

Total No. of Questions : 5]

SEAT No. :

P6807

[5801] - 701

[Total No. of Pages : 2

S.Y.B. Com.

**2113 : BUSINESS COMMUNICATION
(2013 Pattern) (Regular)**

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define the term 'Soft-Skills'. Explain the elements of soft skills. **[16]**

OR

What is barriers to communication? Explain the types of barriers to communication.

Q2) Explain the functions and essential qualities of good business letters. **[16]**

OR

Explain the principles and importance of business communication.

Q3) a) Write an application letter to recruitment officer, C.G. Co. Ltd. Mumbai for the post of Marketing Executives. **[8]**

OR

Draft an office order to Yash Shinde, Pune from Darshan medilab Co. Ltd. Bagalkot for transferring his service at Kolhapur branch.

b) Write a request letter for credit information to credit manager, Sadhana Bank, Mumbai on behalf of Dhanajay Electronics Ltd. Ahmednagar. **[8]**

OR

Write a complaint letter to Seema Soap Co. Ltd, Ratnagiri for shortage of goods on behalf of Mohan Traders, Mashik.

P.T.O.

Q4) Describe the various sources of social media Network with merits and demerits. **[16]**

OR

What are the characteristics of Press Release.

Q5) Write short notes (Any Four). **[16]**

- a) Importance of Verbal communication
- b) Advantages of written communication
- c) Contents of biodata
- d) Merits of Downward communication
- e) Types of speaking.
- f) Office circulars.



Total No. of Questions : 4]

SEAT No. :

P7273

[Total No. of Pages : 7

[5801]-702

S.Y. B.Com.

CORPORATE ACCOUNTING

(2013 Pattern) (2123)

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 with the appropriate term from the given options (any five) : [5]

- i) Accounting Standard 10 deals with _____.
(Accounting for Fixed Assets, Accounting for Amalgamations)
- ii) In Company Final Accounts Bonus paid to employees is shown under _____.
(Other expenses, Employee Benefit Expenses)
- iii) The lawyer appointed by the court for executing process of liquidation of a company is known as _____.
(Liquidator, Notary Public)
- iv) A company holding more than 51% or more shares in another company is known as _____.
(Subsidiary Company, Holding Company)
- v) Liquidation of one company and no formation of a new company is known as _____.
(External Reconstruction, Absorption)
- vi) Under Intrinsic Value Method, Value of one equity share =
Funds available for Equity Shareholders ÷ _____
(Net Assets, Number of Equity Shares)
- vii) Voluntary return of shares by the shareholders to the company is known as _____.
(Share Surrender, Share Forfeiture)

P.T.O.

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

- i) Accounting Standard 21 (AS - 21) deals with Preparation of Consolidated Financial Statements.
- ii) Loans taken by mortgage of an immovable property are known as Secured Creditors.
- iii) Under Company Final Accounts Debenture Interest paid is treated as a Finance Cost.
- iv) Computerized Payroll Accounting System ensures faster and more accurate calculation of employee wages.
- v) Under Amalgamation of companies there is Liquidation of two companies and no formation of a new company.
- vi) Goodwill of the company does not have any effect on the value of its Equity Share.
- vii) Internal Reconstruction results in the liquidation of the company.

C) Write short notes on (any two). [14]

- i) Advantages of Computerized Accounting.
- ii) Difference between External and Internal Reconstruction.
- iii) AS - 6 - Depreciation Accounting.
- iv) Factors affecting the Valuation of Shares.

Q2) S & S Ltd. was registered with an Authorized Capital of shares of Rs.70,00,000 divided into Equity shares of Rs. 100 each. [10]

You are required to prepare a **Statement of Profit & Loss for the year ended 31st March, 2019**, as per revised Schedule VI of the New Companies Act 2013. **DO NOT PREPARE THE BALANCE SHEET.**

RECORD ONLY ONE EFFECT OF THE ADJUSTMENTS, DO NOT RECORD THE SECOND EFFECT.

Debit Balances	Amount	Credit Balances	Amount
Stock on 01.04.2018	2,70,000	Sales	20,10,000
Purchases	11,70,000	Purchase Returns	30,000
Salaries	60,000	Miscellaneous Income	60,000
Sales Returns	60,000		
Wages	3,30,000		
Rent paid	24,000		
Printing and Stationery	30,000		
Electricity Charges	24,000		
Commission on Sales	39,000		
Miscellaneous Expenses	15,000		
Legal Charges	21,000		
Bank Charges	12,000		
Advertisement	45,000		
Carriage Outwards	51,000		

Adjustments :

- A) Stock as on 31.03.2019 was Rs. 1,90,000
- B) Provide depreciation on Plant and Machinery Rs. 15,000 and Furniture Rs. 7,000
- C) Advertisement of Rs. 5,000 was prepaid
- D) Outstanding Wages Rs. 50,000 and Outstanding Rent Rs. 6,000

OR

- A) Sunil Ltd., Pune purchased a CNC Machine on 01.04.2018 for Rs. 25,00,000 for which the following expenses were incurred :

Carriage	Rs. 45,000
Installation expenses	Rs. 35,000
Loading and Unloading	Rs. 15,000

The estimated life of the machine is 8 years and its estimated realizable value at the end of its useful life is expected to be Rs. 90,000.

Calculate the amount of annual depreciation to be charged under Fixed Installment Method.

- B) On 1st April, 2018 Shri Pipes Ltd., Nashik purchased a plot of Land for Rs. 80, 00,000. The following additional expenses were incurred for the Land :

Cost of Land leveling	Rs. 1,00,000
Stamp Duty and Registration Fees	Rs. 4,80,000
Other legal Charges	Rs. 2,00,000
Cost of Demolition of Old Building	Rs. 1,25,000

Calculate the Cost of Land to be shown in the Balance Sheet.

- Q3) A)** Excelair Ltd. went into voluntary liquidation as on 31st March, 2019 on which date their Balance Sheet stood as under : **[12]**

Liabilities	Rs.	Assets	Rs.
Share Capital		Land	3,00,000
12,000, Equity Shares of Rs. 100/- each Rs. 75/- paid up	9,00,000	Plant & Machinery	6,90,000
6,000, 7% Preference Shares of Rs. 100/- each	6,00,000	Patents	1,80,000
4% Debentures (having floating charge on all assets)	3,00,000	Stock	1,65,000
		Debtors	3,30,000
Outstanding Interest on 4% Debentures	12,000	Cash	90,000
Sundry Creditors	4,38,000	Profit & Loss	4,95,000
	<u>22,50,000</u>		<u>22,50,000</u>

- i) The preference share dividend was in arrears for two years and the arrears are payable on liquidation as per the articles of company.
- ii) Sundry Creditors include preferential creditors of Rs. 48,000 and secured loan of Rs. 1,50,000 against mortgage of Land.
- iii) The assets were realized as follows :

Particulars	Rs.
Land	3,60,000
Plant & Machinery	5,25,000
Patents	1,65,000
Stock	1,80,000
Debtors	2,40,000

- iv) The expenses of liquidation amounted Rs. 10,000 and the liquidator is entitled to a remuneration of Rs. 3% on all assets realized plus 2% on amount distributed to the unsecured creditors including the preferential creditors.
- v) The Liquidator made all payments on 30th September, 2019.

B) Following are the Balance Sheets of Big Ltd. and Small Ltd. as on 31st March, 2019. [14]

Liabilities	Big Ltd.	Small Ltd.	Assets	Big Ltd.	Small Ltd.
Share Capital			Goodwill	1,50,000	50,000
(Shares of Rs. 100/- each)	25,00,000	10,00,000	Machinery	18,30,000	6,80,000
General Reserve	3,75,000	75,000	Stock	4,50,000	2,25,000
Profit & Loss A/c	3,55,000	1,50,000	Debtors	7,37,500	3,07,500
Creditors	4,55,000	1,42,500	Cash	87,500	67,500
Bills Payable	50,000		Investment	4,80,000	
			(6,000 shares		
			of Small Ltd.		
			at cost)		
			Bills Receivable		37,500
	<u>37,35,000</u>	<u>13,67,500</u>		<u>37,35,000</u>	<u>13,67,500</u>

Other information :

- i) Big Ltd. acquired shares of Small Ltd. on 1st April, 2018.
- ii) On 1st April, 2018 the General Reserve of Small Ltd. showed a balance of Rs. 15,000 and the Profit and Loss A/c showed a credit balance of Rs. 50,000
- iii) The Debtors of Big Ltd. include Rs. 15,000 due from Small Ltd.
- iv) Bills Receivable of Small Ltd. includes Rs. 25,000 accepted by Big Ltd.

You are required to prepare the Consolidated Balance Sheet of Big Ltd. and its subsidiary Small Ltd.

Q4) Following is the Balance Sheet of Surya Ltd. as on 31st March, 2019. [20]

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	6,50,000
Equity Shares of Rs. 100/- each	26,00,000	Freehold Property	19,50,000
General Reserve	6,50,000	Plant & Machinery	10,79,000
Profit & Loss A/c	2,60,000	Stock	4,55,000
5% Debentures	13,00,000	Bills Receivable	58,500
Creditors	3,25,000	Sundry Debtors	3,57,500
Bills Payable	65,000	Cash	6,50,000
	<u>52,00,000</u>		<u>52,00,000</u>

Surya Ltd. was absorbed by Narayan Ltd. on the following terms :

A) Narayan Ltd. to take over assets of Surya Ltd. (except cash) at the following valuations :

Freehold Property Rs. 20,00,000, Plant & Machinery Rs. 11,00,000, Stock Rs. 4,50,000, Bills Receivable at book value, Sundry Debtors Rs. 3,00,000 and Goodwill at Rs. 2,50,000.

B) Narayan Ltd. also took over all liabilities of Surya Ltd. at book value.

C) Narayan Ltd. agreed to discharge the purchase consideration in 24,000 equity shares of Rs. 100 each and the balance in cash.

D) Surya Ltd. paid its realization expenses Rs. 25,000.

Show the calculation of Purchase Consideration and prepare Realisation A/c, New Company's A/c, Equity Shareholders A/c and Cash A/c in the books of Surya Ltd. and pass the opening journal entries in the books of Narayan Ltd.

OR

A) Following is the Balance Sheet of Rahul Ltd., Ahmednagar as on 31st March 2019. [10]

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	2,10,000
(20,000 Equity Shares of Rs.100/- each)	20,00,000	Business Premises	13,50,000
General Reserve	10,10,000	Machinery	11,00,000
Profit & Loss A/c	5,40,000	Furniture & Fixtures	90,000
Trade Payables	12,00,000	Trade Receivables	13,75,000
		Stock in Trade	5,25,000
		Cash	1,00,000
	<u>47,50,000</u>		<u>47,50,000</u>

Additional Information :

i) The Assets were valued as under :

Asset	Rs.
Goodwill	2,50,000
Business Premises	14,25,000
Machinery	9,00,000
Furniture & Fixtures	1,00,000
Trade Receivables	All were good
Stock in Trade	5,50,000

ii) The Net Profit of the company for the past four years were as under:

Year	Rs.
2015 - 16	8,25,000
2016 - 17	8,90,000
2017 - 18	10,10,000
2018 - 19	11,75,000

iii) It is the Practice of the company to transfer 20% of profit to General Reserve each year.

iv) The fair return on investment in a similar industry in which the company is engaged is 20%.

Calculate the value of each equity share under

- Intrinsic Value Method
- Yield Value Method
- Fair Value Method

B) Following is the Balance Sheet of Yash Ltd. as on 31st March, 2019.[10]

Liabilities	Amount	Assets	Amount
Share Capital		Goodwill	1,75,000
10,000, Equity shares of Rs. 100/- each	10,00,000	Buildings	3,75,000
8% Preference shares of Rs. 100/- each	7,50,000	Machinery	8,75,000
		Patents	50,000
General Reserve	25,000	Debtors	6,00,000
5% Debentures	7,50,000	Stock	2,00,000
Creditors	5,00,000	Cash at Bank	12,500
		Preliminary expenses	52,500
		Profit & Loss A/c	6,85,000
	30,25,000		30,25,000

The company got the following scheme of Capital reduction approved by the court :

- i) 8% Preference shares shall be converted into 9% Preference Shares the amount being reduced by 40%
- ii) Equity shares to be reduced to fully paid shares of Rs. 50 each.
- iii) Building was appreciated by Rs. 1,25,000
- iv) 5% Debentures to be reduced by 40%
- v) All Intangible and fictitious assets to be written off

You are required to pass the necessary Journal entries in the books Yash Ltd. and prepare the revised Balance Sheet as on 1st April, 2019.



Total No. of Questions : 5]

SEAT No. :

P6808

[Total No. of Pages : 4

[5801]-703

S.Y. B.Com.

BUSINESS ECONOMICS (MICRO)

(2013 Pattern) (2133)

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 neat diagram wherever necessary.*

Q1) Explain methods of National Income Accounting. **[16]**

Q2) Explain significance and limitation of macro economics. **[16]**

OR

Explain process and limitation of multiple credit Creation of commercial Banks. **[16]**

Q3) Answer in brief :

- a) Explain the causes of Deflation. **[8]**
- b) Explain the limitation of classical theory of output and employment. **[8]**

OR

- a) Explain the scope of public finance. **[8]**
- b) Explain the Quantitative measures of credit control. **[8]**

Q4) Explain the keynesion Theory of employment. **[16]**

P.T.O.

Q5) Write short notes on (any two) :

[16]

- a) Explain causes of Inflation.
- b) Explain cash Balance Approach.
- c) Explain the various phases of Trade cycle.
- d) Types of Taxation.



Total No. of Questions: 5]

P6808

[5801]-703

S.Y. B.Com.

BUSINESS ECONOMICS (MICRO)

(2013 Pattern) (2133)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना : 1) सर्व प्रश्न अनिवार्य.
2) उजवीकडील अंक गुण दर्शवितात.
3) आवश्यक तिथे सुबक आकृत्या काढा.

-
- प्रश्न 1)** राष्ट्रीय उत्पन्न मापणाच्या पद्धती स्पष्ट करा. [16]
- प्रश्न 2)** स्थूल अर्थशास्त्राच्या महत्त्व व मर्यादा स्पष्ट करा. [16]
- किंवा
- व्यापारी बँकांच्या बहूगुणीत पतनिर्मितीची प्रक्रिया व तिच्या मर्यादा स्पष्ट करा. [16]
- प्रश्न 3)** थोडक्यात उत्तरे द्या.
- अ) चलन घटीची कारणे स्पष्ट करा. [8]
- ब) उत्पादन व रोजगाराच्या सनातन सिद्धांताच्या मर्यादा स्पष्ट करा. [8]
- किंवा
- अ) सार्वजनिक आयव्यांची व्याप्ती स्पष्ट करा. [8]
- ब) पत नियंत्रणाची संख्यात्मक साधने स्पष्ट करा. [8]
- प्रश्न 4)** केन्सचा रोजगार सिद्धांत स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) चलनवाढीची कारणे स्पष्ट करा.
- ब) रोख शिल्लक दृष्टीकोण स्पष्ट करा.
- क) व्यापार चक्राच्या विविध आवस्था स्पष्ट करा.
- ड) कराचे प्रकार स्पष्ट करा.



Total No. of Questions : 5]

SEAT No. :

P6809

[Total No. of Pages : 4

[5801]-704

**S.Y. B.Com. (Regular)
BUSINESS MANAGEMENT
(2013 Pattern) (2143)**

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 'Professional Management'. Explain the characteristics of Professional Management. **[16]**

OR

Define 'Management'. Explain the functions of Management.

Q2) Define 'Planning'. Explain the types of Planning. **[16]**

OR

Define 'Organisation'. Explain the Principles of Organisation.

Q3) Define 'Direction'. Explain the Principles of Direction. **[16]**

OR

Define 'Staffing'. Explain the importance of Staffing.

Q4) Define 'Motivation'. Explain the importance of Motivation. **[16]**

OR

Define 'Leadership'. Explain the essential qualities of Leadership/Leader.

