

Total No. of Questions : 5]

SEAT No. :

P2802

[Total No. of Pages : 3

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M.Com. (Part - I) (Semester - I)
MANAGEMENT ACCOUNTING
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Financial Statement Analysis? Explain various tools and techniques of such analysis. **[20]**

OR

What do you mean by Management Accounting? How it differs from other forms of Accounting?

Q2) The following are the summarized Balance Sheets of Ulhas Limited, Pune.

Liabilities	31.03.2016 Amount Rs	31.03.2017 Amount Rs.	Assets	31.03.2016 Amount Rs.	31.03.2017 Amount Rs.
Share Capital	4,00,000	5,00,000	Building	4,00,000	3,60,000
Share Premium	-----	20,000	Machinery	3,00,000	3,48,000
Reserve Fund	1,00,000	1,20,000	Investments	80,000	50,000
Profit & Loss A/c	70,000	1,21,000	Stock	1,20,000	1,68,000
7% Debentures	2,00,000	-----	S. Debtors	1,60,000	1,38,000
S. Creditors	2,40,000	2,70,000	Cash in Hand	5,000	8,000
Bank Overdraft	25,000	-----	Cash at Bank	-----	9,000
Provision for Taxation	35,000	50,000	Discount on Issue of Debentures	5,000	-----
Total	10,70,000	10,81,000		10,70,000	10,81,000

Additional Information :-

- i) Income tax paid during the year amounted to Rs.46,000/-
- ii) Depreciate Building and Machinery at 10% p.a.
- iii) During the year, Machinery costing Rs.24,000/- was sold for Rs. 20,000/-

P.T.O.

- iv) Interim Dividend paid amounted to Rs.20,000/-
- v) Investments were realized at 50% premium.
- vi) During the year 7% Debentures were redeemed at 10% premium.

Prepare Schedule of Changes in Working Capital & Statement of Sources and Application of Fund with necessary workings. [20]

Q3) From the following information determine the quantum of Working Capital needed. [20]

Estimated Annual Sales 9,000 units @ Rs.150/- per unit

The following percentages which various elements of cost bear to the selling price have been extracted from the Pro-forma Cost Sheet.

Material – 40%, Labour – 30%, Overheads – 10%

Following further particulars are available -

- i) Raw Materials are expected to remain in stock for an average period of one and half month before issued to production.
- ii) Finished Goods are to stay in the warehouse for two months on the average before being sold & sent to customers.
- iii) Each unit of production will be in process on an average for a month (Stage of completion — Material 100%, Labour and Overheads 50% respectively).
- iv) Credit allowed by suppliers of materials is three months.
- v) Debtors are allowed two months' credit.
- vi) Wages and Overheads are paid on monthly basis.
- vii) Estimated Cash balance amounted to Rs. 35,000/-
- viii) Add 10% for contingencies.
- ix) Sales and Productions follow a consistent pattern.

OR

What do you mean by Cash Flow Statement? State its advantages to the management Distinguish between Cash Flow Statement and Funds Flow Statement.

Q4) A company having a net working capital of Rs. 14,00,000/- as on 31st March, 2017 indicates the following financial ratios and performances figures —

Current Ratio 2.4: 1

Liquidity Ratio 1.6 : 1

Inventory turnover ratio (on Cost of Sales) 8 times

Gross Profit Ratio 20%

Credit allowed to Customers (months) 1.5

The company's Fixed Assets are equivalent to 90% of its Net Worth while Reserves amounted to 40% of Share Capital.

Prepare the Balance Sheet of the company as on 31st March, 2017 showing step by step calculations. **[20]**

OR

What do you mean by Responsibility Accounting? State and explain objectives, advantages and limitations of Responsibility Accounting.

Q5) Write Short Notes (Any 2) **[20]**

- i) Role of Management Accountant.
- ii) Inter Firm and Intra Firm Comparison.
- iii) Sources of Working Capital.
- iv) Scope of Management Accounting.



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SEAT No. :

P3684

[Total No. of Pages : 4

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M.Com. (Part - I) (Semester - I)
STRATEGIC MANAGEMENT
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain meaning and features of Management Ethics. What are various factors affecting management Ethics?

OR

What is 'SWOT Analysis'? How does a Business Organisation use SWOT Analysis as a tool of Internal Analysis?

Q2) What are the areas/issues in Human Resource Strategy formulation is required?

OR

Write notes on :

- a) Strategic Options
- b) Generating Strategic Alternatives

Q3) What do you mean by 'Strategy Implementation'? Distinguish between Strategy Formulation and Strategy Implementation.

OR

Describe Criteria and problems of Strategic Review.

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Q4) What are the responsibilities of Financial Strategy?

OR

Write Notes :

- a) Logistics Strategy
- b) Mergers

Q5) Write Short Notes on (any four)

- a) Strategy Planning.
- b) Marketing Strategy
- c) Production Strategy
- d) Mission
- e) Vision
- f) Strategic Management Model.



Total No. of Questions : 5]

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

STRATEGIC MANAGEMENT

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यवस्थापकीय नीतीमूल्यांचा अर्थ व त्यांची वैशिष्ट्ये स्पष्ट करा. व्यवस्थापकीय नीतीमूल्यांवर परिणाम करणारे घटक कोणते?

किंवा

स्वॉट विश्लेषण म्हणजे काय? व्यवसाय संस्था अंतर्गत विश्लेषणाचे साधन म्हणून स्वॉट विश्लेषण कसे वापरले जाते?

प्रश्न 2) मानव संसाधन व्यूहरचनात्मक सूत्रीकरणातील बाबींची आवश्यकता स्पष्ट करा.

किंवा

टिपा लिहा.

अ) व्यूहरचनात्मक पर्याय.

ब) व्यूहरचनात्मक पर्यायी निर्मिती.

प्रश्न 3) व्यूहरचनात्मक अंमलबजावणी म्हणजे काय? व्यूहरचना सूत्रीकरण आणि व्यूहरचना अंमलबजावणी यांतील फरक स्पष्ट करा.

किंवा

व्यूहरचनात्मक आढाव्याचे निकष व समस्यांचे वर्णन करा.

प्रश्न 4) वित्तीय व्यूहरचनेची जबाबदारी स्पष्ट करा.

किंवा

टिपा लिहा :

- अ) लॉजिस्टिक व्यूहरचना
- ब) एकत्रीकरण.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) व्यूहरचनात्मक नियोजन
- ब) विपणन व्यूहरचना
- क) उत्पादन व्यूहरचना
- ड) ध्येय
- इ) दृष्टी
- फ) व्यूहरचनात्मक व्यवस्थापकीय

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Total No. of Questions : 5]

SEAT No. :

P2803

[Total No. of Pages : 4

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

ADVANCED ACCOUNTING & TAXATION (Special Paper-I)

Advanced Accounting (Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Leasing? Explain the important steps in leasing. [20]

OR

Write notes: (Any two)

- a) Classification of Accounting Theory
- b) Professional Development of Accounting in India
- c) Selection of Accounting Principles
- d) Approaches to Accounting Theory

Q2) P Ltd is a holding company and Q. Ltd and R Ltd are subsidiaries of P Ltd. Their Balance Sheets as on 31st March 2018 are given below. [20]

Liabilities	P.Ltd Rs.	Q.Ltd. Rs.	R.Ltd Rs.	Assets	P.Ltd Rs.	Q.Ltd Rs.	R.Ltd Rs.
Share Capital	2,00,000	2,00,000	1,20,000	Fixed Assets	40,000	1,20,000	86,000
Reserves	96,000	20,000	18,000	<u>Investments</u>			
				Shares in Q Ltd	1,90,000	-	-
				Shares in R Ltd.	26,000	1,06,000	-
Profit & Loss A/c	32,000	24,000	18,000	Stock in Trade	24,000	-	-
R Ltd. Balance	6,000	-	-	Q Ltd Balance	16,000	-	-
Sundry Creditors	14,000	10,000	-	Sundry Debtors	52,000	42,000	64,000
P Ltd. Balance	-	14,000	-	P Ltd. Balance	-	-	6,000
	3,48,000	2,68,000	1,56,000		3,48,000	2,68,000	1,56,000

P.T.O.

The following particulars are given

- The share capital of all companies is divided into shares of Rs. 10 each.
- P Ltd. held 16,000 shares of Q Ltd. and 2,000 Shares of R Ltd.
- Q Ltd. held 8,000 shares of R Ltd.
- All these investments were made on 30th September 2017.
- On 1st April 2017 the position was shown below

	Q Ltd. Rs.	R Ltd. Rs.
Reserves	16,000	15,000
Profit and Loss A/c	8,000	6,000
Creditors	10,000	2,000
Fixed Assets	1,20,000	86,000
Stock in Trade	8,000	71,000
Sundry Debtors	96,000,	66,000

You are required to prepare consolidated balance sheet of the group as on 31st March 2018.

Q3) Following are the details of Unlucky Ltd. which went into voluntary liquidation as on 31st March 2018. **[20]**

Liabilities	Rs.
3,000 Equity Shares of Rs.100 each, Rs.80 called and paid	2,40,000
6% 1,000 Preference Shares of Rs. 100 each fully called up Rs. 1,00,000	
Less: Calls in Arrears (Expected to be realized in full) Rs. 5,000	95,000
5% Debenture having floating charge on assets (Interest paid up to 30.9.2017)	1,00,000
Mortgage on Land and Buildings	80,000
Trade Creditors	2,65,500
Wages Outstanding	20,000
Secretary's Salary @ Rs. 500 PM outstanding	3,000
Managing Director's Salary @ Rs.1,500 PM outstanding	6,000

Assets	Estimated to Produce Rs.	Book Value Rs.
Land & Building	1,30,000	1,20,000
Plant.	1,30,000	2,00,000
Patents	30,000	50,000
Tools	4,000	20,000
Stock	74,000	87,000
Accounts Receivables	60,000	90,000
Investments (Pledged with bank for an overdraft of Rs. 1,90,000)	1,70,000	1,80,000

You are required to prepare a Statement of Affairs of the company as on 31st March 2018.

Q4) The following is the Balance Sheet of Super Star Co. Ltd. as at 31st March 2018. **[20]**

Balance Sheet as on 31st March 2018

Liabilities	Rs	Assets	Rs
Share Capital (2,500 Shares of Rs. 10 each)	25,000	Land & Building	19,750
Workmen's Savings	11,250	Plant & Machinery	16,250
Profit & Loss Account	4,000	4% Govt. Securities (Face Value Rs. 2,500)	2,375
Sundry Creditors	12,250	Debtors	11,125
General Reserve	5,000	Bank	6,500
		Preliminary Expenses	1,500
	57,500		57,500

The Plant and Machinery is worth Rs.15,000 and Land & Buildings have been valued at Rs. 30,000. Rs. 1,000 are bad debts. The profits of the company before providing for taxation are:

2015-16-Rs. 10,000, 2016-17-Rs.11,250, 2017-18-Rs. 13,250

Provision for taxation may be taken at 50% of the profit. Similar companies show a profit earning capacity of 10 % on market value of their shares.

Calculate:

- Valuation of Goodwill as per super profit method
- Valuation of Shares as per Net Asset Value Method.

OR

The Balance Sheet of XYZ Manufacturing Co. Ltd discloses the following financial position as on 31st March 2018. **[20]**

Balance Sheet as on 31st March 2018

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

Rate of income tax may be taken at 50%. Adequate provision has been made for income Tax and Depreciation. The average rate of dividend declared by the company for the past five years was 15%. The reasonable return on capital invested in the class of business done by the company is 12%,

You are asked to value the Goodwill as per Super Profit Method of XYZ Manufacturing Ltd. on the basis of 3 years purchase.

Q.5. Following was the Trial Balance on 31st March 2018 of Mumbai branch of an English firm having Head office in London: [20]

Particulars	Rs.	Rs
Stock on 1.4.2017	25,200	-
Purchases & Sales	1,50,000	2,25,000
Debtors & Creditors	78,000	52,000
Bills Receivable & Bills Payable	20,800	18,200
Salaries & Wages	9,600	-
Rent, Rates and Taxes	10,200	-
Furniture	9,820	-
Cash at bank	57,980	-
London Account	-	66,400
	3,61,600	3,61,600

On 31st March 2018 the stock was valued at Rs. 65,000. The debit balance of the branch account in London Books on March 31, 2018 was £ 5,360 and furniture account appeared at £ 700. On March 31, 2018, there was Cash -in- Transit from Delhi to London amounting to Rs. 5,200. The rate of exchange on 31st March 2017 was Rs.14 and on 31st March 2018 was Rs.13. Average rate of 2018 was Rs. 12.

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



Total No. of Questions : 6]

SEAT No. :

P2804

[Total No. of Pages : 4

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M.Com. (Semester - I)

Advanced Accounting and Taxation
Income Tax (Special Paper - II) (Group - A)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Answer any two of the following: **[15]**

- a) Explain difference between Capital Expenditure and Revenue Expenditure.
- b) What is 'Gross Annual value'? How it is determined under House Property of the Income Tax Act 1961?
- c) How would you determine Residential status of an Individual?
- d) What is the difference between Exemption and Deduction?

