Explain the advantages and disadvantages of product lay - out. **[14]**

P.T.O.

Q5) Write short notes (any two).

[14]

- a) Importance of production planning.
- b) Criteria of inventory management.
- c) E.O.Q. concept.
- d) Types of production scheduling.

Q6) "Effects of Demonetisation on industry and business." Discuss.

[10]



Total No. of Questions : 6]

P234

[5258] - 3018

T. Y. B. Com.

व्यवसाय प्रशासन (पेपर - III)

(वित्त, उत्पादन आणि प्रक्रिया कार्ये)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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

प्रश्न 2) 'न्यून भांडवलीकरण' म्हणजे काय? न्यून भांडवली करणाची कारणे व परिणाम स्पष्ट करा. [14]

किंवा

'भांडवल रचना' म्हणजे काय? भांडवलरचनेवर परिणाम करणारे घटक स्पष्ट करा.

प्रश्न 3) अ) खेळत्या भांडवलाचे महत्व स्पष्ट करा. [7]

ब) मालसाठा व्यवस्थापनाची तंत्रे स्पष्ट करा. [7]

किंवा

अ) अग्रहक भागाचे फायदे व तोटे स्पष्ट करा.

ब) सामग्री हाताळणीची कार्ये स्पष्ट करा.

प्रश्न 4) उत्पादन साखळी आराखड्याचे फायदे व तोटे स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) उत्पादन नियोजनाचे महत्व
- ब) मालसाठा व्यवस्थापनाचे निकष
- क) ई. ओ. क्यूं. संकल्पना
- ड) उत्पादन वेळापत्रकाचे प्रकार

प्रश्न 6) “नोटाबंदीचा उद्योग व व्यवसायावरिल परिणाम”. चर्चा करा.

[10]



Total No. of Questions : 6]

SEAT No. :

P235

[Total No. of Pages : 4

[5258] - 3019

T. Y. B. Com. (Theory)

BANKING AND FINANCE (Special Paper - III)

Banking Law and Practice in India

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain in detail the legal and non legal measures for recovery of bank loans. **[14]**

Q2) Explain any four provisions in banking regulation act 1949. **[14]**

OR

Define Bank. Explain the relationship between banker and customer. **[14]**

Q3) a) Explain the duties of collecting banker. **[7]**

b) Explain the principles of secured advances. **[7]**

OR

a) State types of bankers lien. **[7]**

b) State features of negotiable instruments. **[7]**

Q4) What is paying banker? Explain the duties and rights of paying banker. **[14]**

P.T.O.

Q5) Write short notes on (any two).

[14]

- a) Parties to negotiable instruments
- b) Types of Mortgages
- c) Economical aspects of project appraisal
- d) Amalgamation of Banking company

Q6) Discuss the changing trends in banking services.

[10]



Total No. of Questions : 6]

P235

[5258] - 3019

T. Y. B. Com. (Theory)

भारतातील बँक विषयक कायदे आणि व्यवहार (विशेष पेपर - III)

(2013 पॅटर्न)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) बँकेच्या कर्जवसुलीच्या कायदेशीर व बिगर कायदेशीर उपाययोजना सविस्तर स्पष्ट करा. [14]

प्रश्न 2) 1949 च्या बँकींग नियमन कायद्यातील कोणत्याही चार तरतुदी स्पष्ट करा. [14]

किंवा

बँकेची व्याख्या द्या. बँक आणि ग्राहक यांच्यातील नातेसंबंध स्पष्ट करा. [14]

प्रश्न 3) अ) वसुली बँकेची कर्तव्ये स्पष्ट करा. [7]

ब) सुरक्षित अग्रीमांची तत्वे स्पष्ट करा. [7]

किंवा

अ) बँक धारणाधिकाराचे प्रकार सांगा. [7]

ब) चलनक्षम दस्तऐवजाची वैशिष्ट्ये सांगा. [7]

प्रश्न 4) प्रदायी बँक म्हणजे काय? प्रदायी बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा. [14]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) चलनक्षम दस्त ऐवजातील पक्ष
- ब) गहाणांचे प्रकार
- क) प्रकल्प मुल्यमापनाची आर्थिक बाजू
- ड) बँकींग कंपन्यांचे एकत्रीकरण

प्रश्न 6) बँकींग सेवामधील बदलत्या प्रवाहाची चर्चा करा.

[10]



Total No. of Questions : 5]

SEAT No. :

P236

[Total No. of Pages : 4

[5258] - 3020

T. Y. B. Com.

BUSINESS LAWS AND PRACTICES (Special Paper - III)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define the term 'Company Auditor'. What are the rights, powers & duties of an auditor. **[16]**

Q2) Define the term 'Patent'. Explain the procedure of 'Registration of Patent'. What are the contents of the application for patent? **[16]**

OR

Explain the statutory provisions about Borrowing powers of a company. Explain in brief procedure of Registration of charges. **[16]**

Q3) a) Explain meaning and scope of 'Customs Act'. Also explain clearance of imported goods. **[8]**

OR

Explain the term sale and inter state sale 'as per' Central Sales Tax Act 1956. Explain the procedure of registration under central sales tax. **[8]**

b) From the following details, compute the 'CST' payable by a dealer carrying on business in New Delhi **[8]**

	Rs.
i) Total interstate sales (including CST)	25,00,000
ii) Trade commission for which credit notes have to be issued separately	50,000
iii) Installation charges charged separately	30,000
iv) Excise duty	46,000
v) Freight insurance & transport charges recovered separately in the invoice	66,000
vi) Goods returned by dealers within six months of sale; but after the end of financial year	39,000
Buyers have issued 'C' forms for all purchases & sales tax is 2%	

P.T.O.

Q4) Explain the term 'debentures'. What are the types of debentures issued by a company? What is transfer of debentures? **[16]**

OR

Explain the term 'Bonus Shares'. Explain the guide lines for issue of Bonus shares. What are the effects of issue of Bonus shares.