P.T.O.

Q5) Write short notes on (Any Four) :

[16]

- a) Process of Rational Decision Making.
- b) Business Ethics.
- c) Disaster Management.
- d) Departmentalization.
- e) Management of Change.
- f) Corporate Social Responsibility.



Total No. of Questions : 5]

P6809

[5801]-704
S.Y. B.Com. (Regular)
BUSINESS MANAGEMENT
(2013 Pattern) (2143)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
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प्रश्न 1) 'व्यावसायिक व्यवस्थापनाची' व्याख्या द्या. व्यावसायिक व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [16]

किंवा

'व्यवस्थापनाची' व्याख्या द्या. व्यवस्थापनाची कार्ये स्पष्ट करा

प्रश्न 2) 'नियोजनाची' व्याख्या द्या. नियोजनाचे प्रकार स्पष्ट करा. [16]

किंवा

'संघटनेची' व्याख्या द्या. संघटनेची तत्वे स्पष्ट करा.

प्रश्न 3) 'निर्देशनाची' व्याख्या द्या. निर्देशनाची तत्वे स्पष्ट करा. [16]

किंवा

कर्मचारी नियुक्तीची व्याख्या द्या. कर्मचारी नियुक्तीचे महत्व स्पष्ट करा.

प्रश्न 4) 'अभीप्रेरणेची' व्याख्या द्या. अभीप्रेरणेचे महत्व स्पष्ट करा. [16]

किंवा

'नेतृत्वाची' व्याख्या द्या. नेतृत्वासाठी आवश्यक असणारे गुण स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही चार) :

[16]

- अ) विवेकपूर्ण निर्णय घेण्याची प्रक्रिया.
- ब) व्यावसायिक नितिमत्ता.
- क) आपत्ती व्यवस्थापन.
- ड) विभागिकरण.
- य) बदलाचे व्यवस्थापन.
- र) कंपनी (Corporate) सामाजिक जबाबदारी.



Total No. of Questions : 5]

SEAT No. :

P6810

[Total No. of Pages : 4

[5801]-705

S.Y. B.Com. (Regular)

2153 : ELEMENTS OF COMPANY LAW

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define "Company". Distinguish between Private and Public company.[16]

Q2) State the meaning and Definition of forfeiture of shares. Explain in detail the procedure of forfeiture of shares and effects of forfeiture of shares.[16]

OR

Define "Memorandum of Association," Explain various clauses of Memorandum of Association of company. [16]

Q3) a) Explain the legal position of Director in company. [8]

b) Explain the concept "E-filing." [8]

OR

a) Explain the duties of company secretary. [8]

b) Distinguish between whole Time Director and managing Director.[8]

Q4) What is Meeting? Explain in detail the formalities of valid meeting. [16]

P.T.O.

Q5) Write short notes on (Any Two) :

[16]

- a) Amalgamation and Reconstruction.
- b) Duties of Directors.
- c) Registration of Company.
- d) Meetings of share holders.



Total No. of Questions: 5]

P6810

[5801]-705

S.Y. B.Com. (Regular)

2153 : ELEMENTS OF COMPANY LAW

(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) 'कंपनीची' व्याख्या द्या. खाजगी कंपनी आणि सार्वजनिक कंपनी यातील फरक स्पष्ट करा.[16]

प्रश्न 2) "भागजप्ती" अर्थ व व्याख्या द्या. भागजप्तीची कार्यपद्धती आणि भागजप्तीचे परिणाम सविस्तर स्पष्ट करा. [16]

किंवा

घटनापत्रकाची व्याख्या द्या. कंपनीच्या घटनापत्रकातील विविध कलमे सविस्तर स्पष्ट करा.[16]

प्रश्न 3) अ) कंपनीमधील संचालकाचे कायदेशिर स्थान स्पष्ट करा. [8]

ब) 'ई-फायलिंग' संकल्पना स्पष्ट करा. [8]

किंवा

अ) कंपनी चिटणिसाची कर्तव्ये स्पष्ट करा. [8]

ब) पुर्ण वेळ संचालक आणि व्यवस्था संचालक यातील फरक स्पष्ट करा. [8]

प्रश्न 4) सभा म्हणजे काय? कंपनीच्या कायदेशिर सभेच्या आवश्यक बाबी सविस्तर स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) एकत्रिकरण आणि पुनर्रचना
- ब) संचालकाची कर्तव्ये
- क) कंपनीची नोंदणी
- ड) भागधारकांच्या सभा



Total No. of Questions : 5]

SEAT No. :

P6811

[5801]-706

[Total No. of Pages : 4

S. Y. B. Com.

**2213 : BUSINESS ADMINISTRATION - I
(2013 Pattern) (Special Paper - I) (Regular)**

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 Management. State different functions of management. **[16]**

OR

Define Joint stock company. Explain the merits and demerits of joint stock company.

Q2) Explain different factors affecting selection of plant location. **[16]**

OR

What is business environment? Explain constituents of business environment.

Q3) a) Explain role of Government in promotion of SEZ. **[8]**

b) Explain the factors affecting productivity. **[8]**

OR

a) Explain the procedure of registration of a company.

b) What is social responsibility? State the social responsibilities of business towards customers.

P.T.O.

Q4) Explain the causes and consequences of industrial sickness. **[16]**

OR

Explain different techniques to boost productivity.

Q5) Write short notes. (Attempt any 4) **[16]**

- a) Business Process Outsourcing (B.P.O.)
- b) Public Private Partnership (PPP)
- c) National Productivity Council
- d) Globalization
- e) SEZ (Special Economic Zone)
- f) Quality Circles



Total No. of Questions : 5]

P6811

[5801]-706

S.Y. B.Com.

2213 : BUSINESS ADMINISTRATION - I
(2013 Pattern) (Special Paper - I) (Regular)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्र.1) व्यवस्थापनाची व्याख्या लिहा. व्यवस्थापनाची विविध कार्ये सांगा.

[16]

किंवा

संयुक्त भांडवली संस्थेची व्याख्या लिहा. संयुक्त भांडवली संस्थेचे फायदे व तोटे स्पष्ट करा.

प्र.2) व्यवसायाच्या स्थाननिश्चितीवर प्रभाव पाडणारे घटक स्पष्ट करा.

[16]

किंवा

व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरणाचे घटक स्पष्ट करा.

प्र.3) अ) विशेष आर्थिक क्षेत्र संवर्धनात सरकारची भूमिका स्पष्ट करा.

[8]

ब) उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा.

[8]

किंवा

अ) कंपनीची नोंदणी करण्याची प्रक्रिया स्पष्ट करा.

ब) सामाजिक जबाबदारी म्हणजे काय? व्यवसायाची ग्राहकासाठी असलेली सामाजिक जबाबदारी स्पष्ट करा.

प्र.4) उद्योग आजारी पडण्याची कारणे आणि परिणाम स्पष्ट करा.

[16]

किंवा

उत्पादकता वाढीची विविध तंत्रे स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

[16]

- अ) बाह्य संसाधनाद्वारे व्यवसाय प्रक्रिया कार्य (B.P.O.)
- ब) सार्वजनिक खाजगी भागीदारी (PPP)
- क) राष्ट्रीय उत्पादकता परिषद
- ड) जागतिकीकरण
- इ) विशेष आर्थिक क्षेत्र (सेझ)
- फ) गुणवत्ता वर्तुळे



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 2

P6812

[5801]-707

S. Y. B. Com.

BANKING AND FINANCE

Indian Banking System

(2013 Pattern) (Regular) (Special Paper - I) (2223)

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 structure of banking system in India. **[16]**

Q2) Explain the progress and performance of foreign banks. **[16]**

OR

Expalin the role of State Bank of India.

Q3) a) State the objectives of NABARD. **[8]**

b) State the functions of Regional Rural Banks. **[8]**

OR

a) State the recommendation of Narsimham Committee-II (1998). **[8]**

b) Distinguish between scheduled and non-scheduled banks. **[8]**

Q4) Explain in detail the functions of Reserve Bank of India. **[16]**

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

- a)** District central co-operative banks.
- b)** Principles of co-operation.
- c)** Management of Non-Performing Assets (NPA's)
- d)** Role of Micro Finance.



P.T.O.

Total No. of Questions : 5]

P6812

[5801]-707

S.Y. B.Com.

BANKING AND FINANCE

Indian Banking System

(2013 Pattern) (Regular) (Special Paper - I) (2223)

(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.

प्र.1) भारतातील बँक प्रणालीची भूमिका स्पष्ट करा. [16]

प्र.2) परकीय बँकांची प्रगती व कामगिरी स्पष्ट करा. [16]

किंवा

भारतीय स्टेट बँकेची भूमिका स्पष्ट करा.

प्र.3) अ) नाबार्डची उद्दिष्टे सांगा. [8]

ब) प्रादेशिक ग्रामिण बँकांची कार्ये सांगा. [8]

किंवा

अ) नरसिंहम समिती - II (1998) च्या शिफारशी सांगा. [8]

ब) अनुसूचित आणि बिगर अनुसूचित बँकांमधील फरक सांगा. [8]

प्र.4) भारतीय रिझर्व्ह बँकेची कार्ये सविस्तर स्पष्ट करा. [16]

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

अ) जिल्हा मध्यवर्ती सहकारी बँका.

ब) सहकाराची तत्वे.

क) निष्क्रिय मालमत्ता व्यवस्थापन.

ड) सुक्ष्म वित्ताची भूमिका.



Total No. of Questions : 5]

SEAT No. :

P6813

[Total No. of Pages : 2

[5801]-708

S.Y. B.Com.

2233 : BUSINESS LAWS AND PRACTICES - I

(2013 Pattern) (Regular) (Special Paper - I)

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 following terms under 'Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963. **[16]**

- a) Coolee.
- b) Commission Agent.
- c) Market committee.
- d) Retail sales.

Q2) Define the term 'insurance'. Explain the importance and Basic principles of General Insurance. **[16]**

OR

Explain the term fire insurance. Describe the procedure of settlement of claims of fire insurance.

Q3) a) Explain the machiner's for settlement of disputes under the Industrial Disputes Act, 1947 **[8]**
b) State the features of partnership under the Partnership Act, 1932. **[8]**

OR

- a) Describe the principles of "Marine Insurance Policy".
- b) State the difference between life insurance and fire insurance.

Q4) Define the term 'co-operative society' under the Maharashtra Co-operative Society Act. 1960 and explain its features. **[16]**

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

- a) Features of Marine Insurance.
- b) Corporate social responsibility of private insurance companies.
- c) Disolution of partnership firms.
- d) Strikes and lockouts.



P.T.O.

Total No. of Questions : 5]

P6813

[5801]-708

S.Y. B.Com.

2233 : BUSINESS LAWS AND PRACTICES - I

(2013 Pattern) (Regular) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्र.1) महाराष्ट्र कृषी उत्पन्न विपणन (नियमन) कायदा, 1963 नुसार खालील संकल्पना स्पष्ट करा. [16]

- अ) हमाल
- ब) अडत्या
- क) बाजार समिती
- ड) किरकोळ विक्री

प्र.2) विमा या संकल्पनेची व्याख्या द्या. साधारण विम्याचे महत्व आणि मुलभूत तत्वे स्पष्ट करा. [16]
किंवा

अग्नी विमा ही संकल्पना स्पष्ट करा. अग्नी विम्याच्या दाव्यांचे निर्गमन करण्याची कार्यपद्धती वर्णन करा.

प्र.3) अ) औद्योगिक कलह कायदा, 1947 नुसार कलह मिटविण्याची कार्यपद्धती स्पष्ट करा. [8]

ब) भागीदारी कायदा, 1932 नुसार भागीदारीची वैशिष्ट्ये सांगा. [8]
किंवा

- अ) सागरी विम्याची तत्वे वर्णन करा.
- ब) जिवन विमा आणि अग्नी विमा यांतील फरक स्पष्ट करा.

प्र.4) सहकारी संस्थांचा कायदा, 1960 नुसार 'सहकारी संस्था' ही संकल्पना सांगा. व सहकारी संस्थाची वैशिष्ट्ये स्पष्ट करा. [16]

प्र.5) टिपा लिहा. (कोणत्याही दोन) [16]

- अ) सागरी विम्याची वैशिष्ट्ये.
- ब) खाजगी विमा प्रमंडळाच्या 'व्यावसायिक सामाजिक जबाबदाऱ्या'.
- क) भागीदारी संस्थेचे विसर्जन.
- ड) संप आणि टाळेबंदी.



Total No. of Questions : 5]

SEAT No. :

P6814

[Total No. of Pages : 2

[5801]-709

S.Y. B.Com.

2243 : CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Special Paper - I)

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 History of co-operative legislation in India. **[16]**

Q2) Explain the provision of Maharashtra State Co-Operative Society Act - 1960, Amendment upto 2013. **[16]**

OR

Explain the need and objective of Multi-State Co-Operative Society Act.

Q3) a) Explain the scope and objective of Rural Development. **[8]**

b) Explain the importance of Panchayat Raj System. **[8]**

OR

a) Explain the problems of District Central Co-Operative Banks. **[8]**

b) State the effects of Globalization on Rural Development. **[8]**

Q4) Explain the thoughts and work of Karmaveer Bhaurao Patil about Rural Development. **[16]**

Q5) Write short note on (Any two): **[16]**

- a) Importance of Rural Development.
- b) Merits and Demerits of Globalisation.
- c) Development Strategy of 'Model Village'.
- d) Limitations of Panchayat Raj System.



P.T.O.

Total No. of Questions : 5]

P6814

[5801]-709

S.Y. B.Com.

2243 : CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्र.1) भारतातील सहकारी कायद्यांचा इतिहास स्पष्ट करा. [16]

प्र.2) महाराष्ट्र राज्य संस्था कायद्या - 1960 मधील 2013 पर्यन्तच्या संशोधनासह तरतुदी स्पष्ट करा. [16]

किंवा

बहुराज्य सहकारी संस्था कायद्याची गरज आणि उद्दिष्टे स्पष्ट करा.

प्र.3) अ) ग्रामीण विकासाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा. [8]

ब) पंचायत राज व्यवस्थेचे महत्त्व स्पष्ट करा. [8]

किंवा

अ) जिल्हा मध्यवर्ती सहकारी बँकेच्या समस्या स्पष्ट करा. [8]

ब) जागतिकीकरणाचे ग्रामीण विकासावर होणारे परिणाम स्पष्ट करा. [8]

प्र.4) कर्मवीर भाऊराव पाटील यांचे ग्रामीण विकासाबद्दलचे विचार व कार्ये स्पष्ट करा. [16]

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

अ) ग्रामीण विकासाचे महत्त्व

ब) जागतिकीकरणाचे गुण व दोष

क) विकासाची आदर्शग्राम व्युत्पत्ती

ड) पंचायत राज व्यवस्थेच्या मर्यादा



Total No. of Questions : 5]

SEAT No. :

P7476

[Total No. of Pages : 4

[5801]-710

S.Y.B.Com.

**COST AND WORKS ACCOUNTING
(2013 Pattern) (Special Paper-I) (2253)**

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. [5]

- i) Milk used in dairy product is the example of _____ material.
- ii) _____ accounting shows only the overall performance of the business
- iii) Haulage is an item of _____ overheads
- iv) Separation, Replacement and _____ are the three important methods of measuring labour turnover.
- v) In _____ method of pricing, closing stock is valued at the current price paid.

B) State whether the following statements are true or false [5]

- i) $\text{Cost} + \text{Profit} = \text{Sales}$ is the equation of costing
- ii) Continuous stock taking is a part of Perpetual inventory
- iii) Bin card is also known as bin tag or stock card.
- iv) Purchase order is prepared by the stores department
- v) Under piece wage rate system the workers are paid on the basis of unit of output.

Q2) Define 'Cost Accounting'. State the objectives and limitations of Cost Accounting? [15]

OR

What is Time Keeping? Explain the essentials of Time Keeping. Distinguish between Time keeping and Time Booking.