Q2) Write short notes (Any three) **[15]**

- a) Person
- b) Meaning of Salary
- c) Deductions u/s 54 F
- d) Previous year and Assessment year
- e) Agricultural Income
- f) Deduction u/s 80 G (Donation)

Q3) From the following particulars of Mr. Ajay an employee of ABC Pvt. Ltd. computes his taxable Income from salary and Tax Liability for the Assessment Year 2018-19 **[16]**

- 1) Basic Salary Rs. 40,000 p.m.
- 2) Dearness allowance (Not consider for retirement be Rs. 6,000 p.m.
- 3) Bonus Rs. 1, 04,000p.a.
- 4) Entertainment Allowance Rs. 1,000 p.m.
- 5) Transport Allowance (Residence to Office & back to Residence) Rs. 2,600 p.m.
- 6) Received H.R.A. Rs. 7,500p.m. from the employer, but he paid Rent of Rs. 10,000 p.m.
- 7) Re-imbursement of medical expenses of Private Hospital Rs. 57,000p.a.

P.T.O.

- 8) His contribution to R.P.F. is 15% of Basic Salary and the employer also contributes an equal amount.
- 9) Interest credited to Recognised Provident fund @ 12% p.a. Rs. 36,000
- 10) The Life Insurance premium of Rs. 40,000 and Professional Tax Rs. 2,500 paid by employer.
- 11) He received income from Agricultural Land outside India Rs. 25,000, Interest on Government Securities Rs. 30,000 and Rs. 20,000 on Bank Fixed Deposits.
- 12) His Investments and payments during the year Rs. 20,000 in N.S.C VIII Issue, Rs. 50,000 in Term Deposits of S.B.I. He also made payment of Rs. 30,000 for medical insurance premium.

Q4) The following is the Profit & Loss A/c for the year ended on 31st March, 2018, furnished by Mr. U. Swatej, ascertain his income from business and Gross Total Income for A.Y. 2018-19 **[16]**

Profit & Loss Account for the year ended 31st March, 2018

Particulars	Rs.	Particulars	Rs.
To Salary (including Proprietors Salary)	4,50,000	By Gross Profit	12,00,000
To General expenses	50,000	By Rent Received	45,000
To Advertisement Expenses	30,000	By Interest on Bank Deposits	30,000
To Interest on Capital	20,000	By Bad debts recovered	45,000
To Interest on Bank Loan	45,000	(not allowed as deduction Earlier)	
To Provision for Depreciation	40,000		
To Provision for Bad Debts	20,000		
To Reserve for VAT	91,000		
To Advance Tax Paid	20,000		
To Municipal Tax House Property	5,000		
To Wealth Tax Paid	35,000		
To Income Tax Paid	40,000		
To office expenses	34,000		
To Net Profit	4,40,000		
	13,20,000		13,20,000

Additional information:

1. General expenses include Rs. 3,000 given to poor student for his studies.
2. Advertisement includes Rs. 3,000 as expenditure incurred for selling household furniture.

3. Allowable depreciation as per IT Rules is Rs. 25,000.
4. Bank loan is taken for Business purpose only.
5. Mr. U. Swatej draws Rs.5, 000 p.m. by way of Salary.

Q5) Mr. Viraj has occupied three houses. From the following particulars determine the Income from house property for the Assessment year 2018-19 **[16]**

Particulars	House A (Let Out) Rs.	House B (Self Occupied) Rs.	House C (Self Occupied) Rs.
Municipal Valuation	3,60,000	4,80,000	6,00,000
Fair Rent	4,70,000	4,60,000	6,20,000
Standard Rent (As per Rent Control Act)	4,30,000	4,70,000	6,10,000
Annual Rent	4,20,000	4,50,000	6,60,000
Municipal Taxes at 10 % of Municipal Value	Paid by Tenant	Paid by Mr. Viraj	Not paid up to 31.03.2018
Annual Charges	50,000	60,000	70,000
Repairs	40,000	55,000	50,000
Insurance	20,000	30,000	40,000
Interest on loan borrowed for construction of house	1,80,000	2,10,000	2,30,000

Q6) A) Mr. Raj Purchased a House Property for Rs. 11,70,000. On 1st May, 2005. The following expenses are incurred by him for making addition to the house property.

Renovation of the Property in 2009-2010 Rs. 7,40,000

The house property was sold in December 2017 for Rs. 76,50,000 by incurring expenditure of Rs. 1,50,000 on transfer and deposited Rs. 14,20,000 in Capital Gain Deposit Account Scheme for availing 54 B.

The cost inflation index for 2005-06 — 117, 2009-10- 148, 2017-18- 272

Compute the taxable Capital Gain for Assessment Year 2018-19. **[10]**

- B) Mr. Ameya, a resident individual, furnishes the following particulars of his incomes and losses for the previous year 2017-18 [12]

Particulars	Amount Rs.
Income from Salary (Computed)	9,00,000
Income from House Property	
■ House A	1,20,000
■ House B (Self Occupied)	(-) 2,10,000
Profits and Gains of Business / Profession:	
■ Business - I	80,000
■ Business - II	(-) 1,20,000
■ Business - III (Speculative)	(-) 6,40,000
■ Business - IV (Speculative)	3,60,000
Capital Gains:	
■ Short Term Capital Gain	(-) 60,000
■ Long Term Capital Gain	84,000
Income from Other Sources (Computed)	
■ Bank Interest	36,000
■ Interest of Government Securities	24,000
■ Loss on other sources	(-) 10,000

Determine Gross Total Income for the Assessment Year 2018-19.



Total No. of Questions : 6]

SEAT No. :

P2805

[Total No. of Pages : 4

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Advanced Cost Accounting (Special Paper - I) (Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) A) Fill in the blanks.

[5]

- i) _____ means allotment of whole items of Cost to Cost Centres or Cost Units.
- ii) Abnormal Process Losses should be transferred to _____.
- iii) _____ is a document which recorded transfer of materials from one job or department to another.
- iv) Operating costing is a variation of _____ category of costing method.
- v) In contract costing the cost unit is _____.

B) State whether the following statements are true or false:

[5]

- i) The terms Materials and Inventory should not be used synonymously
- ii) The Halsay Plan guarantees a minimum hourly wage.
- iii) The concept of economic batch quantity is similar to that of economic order quantity.
- iv) Motor Cost for Passengers is ascertained with reference to per passenger per kilometre.
- v) The output of one process may be transferred to another process at cost or at market price.

P.T.O.

Q2) Explain the concept of material control? Briefly explain functions of various departments involved in Material Control [15]

OR

What are the essential features of a good wage system? Compare and contrast time rate and piece rate systems of wage payment.

Q3) Write Short Notes. (Any 3) [15]

- a) Merit Rating
- b) Inventory Control
- c) Batch Costing
- d) Features of product life cycle Costing.
- e) Under-Absorption and over-Absorption of overheads.

Q4) Following particulars have been extracted from the books of Moon pvt. Ltd. [20]

Indirect materials	Rs	Indirect Wages	Rs.
Shop No 1	12,000	Shop No 1	12,600
Shop No 2	18,000	Shop No 2	17,700
Shop No 3	6,000	Shop No 3	16,000
Tool room	3,600	Tool room	11,100
Stores	4,800	Stores	4,500
Factory Office	1,800	Factory Office	6,600
Factory Rent	30,000		
Insurance	6,000		
Depreciation 10%	30,000		
Power	27,000		
Light and Heat	12,000		

Further information regarding the operations is given below:

Depts	Area (Sq.metre)	Book Value Of machinery Rs.	Effective H.P.	Direct hours	Labour Cost Rs.	Machinery hours
Production						
Shop No.1	1,000	75,000	90	3,00,000	90,000	1,60,000
Shop No.2	750	1,35,000	90	3,00,000	60,000	2,40,000
ShopNo.3	1,500	30,000	-	2,00,000	50,000	-
Service:						
Tool room	500	45,000	20	-	50,000	-
Stores	750	7,500	-	-	-	-
Factory Office	500	7,500	-	-	-	-

You are required to prepare an overhead analysis sheet for the departments of Reliable Co. for the year showing the basis of apportionment.

- Q5)** The following information relate to Contract no. 110. You are required to prepare the contract A/c and the Contractee's A/c assuming that the amount due from the Contractee was duly received: **[20]**

		Rs.
Direct materials		41,500
Direct wages		32,000
Stores issued		22,000
Loose tools		5,800
Tractor expenses:		
Running materials	5,600	
Wages of drivers	7,000	12,600
Other direct charges		6,300

The contract price was Rs 1,90,000 and the contract took 13 weeks in its completion. The value of loose tools and stores returned at the end of the period was Rs 500 and Rs 7,000 respectively. The plant was also returned at a value of Rs 32,000 after charging depreciation at 20%. The value of the tractor was Rs 42,000 and depreciation was to be charged on the contract @ 15% p.a. The administration and office expenses are to be provided at 10% on works cost.

Q6) The following figures show the cost of two processes of manufacture. The production from process II is passed to finished account. [20]

	Process I	Process II
	Rs.	Rs.
Direct materials	2,000	3,020
Direct wages	3,500	4,226
Production overheads	1,500	2,000

1000 units are introduced at a cost of Rs. 5 per unit. Other information is as follows:

	Normal Loss	Actual Loss
Process I	10% of input	920 units
Process II	5% of input	870 units

The wastage realizes Rs. 3 per unit in process I and Rs. 5 per unit in process II. Prepare process accounts.



Total No. of Questions : 5]

SEAT No. :

P2806

[Total No. of Pages : 4

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M.Com-I (Semester - I)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

1282 : Costing Techniques and Responsibility Accounting

(Group - B) (2008 Pattern) (Special Paper-II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Fill in the blanks [5]

- i) _____ is a budgeting process where by each item of budget has to be justified whether it is an existing item or new.
- ii) _____ costing may lead to monopolistic conditions within the industry, prices may be raised and customers may suffer.
- iii) Flexible budget is also known as _____ budget.
- iv) When standard cost is more than actual cost it is called as _____ variance.
- v) _____ is the technique of evaluation the performance efficiency, cost and profit of the firm in an industry.

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

- i) A budget manual is a summary of all functional budget.
- ii) Importance of standard costing arises due to limitations of historical costing.
- iii) For control purpose long term budget should be prepared
- iv) Uniform costing facilitates inter-unit comparison of cost of production.
- v) Fixed cost is a controllable cost.

P.T.O.

- c) Write short notes on (any two) [10]
- Objectives of budgetary control
 - Standard cost and estimated cost
 - Controllable and non controllable cost
 - Reasons for differences in cost and costing practices.

Q2) What do you mean by 'interfirm comparison. Describe the advantages and disadvantages of interfirm comparison. [20]

OR

What is 'Standard costing'? What are the advantages and disadvantages of standard costing? Explain the different types of standards.

Q3) a) Hema Co.Ltd. Poona has budgeted sales as under: [10]

Months in 2011/2012	Black cement Units	White Cement Units
July	5,000	2,000
August	10,000	4,000
September	12,000	5,000
October	15,000	6,000
November	13,500	5,000
December	10,000	6,550
January (+)	12,000	5,000
Total	77,500	33,500

OR

The company maintains inventory equal to half of the sales for next month and there is no work-in-progress at the end of any month. Prepare the production budget for the half year ending on 31-12-2011.

- b) What is responsibility accounting? Explain the different types of responsibility centres [10]

Q4) Intel Co.Ltd., Bombay expects to have Rs. 37,500 cash at bank opening on 1st April, 2012 and requires you to prepare an estimate of cash position during the three months ended 30th June, 2012. The cost data is made available to you is as follows: **[20]**

2012 Months	Sales Rs.	Purchases Rs.	Wages Rs.	Works overhead Rs.	Admin overheads Rs.	Selling expenses Rs.
February	75,000	45,000	3,000	7,500	6,000	4,500
March	84,000	48,000	9,750	8,250	6,000	4,500
April	90,000	52,500	10,500	9,000	6,000	3,500
May	1,20,000	60,000	13,500	11,250	6,000	2,250
June	1,35,000	60,000	14,250	14,000	7,000	7,000

Additional information is as follows:

- i) Period of credit allowed by suppliers is two months.
- ii) 20% of total sales are for cash and period of credit allowed to customers for credit sales is one month.
- iii) Delay in payment of all other expenses is one month
- iv) Preference shares dividend amounting to Rs.57,500 is to be paid on 1st June 2012.
- v) The company is to pay bonus to workers of Rs. 22,500 in the month of April.
- vi) Plant has been ordered to be received and paid in May, which will cost Rs. 1,20,000.
- vii) Income-Tax of Rs. 15,700 is due to be paid in April, 2012.

Q5) The standard labour employment and the actual labour employment in a week for a job are as under.

Particulars	Skilled workers	Semi-Skilled workers	Unskilled workers
Standard no. of workers in the gang	32	12	06
Actual no. of workers employed	28	18	04
Standard wage rate per hour	03	02	01
Actual wage rate per hour	04	03	02

During the 40 hours working week, the gang produced 1800 standard labour hours of work. **[20]**

Calculate-

- a) Labour cost variances
- b) Labour Rate Variances
- c) Labour efficiency variances
- d) Labour Mix variances
- e) Labour yield variances

⊖⊖⊖

Total No. of Questions : 5]

SEAT No. :

P2807

[Total No. of Pages : 4

[5419]-9

M.Com. (Part - I) (Semester - I)
BUSINESS ADMINISTRATION
Production and Operation Management
(2008 Pattern) (Special Paper - I) (Group-D)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) State the concept of production and operation management. Explain the merits and demerits of continuous and intermittent production methods.

OR

What is product design and development? Discuss the techniques of product Development.

Q2) What is services system? Explain in detail the role of service system in modern economy.

OR

Explain the concept, process and scope of product planning.

Q3) What is store keeping? Explain objectives and fuctions of store keeping.

OR

Give the meaning of Logistic. Explain the objectives and organisation of logistic management.