Q5) Write short notes on (any two). **[16]**

- a) S. S. I. units & manufacture of branded goods.
- b) Infringement of trade mark.
- c) Feature of Service tax.
- d) Taxable services - Advertising and Tour operator
- e) Customs water and Customs port.



Total No. of Questions : 5]

P236

[5258] - 3020

T. Y. B. Com.

BUSINESS LAWS AND PRACTICES (Special Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :-
- 1) सर्व प्रश्न अनिवार्य आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 3) कॅल्क्युलेटर वापरता येईल.
 - 4) संदर्भासाठी मुळ इंग्रजी प्रश्न पत्रिका पहावी.

प्रश्न 1) कंपनी 'हिशेब तपासनीस' संज्ञेची व्याख्या द्या. कंपनी हिशेबतपासनी सांची कर्तव्ये, हक्क व अधिकार स्पष्ट करा. [16]

प्रश्न 2) स्वामित्व (Patent) संज्ञेची व्याख्या द्या. पेटेंट नोंदणीसाठी आवश्यक कार्यपद्धती सांगा. पेटेंटसाठी करावयाच्या अर्जात कोणत्या गोष्टींचा समावेश असतो? [16]

किंवा

कंपनीच्या कर्ज घेण्याच्या कायदेशीर तरतूदी स्पष्ट करा.बोजाची नोंदणी (Charges) करण्याची कार्यपद्धती विशद करा. [16]

प्रश्न 3) अ) अबकारी कर (Customs Duty) कायद्याचा अर्थ व व्याप्ती सांगा. आयात केलेल्या मालाची सोडवणूक करण्याची पद्धती स्पष्ट करा. [8]

किंवा

केंद्रीय विक्री कर कायदा (1956), अन्वये विक्री व आंतर राज्यीय विक्री या संकल्पना स्पष्ट करा. केंद्रीय विक्री कर कायद्याखाली नोंदणी करण्याची पद्धती सांगा. [8]

- ब) खालील माहितीच्या आधारे दिल्लीच्या व्यापाऱ्याचा देय असणारा विक्रीकर काढा. [8]
- | | |
|--|---------------|
| i) वार्षिक उलाढाल (केंद्रीय विक्रीकरा सहीत) | Rs. 25,00,000 |
| ii) व्यापार कमिशन / दलाली ज्यांच्यासाठी क्रेडीट नोट स्वतंत्ररित्या दिलेली आहे. | Rs. 50,000 |
| iii) स्थापना खर्च (स्वतंत्र दिलेला आहे) | Rs. 30,000 |
| iv) उत्पादन शुल्क (Excise duty) | Rs. 46,000 |
| v) भाडे, विमा व वाहतूक खर्च (बिजकामध्ये स्वतंत्र आकारण्यात आलेला आहे) | Rs. 66,000 |
| vi) विक्रीपासून सहा महिन्यांचा आत परंतु आर्थिक वर्ष संपल्यानंतर परत केलेला माला खरेदीदाराने सर्व प्रकारच्या खरेदीसाठी 'C' फॉर्म दिलेला आहे. केंद्रीय विक्री कर 2% आहे. | Rs. 39,000 |

प्रश्न 4) 'कर्ज रोखे' संज्ञेची व्याख्या द्या. कर्जरोख्यांचे विविध प्रकार स्पष्ट करा. कर्जरोख्यांचे हस्तांतरण म्हणजे काय? ते सांगा. [16]

किंवा

बोनस शेअरचा अर्थ सांगा. बोनस शेअर्स देण्याची मार्गदर्शक तत्वे सांगा. बोनस शेअर्स देण्याने कोणते परिणाम होतात?

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

- अ) लघु उद्योग व व्यापारी चिन्ह असलेल्या वस्तुंचे उत्पादन
- ब) व्यापारी नावाचे उल्लंघन
- क) सेवा कराची वैशिष्ट्ये
- ड) करपाज सेवा-जाहिरात व पर्यटन व्यावसायिक
- इ) सीमा शुल्क जलधि (Customs Water) आणि सीमाशुल्क बंदर



Total No. of Questions : 6]

SEAT No. :

[Total No. of Pages : 4

P237

[5258] - 3021

T.Y. B. Com.

CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - III)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) What is Co-operative Marketing? Explain the objectives and importance of Co-operative Marketing. **[14]**

Q2) Define Consumer Co-operatives. Explain the need and importance of Consumer Co-operatives. **[14]**

OR

Define Marketing Research. State the need and practice of Marketing Research in Co-operatives.

Q3) a) Write a note on National Co-operative Consumer Federation. (NAFED)[7]

b) Explain the steps involved in Marketing Research. **[7]**

OR

a) State the factors influencing on Marketing Strategy of Co-operatives.

b) State the functions of NAFED.

P.T.O.

Q4) State the progress and problems of Agricultural Produce Market Committee.
(APMC) **[14]**

Q5) Answer the following questions (any two) : **[14]**

- a) Write a note on organisational set up of APMC.
- b) Features of Agricultural Produce Market Regulation Act 1963.
- c) Describe the Agricultural Co-operative Processing.
- d) Write a note on Co-operative Service Marketing.

Q6) Explain the need of minimum support price of agricultural product in the current scenario. **[10]**



Total No. of Questions : 6]

P237

[5258] - 3021

T.Y. B. Com.

CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) सहकारी विपणन म्हणजे काय? सहकारी विपणनाची उद्दीष्टे आणि महत्व स्पष्ट करा. [14]

प्रश्न 2) ग्राहक सहकारी संस्थेची व्याख्या सांगा. ग्राहक सहकारी संस्थेची गरज आणि महत्व स्पष्ट करा. [14]

किंवा

विपणन संशोधनाची व्याख्या द्या. विपणन संशोधनाची सहकारातील गरज आणि पद्धती स्पष्ट करा.