P.T.O.

Q3) Write short note on any three

[15]

- a) Cost centre and Cost Unit
- b) ABC Analysis
- c) Classification of cost on the basis of Behaviour.
- d) Merit rating
- e) Job Analysis

Q4) A) The following information has been obtained from the Accounts of Dashrat Manufacturers Ltd. for the year ending 31st December, 2021[15]

Particulars	Amount (Rs.)
Stock of materials on 1-1-2021	16,720
Materials purchased	25,900
Bad debts written off	910
Travellers' Salaries and commission	1,078
Depreciation on office furniture	42
Rent, rates, taxes and insurance (Factory)	1,190
Productive wages	17,640
Director's fees	840
General expenses	476
Gas and water (Factory)	168
Travelling expenses	294
Sales	70,000
Manager's salary (2/3 factory, 1/3 office)	1,500
Depreciation on plant and machinery	1,820
Discount allowed	406
Repairs to plant and machinery	623
Carriage outward	602
Direct expenses	1,001
Rent, rates, taxes and insurance (office)	280
Gas and water (office)	56
Stock of materials on 31-12-2021	8,792

Prepare a statement of cost showing:

- i) Materials consumed
- ii) Prime cost
- iii) Factory cost
- iv) Cost of Production
- v) Total cost

B) From the following information calculate the Maximum Stock Level, Minimum Stock Level. [5]

- Normal consumption 300 units per day
- Maximum consumption 420 units per day
- Minimum consumption 240 units per day
- Re-Order Quantity 3600 units per day
- Delivery period 10 to 15 days
- Normal Delivery period 12 days

OR

The annual demand for the product is 6400 units. The unit cost is Rs. 6 and inventory carrying cost per unit per annum is 25% of the average inventory cost. If the cost of procurement (ordering cost) is Rs. 75, determine. [5]

- Economic order quantity
- Number of orders per annum

Q5) A) The following transactions took place relating to Material X during January 2021: [10]

Date	Particular	Quantity (Kg.)	Rate per unit (Rs.)
Jan. 02	Received	2,000	10
Jan. 06	Received	300	12
Jan. 09	Issued	1,200	--
Jan. 10	Received	200	14
Jan. 11	Issued	1,000	--
Jan. 22	Received	300	15
Jan. 31	Issued	200	---

You are required to write up the Stores Ledger Account under the following methods - FIFO; LIFO Method.

OR

From the following data for the year ended 31st March 2021, calculate the Inventory Turnover Ratio of material X and material Y. State which one is fast moving. [10]

	Material X (Rs.)	Material Y (Rs.)
Opening stock as at 01.04. 2020	90,000	1,00,000
Purchases during the year	2,70,000	4,00,000
Closing Stock as at 31.03.2021	1,10,000	1,20,000

- B) From the following information relating to 26th May 2021 in a factory working for 8 hrs. Calculate for each of these works. [10]

Total earnings per day under

- i) Straight piece rate method
- ii) Halsey premium method
- iii) Rowan Premium method

Hourly rate of wages Rs.4

Time allowed for 10 units 1 Hour.

Actual output for a day of 8 Hrs.

Ganesh	80 units
Rajesh	100 units
Suresh	120 units

OR

The number of workers in Sunshine Industries, at the beginning of the month was 1367 and at the end of the month was 2633. During the month 72 workers were terminated and 08 workers died. 60 workers were newly appointed during the month. You are required to calculate the labour turnover rate under Separation, Replacement and Flux method.

[10]



Total No. of Questions : 5]

SEAT No. :

P6815

[Total No. of Pages : 4

[5801]-712

S.Y. B.Com. (Regular)

2273 : BUSINESS ENTREPRENEURSHIP (Paper - I)

(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 concept of Entrepreneurship? Explain in detail the competencies of Entrepreneur. **[16]**

OR

Explain the Entrepreneurial career of Karmaveer Bhaurao Patil, Satara.

Q2) What is Social Responsibilities? Explain the Social Responsibilities towards all stakeholders. **[16]**

OR

What is innovation? Explain the steps of innovation.

Q3) a) Explain the advantages and disadvantages of Social Audit. **[8]**

OR

Explain the Nature and Scope of Self Help Groups.

b) State the advantages and limitations of franchising. **[8]**

OR

State various Entrepreneurial opportunities to service sector in rural areas.

Q4) What is Group Entrepreneurship? Explain the role of Group Entrepreneurship in Indian Economy. **[16]**

OR

What is International Entrepreneurship? Distinguish between International and Domestic Entrepreneurship.

P.T.O.

Q5) Write short notes (Any Four) :

[16]

- a) Importance of Wealth Creation.
- b) Tools of Creativity Development.
- c) Barriers of Social Responsibility.
- d) Barriers to Entrepreneurship.
- e) Importance of Corporate Governance.
- f) Problems of Unemployment.



Total No. of Questions : 5]

P6815

[5801]-712

S.Y. B.Com. (Regular)

2273 : BUSINESS ENTREPRENEURSHIP (Paper - I)

(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) उद्योजकता ही संकल्पना स्पष्ट करा. उद्योजकीय क्षमता सविस्तर स्पष्ट करा. [16]
किंवा
कर्मवीर भाऊराव पाटील, सातारा यांची उद्योजकीय कारकिर्द स्पष्ट करा.
- प्रश्न 2) सामाजिक जबाबदारी म्हणजे काय? व्यवसायासंबंधी सर्व घटकांबाबतच्या सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]
किंवा
नवनिर्मिती म्हणजे काय? नवनिर्मितीच्या पायऱ्या स्पष्ट करा.
- प्रश्न 3) अ) सामाजिक लेखापरीक्षणाचे फायदे व तोटे स्पष्ट करा. [8]
किंवा
स्वयंसहायता गटाचे स्वरूप व व्याप्ती स्पष्ट करा.
ब) व्यवसायाधिकारांचे फायदे व मर्यादा स्पष्ट करा. [8]
किंवा
ग्रामीण भागातील सेवा क्षेत्राच्या विविध उद्योजकीय संधी सांगा.
- प्रश्न 4) सामुहिक उद्योजकता म्हणजे काय? भारतीय अर्थव्यवस्थेतील सामुहिक उद्योजकतेची भूमिका स्पष्ट करा. [16]
किंवा
आंतरराष्ट्रीय उद्योजकता म्हणजे काय? आंतरराष्ट्रीय व राष्ट्रीय उद्योजकता यातील फरक स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

[16]

- अ) संपत्ती निर्मितीचे महत्त्व
- ब) निर्मितीक्षमता विकासाची साधने
- क) सामाजिक जबाबदारीतील अडथळे
- ड) उद्योजकतेतील अडथळे
- इ) कॉर्पोरेट गव्हर्नसचे महत्त्व
- फ) बेकारीची समस्या



Total No. of Questions : 5]

SEAT No. :

P6816

[Total No. of Pages : 3

[5801]-713

S.Y. B.Com.

MARKETING MANAGEMENT

(2013 Pattern) (Special Paper - I) (Regular) (2283)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define Marketing Management. Explain in detail the various Marketing Management Philosophies. **[16]**

Q2) What is Marketing Environment? Explain the types of Marketing Environment. **[16]**

OR

What is Marketing communication? Describe in detail the elements of Marketing Communication Mix.

Q3) a) State the advantages of E-Marketing. **[8]**
b) Describe the strategies for Online Marketing. **[8]**

OR

a) Explain the features of Rural Marketing. **[8]**
b) Discuss the challenges before Rural Marketing. **[8]**

Q4) What is Consumer Behaviour? Explain the factors influencing Consumer Behaviour. **[16]**

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

- a) Features of Services.
- b) Role of Marketing Manager in Green Marketing.
- c) Principles of Success of Green products in market.
- d) Stages in Buying Decision.



P.T.O.

Total No. of Questions : 5]

P6816

[5801]-713

S.Y. B.Com.

MARKETING MANAGEMENT

(2013 Pattern) (Special Paper - I) (Regular) (2283)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) विपणन व्यवस्थापन या संज्ञेची व्याख्या द्या. विपणन व्यवस्थापनाचे तत्वज्ञान सविस्तर स्पष्ट करा. [16]

प्रश्न 2) विपणन पर्यावरण म्हणजे काय? विपणन पर्यावरणाचे प्रकार स्पष्ट करा. [16]

किंवा

विपणन संदेशवहन म्हणजे काय? विपणन संदेशवहन मिश्रचे घटक सविस्तर वर्णन करा.

प्रश्न 3) अ) इ - विपणनाचे फायदे सांगा. [8]

ब) ऑनलाईन विपणनाच्या व्यूहरचनांचे वर्णन करा. [8]

किंवा

अ) ग्रामीण विपणनाची वैशिष्ट्ये स्पष्ट करा. [8]

ब) ग्रामीण विपणना समोरील आव्हानांची चर्चा करा. [8]

प्रश्न 4) ग्राहक वर्तन म्हणजे काय? ग्राहक वर्तनावर परिणाम करणारे घटक स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टीपा लिहा (कोणत्याही दोन)

[16]

- अ) सेवांची वैशिष्ट्ये.
- ब) हरित विपणनामध्ये विपणन व्यवस्थापकाची भूमिका.
- क) हरित वस्तू बाजारपेठेत यशस्वी करण्याची तत्त्वे.
- ड) खरेदी निर्णयाचे टप्पे.



Total No. of Questions : 5]

SEAT No. :

P6817

[Total No. of Pages : 4

[5801]-714

S.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - I) (2293)

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 importance of Agriculture in Indian economy. [16]

Q2) Explain the peculiarities of Agriculture as sector of economy. [16]

OR

Explain in detail factors affecting on supply of Agricultural Produce. [16]

Q3) a) Explain the importance of farm management. [8]

b) Explain the Scope and significance of Industrial economics. [8]

OR

a) Explain the factors affecting on optimum size of firm. [8]

b) Explain the types of diversification of firm. [8]

Q4) Explain in detail weber theory of Industrial location. [16]

P.T.O.

Q5) Write a short notes on (any two) :

[16]

- a) Concept of plant, firm and Industry.
- b) Traditional approach to theory of firm.
- c) Industrial Integration.
- d) Industrial Productivity.



Total No. of Questions: 5]

P6817

[5801]-714

S.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - I) (2293)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) भारतीय अर्थव्यवस्थेत शेतीचे / कृषीचे महत्व सविस्तर स्पष्ट करा. [16]

प्रश्न 2) अर्थव्यवस्थेतील एक विशेषक्षेत्र म्हणून शेतीचे वेगळेपण स्पष्ट करा. [16]

किंवा

शेतमालाच्या पुरवठ्यावर परिणाम करणारे घटक सविस्तर स्पष्ट करा. [16]

प्रश्न 3) अ) कृषी व्यवस्थापनाचे महत्व स्पष्ट करा. [8]

ब) औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्व स्पष्ट करा. [8]

किंवा

अ) उद्योगसंस्थेच्या पर्याप्त आकारमानावर परिणाम करणारे घटक स्पष्ट करा. [8]

ब) उद्योगसंस्थेच्या विविधी करणाचे प्रकार स्पष्ट करा. [8]

प्रश्न 4) औद्योगिक स्थाननिश्चितीचा वेबरचा सिद्धांत स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[16]

- अ) संयंत्र, उद्योगसंस्था आणि उद्योग-संकल्पना.
- ब) उद्योगसंस्थेच्या सिद्धांताचा पारंपारीक दृष्टीकोन.
- क) औद्योगिक एकरिकरण.
- ड) औद्योगिक उत्पादकता.



Total No. of Questions : 5]

SEAT No. :

P6818

[Total No. of Pages : 4

[5801]-751

T.Y. B.Com. (Semester - III)

BUSINESS REGULATORY FRAMEWORK (M. LAW)

(2013 Pattern) (Regular) (3113)

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 'Acceptance of proposal'? Explain the legal rules as to acceptance of proposal. **[16]**

Q2) Define the terms 'Partnership' and 'Limited Liability Partnership'. Distinguish between Partnership and Limited Liability Partnership. **[16]**

OR

Define 'unpaid seller'. Explain the rights of unpaid seller under sale of Goods Act, 1930.

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

b) Explain the rights and obligations of a patentee. **[8]**

OR

c) Explain the composition and objectives of Central Consumer Protection Council.

d) Explain the objectives, programmes and activities of World Intellectual Property Organisation (WIPO).

P.T.O.

Q4) What is 'Endorsement'? Explain kinds of Endorsement. **[16]**

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

- a) Minor's Agreements.
- b) Legal issues involved in E-contracts.
- c) Conciliation proceedings.
- d) Characteristics of copy right.



Total No. of Questions : 5]

P6818

[5801]-751

T.Y. B.Com. (Semester - III)

BUSINESS REGULATORY FRAMEWORK (M. LAW)

(2013 Pattern) (Regular) (3113)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'प्रस्तावाची स्वीकृती' म्हणजे काय? प्रस्तावाच्या स्वीकृतीचे कायदेशीर नियम स्पष्ट करा. [16]

प्रश्न 2) 'भागीदारी' आणि 'मर्यादित जबाबदारी भागीदारी' या संज्ञाची व्याख्या द्या. भागीदारी आणि मर्यादित जबाबदारी भागीदारी यांतील फरक स्पष्ट करा. [16]

किंवा

'अदत्त विक्रेता' व्याख्या द्या. मालविक्री कायदा, 1930 नुसार अदत्त-विक्रेत्याचे हक्क स्पष्ट करा.

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

ब) पेटंरीचे हक्क आणि जबाबदाऱ्या स्पष्ट करा. [8]

किंवा

क) केंद्रिय ग्राहक संरक्षण परिषदेची रचना आणि उद्दिष्टे स्पष्ट करा.

ड) जागतिक बौद्धिक संपदा संघटनेची उद्दिष्टे, कार्यक्रम व क्रिया स्पष्ट करा.

प्रश्न 4) 'पृष्ठांकन' म्हणजे काय? पृष्ठांकनाचे प्रकार स्पष्ट करा. [16]

प्रश्न 5) टीपा लिहा (कोणत्याही दोन) :

[16]

- अ) अज्ञान व्यक्तीशी होणारे ठराव.
- ब) इ. करारातील कायदेशीर बाबी.
- क) समझोता कार्यपद्धती.
- ड) लेखाधिकाराची (Copyright) ची वैशिष्ट्ये



Total No. of Questions : 4]

SEAT No. :

P7252

[Total No. of Pages : 7

[5801]-752

T.Y. B. Com. (External/Regular)

ADVANCED ACCOUNTING

(2013 Pattern) (3123)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) a) Answer the following (Any five out of 7):

[10]

- i) Explain Short Sales.
- ii) AS - 15 Employee Benefits.
- iii) Importance of Ratio Analysis.
- iv) Explain Types of Branches.
- v) What is Contingent Liability?
- vi) Explain the advantages of Double entry system.
- vii) Explain Current Ratio.

b) Short Notes (any two):

[14]

- i) Consumer Co-operative Society.
- ii) Need for Branch Accounting.
- iii) Financial Statement Analysis.
- iv) Classification of Investments.
- v) Introduction of Banking Company.

P.T.O.