Q4) Explain the role of National Productivity Council. Describe the porblems of rationalisation, automation and computerisation.

OR

Define Enterprise Resource System. Describe various factors, advantages and disadvantages of ERP system.

P.T.O.

Q5) Write short notes on : (any four)

- a) ISO 9000 to ISO 14000
- b) JIT technique
- c) Kaizen
- d) Plant Layout
- e) Materials Management
- f) Role of national productivity council



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Total No. of Questions : 5]

P2807

[5419]-9

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

BUSINESS ADMINISTRATION

Production and Operation Management

(2008 Pattern) (Special Paper - I) (Group-D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहे.

प्रश्न 1) उत्पादन व प्रक्रिया व्यवस्थापन संकल्पना विशद करा. सतत उत्पादन पध्दती व खंडीत उत्पादन पध्दतीचे गुण दोष स्पष्ट करा.

किंवा

उत्पादन आराखडा व विकास म्हणजे काय? उत्पादन विकासाच्या तंत्रांवर चर्चा करा.

प्रश्न 2) सेवा पध्दती म्हणजे काय? आधुनिक अर्थव्यवस्थेत सेवा पध्दतीची भूमिका सविस्तर स्पष्ट करा.

किंवा

वस्तू नियोजनाची संकल्पना, प्रक्रिया आणि व्याप्ती स्पष्ट करा.

प्रश्न 3) वस्तूसाठी म्हणजे काय? वस्तू साठ्याची उद्दिष्टे व कार्ये स्पष्ट करा.

किंवा

“लॉजिस्टिक” चा अर्थ सांगून, लॉजिस्टिक व्यवस्थापनाची उद्दिष्टे आणि संघटन स्पष्ट करा.

प्रश्न 4) राष्ट्रीय उत्पादकता मंडळाची भूमिका स्पष्ट करा. वाजवीकरण, स्वयंचलीकरण व संगणकीकरणाच्या समस्या विशद करा.

किंवा

व्यवसाय संसाधन प्रणालीची व्याख्या द्या. व्यवसाय संसाधन प्रणालीचे विविध घटक, फायदे आणि तोटे स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

अ) आय. एस. ओ. 9,000 ते आय एस ओ 14,000

ब) जे आय टी तंत्र

क) कायझन

ड) संयंत्र रचना

इ) सामग्री व्यवस्थापन

फ) राष्ट्रीय उत्पादकता मंडळाची भूमिका



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Total No. of Questions : 5]

SEAT No. :

P3654

[Total No. of Pages : 4

[5419] - 10

M.Com. (Semester-I)

BUSINESS ADMINISTRATION (Special Paper - II)

Financial Management

(2008 Pattern) (Group - D)

Time :3 Hours]

[Max. Marks : 100

Instructions to the candidates :-

- 1) All questions are compulsory.
- 2) All questions carry equal marks.
- 3) Use of calculator is allowed.

Q1) What is SEBI? Explain the important functions of SEBI.

OR

What is working capital? Explain the nature and significance of working capital?

Q2) What is Reserve Bank of India (RBI)? Explain various functions of RBI.

OR

What is financial analysis? State the various techniques of financial analysis?

Q3) What is inventory? Explain the role of Inventory management?

OR

Explain Capital Investment Decisions? Explain various types of Capital Investment Decisions.

P.T.O.

Q4) The following is the Balance Sheet of PWC Limited Pune

Balance Sheet
(As on 31.3.2015)

Liabilities	Amt.(Rs.)	Assets	Amt. (Rs.)
Share Capital : Equity shares of Rs. 10/- each	5,00,000	Fixed Assets : At cost 30,00,000 (Less) Rep. <u>4,50,000</u>	25,50,000
Reserve Fund	3,50,000	Stock	5,00,000
P & L A/c	5,50,000	Debtors	4,00,000
Long term loans	17,50,000	Cash	1,00,000
Creditors	2,50,000		
Other Current Liabilities	1,50,000		
	<u>35,50,000</u>		<u>35,50,000</u>

Additional Information :

- i) Profit earned during the year was Rs. 4,00,000.
- ii) The Company has declared 25% dividend
- iii) Market price of the share is Rs. 560
- iv) Ignore provisions regarding taxation.

Calculate any Five of the following Ratios

- a) Debt Equity ratio
- b) Current Ratio
- c) Acid Test Ratio
- d) Earning Per Share
- e) Price Earning ratio
- f) Dividend payout ratio
- g) Dividend yield ratio

Q5) Write short notes on : (any two)

- a) Credit policy
- b) Payback method
- c) Fund Flow Analysis
- d) Liquidity Ratio's.



Total No. of Questions : 5]

P3654

[5419] - 10

M.Com. (Semester-I)

BUSINESS ADMINISTRATION (Special Paper - II)

Financial Management

(2008 Pattern) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविने आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) गणकयंत्राचा उपयोग करण्यास परवानगी आहे.

प्रश्न 1) सेबी म्हणजे काय? (SEBI) सेबी ची कार्य स्पष्ट करा?

किंवा

खेळते भांडवल म्हणजे काय? खेळते भांडवलाचे स्वरूप आणि महत्व स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व्ह बँक म्हणजे काय? भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा.

किंवा

वित्तीय विश्लेषण म्हणजे काय? वित्तीय विश्लेषणाची विविध तंत्रे विशद करा.

प्रश्न 3) मालसाठा म्हणजे काय? मालसाठा व्यवस्थापनाच्या भूमिकेची चर्चा करा.

किंवा

भांडवल गुंतवणूक निर्णयाचा अर्थ सांगून त्याचे प्रकार स्पष्ट करा.

प्रश्न 4) खाली PWC लिमिटेड पुणेचे ताळेबंद पत्रक दिले आहे.

ताळेबंद पत्रक
(31.3.2015)

भार	रक्कम (रु)	मत्ता	रक्कम (रु)
भागभांडवल समन्याय		मालमत्ता	
भाग रु 10/- प्रत्येकी	5,00,000	परिव्यय 30,00,000	
राखीव निधी	3,50,000	(कमी): कर्ज 4,50,000	25,50,000
नफा व तोटा खाते	5,50,000	भाग	5,00,000
दिर्घ मुदतीचे कर्ज	17,50,000	ऋणको	4,00,000
धनको	2,50,000	रोकड	1,00,000
इतर चालू भार	1,50,000		
	35,50,000		35,50,000

पुरक माहिती :

- वर्षातील नफा प्राप्ती रु 4,00,000
- कंपनीने 25% लाभांश जाहीर केला
- भागाचे बाजारपेठ मूल्य रु 560/-
- करविषयक तरतुदीकडे दुर्लक्ष पुढीलपैकी पाच गुणोत्तर काढा.
 - कर्ज समन्याय गुणोत्तर
 - चालू गुणोत्तर
 - निकषित गुणोत्तर
 - प्रत्येक भागाचा नफा
 - किंमत नफा गुणोत्तर
 - लाभांश देय बहिर्गुणोत्तर
 - लाभांश उत्पन्न गुणोत्तर

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

- वसुली धोरण
- मुद्दल परती काल पद्धत [Payback method]
- वित्त प्रवाह विश्लेषण
- तरलता गुणोत्तर



Total No. of Questions : 5]

SEAT No. :

P3660

[Total No. of Pages : 4

[5419]-21

M.Com. (Part - I)

FINANCIAL ANALYSIS AND CONTROL

(2008 Pattern) (Semester - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory and carry equal marks.
- 2) Use of simple calculator is allowed.

Q1) A Company is considering purchase of a machine. Two alternative machines are available having cost price of Rs. 38,00,000/- each. The following inflows are expected during the five years. Life of both machines is five years.

Cash Inflows during five years

Year	Machine AX Amount in Rs.	Machine BX Amount in Rs.
1	6,00,000/-	10,00,000/-
2	10,00,000/-	12,00,000/-
3	15,00,000/-	14,00,000/-
4	12,00,000/-	12,00,000/-
5	12,00,000/-	10,00,000/-

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

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

Evaluate the two alternatives according to :

- a) The Payback Method.
- b) Average Rate on Average Investment Method.
- c) Net Present value Method.
- d) Profitability Index Method.

P.T.O.

Q2) What do you mean by Budget and Budgetary Control? State and explain various types of Budgets.

OR

Following data has provided by the management of A limited from which you are required to prepare Cash Budget for the period October to December 2018.

Months	Cr. Sales in Rs.	Purchases in Rs.	Wages in Rs.	Factory Expenses in Rs.	Other Expenses in Rs.	Depre- ciation in Rs.
August	8,00,000	6,00,000	80,000	40% of wages	30,000	2,000
September	8,50,000	6,50,000	80,000	40% of wages	35,000	2,000
October	10,00,000	6,80,000	1,00,000	40% of wages	40,000	2,000
November	12,00,000	5,00,000	1,20,000	40% of wages	45,000	2,000
December	12,00,000	5,50,000	1,20,000	40% of wages	50,000	2,000
January	15,00,000	7,00,000	1,50,000	40% of wages	50,000	2,000

Additional Information :

- 1/5th of the sales are on cash basis subject to 5% discount.
- 50% of the Credit Sales are recovered in the next month and remaining after that month.
- 20% of the purchases are made by making an advance payment of one month and balance on credit period of one month.
- Wages are paid on 15 days in lag period.
- Factory Expenses are paid on monthly basis whereas other expenses are paid in the same month.
- Advance income tax of Rs. 20,000/- is to be deposited in the month of December, 2018.
- Interest on 12% Debentures of Rs. 25,00,000/- is payable in the month of December, 2018.
- Management decided to deposit the excess cash over Rs. 1,25,000/- to bank at the end of each month.
- Cash balance as on 1st October, 2018 Rs. 55,000/-.

- Q3)** Following data are provided by the costing department of Priya Limited producing two types of products CV1 and CV2 by using the same raw material.

Particulars	Product CV1 Amount in Rs.	Product CV2 Amount in Rs
Selling Price per Unit	2,800/-	3,500/-
Raw Material @ Rs.250/- per kg	750/-	1,250/-
Direct Labour @ Rs. 100/- per hr.	300/-	150/-
Direct Expenses	200/-	400/-
Variable Overheads	50% of Labour Cost	50% of Direct Expenses

Fixed Cost Rs. 55,50,000/-

Guide the management which product is profitable in following situations :

- When Sales in units is limiting factor.
- When Sales in volume is key factor.
- When Raw Material is in short supply.
- When Direct Labour Hours are limiting factor.

If available raw material is 18,000 kg and maximum possible sale and production of each product is 3,000 units only then find out the most profitable sales mix and ascertain profit from that sales mix.

OR

What is Marginal Cost and Marginal Costing? State and explain objectives, advantages and limitations of marginal costing.

- Q4)** Standard Data and Actual Data of the Product TZ is as follows :

Particulars	Standard Data		Actual Data for 1,600 Units	
	Qty.	Amount in Rs.	Qty.	Amount in Rs.
Material A	60 kg	Rs. 50/- per kg	1,250 kg	Rs. 60/- per kg
Material B	40 kg	Rs. 120/- per kg	900 kg	Rs. 110/- per kg
Standard Output	80 Units	----		

Find out Material Cost Variance, Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.

OR

What is Cost of Capital? State & explain various types of costs in relation with cost of capital.

Q5) Write Short Notes (Any Four) :

- a) Difference between Standard Costing and Budgetary Control System.
- b) Utility of Contribution in Decision Making.
- c) Difference between Fixed Budget and Flexible Budget.
- d) Internal Rate of Return.
- e) Importance of Cost of Capital.
- f) Labour Variances.



Total No. of Questions : 5]

SEAT No. :

P2808

[Total No. of Pages : 2

[5419]-22

M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) Explain the nature, scope and significance of Industrial Economics. **[20]**

OR

Explain in details Alfred waber's Theory of industrial location.

Q2) Explain the factors influencing industrial location. **[20]**

OR

Explain the factor affecting industrial productivity.

Q3) Explain the impact of industrialisation on urbanisation. **[20]**

OR

Explain inter relationship between industrial development and economic development.

Q4) Explain role and problems of special economic zone (SEZ). **[20]**

OR

Explain the causes and measures of industrial imbalance.

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

- a) Need of balanced regional industrial development
- b) Impact of industrialisation on global warming
- c) Measurement of industrial productivity.
- d) Role of public sector in India.



P.T.O.

P2808

[5419]-22

M.Com. (Semester - II)
INDUSTRIAL ECONOMICS
(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

-
- | | | |
|-----------|---|------|
| प्रश्न 1) | औद्योगिक अर्थशास्त्राचे स्वरूप, व्याप्ती आणि महत्व स्पष्ट करा.
किंवा
अल्फ्रेड वेबर यांचा औद्योगिक स्थाननिश्चिती विषयक सिद्धान्त सविस्तर स्पष्ट करा. | [20] |
| प्रश्न 2) | औद्योगिक स्थाननिश्चितीवर प्रभाव टाकणारे घटक स्पष्ट करा.
किंवा
औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. | [20] |
| प्रश्न 3) | औद्योगिकरणाचा शहरीकरणावरील परिणाम स्पष्ट करा.
किंवा
औद्योगिक विकास आणि आर्थिक विकास यातील परस्पर संबंध स्पष्ट करा. | [20] |
| प्रश्न 4) | विशेष आर्थिक क्षेत्राची भूमिका आणि समस्या स्पष्ट करा.
किंवा
औद्योगिक असमतोलाची कारणे व उपाय स्पष्ट करा. | [20] |
| प्रश्न 5) | टिपा लिहा : (कोणत्याही दोन)
अ) समतोल प्रादेशिक औद्योगिक विकासाची गरज
ब) औद्योगिकरणाचा जागतिक तापमान वाढी वरील परिणाम
क) औद्योगिक उत्पादकतेचे मापन
ड) भारतातील सार्वजनिक क्षेत्राची भूमिका | [20] |



Total No. of Questions : 5]

SEAT No. :

P2809

[Total No. of Pages : 4

[5419]-23

M.Com. (Semester - II)
BUSINESS STATISTICS
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Attempt any four of the following:

[4 × 5 = 20]

- a) Define the following terms
 - i) Random variable
 - ii) Discrete random variable
 - iii) Continuous random variable
 - iv) Probability mass function
- b) A discrete random variable X has following probability mass function (p.m.f.)
$$P(X=x) = Kx ; x = 1,2,3,4,5.$$
$$= 0 ; \text{ otherwise}$$

Find the value of

 - i) K
 - ii) Mean of X
 - iii) Variance of X
- c) Define Binomial distribution. State its p.m.f. mean and variance. Also mention two real life situations, where the distribution is applicable.
- d) Define poisson distribution. State its p.m.f., mean and variance. Also mention two real life situations where the distribution is applicable.