प्रश्न 3) अ) राष्ट्रीय सहकारी संघ (नाफेड) यावर टिप लिहा. [7]

ब) विपणन संशोधनातील पायऱ्या स्पष्ट करा. [7]

किंवा

अ) सहकारातील विपणन व्यूहरचेवर परिणाम करणारे घटक सांगा.

ब) नाफेड ची कार्ये स्पष्ट करा.

प्रश्न 4) कृषि उत्पन्न बाजार समित्यांची कामगिरी आणि त्यांच्या समस्या स्पष्ट करा. [14]

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

[14]

- अ) कृषि उत्पन्न बाजार समित्यांची संघटनात्मक रचना लिहा.
- ब) कृषि उत्पन्न बाजार नियमन कायदा 1963 ची वैशिष्ट्ये सांगा.
- क) सहकारी कृषि प्रक्रिया संस्थांचे वर्णन करा.
- ड) सहकारी सेवांचे विपणन यावर थोडक्यात टिप लिहा.

प्रश्न 6) सध्या परिस्थिती मधिल कृषि मालासाठी किमान आधारभूत किमती बद्दलची भूमिका स्पष्ट करा. [10]



Total No. of Questions : 5]

SEAT No. :

P238

[Total No. of Pages : 5

[5258] - 3022

T. Y. B. Com.

COST AND WORKS ACCOUNTING (Paper - III)

Costing Techniques and Cost Audit

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) A) Fill in the blanks. (any five) [5]

- i) A higher P/V ratio reflects _____ profitability.
- ii) Budgetary control process involves checking and evaluation of _____ performance.
- iii) Inter-firm comparison become meaningless in the absence of _____ system.
- iv) Cost auditor is appointed for _____ year.
- v) Cost audit is concerned with the verification of the correctness of _____ accounts.
- vi) Farm cost accounting records have been a valuable source of data for aiding farm management in _____.

B) Whether the following statements are True or False (Any Five) [5]

- i) Break-even point is that level of out put and sales at which there is no profit no loss.
- ii) A budget is both a plan as well as a control tool.
- iii) Inter-firm comparison helps Government in effecting price regulations.
- iv) The object of cost audit is to report on proprietary and efficiency of a company.

P.T.O.

- v) Standard costing is the adoption of standardized principles and methods of costing by a number of business enterprises.
- vi) Cost Audit is the verification of financial accounting records.

Q2) Explain the term ‘Uniform Costing?’ State the advantages and limitations of uniform costing. **[15]**

OR

What is Cost Audit Report? State the important points to be incorporated in Cost Audit Report.

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

- i) Management information system (MIS)
- ii) Objectives of CAS
- iii) Cost Audit program
- iv) Efficiency Audit
- v) Qualification and Disqualifications of Cost Auditor

Q4) A) The Sales and Profits during the last two years of Ashoka Ltd. were as follows : **[15]**

Year	Sales	Profits
2013-14	15,00,000	2,00,000
2014-15	17,00,000	2,50,000

Annual fixed cost is Rs. 1,75,000

You are required to calculate :

- i) P/V ratio
- ii) BEP (Sales)
- iii) Margin of Safety in the period II
- iv) The profits when sales are Rs.25,00,000
- v) The sales required to earn a profit of Rs.4,00,000.

OR

Summarised below are the income and expenditure forecasts for the month of March to August 2016 of Gesco Ltd. Gurgaon.

Month	Credit Sales Rs.	Credit Purchase Rs.	Wages Rs.	Manufacturing Expenses Rs.	Offices Expenses Rs.	Selling Expenses Rs.
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,000	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

You are given the following further information :

- i) Plant costing Rs. 16,000 is due for delivery in July 2016, payable 10% on delivery and balance after three months.
- ii) Advance Tax of Rs.8,000 each is payable in March and June, 2016.
- iii) Period of Credit allowed

By suppliers 2 months and

To customers one month

- iv) Lag in payment of manufacturing expenses half month.
- v) Lag in payment of all other expenses one month.

You are required to prepare a Cash Budget for three months starting on 1st May, 2016 when there was a cash balance of Rs.8,000.

- B) Ajanta Chemicals, Pune are using standard costing techniques to control their cost. A standard estimates for basic materials of 1,000 units of a commodity is 400 kgs. @ Rs.2.50 per kgs. During March, 2015 when 2,000 units of commodity are manufactured it is ascertained that 850 kgs. of material are actually consumed @ 2.20 per kgs. Calculate Material Price variance and Material Usage Variance. [5]

Q5) A) From the following details calculate :

[10]

- i) Labour Cost variance
- ii) Labour Rate variance
- iii) Labour Efficiency variance
- iv) Labour Mix variance

Workers	Hours	Standard		Hours	Actual	
		Rate	Amount		Rate	Amount
Skilled	30	5.00	150	32	5.00	160
Un-skilled	40	4.00	160	32	4.25	136
Total	70		310	64		296

B) In Vitthal Chemicals, Pune for the output of Tara Chemicals of 10 Kgs. the actual mix differs from the standard mix with a change in output. The cost details for a period of March 2016, are given as follows : **[10]**

Materials	Standard Mix			Actual Mix		
	Quantity	Price Rs.	Cost Rs.	Quantity kgs.	Price Rs.	Cost Rs.
AB	60	20	1200	75	22	1650
CD	40	10	400	30	08	240
Total	100		1600	105		1890

Calculate the following material variances :

- i) Material Cost variance
- ii) Material price variance
- iii) Material usage variance and
- iv) Material Mix variance

Also verify your results.