Q2) Following is the Trial Balance of Shalimar Bank Ltd. as on 31st March 2015: [14]

Trial Balance

Particulars	Debit Rs.	Credit Rs.
Premises less Depreciation	3,70,000	
Money at Call & Notice	4,30,000	
Furniture less Depreciation	60,000	
Depreciation on Bank Assets	22,000	
Non Banking Assets acquired in settlement of Claims	40,000	
Cash in Hand	6,00,000	
Cash at Banks	5,00,000	
Investments	7,00,000	
Loans, Cash Credit and overdraft	25,30,000	
Interest on Deposits and Borrowings	4,00,000	
Audit fees	9,000	
Salaries and Allowances to Staff	81,000	
Directors Fees	8,000	
Postage and Telegrams	2,700	
Printing and Stationery	7,400	
Other Expenditure	4,900	
Interest and Discounts		7,35,000
Share Capital Authorised 15,000 equity shares of Rs. 100 each Issued and Subscribed 12,000 equity shares of Rs. 100 each fully paid		12,00,000
Statutory Reserve		2,40,000
Deposits		25,00,000
Provident Funds		2,70,000
Borrowings from Maharaja Bank		5,10,000
Unclaimed Dividend		8,000
Commission and Exchange		75,000
Profit on Sale of Non Banking Assets		2,400
Profit and Loss Account as on 01/04/2014		2,24,600
	57,65,000	57,65,000

Adjustments:

- a) Provide Rs. 20,000 for Bad and Doubtful Debts.
- b) Bills for collection amounted to Rs. 2,10,000.
- c) Acceptances, Endorsements and Other Obligations amounted to Rs. 1,04,000.
- d) Provide Rs. 3,000 for Rebate on Bills discounted.
- e) Provide Rs. 21,000 for taxation.
- f) Postage stamps of Rs. 320 and stationery of Rs. 1,400 was in hand on 31/03/2015.

Prepare Profit and Loss Account for the year ended 31st March 2015 and Balance Sheet as on that date as per Banking Regulation Act.

OR

From the following Trial Balance of Udyaya Co-operative Purchases and Sales Society Ltd. as on 31/03/2015 prepare Trading Account, Profit and Loss Account for the year ended 31/03/2015 and Balance Sheet as on that date after consideration the adjustment given thereafter.

Trial Balance as on 31/03/2015

Particulars	Debit Rs.	Credit Rs.
Share Capital		1,68,000
Reserve Fund		30,000
Creditors for Purchases		20,000
Profit and Loss Account 01/04/2013		8,000
Profit for the year 2013 - 2014		80,000
Opening Stock	1,96,000	
Furniture and Equipments	62,000	
Container Deposit	16,000	
Sundry Debtors	30,000	
Salaries	1,50,000	

Commission	44,000	
Rent and Taxes	23,000	
Postages	4,000	
Travelling and Conveyance	9,000	
Printing and Stationery	7,000	
Dividend paid	7,900	
Admission fees		1,000
Purchases	31,70,000	
Coolie charges, freight, cartage	80,000	
Investments	1,20,000	
Sales		38,10,000
Cash in Hand	2,100	
Bank Balance	2,00,000	
Development fund		4,000
	41,21,000	41,21,000

Other Information:

- a) Closing Stock in valued at Rs. 2,20,000.
- b) Outstanding Rent Rs. 2,000.
- c) Commission payable Rs. 10,000.
- d) Rs. 4,000 salary was paid as advance as on 31/03/2015.
- e) Provide for Audit fees Rs. 8,000.
- f) The Society declared 5% Dividend on its paid up capital as on 31/03/2014 for the year 2013 - 2014. The society transferred 25% of its profit for the year ended 31/03/2014 to Reserve fund and also transferred Rs. 4,000 to Development fund approved in the general meeting held on 31/10/2014.
- g) Accrued Income on Investment Rs. 10,000.
- h) The Directors recommend 10% Dividend for the current year.
- i) Provide 10% Depreciation on furniture and equipments.

- Q3) a) On 15th September 2014, the premises of Snow White Ltd. were destroyed by fire and a stock of Rs. 6,000 was salvaged and retained by the insured. The business books and records were saved from which the following information was obtained. [8]

	Rs.
Stock on 1 st April 2013	50,000
Stock on 31 st March 2014	70,000
Purchases for the year ended 31 st March 2014	4,74,000
Sales for the year ended 31 st March 2014	6,00,000
Purchases from 1 st April 2014 to 15 th September 2014	1,50,000
Sales from 1 st April 2014 to 15 th September 2014	2,05,000

In valuing the stock as on 31st March 2014 Rs. 4,000 had been written off certain stock having cost Rs. 9,000.

Half of these goods were sold in July 2014 for Rs. 5,000. The balance is estimated to be worth the original cost. Subject to the above exception gross profit had remained at the uniform rate. On 14th September 2014 goods worth Rs. 4,000 had been received by the godown keeper but had not been entered in the purchases account. Show the amount of the claim.

- b) H Traders has a branch at Shahapur, goods are invoiced to branch at Cost Plus 50%. Branch remits all cash received to head office and all expenses are met by head office. From the following particulars prepare necessary ledger accounts on Stock and Debtors System to show the profits earned at the branch. [14]

Particulars	Rs.
Stock on 01/04/2021 invoice price	9,300
Debtors on 01/04/2021	6,800
Cash in Hand on 01/04/2021	100
Goods Invoiced to Branch, Cost Price	34,000
Sales at Branch	
1) Cash	25,010
2) Credit	31,000
Petty Cash Remittances to Branch	400
Cash Received on Ledger Accounts	30,400
Goods Returned by Credit Customers	1,200

Goods Returned by Branch to Head Office, Invoice Price	1,500
Actual Petty Expenses by Branch	370
Allowances to Debtors	400
Goods Transferred from Shrirampur Branch to Shahapur Branch	2,100
Bad Debts written off	600
Shortage of goods	450
Discount Allowed to Customers	200
Rent and Taxes	3,000
Salaries and Wages	2,000
Advertisement	400
Interest charged on the overdues of Credit Customers	1,000

Q4) From the following Balance Sheet of X Ltd. calculate the following ratios -[20]

- Current Ratio
- Liquid Ratio
- Debt to Equity Ratio
- Gross Profit
- Net Profit

Balance Sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Equity Share Capital	10,00,000	Goodwill	5,00,000
6% Preference Share Capital	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
Profit and Loss	4,00,000	Furniture	1,00,000
Provision for taxation	1,76,000	Inventories	6,00,000
Bills Payable	1,24,000	Bills Receivable	30,000
Bank Overdraft	20,000	Sundry Debtors	1,50,000
Sundry Creditors	80,000	Bank	2,00,000
12% Debentures	5,00,000	Investment (Short Term)	20,000
	29,00,000		29,00,000

Other Information:

- Total Sales - 60,00,000
- Gross Profit - 30,00,000
- Net Profit - 15,00,000

OR

Mr. Y maintains his books by Single Entry System. His Cash book for the year ended 31st March 2015 was as follows:

Summary of Cash Book

	Rs.		Rs.
To Balance b/d	12,300	By Investments	2,000
To cash sales	8,700	By Y's Drawings	6,500
To Debtors	35,700	By Purchases	7,300
To Bills Receivable	15,300	By Creditors	28,900
To Interest	1,500	By Bills Payable	7,500
To Y's Capital	10,000	By wages	17,300
To Balance C/d	3,730	By Carriage Inwards	1,350
		By Postage	550
		By Salaries	12,000
		By Rent and Taxes	930
		By Insurance	700
		By Printing and Stationery	2,200
	87,230		87,230

Particulars of Assets and Liabilities were as follows:

	01-04-2014	31-03-2015
Investments	15,000	17,000
Stock	13,700	29,300
Debtors	21,000	25,000
Bills Receivable	14,000	18,000
Creditors	31,000	29,000
Bills Payable	7,000	9,000
Plant and Machinery	45,000	42,500
Furniture	3,500	3,100

Other Information -

- A provision of Rs. 1,250 was necessary on Debtors for doubtful debts.
- Outstanding wages were Rs. 1,500 and Outstanding Salary was Rs. 700.
- Insurance was paid for one year ending on 30th September 2015.
- An Advertising Bill was payable amounting to Rs. 400.

You are required to prepare Profit and Loss Account and Balance Sheet as on 31st March 2015.



Total No. of Questions : 5]

SEAT No. :

P6819

[Total No. of Pages : 4

[5801]-753

T.Y. B.Com. (Regular)

3133 : ECONOMICS

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

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Explain in detail constraints in agriculture development in India. **[16]**

Q2) Define balance of payment. Explain India's balance of payment since 1991. **[16]**

OR

Comparison of the Indian economy with developed economy.

Q3) a) Explain the role of the Industrialization in economic development. **[8]**

b) Write importance of basic infrastructure in economic development of India. **[8]**

OR

a) Explain concept of Human Development Index. **[8]**

b) Write objectives of World Bank. **[8]**

Q4) Define foreign capital. Explain the role of foreign capital in economic development. **[16]**

P.T.O.

Q5) Write short notes (Any 2) :

[16]

- a) Evaluation of Industrial policy 1991
- b) Role of public sector in infrastructure development
- c) Human Poverty Index
- d) World Trade Organization



Total No. of Questions : 5]

P6819

[5801]-753

T.Y. B.Com. (Regular)

3133 : ECONOMICS

Indian and Global Economic Development

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :
- 1) सर्व प्रश्न आवश्यक आहेत.
 - 2) उजवीकडी अंक पूर्ण गुण दर्शवितात.
 - 3) आवश्यक त्या ठिकाणी सुबक आकृत्या काढा.
 - 4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्रश्न 1) भारतातील शेती विकासातील अडथळे सविस्तर स्पष्ट करा. [16]

प्रश्न 2) व्यवहारतोलाची व्याख्या द्या. 1991 पासूनचा भारताचा व्यवहारतोल स्पष्ट करा. [16]

किंवा

भारतीय अर्थव्यवस्थेची विकसित अर्थव्यवस्थांशी तुलना करा.

प्रश्न 3) अ) आर्थिक विकासातील औद्योगिकीकरणाची भूमिका स्पष्ट करा. [8]

ब) भारताच्या आर्थिक विकासातील मुलभूत पायाभूत सुविधांचे महत्त्व लिहा. [8]

किंवा

अ) मानवी निर्देशांक संकल्पना स्पष्ट करा. [8]

ब) जागतिक बँकेची उद्दीष्ट्ये लिहा. [8]

प्रश्न 4) विदेशी भांडवलाची व्याख्या द्या. आर्थिक विकासातील विदेशी भांडवलाची भूमिका स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही 2)

[16]

- अ) 1991 च्या औद्योगिक धोरणाचे मूल्यमापन
- ब) पायाभूत सुविधांच्या विकासातील सार्वजनिक क्षेत्राची भूमिका
- क) मानवी दारिद्र्य निर्देशांक
- ड) जागतिक व्यापार संघटना



Total No. of Questions : 5]

SEAT No. :

P6820

[Total No. of Pages : 4

[5801]-754
T.Y. B.Com. (Regular)
ECONOMICS
International Economics
(2013 Pattern) (3143)

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) What is International Economics? Explain the scope of International Economics. **[16]**

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

OR

Explain the factors affecting terms of trade. **[16]**

Q3) a) Explain the current and capital account of Balance of Payments. **[8]**

b) Explain the Advantages of Foreign Exchange Market. **[8]**

OR

c) Explain the objectives of North Atlantic Free Trade Agreement (NAFTA). **[8]**

d) Write a note on 'European Union'. **[8]**

Q4) Explain in detail the motives and effects of International Labour Migration. **[16]**

P.T.O.

Q5) Write short notes on (Any two) :

[16]

- a) Balance of Payment Theory.
- b) Concept of Balance of Trade.
- c) Merits of fixed exchange rate.
- d) Euro-Dollar Market.



Total No. of Questions : 5]

P6820

[5801]-754
T.Y. B.Com. (Regular)
ECONOMICS
International Economics
(2013 Pattern) (3143)
(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 मुळ इंग्रजी प्रश्न पत्रिका पहावी.

-
- प्रश्न 1) आंतरराष्ट्रीय अर्थशास्त्र म्हणजे काय? आंतरराष्ट्रीय अर्थशास्त्राची व्याप्ती विशद करा. [16]
- प्रश्न 2) हेकचर – ओहलिन यांच्या आंतरराष्ट्रीय व्यापार विषयक सिद्धांत स्पष्ट करा. [16]
- किंवा
- व्यापार शर्तीवर प्रभाव पाडणारे घटक स्पष्ट करा. [16]
- प्रश्न 3) अ) व्यवहार तोलांच्या चालू आणि भांडवली खात्याचे विश्लेषण करा. [8]
- ब) परकीय विनिमय बाजाराचे फायदे स्पष्ट करा. [8]
- किंवा
- अ) 'नाफता' (NAFTA) ची उद्दिष्टे स्पष्ट करा. [8]
- ब) 'युरोपिय समुदाय' वर टिप लिहा. [8]

प्रश्न 4) श्रमिकाच्या आंतरराष्ट्रीय स्थलांतराचे हेतू व परिणाम स्पष्ट करा. [16]

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

अ) व्यवहार तोल सिद्धान्त.

ब) व्यापारतोल संकल्पना.

क) स्थिर विनिमय दराचे गूण.

ड) युरो डॉलर बाजार.



Total No. of Questions : 5]

SEAT No. :

P7258

[Total No. of Pages : 8

[5801]-755

T.Y. B.Com.

3153 : AUDITING & 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.*

Q1) What is mean by auditing? Explain the classes of audit [16]

OR

- a) Explain types of Audit Reports [8]
- b) Explain the provisions of Indian companies Act regarding the appointment of company Auditor [8]

Q2) Write short notes on (any four) [16]

- a) Audit Programme
- b) Types of errors
- c) Objects of Vouching
- d) Advantages of Internal check
- e) Problems encountered in EDP Environment
- f) Valuation & verification of fixed assets

Q3) a) Define the following terms. [8]

- i) Person
- ii) Agricultural Income
- iii) Short-term capital gain
- iv) Assessment year

OR

P.T.O.

Compute the Income from House property of Mr. Kale for the A. Y. 2022-23

Particulars	House I (Rs.)	House II (Rs.)
Municipal Value	180000	336000
Fair Rent	214000	350000
Standard Rent	186000	345000
Annual Rent	198000	360000
Unrealised Rent	6000	150000
Municipal Tax Paid	18000	33600
Interest on Capital	40000	156000
Nature of House Property	Let Out	Let Out

- b) Following is the Profit and Loss Account of Mr. Sudhir, Pune, for the F.Y. 2021-22 : [8]

Dr. **Profit and Loss Account** Cr.

Particulars	Amount Rs.	Particulars	Amount Rs.
To Salary	1,65,000	By Gross Profit	4,20,000
To Rent and Taxes	60,000	By Commission	42,000
To Commission	11,000	By Sundry Receipts	4,200
To Advertisement	15,000	By Interest on Fixed Deposit	35,000
To R.D.D.	8,000	By Gift from a friend	2,900
To Depreciation	22,000		
To Conveyance	8,400		
To Stationery	15,200		
To Bonus paid	16,000		
To Contribution to R.P.F.	12,500		
To Contribution to P.P.F.	13,000		
To Interest on Capital	12,000		
To Net Profit	1,46,000		
	5,04,100		5,04,100

Additional Information

- i) Depreciation allowable under the Act is Rs, 18,000
- ii) Rent and taxes include Rs.8,000 as property tax on residential house of Mr. Sudhir.
- iii) Advertisement includes Rs. 12,000 as cost of permanent sign board, fixed on the premises.
- iv) Sundry receipts of Rs.4000 are in respect of recovery of personal loan given to a friend and 200 is interest on the same.

You are required to compute taxable income from business for the A. Y. 2022-23.

Q4) Mr. Amar, an accountant of ABC Ltd. Has provided you with the following details of his salary of the previous year 2021-22. Compute the net salary of the A.Y. 2022-23 **[16]**

Basic salary	Rs. 2,40,000
Dearness Allowance - 50% of Basic salary (part of salary)	
House Rent Allowance	Rs. 12,000
Helper Allowance (actual expenditure Rs. 10,000)	Rs. 12,000
Education Allowance	Rs. 6,000
Free Gas and Electricity	Rs. 2,400
Free Telephone at Residence	Rs. 9,000
Leave Travel concession (no journey undertaken)	Rs. 6,400
Contribution to R.P.F. by the employer.	Rs. 24,000

Mr. Amar has two daughters and one son, studying in school. Mr. Amar is staying in a rented house by paying a rent of Rs,2,500 p.m.