P.T.O.

e) If $X \rightarrow B(n,p)$ then

i) For $E(x) = 6$, $\text{var}(x) = 4.2$ find n & P .

ii) For $P = 0.6$, $E(x) = 6$, find n & $\text{var}(x)$

f) A firm has 5 cars which can be hired out in a day.

The demands for a car on each day is a poisson variable with average 2.
Calculate the probable number of days in a year on which

i) No car is demanded

ii) The demand cannot be fulfilled

(Given that $e^{-z} = 0.135335$)

Q2) Attempt any four of the following :

[4 × 5 = 20]

a) Define the following terms

i) Parameter

ii) Statistics

iii) Test of hypothesis

iv) Level of significance

b) Explain the procedure of large sample test of population mean.

c) Explain method of moving averages to measure trend in time series.

d) Fit a trend line to the following data by least square method.

Year	2008	2009	2010	2011	2012
Production	21	36	48	39	57

Also estimate the production for the year 2015.

e) If $X \rightarrow N(3,9)$ then obtain the values of mean of X , $\text{var}(x)$, $P(x \geq 3)$, $P(X \leq 3)$.

f) Find 5-yearly moving average for the following data on sales.

Year	2000	01	02	03	04	05	06	07	08
Sales	12	15	18	21	27	18	21	30	36

Q3) Attempt any four of the following:

[4 × 5 = 20]

- a) Explain test procedure of chi-square test for goodness of fit.
- b) Explain the working of single sampling plan.
- c) Explain the concept acceptance sampling.
- d) The following table shows the classification of 1200 workers in a factory according to the disciplinary action taken by the management and their promotional experience.

Disciplinary action	Promotional experience	
	Promoted	Not promoted
Non-offenders	100	258
offenders	42	800

Test whether the promotional experience is independent of disciplinary action.

- e) A sample of 400 electric bulbs from company A, gave an average life 1225 hours with S.D. 42 hours, where as sample of 200 bulbs from company B, gave an average life 1265 hours with S.D. 60 hours. Can we say that the two companies are producing bulbs of same average life? Use 5% l.o.s.
- f) Explain the test procedure of paired t-test.

Q4) Attempt any two of the following :

[2 × 10 = 20]

- a) A monthly balance on the bank account of credit card holders is normally distributed with mean Rs.5000 and S.D. Rs. 1000. Obtain the proportion of credit card holders with balance.
 - i) Over Rs. 7000
 - ii) Below Rs. 4000
 - iii) Between Rs. 4500 and Rs. 5500
- b) What do you mean by time series? Explain different components of time series.
- c) Draw P chart for following data of number of defectives in 10 samples of size 50 each and comment on the result.
9, 6, 12, 8, 4, 6, 12, 9, 10, 8.

Q5) Attempt any two of the following

[2 × 10 = 20]

- a) The hours of sleep for 10 patients before and after giving a new drug are recorded. Test whether there is a significant difference in the average hours of sleep at 5% l.o.s.

Patient no.	1	2	3	4	5	6	7	8	9	10
Hours of sleep (before)	6	5	7	6	7	4	5	4	5	4
Hours of sleep (after)	7	6	7	7	6	6	6	5	6	5

- b) Below are given the means and ranges of 10 samples of size 5 each taken from a certain production process at regular intervals.

$\bar{X}$	14.2	13.9	15.5	12.1	14.1	13.2	12.9	13.5	13.1	12.8
R	2.0	2.5	2.8	2.5	3.0	1.9	2.1	3.9	3.1	2.1

Given that $n = 5$, $D_3=0$, $D_4 = 2.115$, $A_2 = 0.577$

Draw $\bar{X}$ and R - chart and comment on the result.

- c) Define the following terms:

- Null hypothesis
- Alternative hypothesis
- Critical region
- Acceptance region
- Type I error
- Type II error



Total No. of Questions : 5]

SEAT No. :

P2810

[Total No. of Pages : 4

[5419]-24

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting (Special Paper - III) (Group A)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define Financial Reporting. Explain the importance and limitations of Financial Reporting in respect of Mutual Funds. [20]

OR

Write Short Notes: (Any Four)

- i) Merchant Broker
- ii) Advance Tax
- iii) Corporate Dividend Tax
- iv) Basics of Service Tax
- v) Mutual Funds
- vi) Deducted at Source

Q2) A Ltd. and B Ltd. are two companies carrying on business in the same line of activity. The Balance Sheets as on 31st March 2018 are given below: [20]

Balance Sheets as on 31st March 2018

Liabilities	A Ltd. Rs.	B Ltd. Rs.	Assets	A Ltd. Rs.	B Ltd. Rs.
Fully paid up Equity Shares of Rs. 10 each	6,00,000	2,00,000	Land and Building	1,00,000	-
General Reserve	4,00,000	2,00,000	Plant and Machinery	7,00,000	3,00,000
Secured Loans	6,00,000	1,00,000	Investments	1,00,000	-
Current Liabilities	6,00,000	4,00,000	Stocks	9,00,000	4,00,000
			Debtors	3,00,000	1,00,000
			Cash at bank	1,00,000	1,00,000
	22,00,000	9,00,000		22,00,000	9,00,000

P.T.O.

These two companies decided to amalgamate into AB Ltd. The following further information is given.

1. A Ltd. holds 8,000 Shares in B Ltd. @ Rs. 12.50 each.
 2. All assets and liabilities of the two companies, except Investments are taken over by AB Ltd.
 3. Each share in B Ltd. is valued @ Rs.25 for the purpose of the amalgamation.
 4. Shareholders in A Ltd. and B Ltd. are paid off by issuing to them sufficient number of equity shares of Rs. 10 each in AB Ltd. as fully paid up at par.
 5. Each Share in A Ltd. valued @ Rs.15 for the purpose of the amalgamation.
- Show journal entries to close the books of A Ltd and also open Realization Account in the books of A Ltd.

Q3) The Following was the Balance Sheet of Hardluck Ltd. as on 31st March 2018. A new company 'Goodluck Ltd.' is formed to take over the running business of Unlucky Ltd. **[20]**

Balance Sheet as on 31st March 2018

Liabilities	Rs.	Assets	Rs.
Share Capital		Land and Building	18,00,000
4,00,000 Equity Shares of Rs. 10 each fully paid	40,00,000	Plant and Machinery	9,60,000
Sundry Creditors	1,20,000	Sundry Debtors 4,20,000	
Bills Payable	80,000	Less: R.D.D. <u>20,000</u>	4,00,000
Contingent Liability: Workmen's Compensation claim Rs. 8,000	-	Stock	2,00,000
		Cash at Bank	40,000
		Profit and Loss	8,00,000
	42,00,000		42,00,000

The scheme of reconstruction was agreed as follows:

1. The new company to take over all the assets of the old company but not the liabilities.
2. The new company was to purchase the goodwill of the business and the assets of the old company for the sum of Rs. 32,00,000 payable as to Rs. 28,00,000 by the issue of 2,80,000 Equity Shares of Rs. 10 each, Rs. 5 per share credited as paid up and as to Rs. 4,00,000 in cash.

3. The members of the new company were to pay in cash the balance of Rs. 5 per share due upon the shares issued to them.
 4. The expenses of reconstruction amounted to Rs. 12,000.
 5. Workmen's compensation claim was settled at Rs. 8,000.
- Pass the necessary journal entries in the books of Hardluck Ltd.

Q4) PK Builders took a contract to build a bridge on 1st April 2017. The contract price was agreed at Rs. 16, 00,000. The contractor has made the following expenditure during the year. **[20]**

	Rs.
Materials	1,00,000
Direct Labour	60,000
Plant	1,60,000
Direct Expenses	40,000
Value of Plant (31.03.2018)	1,20,000
Stock of Materials (31.03.2018)	20,000
Materials returned to stores	4,000
Work Certified	3,00,000
Cash Received	2,80,000
Cost of Work uncertified	16,000

Prepare a Contract Account for the year and also show the amount in work-in-progress which will be shown in the Balance Sheet of the Contractor as on 31st March 2018.

Q5) Banaras Transport Ltd. submitted the following Trial Balance as on 31st March 2018. Prepare Operating and Profit and Loss A/c and a Balance Sheet as on that date **[20]**

Particulars	Debit Rs.	Credit Rs.
Capital	-	20,00,000
Trucks	15,00,000	-
Stock of Fuel (1.4.2017)	2,00,000	-
Fuel	1,50,000	-
Spares	50,000	-
Road Tax	10,000	-
Traffic Earnings	-	8,00,000
Insurance	30,000	-

Driver's Wages	24,000	-
Office Rent	10,000	-
Drawings	50,000	-
Sundry Expenses	10,000	-
Printing & Stationery	5,000	-
Cleaner's Wages	3,000	-
Stock of Tyres (1.4.2017)	1,20,000	-
Tyres	50,000	-
Creditors and Debtors	40,000	5,00,000
Investments	8,00,000	-
Cash at bank	2,00,000	-
Cash in hand	48,000	-
	33,00,000	33,00,000

Additional Information:

1. Outstanding Expenses are:
 - i) Driver's Wages Rs. 5,000.
 - ii) Cleaner's Wages Rs. 1,000.
2. Stock of fuel and Tyres as on 31st March 2018:
 - i) Fuel Rs. 1,00,000
 - ii) Tyres Rs. 90,000
3. Interest on Investment Rs. 72,000 is due but not yet received.
4. Depreciate Truck at 10%.



Total No. of Questions : 6]

SEAT No. :

P2811

[Total No. of Pages : 3

[5419]-25

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

ADVANCED ACCOUNTING AND TAXATION

Business Tax Assessment and Planning (Special Paper - IV)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Write Short Notes (Any Four)

[16]

- a) Advance Payment of Tax
- b) Refund of Tax
- c) Tax evasion and Tax avoidance
- d) Assessment and Penalties under Wealth Tax
- e) Payment of Service Tax
- f) Demerits of VAT

Q2) Answer any two of the following

[14]

- a) Explain briefly the return of Income.
- b) What are the exempted assets under Wealth Tax?
- c) Explain the nature of Tax Planning and Management in the corporate sector.
- d) Explain the applicability and services covered under Service Tax.

P.T.O.

- Q3)** From the following Profit and Loss A/c of a partnership firm for the year ended 31st March 2018, you are required to calculate Remuneration under section 40(b). **[20]**

Profit and Loss A/c

For the year ended 31st March 2018

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
Cost of goods sold	5,00,000	Sales	9,00,000
Remuneration to Partners	2,24,500	Rent of house property	30,000
Interest to Partners @18% p.a.	30,000	Dividend	85,000
Municipal Tax of house property	12,500		
Other expenses	1,18,000		
Net Profit	1,30,000		
	10,15,000		10,15,000

Other Information:

- Out of other expenses Rs. 9,200 is not deductible u/s 36, 37 (1) and 43B.
- On 15.1.2018, the firm pays an outstanding Sales Tax Liability of Rs. 27,350 of the previous 2016-17. As this amount pertains to the previous year 2016-17, it has not been debited to the aforesaid Profit and Loss A/c.

- Q4)** Compute the Net Wealth of Gold Shine Ltd. on 31st March 2018. **[10]**

Rs. (Amounts in lakhs)

- | | |
|---|-----|
| a) Residential House | 40 |
| b) Farm house, 15 Kms away from local limits of Kolkata | 10 |
| c) Car for personal use | 6 |
| d) Jewellery | 14 |
| e) Aircraft for personal use | 150 |
| f) Urban land (construction is not permitted under the law) | 10 |
| g) Cash in hand | 1.5 |
| h) Shops given on rent | 20 |
| i) Gold deposit bonds | 10 |
| j) Loan taken for purchase of aircraft | 50 |

Q5) From the following particulars of a co-operative society (other than consumer co-operative society) for the financial year ending 31st March 2018, you are required to calculate the total taxable income of the cooperative society. [20]

	Rs.
Banking Business	30,000
Income from cottage industry	45,000
Marketing of agricultural produce grown by its members	45,000
Income from purchase and sale of agricultural implements to members	36,000
Profits and gains of business	2,25,000
Interest and dividend from other cooperative society	36,000
Collective disposal of labour	33,000
Income from house property	1,50,000
Compute taxable income of the co-operative society.	