OR

With the help of following performance details and other information calculate gross margin for wheat. [10]

Hectares	30	Seeds	Rs. 1,200
Yield (Tonnes / ha)	7.25	Fertilizers	Rs. 2,400
Yields (total tones)	217.50	Sprays	Rs. 3,150
Value (Rs. per tones)	75	Sundry	Rs. 300
		Arable area payment per hectare	Rs. 225



Total No. of Questions : 4]

SEAT No. :

P239

[Total No. of Pages : 4

[5258] - 3023

T. Y. B. Com.

BUSINESS STATISTICS (Special Paper - III)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any five of the following :

[10]

- a) Give two reasons due to which of replacement problem arises.
- b) Obtain the saddle point for the following Game :

Player B

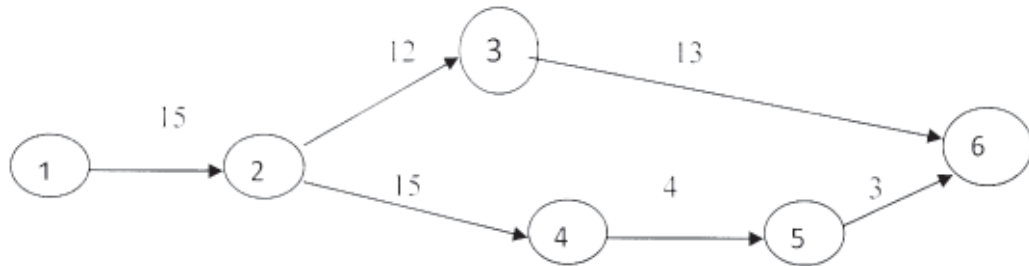
$$\text{Player A} \begin{bmatrix} 3 & 7 \\ -5 & 5 \end{bmatrix}$$

- c) if $C(x) = x^4 + 6x + 20$ is the manufacturer's total cost equation, find
 - i) average variable cost
 - ii) average fix cost
- d) State any two applications of simulation.
- e) For the information given below find EMV for act C.

Acts ↓	States of nature		
	X	Y	Z
A	-20	200	400
B	-50	-100	600
C	200	-50	300
Probability	0.3	0.4	0.3

P.T.O.

- f) Find all paths. Also state the critical path.



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

- a) Investigate the maxima and minima of the profit function $P(x) = x^3 - 48x + 50$. Also find the maximum value of profit.
- b) Solve the following game:

Player B

$$\text{Player A} \begin{bmatrix} 1 & 7 & 2 \\ 6 & 2 & 7 \\ 6 & 1 & 6 \end{bmatrix}$$

- c) Explain the concept of process capability study. Also state the interpretation of capability index C_p and C_{pk} .
- d) From the following pay off table (of profit) determine optimal strategy using maximin, maximax, laplace and Hurwicz criterion. (Take $c = 0.6$)

demand→	A_1	A_2	A_3	A_4
Stock↓				
S1	4	8	10	6
S2	6	10	12	8
S3	5	12	10	11

- e) The pieces of cloth in 10 different rolls contain following number of defects. 3, 0, 2, 7, 4, 2, 1, 3, 7 and 1. Construct C- chart.

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

- a) A self service employees one cashier at its counter. Customers arrive on an average 0.15 per minutes while the cashier can serve 0.975 customers per minutes. Find :
- i) Probability that there are no customer in system.
 - ii) Average time a customer waits before being served.

- iii) Average time a customer spend in a system
 - iv) Average number of customers in queue.
 - v) Average number of customers in the system.
- b) Consider a project having following different activities and their time estimates in days. [10]

Activity	1-2	2-3	2-4	3-6	4-5	5-7	6-7	7-8
$t_0:$	2	8	14	4	6	6	18	8
$t_m:$	4	12	16	10	12	8	18	14
$t_p:$	6	16	30	16	18	22	30	32

- i) Draw the PERT network diagram and find expected time estimate & variance for each activity.
 - ii) Given the total estimated project completion time is 64 days with SD 6.66 days. What is the probability that the project will be completed within 75 days?
- c) A Machine owner finds from his past records that the maintenance costs per year of a machine whose purchase price is Rs. 8000 are as given below:

Year:	1	2	3	4	5	6	7	8
Maintenance	1000	1300	1700	2200	2900	3800	4800	6000
Cost:								
Resale Price:	4000	2000	1200	600	500	400	400	400

Determine at which time it is profitable to replace the machine.

- d) The probability distribution of yield per acre (in kg): [10]

Production Per day	120	140	160	180
Probability	0.15	0.26	0.44	0.12

Consider the following sequence of random numbers :

20, 72, 34, 54. 30, 22, 48, 74, 76, 02.

Using the sequence, simulate the production for next 10 days. Use Monte-Carlo simulation method. Also estimate average yield per acre.

Q4) Attempt any two of the following :

[30]

- a) Raj and Raj run a small gift shop. They must order watches for the coming deewali season. Orders for the watches must be placed in quantities of twenty (20). The cost per watch is Rs. 70/- if they order 20, Rs. 67/- if they order 40, Rs. 65/- if they order 60, and Rs. 64/- if they order 80. The watches will be sold for Rs. 100/- each. Any Watch left over at the end of the season can be returned (for certain) at Rs.45/- each. Raj and Raj estimate that the demand for watches this season will be 10, 30, 50, or 70 watches with probabilities of 0.2, 0.4, 0.3, and 0.1 respectively. Write down the payoff matrix. Write down the opportunity loss matrix. Verify whether the optimal strategy obtained by EMV and EOL criterion are same?
- b) The following table gives the activities in a project and other relevant information

Activity	1-2	1-3	1-4	2-5	3-5	3-6	4-6	5-7	6-7
Duration	3	5	4	2	3	7	9	8	9

Find earliest start, earliest finish, latest start, latest finish, total float, free float and independent float for each activity. Also find critical path.