Q5) Mr. Santosh Sathe has given the following particulars for the financial year ending on 31.03.2022 : **[16]**

Gross Salary Rs.8,03,000

Profit from Business Rs.1,50,000

Interest on Government Securities Rs.3,800

Dividend received from Indian Company Rs.5,600

Income from House property Rs. 15,000

He paid professional Tax Rs.2,500 and Income Tax Rs.50,000

He paid Rs. 10,200 for LIC premium, deposited in PPF Rs. 10,000

Invested Rs. 5,000 in National Savings Certificates and made F.D. for 5 years in State Bank of India Rs.50,000

Compute the Total Taxable income and Tax liability of Mr. Santosh Sathe for A.Y. 2022-23



Total No. of Questions : 5]

P7258

[5801]-755

T.Y. B.Com.

3153 : AUDITING & TAXATION

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) अंकेक्षण म्हणजे काय? अंकेक्षणाचे प्रकार स्पष्ट करा. [16]

किंवा

- अ) अंकेक्षण अहवालांचे प्रकार स्पष्ट करा. [8]
ब) भारतीय कंपनी कायदानुसार कंपनी अंकेक्षकाच्या नेमणूकी संबंधी तरतुदी स्पष्ट करा. [8]

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

- अ) अंकेक्षण कार्यक्रम
ब) त्रुटींचे प्रकार
क) पावती परीक्षणाचे उद्देश
ड) अंतर्गत तपासणीचे फायदे
य) ई.डी.पी. परिस्थितीत अंकेक्षणात येणाऱ्या समस्या
र) स्थिर मालमत्तेचे मूल्यांकन आणि सत्यापन

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

- i) व्यक्ती
ii) कृषी उत्पन्न
iii) अल्पकालीन भांडवली नफा
iv) कर निर्धारण वर्ष

किंवा

श्री. काळे यांची कर निर्धारण वर्ष 2022-23 साठी गृह संपत्तीचे उत्पन्न काढा.

तपशील	घर क्र. 1	घर क्र. 2
महानगरपालिका मूल्य	180000	336000
वाजवी भाडे	214000	350000
मानक भाडे	186000	345000
वार्षिक भाडे	198000	360000
अवास्तव भाडे	6000	150000
महापालिका कर भरला	18000	33600
भांडवलावर व्याज	40000	156000
घराच्या मालमत्तेचे स्वरूप	भाडेतत्वावर	भाडेतत्वावर

ब) श्री. सुधीर, पुणे यांचे आर्थिक 2021-22 साठीचे नफा आणि तोटा खाते खालीलप्रमाणे आहे. [8]

नफा आणि तोटा खाते

तपशील	रक्कम रु.	तपशील	रक्कम रु.
पगार	1,65,000	ढोबळ नफा	4,20,000
भाडे आणि कर	60,000	कमिशन	42,000
कमिशन	11,000	विविध उत्पन्न	4,200
जाहिरात	15,000	मुदत ठेवीवर व्याज	35,000
आर.डी.डी.	8,000	मित्राकडून भेट	2,900
घसारा	22,000		
वाहतूक	8,400		
स्टेशनरी	15,200		
बोनस	16,000		
आर.पी.एफ. मध्ये योगदान	12,500		
पी.पी.एफ. मध्ये योगदान	13,000		
भांडवलावर व्याज	12,000		
निव्वळ नफा	1,46,000		
	5,04,100		5,04,100

अतिरिक्त माहिती :

- i) कायद्यांतर्गत घसारा मूल्य रु. 18,000 स्वीकार्य आहे.
- ii) भाडे आणि करांमध्ये श्री सुधीर यांच्या निवासी घरावरील मालमत्ता कर म्हणून रु. 8000 समाविष्ट आहेत.
- iii) जागेवर निश्चित केलेल्या कायमस्वरूपी साइन बोर्डची किंमत रु. 12,000 रुपये जाहिरातील समाविष्ट आहे.
- iv) रु. 4000 च्या विविध उत्पन्न मित्राला दिलेल्या वैयक्तिक कर्जाच्या वसुलीच्या संदर्भात आहेत आणि त्यावर रु. 200 व्याज आहे.

कर निर्धारण वर्ष 2022-23 साठी व्यवसायातून करपात्र उत्पन्नाची गणना करा.

प्रश्न 4) ए बी सी लि. चे लेखापाल श्री. अमर यांच्या मागील वर्ष 2021-22 च्या पगाराचे तपशील खाली दिले आहेत. कर निर्धारण वर्ष 2022-23 च्या निव्वळ पगाराची गणना करा. [16]

मूळ वेतन रु. 2,40,000

महागाई भत्ता-मूळ वेतनाच्या 50% (पगाराचा भाग)

घरभाडे भत्ता रु. 12,000

मदतनीस भत्ता (वास्तविक खर्च रु. 10,000) रु. 12,000

शिक्षण भत्ता रु. 6,000

मोफत गॅस आणि वीज रु. 2,400

निवासस्थानी मोफत दूरध्वनी रु. 9,000

रजा प्रवास सवलत (कोणताही प्रवास केला नाही) रु. 6,400

आर.पी.एफ. मध्ये नियोक्त्याने भरलेले योगदान रु. 24,000

श्री अमर यांना दोन मुली आणि एक मुलगा असून ते शाळेत शिकत आहेत. श्री अमर रु. 2,500

दरमहा रुपये भाडे देऊन भाड्याच्या घरात राहत आहेत.

प्रश्न 5) श्री संतोष साठे यांनी 31.03.2022 रोजी आर्थिक वर्षासाठी खालील तपशील दिले आहेत: [16]

एकूण पगार रु. 8,03,000

व्यवसायातून नफा रु. 1,50,000

सरकारी रोख्यांवरील व्याज रु. 3,800

भारतीय कंपनीकडून लाभांश रु. 5,600 मिळाला

घराच्या मालमत्तेतून उत्पन्न रु. 15,000

त्यांनी व्यावसायिक कर रु. 2,500 आणि प्राप्तिकर रु. 50,000 भरला

त्याने एल.आय.सी. प्रीमियमसाठी रु. 10,200 भरले, रु. 10,000 पी.पी.एफ. मध्ये जमा

केले. नॅशनल सेव्हिंग सर्टिफिकेटमध्ये रु. 5,000 गुंतवले आणि एफ.डी.स्टेट बँक ऑफ

इंडियामध्ये 5 वर्षासाठी रु. 50,000

कर निर्धारण वर्ष 2022-23 साठी श्री संतोष साठे यांचे एकूण करपात्र उत्पन्न आणि कर दायित्वाची गणना करा.



Total No. of Questions : 5]

SEAT No. :

P6821

[Total No. of Pages : 2

[5801]-756

T.Y. B.Com.

BUSINESS ADMINISTRATION

Human Resource Development and Marketing

(3411) (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 Job Analysis? Explain the importance of Job Analysis. **[16]**

- Q2)** a) State various methods of employee recruitment. **[8]**
b) Define the term "An Interview". Explain various types of Interview. **[8]**

OR

- a) What is performance appraisal? Explain its process. **[8]**
b) What are the advantages of market research? **[8]**

- Q3)** a) State importance of Product Development. **[8]**
b) "Advertising Standard Council of India" - State the functions of this council. **[8]**

OR

- a) Explain the new trends in Retail Marketing. **[8]**
b) Explain the employment opportunities in advertising. **[8]**

Q4) State the importance of advertising in Modern Business. **[16]**

Q5) Short Notes (Any two): **[16]**

- a) Franchises.
- b) Mobile Marketing.
- c) Advantage of Labeling.
- d) Succession planning.



P.T.O.

Total No. of Questions : 5]

P6821

[5801]-756

T.Y. B.Com.

BUSINESS ADMINISTRATION

Human Resource Development and Marketing

(3411) (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.

-
- प्र.1)** कार्य विश्लेषण म्हणजे काय? कार्य विश्लेषणाचे महत्व सांगा. [16]
- प्र.2)** अ) कर्मचारी भरतीच्या विविध पद्धती सांगा. [8]
ब) मुलाखतीची व्याख्या द्या व मुलाखतीचे विविध प्रकार स्पष्ट करा. [8]
किंवा
अ) कार्यक्षमता मुल्यांकन म्हणजे काय? त्याची प्रक्रिया सांगा. [8]
ब) विपणन संशोधनाचे फायदे सांगा. [8]
- प्र.3)** अ) वस्तु विकासाचे महत्व सांगा. [8]
ब) अॅडव्हरटायझिंग स्टॅन्डर्ड कौन्सील ऑफ इंडीयाची कार्ये लिहा. [8]
किंवा
अ) किरकोळ विक्री क्षेत्रातील नवीन प्रवाह सांगा. [8]
ब) जाहिरात क्षेत्रातील रोजगाराच्या संधी कोणत्या? [8]
- प्र.4)** आधुनिक व्यवसायातील जाहिरातीचे महत्व सांगा. [16]
- प्र.5)** टिपा द्या. (कोणतेही दोन) [16]
अ) फ्रॅन्चाइझी
ब) मोबाईल मार्केटिंग
क) खुणचिठ्ठीचे फायदे
ड) उत्तराधिकारी नियोजन



Total No. of Questions : 5]

SEAT No. :

P6822

[Total No. of Pages : 2

[5801]-757

T.Y. B.Com.

BANKING AND FINANCE

3421 : Financial Markets and Institutions in India

(2013 Pattern) (Regular) (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 do you mean by money market? Explain reforms in the Indian money market after 1991. **[16]**

Q2) Define the Foreign Exchange market. Explain the participants in foreign exchange market. **[16]**

OR

Explain the Regulatory, Intermediary and Non-Intermediary Institutions of Indian Financial System.

Q3) a) State the functions of securities Exchange Board of India. **[8]**
b) State the progress of Industrial Finance Corporation of India. **[8]**

OR

a) Distinguish between Bank and Non Banking Financial Institutions. **[8]**
b) Explain the role and objectives of Mudra Bank. **[8]**

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

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

- a) Bharatiya Mahila Bank
- b) Lease Finance
- c) Provident Funds.
- d) Venture capital.



P.T.O.

Total No. of Questions : 5]

P6822

[5801]-757

T.Y. B.Com.

BANKING AND FINANCE

3421 : Financial Markets and Institutions in India

(2013 Pattern) (Regular) (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.

प्र.1) नाणेबाजार म्हणजे काय? 1991 नंतर भारतीय नाणेबाजारात झालेल्या सुधारणा स्पष्ट करा. [16]

प्र.2) परकिय विनिमय बाजाराची व्याख्या द्या. परकिय विनिमय बाजारातील सहभागी घटक स्पष्ट करा. [16]

किंवा

भारतीय वित्तीय प्रणालीतील नियामक, मध्यस्थ आणि बिगर-मध्यस्थ संस्था स्पष्ट करा.

प्र.3) अ) भारतीय प्रतिभूती विनिमय मंडळाची कार्ये सांगा. [8]

ब) भारतीय औद्योगिक वित्त महामंडळाची प्रगती सांगा. [8]

किंवा

अ) बँक आणि बँकेतर वित्तीय संस्था यातील फरक स्पष्ट करा. [8]

ब) मुद्रा बँकेची भूमिका आणि उद्दिष्टे सांगा. [8]

प्र.4) भारतीय युनीट ट्रस्टचे संघटन आणि कार्ये स्पष्ट करा. [16]

प्र.5) टिपा लिहा (कोणत्याही दोन) [16]

अ) भारतीय महिला बँक

ब) भाडेपट्टा वित्तपुरवठा

क) भविष्य निर्वाह निधी

ड) साहस भांडवल



Total No. of Questions : 5]

SEAT No. :

P6823

[Total No. of Pages : 2

[5801]-758

T.Y. B.Com.

BUSINESS LAWS AND PRACTICES
(2013 Pattern) (Special Paper - II) (3431)

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 the safety of the workers as per The factories Act, 1948. **[16]**

Q2) Define the wages as per the payment of wages Act. State the rules for payment of wages, Responsibilities of payment of wages and wages period as per the wages Act, 1936. **[16]**

OR

Explain the important provisions under the Employees provident Funds and Miscellaneous provision Act, 1952. **[16]**

Q3) a) What is meant by oppression and mismanagement? state exceptions of Rule of Mejority. **[8]**

b) Explain the concept of Available surplus as per the Bonus Act, 1965. **[8]**

OR

a) What is meant by Political Fund of Trade union? State objects on which political fund of Trade Union may be spent as per the Trade Union Act, 1926, **[8]**

b) State meaning of Inspection and Investigation. State Role of Secretary regarding inspection and investigation. **[8]**

Q4) What is meant by social responsibility of company? Explain the social responsibilities of company as per The Company Act, **[16]**

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

- a) Certifying sergeen (The Factories Act, 1948)
- b) Code of Conduct for professionals.
- c) Provisions for offences and penalties. (The provident funds & miscellaneous Act, 1952)
- d) Compromise and Arrengement scheme.



P.T.O.

Total No. of Questions : 5]

P6823

[5801]-758

T.Y. B.Com.

BUSINESS LAWS AND PRACTICES
(2013 Pattern) (Special Paper - II) (3431)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्र.1) कारखाना या शब्दाची व्याख्या सांगा. कारखान्यांचा कायदा, 1948 अन्वये कारखान्यातील कामगारांच्या संरक्षणाबाबतच्या तरतुदी स्पष्ट करा. [16]

प्र.2) वेतन (मजूरी) कायद्यानुसार वेतनाची व्याख्या सांगा. वेतन कायदा, 1936 अन्वये वेतन (मजूरी) देण्याचे नियम, वेतन देण्याची जबाबदारी व वेतन देण्याची मुदत सांगा. [16]

किंवा

भविष्य निर्वाह निधी व विविध तरतुदींचा कायदा, 1952 मधील महत्वाच्या तरतुदी स्पष्ट करा. [16]

प्र.3) अ) जुलूम आणि गैरकारभार म्हणजे काय? बहुमताच्या वर्चस्वाच्या नियमाचे अपवाद सांगा. [8]

ब) बोनस कायदा, 1965 नुसार 'उपलब्ध नफा' ही संकल्पना स्पष्ट करा. [8]

किंवा

अ) कामगार संघटनेचा राजकीय निधी म्हणजे काय? कामगार संघटनेचा कायदा, 1926 अन्वये राजकीय निधी कोणत्या उद्देशांसाठी खर्च करता येतो ते सांगा. [8]

ब) निरीक्षण आणि अनुसंधानाचा अर्थ सांगा. निरीक्षण व अनुसंधानासंदर्भात चिटणीसाची भूमिका सांगा. [8]

प्र.4) कंपन्यांची सामाजिक जबाबदारी म्हणजे काय? कंपनी कायद्यानुसार कंपन्यांच्या सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]

प्र.5) टिपा लिहा. (कोणत्याही दोन) [16]

अ) दाखला देणारे वैद्यकीय अधिकारी (कारखान्यांचा कायदा, 1948)

ब) व्यावसायिकांसाठीची आचार संहिता

क) गुन्हे व दंडाबाबतच्या तरतुदी (भविष्य निर्वाहनिधी व तरतुदींचा कायदा, 1952)

ड) तडजोड आणि व्यवस्था योजना (विन्यास योजना)



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 2

P6824

[5801]-759

T.Y. B.Com.

**3441 : Co - operation and Rural Development - II
(2013 Pattern) (Special Paper - II) (Regular)**

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 management? Explain briefly the principles of co-operative management. **[16]**

Q2) State the need and significance of professionalism of management. **[16]**

OR

State the Recruitment, Training and Managerial Development in Co-operative. **[16]**

Q3) a) State the measures to overcome the defects in Co-operative Management. **[8]**

b) State the sources of finance in co-operative. **[8]**

OR

a) Write a note on 'Budget and accounting of Co-operatives. **[8]**

b) State the operating expenditure and cost control in co-operatives. **[8]**

Q4) Explain briefly the powers and duties of Co-operative Auditor. **[16]**

Q5) Answer the following questions. (Any Two). **[16]**

a) Discuss the various types of Audit.

b) State the need of financial control in co-operative.

c) State the characteristics of financial planning.

d) Explain the Trends in co-operative management in 'Global Scenario'.