Q6) The Profit and Loss Account of ABC Ltd. for the year ended 31st March 2018 showed a Net Profit of Rs. 25, 00,000. [20]

- a) The Profit and Loss Account included in the Debit side the following:
- i) Rs. 40,000 interest paid on money borrowed for extending the company's factory premises, the expansion was however still in progress.
 - ii) The depreciation provided in the books Rs. 1, 00,000; however the amount computed under the Income Tax Act Rs. 3, 00,000.
 - iii) Rs. 50,000 was paid to the Company's lawyer for arguing appeals of the company before the Tribunal against levy of penalty for some earlier appeals which have been dismissed by the Tribunal.
 - iv) Rs. 6,000 paid for late payment of Professional Tax as penal interest.
 - v) Rs. 1,000 being fine imposed by the Municipality for violating their regulations.
 - vi) Reserve for Bad debts Rs. 30,000.
- b) The Credit side of the Profit and Loss Account included:
- i) Company's Foreign Subsidiary in Japan Rs. 20,000.
 - ii) Unit Trust of India Rs. 50,000.
- c) It is also observed that both the opening stock of Rs. 1, 80,000 and closing stock of Rs.2, 16,000 are undervalued by 10% on cost.
- Compute the total income of the company for the assessment year 2018- 19.



Total No. of Questions : 6]

SEAT No. :

P2812

[Total No. of Pages : 3

[5419]-26

M.Com. (Semester - II)

ADVANCED COST ACCOUNTING AND COST SYSTEMS
Application of Cost Accounting (Special Paper - III) (Group-B)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) A) Fill in the blanks. [5]

- i) The need of reconciliation arises in _____ accounting system.
- ii) _____ of records is avoided under integral accounting system.
- iii) Value chain analysis is a way of assessing _____ advantages.
- iv) Obsolescence is _____ depreciation technique.
- v) Productivity is defined as _____.

B) True or False. [5]

- i) The need of reconciliation arises only under integrated accounting system.
- ii) There is only one figure of profit under integral accounting system.
- iii) No account for debtors and creditors are opened in integral accounts.
- iv) Value chain analysis used full made of the creative ability and other qualifications of the staff.
- v) Capital and Management Productivity is a measurement of growth in output.

Q2) What do you mean by 'value chain analysis'? State the role of management accountant and problems of value chain analysis. [20]

P.T.O.

Q3) Write short notes (any four)

[20]

- a) Wastages
- b) Spoilage
- c) Defectives
- d) Need of reconciliation of cost and financial accounts
- e) Labour productivity
- f) Overall productivity

Q4) From the following data prepare a reconciliation statement

[20]

	Rs.
Profit as per cost account	1,45,500
Works overhead under recovered	9,500
Administrative overhead under recovered	22,750
Selling overheads over recovered	19,500
Over valuation of opening stock in Cost account	15,000
Over valuation of closing stock in Cost account	7,500
Interest earned during the year	3,750
Rent received during the year	27,000
Bad debts written off during the year	9,000
Preliminary expenses written off during the year	18,000

Q5) a) Calculate productivity per machine hour from the following information[5]

Month	Production (units)	Machine hours (used)
January	50,000	5,000
February	57,000	6,000
March	63,000	7,000

b) The following information is available for a factory.

Days working Hrs	8
No. of working days in a week	6
No. of operators	20
Standard Hrs per unit during a particular week	4
No of units produced	48
Absentee man days	40

Idle time due to local sheeding 30 man days.

Find:

[15]

- i) Absenteeism percentage
- ii) Labour utilisation percentage
- iii) Productivity efficiency of labour
- iv) Overall productivity of labour in terms of units produced per week.

Q6) M/S Ram Ltd. showed a net loss of Rs.2,52,000 as per their financial accounts for the year ended 31st March 2017. The cost account how ever disclosed a net loss of Rs. 1,84,000 for the same period. The following information was revalued as a result of the scrutiny of the figures of both the set of books.

	Rs.
i) Factory overhead under recovered	6,000
ii) Administration overhead over recovered	4,000
iii) Depreciation charged in financial accounts	90,000
iv) Depreciation recovered in cost	95,000
v) Interest on investment not included in cost	15,000
vi) Income tax provided	90,000
vii) Transfer fees (in financial books)	2,000
viii) Stores adjustment (credit in financial books)	2,000

Prepare Memorandum Reconciliation Account.

[10]



Total No. of Questions : 5]

SEAT No. :

P2813

[Total No. of Pages : 3

[5419]-27

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS
Cost Control And Cost Systems (Group-B) (Special Paper - IV)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) A) Fill in the blanks: - [5]

- i) Contribution minus _____ = fixed cost.
- ii) _____ decision one of the most crucial and difficult decision.
- iii) _____ Cost refers to historical cost.
- iv) Major area of _____ is designing, production marketing and finance.
- v) _____ is a systematic analysis and evaluation technique.

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

- i) Margin of safety is the difference between actual sales and the sales at the break even point.
- ii) Value Engineering leads cost reduction.
- iii) Pricing decision bringing revenue and profit to the business.
- iv) Fixed Costs vary with volume rather than time.
- v) JIT philosophy is not dedicated to elimination of waste.

Q2) Distinguish between Cost Reduction and Cost Control. What are the major areas in which cost reduction is usually possible? [20]

OR

What is MIS? Mention briefly the designing and installing cost system in computerized environment.

P.T.O.

Q3) Write short notes: (Any Four)

[20]

- a) Objectives of Pricing Policy
- b) Cost Drivers
- c) Value Analysis
- d) Creating Cost Centre and Cost Code
- e) Just-in-Time
- f) Pareto Analysis.

Q4) The following costs and sales of KAVITA Manufacturing are given to you.[25]

Year	Sales	Total Cost
2014	40,00,000	44,00,000
2015	60,00,000	56,00,000

Find:

- a) Profit Volume Ratio.
- b) Fixed Cost.
- c) Break even point.
- d) Sales to earn profit of Rs. 8,00,000.
- e) Margin of Safety of period 2015.

Q5) a) Nilesh Company is producing 24000 units provide you the following.[25]

Direct Material	1,20,000
Direct Wages	84,000
Variable Overhead	48,000
Semi variable Overhead	28,000
Fixed Overhead	80,000
Total Cost	3,60,000

The product is sold at Rs. 20 per unit. The management proposed to increase the production by 3000 units for sale of the Foreign Market. It is estimated that semi variable overheads will increased by 1000. But the product will be sold at Rs. 14 per unit in the Foreign Market. The management seeks your advice as Cost Accountant what will you advice them.

OR

- b) The following Particulars are obtained from the records of Arjun Ltd. Engaged in manufacturing two Product X & Y from certain raw Material.

[25]

Particular	Product X	ProductY
	(per Unit)	(per Unit)
	Rs.	Rs.
Selling Price	Rs. 100	Rs.200
Material Cost (Rs. 10 Per Kg)	20	50
Labour Cost (Rs. 6 Per Hour)	30	60
Variable Overhead	10	20
Total Fixed Overhead Rs.10,000		

Comment on the profitability on each product:

- When Raw material is an short supply.
- When labour is short supply.
- When Sales quantity is limited.
- When Sales value is limited.



Total No. of Questions : 5]

SEAT No. :

P2814

[Total No. of Pages : 4

[5419]-30

M.Com. (Semester - II)

BUSINESS ADMINISTRATION (Special Paper - III)

Marketing Management (Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) What is 'Marketing palnning'? Explain the nature and scope of marketing palnning.

OR

What is 'consumer behaviour'? Explain the relation between consumer behaviour and Buying motives.

Q2) Define the term 'CRM' Explain the significance of customer Data Base for forming strong customer relationship.

OR

What is 'New Product Development strategy'? Explain the failure and remedies of 'New product development strategy'

Q3) What is 'Media Management'? Explain in detail the various advertising compaign approaches.

OR

What is 'Branding'? Explain the strategies to build & maintain Brand Loyalty.

P.T.O.

Q4) What is 'Rural Marketing'? Explain the problems & suggestions for improvement of rural marketing.

OR

Explain in detail the role of S p's in marketing strategy.

Q5) Write short notes : (any four)

- a) Evolution of marketing
- b) Consumer behaviour models
- c) Retaining and growing customers
- d) Role of media manager
- e) Brand awareness and brand association
- f) New trends in marketing communication



Total No. of Questions : 5]

P2814

[5419]-30

M.Com. (Semester - II)

BUSINESS ADMINISTRATION (Special Paper - III)

Marketing Management (Group - D)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) 'विपणन नियोजन' म्हणजे काय? विपणन नियोजनाचे स्वरूप आणि व्याप्ती स्पष्ट करा.

किंवा

'ग्राहक वर्तणूक' म्हणजे काय? ग्राहक वर्तन व क्रयप्रेरणा या दोहोमधील संबंध स्पष्ट करा.

प्रश्न 2) 'ग्राहक संबंध व्यवस्थापन' या संकल्पनेची व्याख्या द्या. भक्कम ग्राहक संबंध प्रस्थापित करण्यासाठी ग्राहकासंबंधी माहिती संकलन या कार्याचे महत्व स्पष्ट करा.

किंवा

'नविन वस्तु विकास व्यूहचरणा' म्हणजे काय? नविन वस्तु विकासाचे अपयश आणि उपाय स्पष्ट करा.

प्रश्न 3) 'माध्यम व्यवस्थापन' म्हणजे काय? जाहिरातीतील संदेशवहनाचे विविध दृष्टीकोन सविस्तर स्पष्ट करा.

किंवा

'मुद्रांकन' म्हणजे काय? मुद्रा एकनिष्ठता (Brand Loyalty) निर्माण करण्यासाठी आणि टिकविण्यासाठीचे डावपेच स्पष्ट करा.

प्रश्न 4) 'ग्रामीण विपणन' म्हणजे काय? ग्रामीण विपणनाच्या समस्या आणि सुधारणेसाठी उपाययोजना स्पष्ट करा.

किंवा

विपणन व्यूहरचनेतील (SP's)S पी.ची.भूमिका सविस्तर स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- अ) विपणनाची उत्क्रांती
- ब) ग्राहक वर्तन सिद्धांत
- क) ग्राहक टिकविणे आणि ग्राहक वृद्धी
- ड) माध्यम व्यवस्थापकाची भूमिका
- इ) मुद्रा जागृकता आणि मुद्रा संघटना
- फ) विपणन संदेशवहनातील आधुनिक प्रवाह

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Total No. of Questions : 5]

SEAT No. :

P3685

[Total No. of Pages : 4

[5419]-31

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

BUSINESS ADMINISTRATION (Special Paper - IV)

Financial Policies and Practices

(2008 Pattern) (New)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

- Q1)** a) Write a note on 'Retention of earnings'.
b) State the utility of Break-Even analysis in profit planning.

OR

Describe various factors influencing on Dividend policy. State in brief types of dividend policy.

- Q2)** a) Write a note on 'Business combination'.
b) State the role of Balance-sheet and cash flow statement in Financial Management.

OR

Explain various new financial Instruments.

- Q3)** Write explanatory note on 'Lease Financing'.

OR

What is over capitalisation? Explain the effects of over and under capitalisation on business.

P.T.O.

Q4) What is Derivative market? Describe the benefits and need of derivative market.

OR

What is profit planning? Explain various approaches to profit planning.

Q5) Write Short Notes on (any four)

- a) Foreign Exchange Market.
- b) World Monetary System.
- c) Venture Capital.
- d) Mergers.
- e) Need of Securitisation of Assets.
- f) Commercial papers.



Total No. of Questions : 5]

P3685

[5419]-31

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

BUSINESS ADMINISTRATION (Special Paper - IV)

Financial Policies and Practices

(2008 Pattern) (New)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) अ) 'अर्जित मिळकत' यावर टीप लिहा.

ब) नफ्याच्या नियोजना मधीलसम विच्छेदन बिंदू विश्लेषणाची उपयोगिता सांगा.

किंवा

लाभांश धोरणावर प्रभाव टाकणारे विविध घटक विशद करा. लाभांश धोरणाचे प्रकार थोडक्यात सांगा.

प्रश्न 2) अ) व्यावसायिक समामेलन (combination) यावर टीप लिहा.

ब) वित्तीय व्यवस्थापनामध्ये ताळेबंद आणि रोख प्रवाह पत्रक यांची भूमिका सांगा.

किंवा

वित्त पुरवठ्याची विविध नवीन साधने स्पष्ट करा.

प्रश्न 3) 'भाडे तत्वावरील वित्त पुरवठा' यावर स्पष्टीकरणात्मक टीप लिहा.

किंवा

अधिभांडवलीकरण म्हणजे काय? व्यवसायावर होणारे अधिभांडवलीकरण व अल्प भांडवलीकरणाचे परिणाम स्पष्ट करा.

प्रश्न 4) अनुपात बाजारपेठ (Derivative Market) म्हणजे काय? अनुपात बाजारपेठेचे फायदे व गरज विशद करा.

किंवा

नफ्याचे नियोजन म्हणजे काय? नफा नियोजना बाबतचे विविध दृष्टीकोन स्पष्ट करा.

प्रश्न 5) थोडक्यात टीपा लिहा. (कोणत्याही चार)

- अ) परकिय विनिमय बाजारपेठ
- ब) जागतिक मौद्रिक व्यवस्था (World Monetary System)
- क) साहस भांडवल (Venture Capital)
- ड) एकत्रिकरण (Mergers)
- इ) संपत्तीच्या प्रतिभूतीकरणाची आवश्यकता
- फ) वाणिज्य विपत्र (Commercial Paper)



Total No. of Questions : 5]

SEAT No. :

P2815

[Total No. of Pages : 4

[5419]-32

M.Com. (Part - I) (Semester - II)
COMMERCIAL LAWS & PRACTICES
E-Security and Cyber Laws (Special Paper - III) (Group-E)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) What is Computer Crimes ? Explain the types of Computer Crime. **[20]**

OR

State the meaning of Electronics Security. Explain in detail the Accidents Occurrence Security Practices.