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

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

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



Total No. of Questions : 6]

SEAT No. :

P240

[Total No. of Pages : 4

[5258] - 3024

T. Y. B. Com.

BUSINESS ENTREPRENEURSHIP (Paper - III)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define the term 'Organizational Behaviour'. Explain its nature and importance. **[14]**

Q2) Enumerate the difference between entrepreneurial and non - entrepreneurial personality. **[14]**

OR

Write a detailed note on entrepreneurial personality of Shri. D. S. Kulkarni.

Q3) a) Explain the classification of formal group. **[7]**

b) What is the difference between team and group? **[7]**

OR

a) What are the characteristics of motivation at work place?

b) Explain the external causes of change.

Q4) Define the term 'Conflict'. Explain various types of conflict. **[14]**

P.T.O.

Q5) Write short notes on (any two).

[14]

- a) Group formation process
- b) Types of team
- c) Types of motivation
- d) Resistance to change

Q6) You are personnel manager of private limited company. You have to reduce the stress of employees. How will you do it?

[10]



Total No. of Questions : 6]

P240

[5258] - 3024

T. Y. B. Com.

BUSINESS ENTREPRENEURSHIP (Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'संघटनात्मक वर्तन' संकल्पनेची व्याख्या द्या. त्याचे स्वरूप व महत्त्व स्पष्ट करा. [14]

प्रश्न 2) उद्योजकीय व्यक्तिमत्व आणि बिगर - उद्योजकीय व्यक्तिमत्व यातील फरक विशद करा. [14]

किंवा

श्री. डी. एस्. कुलकर्णी यांचे उद्योजकीय व्यक्तिमत्व यावर सविस्तर टीप लिहा.

प्रश्न 3) अ) समूहाचे औपचारिक वर्गीकरण स्पष्ट करा. [7]

ब) संघ आणि समूह यात फरक काय आहे? [7]

किंवा

अ) कार्यागणातील संप्रेरणाची वैशिष्ट्ये कोणती आहेत?

ब) बदलाची बहिर्गत कारणे कोणती ते सांगा.

प्रश्न 4) 'संघर्ष' संकल्पनेची व्याख्या द्या. संघर्षाचे विविध प्रकार स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[14]

- अ) समूह रचना प्रक्रिया (Group formation process)
- ब) संघाचे प्रकार
- क) संप्रेरणाचे प्रकार
- ड) बदलाला विरोध

प्रश्न 6) तुम्ही खाजगी मर्यादित कंपनीचे कर्मचारी व्यवस्थापक आहात. तुम्हाला कर्मचाऱ्यांचा ताणतणाव कमी करायचा आहे. ते तुम्ही कसे कराल?

[10]



Total No. of Questions : 6]

SEAT No. :

P241

[Total No. of Pages : 4

[5258] - 3025

T. Y. B. Com.

MARKETING MANAGEMENT (Paper - III)

Advertising Management

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define Advertising. Explain the Benefits and Limitations of Advertising. **[14]**

Q2) Explain the Direct and Indirect Appeals in Advertisement. **[14]**

OR

What is Industrial Goods? Describe the types of Industrial Goods.

Q3) a) Explain the Brand Identity Sources. **[7]**

b) Explain the Geographical Media Selectivity for Advertising. **[7]**

OR

a) Explain the objectives of Marketing Audit.

b) Explain the functions of Warehousing.

Q4) What is Target Marketing? Explain the nature and importance of Target marketing. **[14]**

P.T.O.

Q5) Write short notes on (any two).

[14]

- a) Modes of Transportation
- b) Types of Marketing Research
- c) Objectives of Marketing control
- d) Process of Marketing Audit

Q6) Explain the meaning and nature of logistics.

[10]



Total No. of Questions : 6]

P241

[5258] - 3025

T. Y. B. Com.

MARKETING MANAGEMENT (Paper - III)

Advertising Management

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) जाहिरातीची व्याख्या द्या. जाहिरातीचे कायदे व मर्यादा विशद करा. [14]

प्रश्न 2) जाहिरातीतील प्रत्यक्ष आणि अप्रत्यक्ष आवाहने स्पष्ट करा. [14]

किंवा

औद्योगिक वस्तु म्हणजे काय? औद्योगिक वस्तुंचे प्रकार विशद करा.

प्रश्न 3) अ) चिन्हाची (Brand) ओळख निर्माण करणारे घटक स्पष्ट करा. [7]

ब) जाहिरातींसाठी भौगोलिक क्षेत्रानुसार जाहिरात माध्यमांची निवड स्पष्ट करा. [7]

किंवा

अ) विपणन लेखापरिक्षणाची उद्दिष्टे स्पष्ट करा.

ब) गोदामाची कार्ये स्पष्ट करा.

प्रश्न 4) लक्ष्यकेंद्री विपणन म्हणजे काय? लक्ष्यकेंद्री विपणनाचे स्वरूप व महत्व विशद करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) वाहतूकीचे मार्ग
 - ब) विपणन संशोधनाचे प्रकार
 - क) विपणन नियंत्रणाची उद्दिष्ट्ये
 - ड) विपणन लेखापरिक्षणाची प्रक्रिया

- प्रश्न 6) पुरवठाशास्त्राचा अर्थ व स्वरूप विशद करा. [10]



Total No. of Questions : 6]

SEAT No. :

P242

[Total No. of Pages : 4

[5258]-3026

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(Special Paper - III)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain the features of rural economy. **[14]**

Q2) Explain the functions and weaknesses of dairy co-operatives in India. **[14]**

OR

Explain the Need and the types of rural credit in India.

Q3) a) State the measures to reduce regional Industrial imbalance in India. **[7]**

b) Explain the problems of public sector investment in infrastructural development in India. **[7]**

OR

a) Explain the role of government in 'SEZ' in India.

b) Evaluate the role of MNCs in India.

Q4) Explain the comparative merits and demerits of private investment in Infrastructural development in India. **[14]**

P.T.O.