P.T.O.

Total No. of Questions : 5]

P6824

[5801]-759

T.Y. B.Com.

**3441 : Co - operation and Rural Development - II
(2013 Pattern) (Special Paper - II) (Regular)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्र.1) सहकारी व्यवस्थापन म्हणजे काय? सहकारी व्यवस्थापनाची तत्त्वे सविस्तर स्पष्ट करा. [16]

प्र.2) सहकारात व्यवस्थापनाच्या व्यावसायीकी करणाची असलेली गरज आणि महत्त्व स्पष्ट करा. [16]

किंवा

सहकारामध्ये भरती, प्रशिक्षण आणि व्यवस्थापकीय विकास सांगा. [16]

प्र.3) अ) सहकारी व्यवस्थापनातील दोष दूर करण्याविषयी उपाय सांगा. [8]

ब) सहकारातील वित्तिय स्रोत सांगा. [8]

किंवा

अ) सहकारामधील अंदाजपत्रक आणि लेखांकन यावर टिप लिहा. [8]

ब) सहकारातील हाताळणी खर्च आणि परिव्यय नियंत्रण सांगा. [8]

प्र.4) सहकारी अंकेक्षकाचे अधिकार आणि कर्तव्ये सविस्तरपणे स्पष्ट करा. [16]

प्र.5) खालील प्रश्नांचे उत्तरे लिहा. (कोणतेही दोन) [16]

अ) अंकेक्षणाच्या विविध प्रकारांची चर्चा करा.

ब) सहकारामध्ये वित्तिय नियंत्रणाची गरज स्पष्ट करा.

क) वित्तिय नियोजनाची वैशिष्ट्ये सांगा.

ड) सहकारी व्यवस्थापनाचे सध्या स्थितीतील जागतिक प्रवाह स्पष्ट करा.



Total No. of Questions : 5]

SEAT No. :

P7268

[Total No. of Pages : 4

[5801]-760

T.Y.B.Com.

COST AND WORKS ACCOUNTING

(2013 Pattern) (Regular) (Special Paper - II) (3451)

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 weather the following statements are True or False. **[5]**

- i) Variable overheads do not increase when the volume of production or output changes.
- ii) In job costing system, a separate job cost sheet is not prepared for each job for cost accumulation.
- iii) Service costing is also called as operating costing.
- iv) In process costing the products are standardized and homogeneous.
- v) The balance amount not paid in contract is known as Retention money.

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

- i) Contract costing is also called as _____
- ii) _____ is an aggregate of indirect materials, indirect labours and indirect expenses.
- iii) _____ is aimed to find out the cost of a specific job.
- iv) The amount of loss which cannot be avoided because of the nature of material or process is _____
- v) _____ is a method of ascertaining cost in those undertaking which provide services.

Q2) Explain various methods of ascertaining cost which is applied in industries. **[15]**

OR

Define the term 'Overhead'. Explain the classification of overhead in detail.

[15]

P.T.O.

Q3) Write short notes (any three) :

[15]

- a) Stages in Activity Based Costing.
- b) Profit on incomplete contracts
- c) Features of Job Costing
- d) Normal and Abnormal loss
- e) Single and composite cost unit

Q4) a) In an engineering factory, the following particulars have been extracted for the month ended 31st December 2019. [15]

Particulars	Production Departments			Service Departments	
	A	B	C	X	Y
Direct Wages (Rs.)	30,000	45,000	60,000	15,000	30,000
Direct Materials (Rs.)	15,000	30,000	30,000	22,500	22,500
Staff numbers	1,500	2,250	2,250	750	75
Electricity	6,000	4,500	3,000	1,500	1,500
Asset Value (Rs.)	60,000	40,000	30,000	10,000	10,000
Light points	10	16	4	6	4
Area (Square Meter)	150	250	50	50	50

The Expenses for the period were as follows :

	₹
Power	1,100
Lighting	200
Stores overhead	800
Welfare staff	3,000
Depreciation	30,000
Repairs	6,000
General overheads	12,000
Rent and rates	550

Apportion the expenses of service department Y according to Direct Wages and those of service department X in the ratio 5:3:2 to the production departments. You are required to prepare an overhead Distribution Summary.

b) From the following figures calculate the amount of notional profit to be credited to Profit and Loss account. **[5]**

Contract price	Rs. 2,00,000
Work certified	Rs. 1,43,000
Cash received	Rs. 1,30,000
Notional profit	Rs. 18,150

- Q5) a) JK Builder took a contract on 1st April 2018. The contract price was agreed at Rs. 4,00,000. The contractor has made the following expenditure during the year. [10]

	₹
Materials	25,000
Direct labour	15,000
Plant	40,000
Direct expenses	10,000
Value of plant (31.03.2019)	30,000
Stock of materials (31.03.2019)	5,000
Materials returned to stores	1,000
Work Certified	75,000
Cash received	70,000
Cost of work uncertified	4,000

You are required to prepare a contract account and contractee's account for the year ended 31st March 2019.

- b) A product passes through three processes A, B and C. The normal wastage of each process is as follows : [10]

Process A - 3%

Process B - 5%

Process C - 8 %

Wastage of process A was sold at 25 paise per unit, that of Process B at 50 paise per unit and that of process C at Re. 1 per unit.

10,000 Units were issued to process A on 1.1.2018 at a cost Re. 1 per unit. The other costs were as follows :

	Process A	Process B	Process C
	₹	₹	₹
Materials	1,000	1,500	500
Labour	5,000	8,000	6,500
Direct expenses	1,050	1,188	2,009
Actual output in units	9,500	9,100	8,100

Prepare the process accounts, assuming that there was no opening and closing stocks.

OR

A transport company operates two trucks. The following is the data related to the monthly cost of operating them : [10]

Particulars	Truck A (₹)	Truck B (₹)
Driver's Salaries	250	275
Cleaners wages	150	160
Petrol	300	350
Mobil oil	25	30
Garage rent	125	125
Taxes and insurance	50	50
Depreciation	560	620
Expenses of supervision	100	100
Repairs	120	140
Overheads	40	40

Two trucks carried 150 tonnes of goods each during the month of November 2019. The distances covered were A-3500 km and B-5000 km respectively. Prepare an operating cost sheet for the month of November 2019 from the above data.



Total No. of Questions 4]

SEAT No. :

P6825

[5801]-761

[Total No. of Pages : 3

T.Y.B.Com.

**3461 : BUSINESS STATISTICS
(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.*
- 3) *Use of calculator and statistical tables is allowed.*

Q1) Attempt any five of the following. **[2 each]**

- a) State three axioms of probability.
- b) If ${}^{14}C_8 = 3003$. Find the value of ${}^{14}C_6$.
- c) Define expectation and variance of discrete random variable.
- d) Suppose A and B are independent events with $P(A) = 0.4$ and $P(B) = 0.3$. Find $P(A \cap B)$ and $P(A')$
- e) Given any two real life situations where binomial distribution.
- f) A coin is tossed 18 times and following sequence of heads (H) and tails (T) is obtained as HHTHHHTTTTHHTHTHT. Find the number of runs.

Q2) Attempt any *four* of the following. **[5 each]**

- a) From a group of 3 Indians, 4 Japanese and 5 Americans a sub-committee of four people is selected by lots. Find the probability that the sub-committee will consist of
 - i) 2 Indians and 2 Japanese
 - ii) 1 Indian, 1 Japanese and 2 Americans
- b) A random variable X has the following probability distribution

X	0	1	2	3	4
P(X)	3/16	4/16	7/16	1/16	1/16

- i) $P(X \geq 2)$
- ii) Find the value of mean and variance of X.

P.T.O.

- c) Define the following terms.
- i) Hypothesis
 - ii) Null hypothesis
 - iii) Type I error
 - iv) Type II error
 - v) Level of significance
- d) 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 sign test at 5% l.o.s. to test hypothesis that this particular trimmer operates with a median of 1.8 hours before requiring a recharge.
- e) In an experiment on immunization of cattle from tuberculosis the following results were obtained.

	Affected	Unaffected
Vaccinated	12	28
Not Vaccinated	13	07

Use 5% level of significance and test the hypothesis that Controlling the incidence of the disease is depend on vaccine.

Q3) Attempt any two of the following: [10 each]

- a) If X and Y are independent Poisson random variables with mean 1 and 3 respectively find
- i) $P[X+Y] < 5$
 - ii) $P[X+Y] \geq 7$
- [Given $e^{-4} = 0.018315638$]
- b) The information about the sample drawn from two independent normal populations is given below

$$n_1 = 9 \quad n_2 = 7 \quad \sum xi = 198 \quad \sum yi = 241 \quad \sum xi^2 = 4476 \quad \sum yi^2 = 8431$$

Test whether the two population have same variance use 2% l.o.s.

- c) For a certain normal distribution exactly 8% of items are below 40 and 90% of items are below 60. Find the mean and standard deviations of the distribution.

- d) i) Describe the test procedure of equality of two population proportions.
- 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 5% level of significance.

Q4) Attempt any two of the following: [15 each]

- a) i) Define Normal distribution. Also write down four properties of Normal distribution.
- ii) The weekly wages of 1000 workers are normally distributed with mean of Rs. 55 and S.D. of Rs. 5. Estimate the number of workers whose weekly wages will be
- 1) Less than Rs. 48.
 - 2) Between Rs. 50 & Rs. 58
- b) Two fair dice are thrown. Let X denote the absolute difference between the two scores and Y denote the maximum of two scores.
- i) Derive the joint probability distribution of (X, Y).
 - ii) Also obtain marginal distribution of X and Y
- c) i) Of the three events A,B,C; A and B are mutually exclusive; A and C are independent; B and C are mutually exclusive. If $P(A)=1/4$, $P(B)= 1/3$, $P(C) = 1/6$,
- Find 1) $P(A \cap B)$ 2) $P(A \cup B)$ 3) $P(A \cup B \cup C)$
- ii) Certain pesticide is packed into bags by a machine. A random sample of 10 bags is drawn and their weights (in kg) are found as follows: 50, 49, 52, 44, 45, 48, 46, 45, 49, 45.
- Test if the average weight of a bag can be taken as 50kg.



Total No. of Questions : 5]

SEAT No. :

P6826

[5801]-762

[Total No. of Pages : 2

T.Y. B.Com.

**BUSINESS PRACTICES : BUSINESS ENTREPRENEURSHIP
(2013 Pattern) (Special Paper - II) (Regular) (3471)**

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define small industries. What are problems faced by small scale Industries in India. **[16]**

Q2) What is Ratio Analysis? Explain the types of Ratio Analysis. **[16]**

OR

What is 'Business Plan'? Explain the objectives and Importance of Business plan.

Q3) a) Explain the Financial and Marketing aspects of business plan. **[8]**

b) Functions of small Industries Development Bank of India. **[8]**

OR

a) Explain the functions of Industrial Finance Corporation of India (IFCI). **[8]**

b) Discuss creativity and Innovation. **[8]**

Q4) What is Business crisis? Explain different types of Business crisis. **[16]**

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

a) Guidelines for preparing a Business plan.

b) Break Even Analysis.

c) Commercial Banks.

d) Document required for registration of small scale Industries.



P.T.O.

Total No. of Questions : 5]

P6826

[5801]-762

T.Y. B.Com.

BUSINESS PRACTICES : BUSINESS ENTREPRENEURSHIP

(2013 Pattern) (Special Paper - II) (Regular) (3471)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) लघुउद्योगाची व्याख्या सांगा. भारतातील लघुउद्योगापुढील समस्या सांगा. [16]

प्र.2) 'गुणोत्तर विश्लेषण' (Ratio Analysis) म्हणजे काय? गुणोत्तर विश्लेषणाचे विविध प्रकार सांगा. [16]

किंवा

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

प्र.3) अ) व्यावसायिक आराखड्याचे वित्तीय व विपणन पैलू स्पष्ट करा. [8]

ब) भारतीय लघुउद्योग विकास बँकेची कार्ये. [8]

किंवा

अ) भारतीय औद्योगिक वित्तीय महामंडळाची कार्ये विशद करा. [8]

ब) सर्जनशिलता आणि नाविन्यपूर्णता यावर चर्चा करा. [8]

प्र.4) व्यवसाय आरिष्ट म्हणजे काय? व्यवसाय आरिष्टांचे विविध प्रकार स्पष्ट करा. [16]

प्र.5) टिपा लिहा. (कोणत्याही दोन) [16]

अ) व्यावसायिक आराखडा तयार करण्याच्या मार्गदर्शनावर सूचना.

ब) ब्रेक इव्हन अॅनॅलिसिस.

क) व्यापारी बँक.

ड) लघुउद्योगाच्या नोंदणीसाठी आवश्यक कागदपत्रे.



Total No. of Questions : 5]

SEAT No. :

P6827

[Total No. of Pages : 2

[5801]-763

T.Y. B.Com.

**3481 : MARKETING MANAGEMENT
(2013 Pattern) (Special Paper - II) (Regular)**

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Define the term Marketing Planning? Explain Importance and Elements of Marketing Plan. **[16]**

Q2) Explain the Social Responsibility of Marketing Manager. **[16]**

OR

Define the term Marketing Organisation? Explain the changing role of Marketing Organisation.

Q3) a) Write the Advantages of Benchmarking. **[8]**

b) What are the features of Agricultural Products? **[8]**

OR

a) Write a note on 'Marketing Strategy'. **[8]**

b) Explain the Importance of Marketing Regulations. **[8]**

Q4) What is mean by International Marketing? Explain the need of International Marketing. **[16]**

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

a) Consumer Protection Act - 1986.

b) Marketing in 21st Century.

c) Indian Patent (Amendment) Act - 2005.

d) Impact of Globalisation on Marketing.



P.T.O.

Total No. of Questions: 5]

P6827

[5801]-763

T.Y. B.Com.

3481 : MARKETING MANAGEMENT

(विपणन व्यवस्थापन)

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

-
- प्रश्न 1) विपणन नियोजन या संज्ञेची व्याख्या सांगा? विपणन नियोजनाचे महत्त्व आणि घटक स्पष्ट करा. [16]
- प्रश्न 2) विपणन व्यवस्थापकाच्या सामाजिक जबाबदाऱ्या स्पष्ट करा. [16]
किंवा
विपणन संघटनेची व्याख्या द्या? विपणन संघटनांची बदलती भूमिका स्पष्ट करा.
- प्रश्न 3) अ) मापदंड निर्धारणाचे फायदे लिहा. (Benchmarking) [8]
ब) कृषी उत्पादनाची वैशिष्ट्ये कोणती? [8]
किंवा
अ) विपणन व्यूह रचना - टीप लिहा. [8]
ब) विपणन नियमनांचे महत्त्व स्पष्ट करा. [8]
- प्रश्न 4) आंतरराष्ट्रीय विपणन म्हणजे काय? आंतरराष्ट्रीय विपणनाची गरज स्पष्ट करा. [16]
- प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
अ) ग्राहक संरक्षण कायदा - 1986
ब) 21 व्या शतकातील विपणन
क) भारतीय पेटेंट (दुरुस्ती) अधिनियम - 2005
ड) जागतिकीकरणाचा विपणनावर होणारा परिणाम



Total No. of Questions : 5]

SEAT No. :

P6828

[Total No. of Pages : 4

[5801]-764

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - II) (3491)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Critically examine the role of MGNREGA in solving the problem of rural unemployment in India. **[16]**

Q2) Describe the role of agriculture in Indian Economy. **[16]**

OR

State problems of agriculture processing in India. Explain the measures to solve these problems. **[16]**

Q3) a) Give a brief highlights of Industrial growth since 1991 in India. **[8]**

b) Explain the progress of power generation Industry in India since 1991. **[8]**

OR

a) Describe the problems of Industrial finance in India. **[8]**

b) Explain in brief social security and welfare measures in India. **[8]**

Q4) Explain the arguments for and against the privatization of public enterprises in India. **[16]**

P.T.O.