Q2) Define Extensible Markup Language (XML). Explain the advantages and disadvantages of XML. **[20]**

OR

State the meaning of Cyber Crimes and Cyber Laws. Explain the clauses in the information technology bill.

Q3) Explain in detail the contents of legislation under Information Technology Act 2002 **[20]**

OR

Explain various Miscellaneous Provisions under section 80 to 94 as per Information Technology Act 2012.

P.T.O.

- Q4)** a) Explain in detail the types of Intruders. [10]
b) Explain in detail Cyber Regulation Advisory Committee. [10]

OR

- a) Explain the Acknowledgement of receipt under Information Technology Act 2002.
b) Define Hyper Text Markup Language (HTML). Explain the features of HTML.

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

- a) Types of Common Threats of Security
b) Creating and adding web pages
c) The Cyber Regulation Appellate Tribunal
d) Duties of Subscriber



Total No. of Questions : 5]

P2815

[5419]-32

M.Com. (Part - I) (Semester - II)
COMMERCIAL LAWS & PRACTICES

E-Security and Cyber Laws (Special Paper - III) (Group-E)
(2008 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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

किंवा

इलेक्ट्रॉनिक सेक्युरिटी याचा अर्थ सांगा. अपघात घटना सुरक्षा पद्धती सविस्तर स्पष्ट करा.

प्रश्न 2) एक्सटेन्सीबल मार्कअप लॅंग्वेज (एक्स.एम.एल) ची व्याख्या द्या. एक्स.एम.एल. चे फायदे आणि तोटे स्पष्ट करा. [20]

किंवा

सायबर गुन्हे आणि सायबर कायदे यांचा अर्थ सांगा. माहिती तंत्रज्ञान बिलामधील कलमे स्पष्ट करा.

प्रश्न 3) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत कायद्यातील सामुग्री सविस्तर स्पष्ट करा. [20]

किंवा

माहिती तंत्रज्ञान कायदा 2012 अंतर्गत कलम 80 ते 94 अन्वये इतर तरतुदी स्पष्ट करा.

- प्रश्न 4) अ) इन्ट्रयुडर्सचे प्रकार सविस्तर स्पष्ट करा. [10]
ब) 'संगणकीय नियमन सल्लागार समिती' सविस्तर स्पष्ट करा. [10]

किंवा

- अ) माहिती तंत्रज्ञान कायदा 2002 अंतर्गत 'पोहोच पावती' सविस्तर स्पष्ट करा.
ब) 'हायपर टेक्स्ट मार्कअप लॅंग्वेज' (एच.टी.एम.एल.) ची व्याख्या द्या. एच.टी.एम.एल.ची वैशिष्ट्ये स्पष्ट करा.

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

- अ) इंटरनेट सुरक्षेच्या सामान्य अडचणी
ब) वेब पेज निर्मिती आणि जोडणी
क) संगणकीय नियमन अपिलीय न्यायाधिकरण
ड) सब्सक्रायबर ची कर्तव्ये



Total No. of Questions : 5]

SEAT No. :

P3686

[Total No. of Pages : 4

[5419]-33

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - IV)

**Laws Relating to Copyright and Designs
(2008 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the need of Copyright society. State the functions and rights of a copyright society. **[20]**

OR

What do you mean by copyright? Explain the procedure of Application for Registration of copyright.

Q2) State the legal provisions of the Design Act, 2000 with reference to Piracy of Registered Design. **[20]**

OR

What are the qualifications for appointments as a chairman of the Board? Describe the procedure and powers of the Appellate Board.

Q3) Answer the following questions in brief (Any Two) **[20]**

- a) State the rights of a proprietor of a Registered Design under the Design Act, 2000.
- b) Explain 'The plant varieties and Farmers' Rights Protection Authority.
- c) What are the provisions regarding 'Civil and Criminal Remedies' of copyright?
- d) What are the prohibitable layout design under layout Design Act, 2000?

P.T.O.

Q4) Explain the term 'Geographical Indication'. Explain the procedure and duration of registration of Geographical indication. **[20]**

OR

State the objectives of the Protection of plant varieties and farmers' Rights Act, 2001? Explain the plant varieties which can be and can not be registered under this Act.

Q5) Write Short Notes on (any two) **[20]**

- a) Scope of Copyright.
- b) Registerable industrial designs.
- c) Rights and privileges of breeders and researchers.
- d) Infringement of copyright.



Total No. of Questions : 5]

P3686

[5419]-33

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - IV)

Laws Relating to Copyright and Designs

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) मुद्रणाधिकार संस्थेची गरज स्पष्ट करा. मुद्रणाधिकार संस्थेची कार्ये आणि हक्क सांगा. [20]

किंवा

मुद्रणाधिकार म्हणजे काय? मुद्रणाधिकारासाठी नोंदणी करण्याच्या पद्धतीचे वर्णन करा.

प्रश्न 2) नोंदणी केलेल्या आराखड्याच्या चाचेगिरी संदर्भात आराखडा, कायदा 2000 मधील कायदेशीर तरतुदी स्पष्ट करा. [20]

किंवा

अपीलीय मंडळाचे अध्यक्ष म्हणून नेमणूक होण्यासाठी कोणती पात्रता लागते? अपीलीय मंडळाची कार्यपद्धती आणि अधिकारांचे वर्णन करा.

प्रश्न 3) खालील प्रश्नांची थोडक्यात उत्तरे द्या. (कोणतेही दोन) [20]

- अ) आराखडा कायदा, 2000 अंतर्गत नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.
ब) “रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण अधिकारिता” स्पष्ट करा.
क) मुद्रणाधिकार कायद्याअंतर्गत असणाऱ्या दिवाणी व फौजदारी तरतुदी कोणकोणत्या आहेत?
ड) रुपरेषा आराखडा कायदा, 2000 अंतर्गत येणारे प्रतिबंधात्मक रुपरेषा आराखडे कोण कोणते आहेत ते सांगा.

प्रश्न 4) “भौगोलिक चिन्ह खुण” ही संज्ञा स्पष्ट करा. भौगोलिक चिन्हांच्या नोंदणीची कार्यपद्धती आणि काळमर्यादा सांगा. [20]

किंवा

रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 ची उद्दिष्ट्ये सांगा. ज्या रोपे नमुन्यांची नोंदणी होऊ शकते आणि नोंदणी होऊ शकत नाही अशी रोपे नमुने सांगा.

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

- अ) मुद्रणाधिकाराची व्याप्ती
- ब) नोंदणी योग्य औद्योगिक आराखडे / रचना
- क) निपजक आणि संशोधकाचे हक्क व विशेषाधिकार
- ड) मुद्रणाधिकाराचे उल्लंघन

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Total No. of Questions : 5]

SEAT No. :

P3687

[Total No. of Pages : 4

[5419]-37

M.Com. (Part - I) (Semester - II)
ADVANCED BANKING AND FINANCE
Monetary Policy (Paper - IV)
(2008 Pattern) (Credit System)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Compare the methodology and analysis of compilation of money supply given by Dr. Y.V Reddy committee and the second working group constituted by RBI.

OR

“Increase in the money supply tends to increase the price level in an economy”. In this context should the RBI keep the money supply constant to maintain price stability? Justify your answer.

Q2) Explain the objectives of monetary policy.

OR

Elaborate the major policy decisions taken by the monetary policy committee of RBI in the recent years.

Q3) Explain the following Qualitative instruments of monetary policy :

- a) Margin Requirements
- b) Credit Rationing
- c) Direct Action
- d) Publication

OR

Explain the role of RBI in developing industrial finance in the country.

P.T.O.

Q4) Discuss the measures taken by the RBI to promote exports.

OR

How is the development and promotional role of the Reserve Bank of India fulfilled by its policy regarding priority sector advance and non-farm sector?

Q5) Write notes on any two

- a) Bank Rate Policy
- b) Concept of High Powered Money
- c) RBIs policy towards Farm Sector
- d) Open Market Operation



Total No. of Questions : 5]

P3687

[5419]-37

M.Com. (Part - I) (Semester - II)
ADVANCED BANKING AND FINANCE
Monetary Policy (Paper - IV)
(2008 Pattern) (Credit System)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) डॉ. वाय. व्ही. रेड्डी. समिती आणि भारतीय रिझर्व बँकेने गठीत केलेल्या दुसरा कार्यात्मक गट यांनी दिलेल्या पैशाच्या पुरवठ्याच्या संकलीत विश्लेषण पद्धतींची तुलना करा. [20]

किंवा

“पैशाच्या पुरवठ्यातील वाढत्या प्रवृत्तीमुळे अर्थ व्यवस्थेत किंमत पातळीत वाढ होते.” अशा परिस्थितीत किंमत स्थैर्यासाठी भारतीय रिझर्व बँकेने पैशाचा पुरवठा स्थिर ठेवावा काय? तुमच्या उत्तराला न्याय द्या.

प्रश्न 2) चलन विषयक धोरणाची उद्दिष्ट्ये स्पष्ट करा. [20]

किंवा

भारतीय रिझर्व बँकेच्या चलन विषयक धोरण समितीने घेतलेल्या अलीकडील काळातील महत्वाच्या धोरण निर्णयांची सखोल माहिती द्या.

प्रश्न 3) चलन विषयक धोरणाची खालील गुणात्मक साधने स्पष्ट करा. [20]

- अ) सिमा आवश्यकता.
ब) पत वितरण.
क) प्रत्यक्ष कारवाई.
ड) प्रसिद्धी.

किंवा

देशाच्या औद्योगिक पत पुरवठ्याच्या विकासातील भारतीय रिझर्व बँकेची भूमिका स्पष्ट करा.

प्रश्न 4) निर्यातीला प्रोत्साहन देण्यासाठी भारतीय रिझर्व बँकेने केलेल्या उपाययोजनांची चर्चा करा. [20]

किंवा

प्राधान्य क्षेत्रे आणि बिगर शेती क्षेत्राचा विकास आणि चालना देण्याची भारतीय रिझर्व बँकेची भूमिका तिच्या धोरणांनी कशी पूर्ण केली आहे?

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

- अ) बँक दर धोरण
- ब) उच्च शक्ती पैशाची संकल्पना
- क) शेती क्षेत्रासाठीचे रिझर्व बँकेचे धोरण
- ड) खुल्या बाजारातील व्यवहार

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Total No. of Questions : 5]

SEAT No. :

P2816

[Total No. of Pages : 4

[5419]-40

M.Com. (Semester - II)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) What is 'Business Research? Discuss its aims objectives and importance.

OR

What is research plan or design? Explain in details steps in research design.

- Q2)** a) How computer based information system is used in research work.
- b) What is bibliography? Which are the important of Bibliography.

OR

What is 'case study method? Explain the steps, merits and demerits of case study method.

- Q3)** a) Explain the meaning and methods of tabulation.
- b) What is scaling? Explain various techniques of scaling.

OR

What do you mean by case in business research? Explain features and types of case in business research.

P.T.O.

Q4) Explain

- A) Editing sentences
- B) Organising Evidence information data.

OR

Explain in detail the statistical techniques used in business Research.

Q5) Write short notes : (any four)

- a) Research problems in cost and profit planning.
- b) Sources of information regarding Economy.
- c) Index
- d) Encyclopedia
- e) Avoiding plagiarism
- f) Evaluation of secondary sources



Total No. of Questions : 5]

P2816

[5419]-40

M.Com. (Semester - II)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) व्यवसाय संशोधन म्हणजे काय? व्यवसाय संशोधनाचे हेतू, उद्देश आणि महत्व यावर चर्चा करा.

किंवा

संशोधन आराखडा म्हणजे काय? संशोधन आराखड्याचे टप्पे/पायऱ्या सविस्तर स्पष्ट करा?

प्रश्न 2) अ) संशोधन कार्यामध्ये संगणकावर आधारित माहिती प्रणालीचा कशा प्रकारे उपयोग केला जातो?

ब) संदर्भसूची म्हणजे काय? महत्वाच्या संदर्भसूची कोणत्या ते सांगा?

किंवा

संशोधनाची 'व्यष्टी अध्ययन पद्धती' म्हणजे काय? व्यष्टी अध्ययन पद्धतीच्या पायऱ्या व गुणदोष स्पष्ट करा?

प्रश्न 3) अ) 'सारणीकरण' या संकल्पनेचा अर्थ सांगून पद्धती स्पष्ट करा?

ब) अनुमापन तंत्रे म्हणजे काय? विविध अनुमापन तंत्रे स्पष्ट करा?

किंवा

व्यवसाय संशोधनात प्रकरण/दाखला (cases) म्हणजे काय? व्यवसाय संशोधन प्रकरणाची वैशिष्ट्ये व प्रकार स्पष्ट करा.

प्रश्न 4) व्यवसाय संशोधन अहवालातील खालील मुद्दे स्पष्ट करा.

अ) वाक्य संकलन

ब) पुरावा माहिती तथ्य संकलन

किंवा

व्यवसाय संशोधनात वापरली जाणारी संख्याशास्त्रीय तंत्रे सविस्तर स्पष्ट करा?