Q5) Write short notes on (any two)

[14]

- a) Impact of 'SEZ' in India.
- b) Importance of Industrial policy 1991.
- c) Causes of Industrial imbalance in India.
- d) MNCs and industrial development.

Q6) Take a brief review of modern changes in irrigation in your area.

[10]



Total No. of Questions : 6]

P242

[5258]-3026

T.Y. B.Com.

कृषी आणि औद्योगिक अर्थशास्त्र

(Special Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) ग्रामीण अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा. [14]

प्रश्न 2) भारतातील दुग्ध सहकारी संस्थांची कार्ये व उणीवा स्पष्ट करा. [14]

किंवा

भारतातील ग्रामीण पतपुरवठ्याची गरज आणि प्रकार स्पष्ट करा.

प्रश्न 3) अ) भारतातील प्रादेशिक औद्योगिक असमतोल कमी करण्याचे उपाय सांगा. [7]

ब) भारतातील पायाभूत सुविधा विकासातील सार्वजनिक क्षेत्रातील गुंतवणूकीच्या समस्या स्पष्ट करा. [7]

किंवा

अ) भारतातील विशेष आर्थिक क्षेत्रातील (सेझ) सरकारची भूमिका स्पष्ट करा.

ब) भारतातील बहुराष्ट्रीय महामंडळांच्या भूमिकेचे मूल्यमापन करा.

प्रश्न 4) भारतातील पायाभूत सुविधातील खाजगी गुंतवणूकीचे तुलनात्मक गुण-दोष स्पष्ट करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) भारतातील सेझचा प्रभाव
ब) 1991 च्या औद्योगिक धोरणाचे महत्त्व
क) भारतातील औद्योगिक असमतोलाची कारणे
ड) बहुराष्ट्रीय महामंडळे आणि औद्योगिक विकास

- प्रश्न 6) तुमच्या भागातील जलसिंचनातील आधुनिक बदलांचा थोडक्यात आढावा घ्या. [10]



Total No. of Questions : 4]

SEAT No. :

P243

[Total No. of Pages : 4

[5258]-3027

T.Y.B.Com

DEFENCE BUDGETING, FINANCE AND MANAGEMENT (Paper - III)

Defence Budgeting and Financial Management in India

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Answer in 20 words each (any ten)

[20]

- i) Define economic power
- ii) Define Defence budget
- iii) What do you mean by mobilization of resources for Defence?
- iv) Define strategic planning for defence
- v) Define Economic warfare
- vi) Write any two aims of peace time economy
- vii) What do you mean by non-strategic threats?
- viii) Write any two consequences of defence expenditure.
- ix) What do you mean by the term defence as an economic problem?
- x) Write any two functions of financial advisor
- xi) Write the long form of DPSU
- xii) What are the sources of War Finance?
- xiii) Write any two functions of Defence accounts committee

P.T.O.

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

- i) Explain impacts of decreased expenditure on the armed forces
- ii) Write a note on the Defence vs Development
- iii) Discuss relationship between performance budget and war expenditure

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

- i) Explain role of private industries in India's defence production
- ii) Discuss trends in India's defence expenditure
- iii) Explain importance of strategic resources for war

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

- i) Explain relationship between economic elements and war
- ii) Discuss features of Indian Economy
- iii) How does parliament control over India's defence Budget? Explain



Total No. of Questions : 4]

P243

[5258]-3027

T.Y.B.Com

DEFENCE BUDGETING, FINANCE AND MANAGEMENT (Paper - III)

Defence Budgeting and Financial Management in India

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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

[20]

- i) “आर्थिक शक्ती” व्याख्या द्या.
- ii) संरक्षण अंदाजपत्रक व्याख्या द्या.
- iii) संरक्षणासाठी साधनसंपत्तीची गतिमानता म्हणजे काय ?
- iv) संरक्षणाबाबतचे सामरिक नियोजन व्याख्या द्या
- v) आर्थिक युध्दपध्दती व्याख्या द्या
- vi) शांतताकालीन अर्थव्यवस्थेचे दोन हेतू नमूद करा.
- vii) असामरिक धोके म्हणजे काय ?
- viii) संरक्षणखर्चाचे दोन परिणाम नमूद करा ?
- ix) “संरक्षण ही एक आर्थिक समस्या” म्हणजे काय ?
- x) आर्थिक सल्लागाराचे दोन कार्ये नमूद करा.
- xi) डी.पी.एस.यु.चे पूर्ण स्वरूप लिहा.
- xii) युध्दनिधि सकलनाचे विविध स्रोते कोणती ?
- xiii) डिफेंस अकाउंट कमिटीचे कोणतेही दोन कार्ये नमूद करा.

प्रश्न 2) 50 शब्दात उत्तरे द्या. (कोणतेही दोन) [10]

- i) सशस्त्र सेनादलावर संरक्षण खर्च व्याप्तीचे परिणाम स्पष्ट करा.
- ii) संरक्षण सज्जता आणि विकास कार्यक्रम यातील विरोधाभास यावर टिपण लिहा.
- iii) युद्ध खर्च आणि कार्याभिमुख अर्थसंकल्प यातील संबधाबाबत चर्चा करा.

प्रश्न 3) 150 शब्दात उत्तरे द्या. (कोणतेही दोन) [20]

- i) भारताच्या संरक्षण उत्पादनातील खाजगी उद्योगधंद्यांनी निभावलेली भूमिका स्पष्ट करा.
- ii) भारताच्या संरक्षण खर्चाचे कल (ट्रेंड्स) विषयी चर्चा करा.
- iii) युद्धासाठी आवश्यक असणाऱ्या सामरिक खनिज संपत्तीचे महत्व स्पष्ट करा.