Q5) Write a Short Notes on (any two) :

[16]

- a) Role of Industrial finance corporation of India in Industrial finance.
- b) Role of small scale industry.
- c) Pattern of ownership of Indian Industries.
- d) Government wage policy.



Total No. of Questions : 5]

P6828

[5801]-764

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - II) (3491)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) भारतातील ग्रामीण बेरोजगारीची समस्या सोडविण्यामधील मनरेगाच्या भूमिकेचे टीकात्मक परीक्षण करा. [16]

प्रश्न 2) भारतीय अर्थव्यवस्थेतील शेतीच्या भूमिकेचे वर्णन करा. [16]

किंवा

भारतातील शेती प्रक्रिया उद्योगांच्या समस्या सांगा. या समस्या सोडविण्यासाठी केलेल्या उपाययोजनांचे वर्णन करा. [16]

प्रश्न 3) अ) 1991 पासून भारतातील औद्योगिक वृद्धीचे ठळक वैशिष्ट्ये द्या. [8]

ब) 1991 पासून भारतातील ऊर्जा निर्मिती उद्योगाची प्रगती स्पष्ट करा. [8]

किंवा

अ) भारतातील औद्योगिक वित्ताच्या समस्यांचे वर्णन करा. [8]

ब) भारतातील सामाजिक सुरक्षा आणि कल्याण योजना स्पष्ट करा. [8]

प्रश्न 4) भारतातील सार्वजनिक प्रकल्पांच्या खाजगीकरणाच्या बाजूने व विरुद्ध बाजूने युक्तिवाद स्पष्ट करा. [16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) औद्योगिक वित्त पूरवठ्यातील भारतीय औद्योगिक वित्तपूरवठा महामंडळाची भूमिका
- ब) लघू - उद्योगांची भूमिका
- क) भारतीय उद्योगांचा मालकी आकृतिबंध
- ड) सरकारी वेतन धोरण



Total No. of Questions : 6]

SEAT No. :

P6829

[Total No. of Pages : 4

[5801]-768

T.Y. B.Com.

BUSINESS ADMINISTRATION - III
Finance, Production & Operating Functions
(2013 Pattern) (Paper - III) (Regular) (3413)

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 advantages and disadvantages of product - Layout. **[14]**

Q2) What is 'Over - Capitalisation'? Explain the causes and effects of Over - Capitalisation. **[14]**

OR

What is 'Production Control'? Explain the objectives and techniques of Production Control.

Q3) a) State the features of Equity shares. **[7]**

b) State the limitations of preference shares. **[7]**

OR

a) State the Advantages of Preference shares.

b) State the features of Debentures.

Q4) Define word 'Money'. Explain the functions of Money. **[14]**

P.T.O.

Q5) Write short notes on (Any two) :

[14]

- a) Types of Production scheduling.
- b) Inventory Management.
- c) Need of Finance.
- d) Limitations of Financial Planning.

Q6) State the Employment opportunities for youngster towards Make - in - India.

[10]



Total No. of Questions : 6]

P6829

[5801]-768

T.Y. B.Com.

BUSINESS ADMINISTRATION - III
Finance, Production & Operating Functions
(2013 Pattern) (Paper - III) (Regular) (3413)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) उत्पादन साखळी आराखड्याचे फायदे व तोटे स्पष्ट करा. [14]

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

किंवा

‘उत्पादन नियंत्रण’ म्हणजे काय? उत्पादन नियंत्रणाचे उद्देश व तंत्रे स्पष्ट करा.

प्रश्न 3) अ) सामान्य भागांची वैशिष्ट्ये स्पष्ट करा. [7]

ब) अग्रहकक भागांच्या मर्यादा स्पष्ट करा. [7]

किंवा

अ) अग्रहकक भागांचे फायदे स्पष्ट करा.

ब) कर्जरोख्याची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) ‘पैशाची’ व्याख्या द्या. पैशाची विविध कार्ये स्पष्ट करा. [14]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[14]

अ) उत्पादन वेळापत्रकाचे प्रकार

ब) मालसाठा व्यवस्थापन

क) वित्ताची गरज

ड) वित्तीय नियोजनाच्या मर्यादा

प्रश्न 6) 'मेक-इन-इंडिया' अंतर्गत युवकांना असणाऱ्या रोजगाराच्या संधी स्पष्ट करा.

[10]



Total No. of Questions : 6]

SEAT No. :

P6830

[Total No. of Pages : 4

[5801]-769

T.Y. B.Com. (Regular)

3423 : BANKING AND FINANCE

Banking Law and Practice In India

(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 provisions in Banking Regulation Act 1949 Regarding capital Licensing and Liquidation. **[14]**

Q2) Define Negotiable Instruments. Explain in Detail types of Negotiable Instruments. **[14]**

OR

Explain the principles of secured Advances. **[14]**

Q3) a) Explain the statutory protection to paying Banker. **[7]**

b) State the Duties of collecting Banker. **[7]**

OR

a) Explain the types Mortgage.

d) Explain the Banker lien.

Q4) Explain In detail the legal and Non legal measures for Recovery of Banks loans. **[14]**

P.T.O.

Q5) Write short notes on (Any two)

[14]

- a) Economical Aspects of project Appraisal.
- b) Duties of paying Banker.
- c) Dishonour of cheque
- d) Relationship of Debtor and Creditor.

Q6) Discuss the Recent changes in Banking sectors.

[10]



Total No. of Questions : 6]

P6830

[5801]-769

T.Y. B.Com. (Regular)

3423 : BANKING AND FINANCE

Banking Law and Practice In India

(Special Paper-III)(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

-
- प्रश्न 1) बँक नियमन कायदा 1949 मधिल भांडवल, परवाना आणि विसर्जन या संदर्भातील तरतुदी स्पष्ट करा. [14]
- प्रश्न 2) चलनक्षम दस्तऐवजाची व्याख्या द्या. चलनक्षम दस्तऐवजाचे प्रकार स्पष्ट करा. [14]
किंवा
प्रतिभूत अग्रिमांची तत्वे स्पष्ट करा. [14]
- प्रश्न 3) अ) प्रदायी बँकेला मिळणारे कायदेशिर अधिकार स्पष्ट करा. [7]
ब) वसुलीदार बँकेची कर्तव्ये सांगा. [7]
किंवा
अ) गहाणाचे प्रकार स्पष्ट करा. [7]
ब) बँकेचा धारणाधिकार. [7]

प्रश्न 4) कर्ज वसुली बाबत कायदेशिर आणि बिगर कायदेशिर उपाययोजना स्पष्ट करा. [14]

प्रश्न 5) टीपा द्या (कोणत्याही दोन) [14]

अ) प्रकल्प मुल्यमापनाची आर्थिक बाजू.

ब) प्रदायी बँकेची कर्तव्ये.

क) धनादेशाचा अनादर

ड) धनको आणि ऋणको नातेसंबंध

प्रश्न 6) बँकिंग क्षेत्रातील बदलत्या प्रवाहांची चर्चा करा. [10]



Total No. of Questions : 5]

SEAT No. :

P6831

[Total No. of Pages : 4

[5801]-770

T.Y. B.Com.

BUSINESS LAWS & PRACTICES - III

(2013 Pattern) (Special Paper - III) (3433)

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 Central Excise? Explain the procedure of registration under central Excise Act. **[16]**

Q2) Define the term 'Company Secretary'. Explain the required qualification for a company secretary. Explain duties & rights of Company Secretary. **[16]**

OR

Explain the registration of Service Tax. State Types of Assessment of Service Tax.

Q3) a) Define the 'Transaction Value'. Explain the items included in the transaction value. **[8]**

b) From the following details compute 'CST' payable by a dealer carrying on business in Mumbai, whose turnover for this year is Rs. 22,00,000. Which includes the following - **[8]**

	Rs.
i) Trade commission for which credit notes have to be issued separately.	50,000
ii) Installation charges.	40,000
iii) Excise duty.	30,000

P.T.O.

- iv) Freight, insurance and transport charges recovered separately in invoice. 45,000
- v) Goods returned by dealer within Six Months of Sales but after the end of the year. 40,000
- vi) Central Sales Tax is 2%
Buyers issued 'C' forms for all purchases.

OR

Define the term 'Trade Mark'. Explain the procedure of registration of Trade Mark. Explain in brief infringement of trade marks. [16]

Q4) Explain the term Deposits. What are the rules for accepting deposits and repayment of deposits. [16]

OR

Explain Statutory Provisions regarding Borrowings and security for borrowings. State methods of borrowings.

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

- a) Duties & Rights of an Auditor of Company.
- b) Surrender of Patent.
- c) Distinction between Interest & dividend.
- d) Scope of Customs Duty Act.



Total No. of Questions : 5]

P6831

[5801]-770

T.Y. B.Com.

BUSINESS LAWS & PRACTICES - III
(2013 Pattern) (Special Paper - III) (3433)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) केंद्रीय उत्पादन शुल्क म्हणजे काय? उत्पादन शुल्काच्या नोंदणीची कार्यपद्धती स्पष्ट करा. [16]

प्रश्न 2) 'कंपनी चिटणीस' संज्ञेची व्याख्या द्या? चिटणीस पदासाठी आवश्यक पात्रता/गुणवत्ता सांगा. त्यांची कर्तव्ये व हक्क स्पष्ट करा. [16]

किंवा

सेवाकर कायद्वान्वये, सेवाकराची नोंदणी व सेवाकर आकारणीचे प्रकार स्पष्ट करा. [16]

प्रश्न 3) अ) व्यवहार मूल्य म्हणजे काय? व्यवहार मूल्यात समाविष्ट करण्यात येणारे घटक स्पष्ट करा. [8]

ब) खालील माहितीच्या आधारे वार्षिक उलाढाल रू. 22,00,000 असणाऱ्या मुंबईतील व्यापाराचा देय केंद्रीय विक्रीकर काढा. [8]

- i) व्यापार कमिशन/दलाली ज्याची क्रेडीट नोटस्वतंत्र दिलेली आहे. रू. 50,000
ii) स्थापना खर्च रू. 40,000
iii) उत्पादन शुल्क रू. 30,000
iv) भाडे, विमा आणि वाहतूक खर्च बीजकामध्ये स्वतंत्र आकारण्यात रू. 45,000 आला आहे.

- v) विक्रीपासून सहा महिन्यात परंतु आर्थिक वर्षानंतर व्यापाऱ्याने परत रू. 40,000 केलेला माल.
- vi) केंद्रीय विक्री कर 2% आहे.

खरेदीदाराने सर्व विक्रीसाठी 'C' फॉर्म दिलेला आहे.

किंवा

'व्यापारी चिन्ह' या संज्ञेची व्याख्या द्या. व्यापारी चिन्ह नोंदणीची कार्यपद्धती स्पष्ट करा. व्यापारी चिन्हाचे उल्लंघन म्हणजे काय? ते थोडक्यात सांगा. [16]

- प्रश्न 4) 'ठेवी' या संज्ञेचा अर्थ स्पष्ट करा. 'ठेवी' स्वीकारण्यासंबंधीचे व ठेवी परत करण्याचे नियम सांगा [16]

किंवा

'कर्ज' व 'कर्जासाठी सुरक्षितता' या संदर्भातील कायदेशीर तरतूदी स्पष्ट करा. कर्ज उभारण्याच्या विविध पद्धती सांगा. [16]

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

- अ) कंपनी हिशेबतपासणीसाठी कर्तव्ये व अधिकार.
- ब) पेटंटचे समर्पण.
- क) व्याज व लाभांश यांतील फरक.
- ड) जकात शुल्क कायद्याची व्याप्ती.



Total No. of Questions : 6]

SEAT No. :

P6832

[Total No. of Pages : 4

[5801]-771

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT - III

(2013 Pattern) (Paper - III) (Regular) (3443)

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? State briefly the classification (types) of markets. **[14]**

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

OR

Define Marketing Research. State the scope and steps in Marketing Research.

Q3) a) Write a short Note on cotton processing. **[7]**

b) State the functions of NAFED. **[7]**

OR

a) State the organisational set up of APMC. **[7]**

b) State the objectives of Agriculture produce market (Regulation) Act 1963. **[7]**

Q4) State the objectives and Basic features of Agriculture produce market (Development and Regulation) Act. 2003 (Model Act). **[14]**

P.T.O.

Q5) Answer the following questions (Any Two) : **[14]**

- a) Explain the structure of co-operative marketing.
- b) State the Role of Agriculture cost and price commission.
- c) State the strategy for Exporting Agriculture produce.
- d) State the Background for Enactment of Agriculture produce market (Regulation) Act 1963.

Q6) State the mechanism of minimum support price by Agriculture cost and price commission. **[10]**



Total No. of Questions: 6]

P6832

[5801]-771

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT - III

(2013 Pattern) (Paper - III) (Regular) (3443)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) सहकारी विपणन म्हणजे काय? सहकारात बाजारपेठाचे वर्गीकरण (प्रकार) स्पष्ट करा. [14]

प्रश्न 2) ग्राहक सहकारी संस्थांची व्याख्या द्या. ग्राहक सहकारी संस्थांची गरज व महत्व स्पष्ट करा. [14]

किंवा

विपणना संशोधनाची व्याख्या द्या. विपणन संशोधनाची व्याप्ती आणि पायऱ्या स्पष्ट करा. [14]

प्रश्न 3) अ) सहकारी सूतगिरणी यावर टिप लिहा. [7]

ब) नाफेड ची कार्ये सांगा. [7]

किंवा

अ) कृषी उत्पन्न बाजार समितीची संघटनात्मक रचना सांगा. [7]

ब) कृषी उत्पन्न बाजार (नियमन) कायदा 1963 ची उद्दीष्टे सांगा. [7]

प्रश्न 4) कृषि उत्पन्न बाजार (विकास आणि नियमन) कायदा 2003 (अधुनिक कायदा) उद्दीष्टे आणि मुख्य वैशिष्ट्ये सांगा. [14]

- प्रश्न 5)** खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) [14]
- अ) सहकारी विपणनचि स्वरूप स्पष्ट करा.
- ब) कृषि खर्च आणि मुल्य आयोगाची भुमिका सांगा.
- क) कृषिमाल निर्याती संदर्भातील व्यूहरचना सांगा.
- ड) कृषि उत्पन्न बाजार (नियमन) कायदा 1963 ची पार्श्वभूमी सांगा.

- प्रश्न 6)** किमान आधारभूत किंमत संदर्भात कृषि खर्च आणि मुल्य आयोगाची यंत्रणा सांगा. [10]



Total No. of Questions : 5]

SEAT No. :

P7269

[Total No. of Pages : 4

[5801]-772

T.Y. B.Com.

COST AND WORKS ACCOUNTING (Special Paper - III)

Costing Techniques and Cost Audit

(2013 Pattern) (Regular) (3453)

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) Profit-volume Ratio expresses the relationship between _____ and sales.
- ii) A Budget is a _____ statement which incorporates the policy of the management.
- iii) _____ is the process of collecting and interpreting information to determine how farming activities earns and uses funds.
- iv) _____ appointment is not compulsory for all companies except in case of companies carrying on manufacturing processing or mining business.
- v) Idle time variance shows the impact of time _____.
- vi) The cost auditor must be a member of the _____ holding a certificate of practice.

b) State whether the following statement are True or False (Any Five). [5]

- i) Margin of safety can be improved by lowering the volume of sales.
- ii) The cost Auditor will have the right to receive remuneration for the work for the company.
- iii) The work of cost auditor and financial auditor are not interrelated.
- iv) Those variances which decrease the standard profit are termed favourable variances.
- v) The financial audit report certifies the true and fair view of cost of production of the manufacturing company.
- vi) Uniform cost manual is very important document for successful installation and operation of uniform costing system.