प्रश्न 5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

अ) परिव्यय व नफा नियोजनातील संशोधन समस्या

ब) अर्थव्यवस्थे संदर्भातील माहिती मिळविण्याचे मार्ग/स्रोत

क) अनुक्रमणिका

ड) विश्वकोश

इ) वाडमय चौर्य टाळणे

फ) दुय्यम स्रोताचे मूल्यमापन



Total No. of Questions : 5]

SEAT No. :

P2817

[Total No. of Pages : 4

[5419]-41

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

BUSINESS FINANCE

(2008 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define the term business finance. Describe objectives and scope of business finance. [20]

OR

Define the term present value of money. Explain the need and importance of present value of money.

Q2) What is strategic financial planning? Explain the objectives of strategic financial planning. [20]

OR

Explain the term under Capitalisation. State the causes and effects of under capitalisation.

Q3) Explain in detail the characteristics, advantages and disadvantages of preference shares. [20]

OR

Define the term 'Dividend Policy' State the Background of Dividend Policy.

Q4) Meaning advantages and disadvantages of 'Short term financing' [20]

OR

a) Explain Equity shares advantages and limitation.

b) Explain various measures of dividend policy.

P.T.O.

Q5) Write notes on: (any two)

[20]

- a) Importance of Business Financing
- b) Needs of short term finance
- c) Characteristics of debentures
- d) Limitations of financial planning



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[5419]-41

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

BUSINESS FINANCE

(2008 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) 'व्यावसायिक वित्त' म्हणजे काय? व्यावसायिक वित्ताची उद्दिष्ट्ये आणि व्याप्ती स्पष्ट करा. [20]

किंवा

पैशाचे सध्याचे मूल्य म्हणजे काय? त्याचे गरज आणि महत्त्व स्पष्ट करा.

प्रश्न 2) व्यूहरचनात्मक वित्तीय नियोजन म्हणजे काय? व्यूहरचनात्मक वित्तीय नियोजनाची वैशिष्ट्ये स्पष्ट करा. [20]

किंवा

कमी भांडवलीकरण म्हणजे काय? कमी भांडवलीकरणाची कारणे आणि परिणाम स्पष्ट करा.

प्रश्न 3) अग्रहक्क भागाची वैशिष्ट्ये, फायदे आणि तोटे सविस्तर स्पष्ट करा. [20]

किंवा

लाभांश धोरण म्हणजे काय? लाभांश धोरणाची स्थिती स्पष्ट करा.

प्रश्न 4) अल्पकालीन वित्त पुरवठ्याचा अर्थ सांगून फायदे आणि तोटे स्पष्ट करा. [20]

किंवा

अ) सामान्य भागांचे फायदे आणि मर्यादा स्पष्ट करा.

ब) लाभांश धोरणाच्या मूल्यमापनाच्या विविध पद्धती स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) व्यावसायिक वित्त पुरवठ्याचे महत्त्व
- ब) अल्पकालीन वित्त पुरवठ्याची गरज
- क) कर्जरोख्याची वैशिष्ट्ये
- ड) विलीप नियोजनाच्या मर्यादा



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Total No. of Questions : 5]

SEAT No. :

P4089

[Total No. of Pages : 4

[5419]-42

M.Com. (Part - I)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is research? Explain the types of research. [20]

OR

Explain various sources used for collecting business information and data.

Q2) What is project report? State the purpose of project report. [20]

OR

Write detail note on classification, tabulation, scaling and measurement.

Q3) What is sampling technique? Explain its advantages and limitations. [20]

OR

Explain characteristics, merits and limitations of case study method.

Q4) What is research report? Explain the steps in organisation of a research organisation. [20]

OR

Describe usefulness of computer in the process of data analysis for research purpose.

P.T.O.

Q5) Write short notes (Any four)

[20]

- a) Bibliography.
- b) Role of reference librarian in business research.
- c) Index.
- d) Research problems in manpower planning.
- e) Types of questionnaire.



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Total No. of Questions : 5]

P4089

[5419]-42

M.Com. (Part - I)

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) संशोधन म्हणजे काय? संशोधनाचे प्रकार स्पष्ट करा.

[20]

किंवा

व्यवसायाविषयी माहिती आणि आकडेवारी गोळा करण्यासाठी वापरण्यात येणारे विविध मार्ग स्पष्ट करा.

प्रश्न 2) प्रकल्प अहवाल म्हणजे काय? प्रकल्प अहवालाचे उद्देश विशद करा.

[20]

किंवा

वर्गीकरण, सारनीकरण, श्रेणीकरण, आणि मोजमाप यांवर सविस्तर टीप लिहा.

प्रश्न 3) नमुना तंत्रे म्हणजे काय? त्याचे फायदे आणि मर्यादा स्पष्ट करा.

[20]

किंवा

प्रकरण अभ्यास पद्धतीची वैशिष्ट्ये, फायदे आणि मर्यादा स्पष्ट करा.

प्रश्न 4) संशोधन अहवाल म्हणजे काय ? संशोधन अहवालाच्या संघटनातील पायऱ्या स्पष्ट करा. [20]

किंवा

संशोधन करताना आकडेवारी विश्लेषण प्रक्रियेमध्ये संगणकाच्या उपयोगितेचे वर्णन करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही चार)

[20]

- अ) संदर्भसूची
- ब) व्यावसायिक संशोधनात संदर्भाची भूमिका
- क) अनुक्रमणिका
- ड) मनुष्यबळ नियोजनातील संशोधन विषयक समस्या
- इ) प्रश्नावलीचे प्रकार



Total No. of Questions : 5]

SEAT No. :

P2818

[Total No. of Pages : 2

[5419]-43

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

Advanced Accounting and Taxation (Special Paper - V)

Advanced Auditing
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define an Audit? Explain the objectives of an Audit. [20]

OR

Explain the difference among the internal and external audit.

Q2) Explain the concept of audit of share capital transaction. [20]

OR

Explain the uses of computer for Audit purpose.

Q3) Elaborate the rights & duties of a company auditor. [20]

OR

Define the term Audit Committe. Explain the role and powers of Audit Committe.

Q4) Distinguish between verification and valuation, How would you verify. [20]

- a) Current asset & current liabilities
- b) Debtors & creditors

OR

Explain preliminary steps that an auditor will go through before starting audit of limited company.

P.T.O.

Q5) Write Short notes on:(Any Two)

[20]

- a) Audit programme
- b) Auditing & Assurance Standard Board
- c) Audit Tools
- d) Investigation.



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Total No. of Questions : 5]

SEAT No. :

P2819

[Total No. of Pages : 2

[5419]-44

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

ADVANCED ACCOUNTING AND TAXATION

Specialized Auditing (Special Paper - VI)

(2008 Pattern) (Group-A)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain Legal Provisions U/s 44AB of Income Tax Act. 1961 relating to Tax Audit. [20]

OR

What is Internal Audit? Explain its Nature, Scope and Purpose.

Q2) Write Short notes on: (Any Two) [20]

- a) Audit Programme.
- b) Steps in Bank Audit.
- c) Audit of Hospital.
- d) Review of Internal Control.

Q3) Explain the special features of Audit of Educational Institutions. [20]

OR

State the special features of Audit of Multistate Co-operative Societies.

Q4) Describe the salient features of Audit of Charitable Trust. [20]

OR

What is meant by Government Audit? Explain the Role of Comptroller and Auditor General of India (C & AG).

P.T.O.

Q5) Write Short notes on:(Any Two)

[20]

- a) Audit Report of Co-operative Society.
- b) Audit of Departmental Commercial Undertaking
- c) Audit of Public Sector Undertakings.
- d) Audit of Local Bodies.



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Total No. of Questions : 5]

SEAT No. :

P4087

[Total No. of Pages : 2

[5419]-45

M.Com. (Part - II)

ADVANCED COST ACCOUNTING & COST SYSTEMS

Cost Audit (Special Paper -V)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Each question carries 20 marks.

Q1) Discuss the meaning and scope of Cost Audit. [20]

OR

Explain in details the provisions of The Companies Act, 2013 as regards Appointment, Qualifications, Rights and Duties of Statutory Cost Auditor.

Q2) What do you mean by internal Control? Write in detail the checks Cost Auditor has to ensure as regards Procurement of Raw Material and Maintenance of Cost Records as regards material Cost in any manufacturing industry. [20]

OR

What is meant by Cost Audit programme? Write Cost Audit Programme of any Statutory Cost Audit of a Steel Manufacturing Company covered by Cost Audit.

Q3) Discuss the provisions of Cost Audit Report Rules, 2014 as regards various forms and returns to be submitted to the MCA. [20]

OR

Discuss the contents of any Annexure to the Cost Audit Report.

Q4) Distinguish between Cost Audit & Financial Audit. [20]

OR

Explain in detail benefits of Cost Audit to various sections of society.

P.T.O.

Q5) From the following information work out Statement of Material Cost incurred for the year ended March, 2018 for reporting in Cost Audit Report. [20]

A company is engaged in manufacturing industrial paints. The raw material consumption per barrel of 200 liters is 320 kgs. However, during the process 20% of input is considered as a normal loss. The average production per quarter upto first 3 quarters of the year was recorded at 1000 barrels. The production in the last quarter was increased by 20% over the production of the previous quarter.

The required material was procured on 4th of every month. The raw material was purchased @ Rs. 1,000/- per ton in the First Quarter of the year with 10% increase in the rate per ton for each successive quarter.



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Total No. of Questions : 5]

SEAT No. :

P2820

[Total No. of Pages : 2

[5419]-46

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

Management Audit (Group - B)

(2008 Pattern) (Special Paper - VI)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt all questions.*
- 2) *All questions carry equal marks.*
- 3) *Use of calculator is allowed.*

Q1) 'Management Audit begins where financial audit ends'. Explain this statement in the light of limitations of financial audit.

OR

Define Management Audit. State and explain its nature, scope and objectives.

Q2) What do you understand by "corporate image"? State the factors responsible for building good corporate image.

OR

What is Management Audit Programme ? Explain the essentials of Management Audit Programme.

Q3) Explain the concept of Operational Audit. Explain the objectives of Operational Audit in detail.

OR

As a Management Auditor, how would you evaluate the following

- a) Consumer services and
- b) Personnel Management.

P.T.O.

Q4) Write short notes (any four)

- a) Critical Path Method
- b) Evaluation of Research and Development.
- c) Social Cost Benefit Analysis
- d) Corporate culture.
- e) Programme Evaluation and review Techniques
- f) Cost audit and Management Audit

Q5) Draw the network for the following activities and find critical path and total duration of project

Activity	Duration (Days)
1-2	4
1-3	12
1-4	10
2-4	8
2-5	6
3-6	8
4-6	10
5-7	10
6-7	0
6-8	8
7-8	10
8-9	6

OR

An electrification project in SAO village has to pass through six tasks. The duration and the precedence order of these tasks are given below:

Task activity	Predecessor activity	Duration in days
A	-	14
B	A	16
C	A	18
D	B	15
E	C	17
F	D,E	15

Construct the network diagram for the project and determine the critical path and also project duration.



Total No. of Questions : 5]

SEAT No. :

P3676

[Total No. of Pages : 4

[5419] - 49

M.Com (Part - II) (Semester - III)
BUSINESS ADMINISTRATION (Paper-V)
Human Resource Management
(2008 Pattern) (Group - D)

Time :3 Hours]

[Max. Marks : 100

Instructions to the candidates :-

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

Q1) Define Human Resource Management. Discuss in detail the functions of Human Resource Management. **[20]**

OR

Explain the challenges of Human Resource Management in changing business Scenario.

Q2) What is Manpower planning? Explain Nature and Scope of Manpower planning. **[20]**

OR

Describe the different Methods of training.

Q3) What is Performance Appraisal? State and explain the objectives and importance of Performance Appraisal. **[20]**

OR

What is meant by recruitment? State and explain various sources of recruitment.

Q4) Explain the term 'Job Evaluation'. Discuss various methods of job evaluation. **[20]**

OR

State and explain the steps, techniques and advantages of job enrichment.

P.T.O.

Q5) Write short notes (Any four)

[20]

- a) Causes of Transfer.
- b) Basis of Promotion - Seniority or Merit.
- c) Advantages of Voluntary Retirement Scheme.
- d) Scope of Human Resource Audit.
- e) Benefits of HR Outsourcing.
- f) Types of Dismissal



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Total No. of Questions : 5]

P3676

[5419] - 49

M.Com (Part - II) (Semester - III)
BUSINESS ADMINISTRATION (Paper-V)
Human Resource Management
(2008 Pattern) (Group - D)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) मानवी संसाधन व्यवस्थापन ही संकल्पना स्पष्ट करा. मानवी संसाधन व्यवस्थापनाच्या कार्याची सविस्तर चर्चा करा. [20]

किंवा

बदलत्या व्यावसायिक परिस्थितीत मानवी संसाधन व्यवस्थापनासमोरील आव्हाने स्पष्ट करा.

प्रश्न 2) मनुष्यबळ नियोजन म्हणजे काय? मनुष्यबळ नियोजनाचे स्वरूप व व्याप्ती स्पष्ट करा. [20]

किंवा

प्रशिक्षणाच्या विविध पद्धती विशद करा.

प्रश्न 3) कार्यक्षमता मुल्यांकन म्हणजे काय? कार्यक्षमता मुल्यांकनाची उद्दिष्टे व महत्व स्पष्ट करा. [20]

किंवा

कर्मचारी भरती म्हणजे काय? कर्मचारी भरतीचे विविध मार्ग सांगा व स्पष्ट करा.

प्रश्न 4) कार्य मुल्यमापन ही संकल्पना स्पष्ट करा कार्यमुल्यमापनाच्या विविध पद्धतींची चर्चा करा. [20]

किंवा

कार्यसंपन्नता / संवर्धनाच्या पायऱ्या, तंत्रे आणि फायदे सांगा व स्पष्ट करा.