प्रश्न 4) 300 शब्दात उत्तरे द्या. (कोणतेही दोन) [30]

- i) आर्थिक घटक आणि युद्ध यातील संबंध स्पष्ट करा.
- ii) भारतीय अर्थव्यवस्थेच्या गुणधर्माविषयी चर्चा करा.
- iii) भारताच्या संरक्षण अदांजपत्रावर संसद कशाप्रकारे नियंत्रण करते? स्पष्ट करा?



Total No. of Questions : 6]

SEAT No. :

P244

[Total No. of Pages : 4

[5258]-3028

T.Y. B.Com.

INSURANCE, TRANSPORT AND TOURISM

(2013 Pattern) (Paper - III)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Enumerate the functions and working of PATA (Pacific Air Travel Association)[14]

Q2) Describe the current scenario of Railway Transport in India. [14]

OR

Define Global-Trade? Describe the role of Water Transport in Global-Trade.

Q3) a) Functions of WTO (World Tourism Organisation). [7]

b) Role of Embassy in International Tour. [7]

OR

a) Write a note on availability of Food services at Europe.

b) Importance of publicity and Marketing of Group Tours.

Q4) Enumerate in detail, difference between Tourism in India and Tourism in other countries. [14]

P.T.O.

Q5) Answer the following questions (any two) :

[14]

- a) Write a brief note on Tourism in Malaysia.
- b) Explain the role of Tour-operator in Tourism.
- c) Write a brief note on Tour-Accommodation.
- d) Need of behavioural aspect for Tourism. Explain.

Q6) What are the facilities available to International Tourist in Singapore and Hongkong. Explain.

[10]



Total No. of Questions : 6]

P244

[5258]-3028

T.Y.B.Com.

INSURANCE, TRANSPORT AND TOURISM

(2013 Pattern) (Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) पैसेफिक हवाई यात्रा असोशिएशनची (PATA) कार्ये आणि कामगिरी विशद करा. [14]

प्रश्न 2) भारतातील रेल्वे वाहतूकीची सद्यःस्थिती विशद करा. [14]

किंवा

जागतिक-व्यापाराची व्याख्या सांगा? जागतिक व्यापारात जल वाहतूकीची असलेली भूमिका विशद करा.

प्रश्न 3) अ) जागतिक पर्यटन संघटनेची (WTO) कार्ये [7]

ब) आंतरराष्ट्रीय प्रवासात (यात्रेत) परकीय वकीलात (Embassy) ची असलेली भूमिका.[7]

किंवा

अ) युरोपमध्ये उपलब्ध असलेली 'खाद्य सेवा' (Food Services) यावर टिप लिहा.

ब) समूह यात्रेची 'प्रसिध्दी आणि विपणन' सदंर्भातील असलेले महत्व.

प्रश्न 4) भारतातील पर्यटन आणि इतर देशातील पर्यटन या दोघामधील फरक सविस्तर विशद करा. [14]

- प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन) [14]
- अ) मलेशिया मधील पर्यटन यावर टिप लिहा.
- ब) पर्यटनात यात्रा-आयोजकाची (Tour-Operator) असलेली भूमिका स्पष्ट करा.
- क) पर्यटक निवास-व्यवस्था यावर थोडक्यात टिप लिहा.
- ड) पर्यटनासाठी वर्तवणूकीची गरज (वागण्याची तऱ्हा) स्पष्ट करा.

- प्रश्न 6) सिंगापूर आणि हाँगकाँग मध्ये आंतरराष्ट्रीय पर्यटकासाठी कोणत्या सुविधा उपलब्ध आहेत, ते स्पष्ट करा. [10]



Total No. of Questions : 5]

SEAT No. :

P245

[Total No. of Pages : 2

[5258]-3029

T.Y. B.Com.

COMPUTER APPLICATION (Paper - III)

Software Engineering

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidate:

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

Q1) Attempt any eight of the following

[16]

- a) What is Efferent module?
- b) What is black box testing?
- c) What is SRS (System Requirement Specification)?
- d) Define open system and closed system.
- e) What are different types of attributes?
- f) What is technical feasibility?
- g) List different types of coupling.
- h) What is software risk?
- i) List phases of spiral model.
- j) What is ER diagram?

Q2) Attempt any four of the following.

[16]

- a) Explain McCall's quality factors.
- b) Explain Rapid Application Development model.
- c) Explain concept of structured chart.
- d) Define system? Explain different elements of the system.
- e) What are the different fact gathering techniques? Explain any one.

Q3) Attempt any four of the following.

[16]

- a) What is Data Dictionary? Explain different elements of Data Dictionary.
- b) Differentiate between coupling and cohesion.
- c) Explain the objectives of Testing.
- d) What is Risk projection? Explain different steps of Risk projection.
- e) Explain advantages and disadvantages of water fall model.

Q4) Write short note on any four.

[16]

- a) Unit Testing
- b) Risk Management
- c) Pseudo code
- d) Operational Feasibility Study
- e) System Analyst

Q5) a) Solve the following case study.

[8]

In a well reputed college, there is heavy rush during admission procedure. Management faces problems of giving admission to the student. If the system is manual, minimum 15 minutes will be required for the clerk to verify form, prepare fee receipt and collect cash from the student. Due to other students in the queue have to wait for long time, because of that management wants to minimize time required for admission procedure. For this purpose it is necessary to plan and adopt automated admission system for job of preparing merit list, fee receipt... etc. Due to automated system it is also possible to give timely admission status to the student and answer to all queries raised by student.

As student information is stored by this system, it is possible to use that data for preparing various certificates like Leaving Certificate, Transfer Certificate, Character Certificate etc.

- a) Draw E-R Diagram for the above case study.
- b) Draw First Level DFD.

b) Solve the following case study.

[8]

A Co-operative Bank XYZ will grant loans under the following conditions:

- 1) If a customer has an account with the bank and has no loan outstanding, loan will be granted.
- 2) If a customer has an account with the bank but some amount is outstanding from previous loans, then loan will be granted if special approval is obtained.
- 3) Reject loan applications in all other cases.