P.T.O.

Q2) What do you mean by 'MIS'? What are its advantages and objectives? [15]

OR

Explain the term 'Uniform Costing' State the important requisites for the installation of a uniform costing systems and also state the advantages.

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

- a) Advantages of Interfirm comparison.
- b) Distinction between statutory Financial Auditor and Cost Auditor.
- c) Scope of Cost Audit.
- d) Qualification and Disqualification of a Cost Auditor.
- e) Key factor - A limiting factor.

Q4) a) Sudarshan Co. Satara is engaged in manufacturing full scope note books is working currently at 40% capacity & produces 10000 note books per month. The cost & price details for one note book is as under : [15]

<u>Particulars</u>	<u>Cost per unit (Rs.)</u>
On cost (40% variable)	5.00
Productive Expenses	1.00
Direct labour cost	2.00
Basic Material cost	10.00
Market Price	20.00

You are required to prepare a flexible Budget showing separately the profit at 50% & 90% capacity and the break even points at the production capacity level assuring that

- i) at 50% capacity level the invoice price falls by 3% &
- ii) at 90% capacity the selling price falls by 5% accompanied by a similar fall in the price of Direct Material.

OR

a) The turnover (sales) and profit during the two periods were as follows : [15]

Period	Turnover (Rs. in lakh)	Profit (Rs. in lakh)
I	60	6
II	90	12

Assuming that the cost structure and selling prices remains the same in the two periods.

Calculate :

- i) P/V Ratio
- ii) BEP (sales)
- iii) The sales required to earn a profit of Rs. 15 lakhs.
- iv) Margin of safety in period - II.
- v) Profit when sales are Rs. 75 lakhs.

- b) The standard time for unit component Y are given below. [5]

Standard hours per unit	30 Hours
Standard rate	Rs. 8 per hour
The actual data and related information are as under	
Actual production	1000 units
Actual hours	30, 600 hours
Actual rate	7.80 per hour

Calculate :

- i) Labour cost variance
- ii) Labour Efficiency variance and
- iii) Labour Rate variance

- Q5) a) From the following information calculate : [10]

- i) Material Cost Variance
- ii) Material Price Variance
- iii) Material Usage Variance
- iv) Material Mix Variance

Material	Standard Mix	Actual Mix
X	105 kgs @ Rs. 3 per kg.	90 kgs. @ Rs. 3 per kg.
Y	45 kgs @ Rs. 6 per kg.	75 kgs @ 7.5 per kg.

- b) In Radhikas Industries, Pune the budgeted labour force employed in a welding process is as follows. [10]

- Un-skilled labour force :
300 workers @ Rs. 5 per hour for 60 hours.
- Semi-skilled labour force :
450 workers @ Rs. 6 per hour for 75 hours. The actual labour force during a particular period was as follows:
- Un-skilled labour force :
265 workers @ Rs. 4 per hour for 60 hours.
- Semi-skilled labour force :
400 workers @ Rs. 7 per hour for 60 hours.

Compute the following labour variances

- i) Labour Cost Variance
- ii) Labour Rate Variance and
- iii) Labour Efficiency Variance

OR

- b) From the following farm Financial Account prepare the cost Accounting statement of Arjun farms for the financial year 2018-19. [10]

Sr. No.	Particulars	Amt. (₹)
1.	Sales :	
	Dairy milk	1,52,500
	Live stock cows	<u>1,85,785</u>
	Total	<u>3,38,285</u>
2.	Opening valuation :	
	Dairy milk	33,458
	Live stock cows	40,508
3.	Purchases :	
	Dairy milk	18,150
	Live stock cows	4,545
4.	Closing valuation :	
	Dairy milk	34,850
	Live stock cows	<u>4,845</u>
	Cost sales	<u>1,36,356</u>
	Gross profit	<u>2,01,929</u>
5.	Crop Expenses :	
	Labour	63,450
	Concentrate	12,500
	Other Expenses	2,085
6.	Live Stock Expenses :	
	Medicines	3,015
	Labour	8,500
	Dairy Expenses	14,850
7.	General Expenses	21,520
8.	Wages	<u>74,574</u>
	Total Expenses	<u>2,00,494</u>
	Net Profit	<u>1,435</u>



Total No. of Questions : 4]

SEAT No. :

P6833

[Total No. of Pages : 4

[5801]-773

T.Y. B.Com.

3463 : BUSINESS STATISTICS - III
(2013 Pattern) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Attempt any five of the following :

[10]

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

Firm Y

$$\text{Firm X} \begin{bmatrix} 12 & -7 \\ -6 & 14 \end{bmatrix}$$

- b) State the condition that cost function can be determined as maximum function.
- c) State whether each of the statement given below is true or false :
 - i) In queuing theory, number of arrivals follows poisson distribution.
 - ii) PERT is deterministic model
- d) Explain the term 'Optimistic time' in PERT.
- e) Explain the term assignable causes with an illustration.
- f) State the distributions of no. of arrivals and inter arrival time in queuing theory.

Q2) Attempt any four of the following :

[20]

- a) Solve the following game :

Player B

$$\text{Player A} \begin{bmatrix} 12 & -8 & -2 \\ 6 & 7 & 3 \\ -10 & -6 & 2 \end{bmatrix}$$

P.T.O.

- b) Explain the following terms :
- i) Specification limits
 - ii) Process capability index
 - iii) Tolerance limits
- c) If $C(x) = 50x^2 + 3000x + 43750$ is the manufacturer's total cost equation, find the :
- i) average cost
 - ii) fixed cost
 - iii) variable cost
 - iv) marginal cost
- d) For the following pay-off table find the optimal strategy by Maximax, Maximin, Laplace Criterion and Hurwicz Criterion ($\alpha = 0.7$)

demand→	N_1	N_2	N_3	N_4
Stock ↓				
S_1	20	12	25	5
S_2	10	8	10	15
S_3	9	22	21	20

- e) State advantages and disadvantages of simulation.

Q3) Attempt any two of the following :

- a) i) State the purpose of replacement problem. [2]
- ii) An equipment of the cost Rs. 16000 has to be replaced with new equipment. The following data have been estimated. Determine the optimum period of replacement. [8]

Year	1	2	3	4	5	6	7	8
maintenance	500	900	1000	1400	2100	3000	5000	6500
Resale value	15000	9000	7500	5500	4200	3800	2900	2000

- b) Customer arrive at a certain petrol pump in Pune in a Poisson process with an average time of 5 minutes between arrivals. The time intervals between services at the petrol pump follows exponential distribution and the mean time taken to service a vehicle is 2 minutes. Find : **[10]**
- Probability that pump is idle.
 - What would be expected queue length?
 - What is expected length of the system?
 - What would be average waiting time in the queue?
 - Obtain average time spent by a customer in the system.
- c) The following table gives the activities in a project and other relevant information : **[10]**

Activity	1-2	2-3	2-4	3-5	4-5	5-6
Duration	4	2	5	3	6	2

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

- d) Ten samples each of size 50 of a pipe were inspected in pressure testing. The result of the inspection are given below : **[10]**

Sample	1	2	3	4	5	6	7	8	9	10
Defective items	2	3	2	0	2	3	2	1	2	3

Draw p chart and state your conclusion.

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

- a) The demand for cake in the bakery shop may be 20, 21, 22, 23 with probabilities 0.1, 0.3, 0.5, 0.1 respectively. Making cost and seling price of one cake is Rs. 5 and Rs. 10 respectively. Balance cake is treated as waste. Write the pay of matrix for the given situation. Also prepare opportunity loss table. how much cake should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion is same?
- b) The following data on the basis of fuses sample of 5 being taken every hour :

Sample No.	1	2	3	4	5	6	7	8	9	10
Mean	70.1	61.4	57	60	55.4	85	81	33.4	47	111.4
Range	40	48	65	41	32	82	78	45	70	85

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

A project has the following activities and other characteristics :

c)

Activity	Time Estimates		
	t_o	t_p	t_m
1-2	5	20	6
1-3	6	15	12
2-4	10	25	12
3-5	6	5	6
3-6	12	45	25
4-5	11	40	30
5-6	15	50	32

- i) Draw the project network and calculate the length and variance of the critical path.
- ii) What is the probability that project will be completed within 85 days?



Total No. of Questions : 6]

SEAT No. :

P6834

[Total No. of Pages : 2

[5801]-774

T.Y. B.Com.

BUSINESS ENTREPRENEURSHIP

(2013 Pattern) (Paper - III) (3473)

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 'organisational Behaviour'. Explain any two models of organisational Behaviour. **[14]**

Q2) Define the term 'personality'. What are its determinants. **[14]**

OR

Write a detailed note on Entrepreneurial personality of DR. Nilkantha Kalyani. **[14]**

Q3) a) Write a detail note on 'Group size'. **[7]**

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

OR

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

b) Why do employees resist to changes. **[7]**

Q4) Narrate the sources of stress. **[14]**

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

a) Influence in Group.

b) Employee Involvement programme.

c) Need of Motivation.

d) Group Cohension.

Q6) Being Senior Manager of a manufacturing firm, how will you manage the conflict? **[10]**



P.T.O.

Total No. of Questions : 6]

P6834

[5801]-774

T.Y. B.Com.

BUSINESS ENTREPRENEURSHIP

(2013 Pattern) (Paper - III) (3473)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

-
- प्र.1)** 'संघटनात्मक वर्तन' संकल्पनेची व्याख्या द्या. संघटनात्मक वर्तनाचे कोणतेही दोन प्रारूप (Models) वर्णन करा. [14]
- प्र.2)** 'व्यक्तिमत्त्व' संकल्पनेची व्याख्या द्या. ते ठरविणारे घटक कोणते ते सांगा? [14]
किंवा
डॉ. नीलकंठ कल्याणी यांचे उद्योजकीय व्यक्तिमत्त्व यावर सविस्तर टीप लिहा. [14]
- प्र.3)** अ) 'समूह आकारमान' यावर सविस्तर टीप लिहा. [7]
ब) औपचारिक समूहाचे वर्गीकरण स्पष्ट करा. [7]
किंवा
अ) 'उद्दिष्टनिष्ठ व्यवस्थापन' संकल्पना टीप लिहा. [7]
ब) कर्मचारी बदलांना विरोध का करतात? [7]
- प्र.4)** ताणतणावाचे स्रोत विशद करा. [14]
- प्र.5)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
अ) समूहातील प्रभाव
ब) कर्मचारी समावेशन कार्यक्रम
क) अभिप्रेरणाची गरज
ड) समूह-मिलाफ
- प्र.6)** उत्पादन उद्योगसंस्थेचे वरिष्ठ व्यवस्थापक या नात्याने तुम्ही संघर्षाचे व्यवस्थापन कसे कराल? [10]

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Total No. of Questions : 6]

SEAT No. :

P6835

[5801]-775

[Total No. of Pages : 2

T.Y. B.Com.

**3483 : MARKETING MANAGEMENT - III
(2013 Pattern) (Special Paper - III) (Regular)**

Time: 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Give the Meaning & Definition of Advertising. Describe the functions of Advertising. **[14]**

Q2) Explain in detail different Appeals & their significance in advertising. **[14]**

OR

Define Branding. Explain in detail the advantages of Branding. **[14]**

Q3) a) Explain the types of Industrial Goods. **[7]**

b) Explain the types of E-advertising. **[7]**

OR

a) Explain the scope of marketing Research. **[7]**

b) Explain the functions of warehousing. **[7]**

Q4) What is Marketing Research? Explain the process of Marketing Research in detail. **[14]**

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

a) Types of Data.

b) Marketing control.

c) Factors affecting transportation costs.

d) Target Marketing strategies.

Q6) What is Marketing Audit? Explain the methods and process of Marketing Audit. **[10]**



P.T.O.

Total No. of Questions : 6]

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3483 : MARKETING MANAGEMENT - III
(2013 Pattern) (Special Paper - III) (Regular)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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- प्र.1)** 'जाहिरात' अर्थ व व्याख्या द्या. जाहिरातीच्या कार्याचे वर्णन करा. [14]
- प्र.2)** जाहिरातीतील आवाहने प्रकार आणि त्यांचे महत्व सविस्तर स्पष्ट करा. [14]
किंवा
चिन्हांकनाची व्याख्या द्या. चिन्हांकनाचे फायदे सविस्तर स्पष्ट करा. [14]
- प्र.3)** अ) औद्योगिक वस्तूंचे प्रकार स्पष्ट करा. [7]
ब) ई-जाहिरतींचे प्रकार स्पष्ट करा. [7]
किंवा
अ) विपणन संशोधनाची व्याप्ती स्पष्ट करा. [7]
ब) गोदामांची कार्ये स्पष्ट करा. [7]
- प्र.4)** विपणन संशोधन म्हणजे काय? विपणन संशोधनाची प्रक्रिया सविस्तर स्पष्ट करा. [14]
- प्र.5)** थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
अ) माहितीचे प्रकार
ब) विपणन नियंत्रण
क) वाहतूक खर्चावर परिणाम करणारे घटक
ड) लक्ष्यकेंद्री विपणन व्यूहचरणा
- प्र.6)** विपणन लेखापरीक्षण म्हणजे काय? विपणन लेखापरीक्षणाची पद्धती आणि प्रक्रिया स्पष्ट करा. [10]

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Total No. of Questions : 6]

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[Total No. of Pages : 2

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AGRICULTURAL AND INDUSTRIAL ECONOMICS

(3493) (2013 Pattern) (Special Paper - III)

Time: 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

Q1) Evaluate the role of NABARD in rural credit since 1991. **[14]**

Q2) Describe the progress and problems of dairy co-operatives in Maharashtra since 1991. **[14]**

OR

Explain in brief the various rural development programmes implemented by govt. of India since 1991. **[14]**

Q3) a) State the causes of imbalanced regional industrial development in India. **[7]**

b) Explain the role of SEZ in industrial development. **[7]**

OR

a) State the major features of Industrial policy - 1991. **[7]**

b) Explain the disadvantages of multinational corporations. **[7]**

Q4) Evaluate the role of public sector investment in Infrastructural development in India. **[14]**

Q5) Write a short Notes. **[14]**

a) Features of multinational corporations.

b) Government and Regional Industrial development.

Q6) State the main features of poultry cooperatives in your district. **[10]**



P.T.O.

Total No. of Questions : 6]

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AGRICULTURAL AND INDUSTRIAL ECONOMICS

(3493) (2013 Pattern) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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- प्र.1)** 1991 पासून ग्रामीण पतपूर्ववण्यातील नाबार्डच्या भूमिकेचे मूल्यमापन करा. [14]
- प्र.2)** 1991 पासून महाराष्ट्रातील दुग्ध सहकारी संस्थांची प्रगती आणि समस्यांचे वर्णन करा. [14]
किंवा
1991 पासून भारत सरकारने राबविलेल्या विविध ग्रामीण विकास योजना थोडक्यात स्पष्ट करा. [14]
- प्र.3)** अ) भारतातील प्रादेशिक औद्योगिक असमतोल विकासाची कारणे सांगा. [7]
ब) औद्योगिक विकासातील सेझची भूमिका स्पष्ट करा. [7]
किंवा
अ) 1991 च्या औद्योगिक धोरणाची प्रमुख वैशिष्ट्ये सांगा. [7]
ब) बहुराष्ट्रीय कंपन्यांचे तोटे स्पष्ट करा. [7]
- प्र.4)** भारतातील पायाभूत सुविधांच्या विकासातील सार्वजनिक क्षेत्र गुंतवणूकीचे मूल्यमापन करा. [14]
- प्र.5)** थोडक्यात टिपा लिहा. [14]
अ) बहुराष्ट्रीय कंपन्यांची वैशिष्ट्ये
ब) सरकार आणि प्रादेशिक असमतोल
- प्र.6)** तूमच्या जिल्ह्यातील सहकारी कुक्कुटपालन संस्थांची वैशिष्ट्ये सांगा. [10]

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