Represent above study, using:

- a) Decision Tree.
- b) Decision Table.



Total No. of Questions : 10]

SEAT No. :

P246

[Total No. of Pages : 1

[5258]-3030

T.Y. B.Com. (Vocational)

COMPUTER APPLICATIONS (Paper - V)

(2013 Pattern)

Time : 2 Hours]

[Max. Marks : 40

Instructions to the candidates:

- 1) *Attempt Any Eight questions.*
- 2) *All questions carry equal marks.*

- Q1)* What is HTML? Explain structure of HTML program. [5]
- Q2)* Write a note on Scope of E- Commerce. [5]
- Q3)* Explain the following types of websites with examples. [5]
- a) Static b) Interactive
- Q4)* Explain any two Style Sheet Properties. [5]
- Q5)* What is importance of Management level in an organization? [5]
- Q6)* Explain the <td> and <tr> tags of HTML with example. [5]
- Q7)* Explain the following elements of Web Site Design: [5]
- a) Site Navigation b) Site Structure
- Q8)* What are the advantages of Debit Card? [5]
- Q9)* What is an Information System? Explain. [5]
- Q10)* Write a note on Emergence of digital firm. [5]



Total No. of Questions : 4]

SEAT No. :

P247

[Total No. of Pages : 2

[5258]-3031

T.Y. B.Com. (Vocational)

TAX PROCEDURE AND PRACTICES

Central Excise and Customs Duty

(2013 Pattern) (Paper - V)

Time : 2 Hours]

[Max. Marks : 40

Instructions :

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

Q1) Answer in 20 words each (any five)

[10]

- a) What is mean by 'Warehousing' under customs?
- b) What is constitutional validity of central excise?
- c) What is meant by "Transaction value"?
- d) What is meant by 'Good' under central excise?
- e) Define the term "customs stations"?
- f) What is the nature of 'Customs Duty'?
- g) Define the term 'Excisable Goods'.

Q2) Answer in 50 words each (any two)

[8]

- a) What is mean by CETA under central excise?
- b) Who is called "Person-in-charge" under customs act?
- c) What are the basic conditions for levy of central excise?
- d) Explain the term "Foreign going vessal or aircraft.

Q3) Answer in 150 words each (any two)

[10]

- a) What do you mean by 'Duty Drawback'? What are the rates of "Duty Drawback"?
- b) Explain inclusions and exclusions from 'Transaction Value' under central excise.
- c) What is difference between excise duty and customs duty?
- d) Distinguish between 'Transaction value' and 'Tariff value'.

Q4) Write long answer (any one)

[12]

- a) Write down the 'Registration procedure' under central excise who are exempted from registration explain.
- b) What is mean by 'Import' and 'Export'? Discuss in detail export procedure under customs Act.



Total No. of Questions : 3]

SEAT No. :

P248

[Total No. of Pages : 1

[5258]-3032

T.Y. B.Com.

**ADVERTISEMENT, SALES PROMOTION AND SALES
MANAGEMENT (Paper - V) (Vocational)**

(Sales Management)

(2013 Pattern)

Time : 2 Hours]

[Max. Marks : 40

Instructions to the candidates:

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

Q1) Define the term "Sales Management". Explain the objectives of sales management. **[12]**

OR

What do you mean by recruitment? Explain the process of selection of a sales personnel.

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

OR

What do you mean by corporate social responsibility? Discuss the importance of corporate social responsibility.

Q3) Write short notes (Any 2) **[16]**

- a) Sales personnel morale
- b) Goal setting
- c) Factors to be considered for setting sales quota
- d) Objectives of customer relationship management



Total No. of Questions : 4]

SEAT No. :

P249

[Total No. of Pages : 3

[5258]-3033

T.Y. B.Com.

TAX PROCEDURE AND PRACTICES (Vocational)

Entrepreneurship Development & Project Report

(2013 Pattern) (Paper - VI)

Time : 2 Hours]

[Max. Marks : 40

Instructions to the candidates:

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

Q1) Answer in 20 words each (any five)

[10]

- a) Who is an entrepreneur?
- b) Why research design is needed?
- c) What is mean by entrepreneurial decision process?
- d) Enumerate any two objects of entrepreneurship?
- e) Enumerate two characteristics of computer?
- f) What is the meaning of motivation?
- g) What are criteria of the case study?

Q2) Answer in 50 words each (any two)

[8]

- a) Enumerate theories of entrepreneurship?
- b) Enumerate types of skills required in enterpreneurship?
- c) Discuss sources of information?
- d) Discuss creativity and innovation?

P.T.O.

Q3) Answer in 150 words each (any two)

[10]

- a) Highlight the key elements of entrepreneurship?
- b) Discuss barriers to entrepreneurship?
- c) Discuss methods of data collection?
- d) Enumerate and discuss characteristics of 'Research'?

Q4) Answer in brief (any one)

[12]

- a) How the research is classified? Discuss classification of research in detail.
- b) Discuss various theories of entrepreneurship?



Total No. of Questions : 3]

P249

[5258]-3033

T.Y. B.Com.

ENTREPRENEURSHIP DEVELOPMENT

- i) Computer Applications**
ii) Advertising, sales promotion and sales management
(Paper - VI(B)) (Vocational)
(2013 Pattern)

Time : 2 Hours]

[Max. Marks : 40

Instructions to the candidates:

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

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

OR

Highlight the relative merits and demerits of partnership.

Q2) Write a detailed note on factories Act and payment of wages Act. [12]

OR

Write a note on 'Small company project for getting financial assistance'

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

- a) National institute of entrepreneurship and small business development (NIESBUD)
b) Economic feasibility of a project
c) Meaning of entrepreneurial competencies.
d) Developing entrepreneurial competencies