- अ) बदलीची कारणे
- ब) बढतीचा आधार-सेवा जेष्ठता किंवा गुणवत्ता
- क) स्वेच्छा निवृत्ती योजनेचे फायदे
- ड) मानवी संसाधन अंकेक्षणाची व्याप्ती
- इ) मानवसंसाधन बाह्यस्त्रोतीकरणाचे फायदे
- फ) बडतर्फीचे प्रकार



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Total No. of Questions : 5]

SEAT No. :

P2821

[Total No. of Pages : 4

[5419]-50

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

BUSINESS ADMINISTRATION

**Organisational Behaviour (Special Paper - VI) (Group - D)
(2008 Pattern)**

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) Define the term 'Organisational behaviour'. Explain the importance of study of organisational behaviour.

OR

State and explain the elements and goals of organisational behaviour.

Q2) What is attitude? State and explain the nature and attributes of attitude.

OR

What is Job satisfaction? Explain the consequences of Job Satisfaction.

Q3) "Management can successfully motivate its people by using Vroom's expectancy theory". Discuss.

OR

What is stress? Explain the impact of stress on personality.

Q4) State and explain various methods of handling conflicts.

OR

What do you mean by formal and informal groups? Describe the merits and demerits of informal group.

P.T.O.

Q5) Write short notes on : (any four)

- a) Impact of globalisation on organisational behaviour.
- b) Characteristics of organisational culture.
- c) Importance of impression management
- d) Importance of emotional intelligence in the workplace.
- e) Effects of conflicts on organisation
- f) Importance of Team Building.



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Total No. of Questions : 5]

P2821

[5419]-50

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

BUSINESS ADMINISTRATION

Organisational Behaviour (Special Paper - VI) (Group - D)

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) 'संघटनात्मक वर्तन' या संज्ञेची व्याख्या द्या. संघटनात्मक वर्तनशास्त्राच्या अभ्यासाचे महत्व स्पष्ट करा.

किंवा

संस्थात्मक वर्तनाचे घटक आणि ध्येये सांगा व स्पष्ट करा.

प्रश्न 2) प्रवृत्ती म्हणजे काय? प्रवृत्तीचे स्वरूप आणि गुणवैशिष्ट्ये सांगा व स्पष्ट करा.

किंवा

कार्यसमाधान म्हणजे काय? कार्यसमाधानाचे परिणाम स्पष्ट करा.

प्रश्न 3) "रूमच्या संप्रेरण सिद्धांताचा उपयोग करून व्यवस्थापन कर्मचाऱ्यांना अभिप्रेरीत करू शकते". चर्चा करा.

किंवा

ताणतणाव म्हणजे काय? ताणतणावाचे व्यक्तिमत्त्वावर होणारे परिणाम स्पष्ट करा.

प्रश्न 4) संघर्ष हाताळण्याच्या विविध पद्धती सांगा व स्पष्ट करा.

किंवा

औपचारिक व अनौपचारिक समूह म्हणजे काय? अनौपचारिक समूहाचे फायदे व तोटे विशद करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) जागतिकीकरणाचा संघटनात्मक वर्तनावरील प्रभाव
- ब) संस्थात्मक संस्कृतीची वैशिष्ट्ये
- क) छाप व्यवस्थापनाचे महत्व
- ड) कामाच्या ठिकाणी भावनिक बुद्धीमत्तेचे महत्व
- इ) संघर्षाचे संघटनेवर होणारे परिणाम
- फ) संघबांधणीचे महत्व

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Total No. of Questions : 5]

SEAT No. :

P2822

[Total No. of Pages : 4

[5419]-51

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

COMMERCIAL LAWS AND PRACTICES

**Laws Relating to International Business (Special Paper - V) (Group - E)
(2008 Pattern)**

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) State the meaning of International Law. Explain the scope and nature of International Law. **[20]**

OR

Explain the types of International customs.

Q2) Explain the duties of individuals in International Law. **[20]**

OR

Write notes on:-

- a) Neo-factor proportion theory **[10]**
- b) Mercantilist version **[10]**

Q3) Explain the National Regulation of International Business. **[20]**

OR

Explain in detailed Jurisdiction of International Court.

Q4) Explain the country similarity theory. **[20]**

OR

Explain in detail the regulation of Foreign Direct Investment (F.D.I) in International Trade.

P.T.O.

Q5) Write short notes on : (any two)

[20]

- a) Modern system of International Law.
- b) Sources of International Law.
- c) Rights of Individuals in International Law
- d) Arbitration



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Total No. of Questions : 5]

P2822

[5419]-51

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

COMMERCIAL LAWS AND PRACTICES

Laws Relating to International Business (Special Paper - V) (Group - E)
(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) आंतरराष्ट्रीय कायद्याचा अर्थ सांगा. आंतरराष्ट्रीय कायद्याची व्याप्ती आणि स्वरूप स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय सीमाशुल्काचे प्रकार स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय कायद्यामधील व्यक्तिगत कर्तव्ये स्पष्ट करा. [20]

किंवा

सविस्तर टीपा लिहा.

अ) निओ - फॅक्टर प्रमोशन थेअरी [10]

ब) व्यापार विषयक आवृत्ती (The Mercantilist Version) [10]

प्रश्न 3) आंतरराष्ट्रीय व्यवसायाचे राष्ट्रीय नियमन स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय न्यायालयाचे कार्यक्षेत्र विस्ताराने स्पष्ट करा.

प्रश्न 4) देश (Country) सारखेपणाचा सिध्दांत स्पष्ट करा. [20]

किंवा

परकीय प्रत्यक्ष गूतवणूकीचे आंतरराष्ट्रीय व्यापारातील नियमन सविस्तर स्पष्ट करा.

प्रश्न 5) टीप लिहा. (कोणत्याही दोन)

[20]

- अ) आंतरराष्ट्रीय कायद्याच्या आधुनिक पद्धती
- ब) आंतरराष्ट्रीय कायद्याचे स्रोत (Sources)
- क) आंतरराष्ट्रीय कायद्यामध्ये व्यक्तिगत अधिकार
- ड) लवाद



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Total No. of Questions : 5]

SEAT No. :

P2823

[Total No. of Pages : 4

[5419]-55

M.Com. (Part - II) (Semester - III)
ADVANCED BANKING AND FINANCE
FOREIGN EXCHANGE
(2008 Pattern) (Special Paper - V)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) Who is a non-resident Indian? What are the different types of Bank Accounts that an NRI can open?

OR

What are the risks associated with foreign exchange transactions? Explain the meaning of open position Risk.

Q2) Explain the functions and working of letter of credit. What are the different types of letters of Credit?

OR

What is the Duty Drawback Scheme? How does it benefit the exporter in international trade?

Q3) What are the different types of exchange rate system? How is the value of the rupee decided under flexible exchange rate system?

OR

What is the meaning of spot and forward transactions? How does it benefit the trader? Explain with the help of an example.

Q4) Explain in detail the provisions of FEMA Act. What are its benefits over FERA?

OR

What is the relation between inflation and exchange rate value of domestic country? Explain the effect.

P.T.O.

Q5) Write short notes on : (any two)

- a) Fixed Exchange Rate
- b) Convertible currency
- c) Swap rate
- d) Purchasing Power Parity
- e) Pre-shipment and post-shipment credit.



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[5419]-55

M.Com. (Part - II) (Semester - III)
ADVANCED BANKING AND FINANCE
FOREIGN EXCHANGE
(2008 Pattern) (Special Paper - V)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) अनिवासी भारतीय कोण? अनिवासी भारतीय उघडू शकत असलेल्या विविध खात्यांचे प्रकार कोणते?

किंवा

परकीय चलन व्यवहारांशी निगडित असलेल्या विविध जोखिमा कोणत्या? खुली स्थिती धोक्याचा अर्थ स्पष्ट करा.

प्रश्न 2) पतपत्राची कार्ये आणि कार्यपद्धती स्पष्ट करा पतपत्रांचे विविध प्रकार कोणते?

किंवा

शुल्क परतावा योजना म्हणजे काय? आंतरराष्ट्रीय व्यापारात निर्यातदाराला ती कशी फायदेशीर ठरते?

प्रश्न 3) विनिमयदर पद्धतीचे विविध प्रकार कोणते? बदलत्या विनिमय दर पद्धतीनुसार रूपयाचे मुल्य कसे निश्चित केले जाते?

किंवा

हजर आणि वायदा व्यवहार म्हणजे काय? ते व्यापाऱ्याला कसे फायदेशीर ठरतात? उदाहरणासह स्पष्ट करा.

प्रश्न 4) फेमा कायद्याच्या तरतुदी सविस्तर स्पष्ट करा फेरा कायद्यापेक्षा तो कसा फायदेशीर आहे?

किंवा

चलनवाढ आणि देशांतर्गत विनिमय दर मुल्य यांच्यामध्ये काय संबंध आहे? त्याचे परिणाम स्पष्ट करा.

प्रश्न 5) टीपा लिहा : (कोणत्याही दोन)

अ) स्थिर विनिमय दर

ब) परिवर्तनीय चलन

क) आदला बदल दर

ड) खरेदी शक्ती समता

इ) नौभरणपूर्व आणि नौभरणोत्तर पतपुरवठा

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Total No. of Questions : 5]

SEAT No. :

P3688

[Total No. of Pages : 4

[5419]-56

M.Com. (Part - II) (Semester - III)
ADVANCED BANKING & FINANCE
International Finance (Special Paper - VI)
(2008 Pattern) (Group - G)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is Euro market? Explain reasons of development of Euro dollar market. **[20]**

OR

What is International Banking? What are the reasons of growth of International Banking.

Q2) What is International debt market? Explain instruments of international debt market. **[20]**

OR

Explain features and weaknesses of Britton woods system.

Q3) What is floating rate system? Explain types, advantages and disadvantages of floating rate system. **[20]**

OR

Explain origin and objectives of International monetary fund.

Q4) Explain procedure of issue of foreign Bonds and Euro Bonds. **[20]**

OR

What is currency pegging? Explain types, advantages and disadvantage of currency pegging.

P.T.O.

Q5) Write short notes on (Any Two) :

[20]

- a) Objectives of Bank for International settlement.
- b) International Development Agency.
- c) Euro notes.
- d) Procedure of issue of Global Depository Receipts.



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Total No. of Questions : 5]

P3688

[5419]-56

M.Com. (Part - II) (Semester - III)
ADVANCED BANKING & FINANCE
International Finance (Special Paper - VI)
(2008 Pattern) (Group - G)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) युरो बाजार म्हणजे काय? युरो डॉलर बाजाराच्या विकासाची कारणे स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकींगच्या वृद्धीची कोणती कारणे आहेत?

प्रश्न 2) आंतरराष्ट्रीय कर्ज बाजार म्हणजे काय? आंतरराष्ट्रीय कर्ज बाजारातील साधने स्पष्ट करा. [20]

किंवा

ब्रिटन वुड्स पद्धतीची वैशिष्ट्ये आणि उणिवा स्पष्ट करा.

प्रश्न 3) बदलती दर प्रणाली म्हणजे काय? बदलत्या दर प्रणालीचे प्रकार फायदे व तोटे स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय नाणे निधीचा उगम आणि उद्दिष्टे स्पष्ट करा.

प्रश्न 4) फॉरेन बॉन्ड्स आणि युरो बॉन्ड्स प्रचालन करण्याची पद्धती स्पष्ट करा. [20]

किंवा

चलन पेगिंग म्हणजे काय? चलन पेगिंग चे प्रकार, फायदे व तोटे स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[20]

- अ) बँक फॉर इंटरनॅशनल सेटलमेंटची उद्दिष्टे
- ब) आंतरराष्ट्रीय विकास संस्था
- क) युरो नोट्स
- ड) ग्लोबल डिपॉझिटरी रिसीट प्रचालन करण्याची पद्धत

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Total No. of Questions : 5]

SEAT No. :

P2824

[Total No. of Pages : 4

[5419]-59

M.Com. (Semester - III) (Compulsory)

INDUSTRIAL ECONOMICS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.
- 4) Answer should be precise and to the point.

Q1) Explain the scope and significance of the Industrial Economics. [20]

OR

Explain Alfred Weber's Theory of Industrial location.

Q2) Explain factors affecting industrial productivity. [20]

OR

Explain the causes and measures of industrial imbalance in India.

Q3) State and explain the role of public sector enterprises. [20]

OR

State and explain factors influencing on location of industries.

Q4) Explain the role of private sector in Indian economy. [20]

OR

Explain the impact of industrialisation on global warming.

P.T.O.

Q5) Write a short notes : (Any Two)

[20]

- a) Measurement of Industrial Productivity.
- b) Need of balanced regional development
- c) Impact of industrialisation on urbanisation
- d) Relationship between industrial development and economic development.



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Total No. of Questions : 5]

P2824

[5419]-59

M.Com. (Semester - III)
INDUSTRIAL ECONOMICS
(2008 Pattern) (Compulsory)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) औद्योगिक अर्थशास्त्राची व्याप्ती व महत्व स्पष्ट करा. [20]

किंवा

अल्फ्रेड वेबर यांचा औद्योगिक स्थाननिश्चितीचा सिद्धान्त स्पष्ट करा.

प्रश्न 2) औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. [20]

किंवा

भारतातील औद्योगिक असमतोलाची कारणे व उपाय स्पष्ट करा.

प्रश्न 3) सार्वजनिक क्षेत्रातील उपक्रमाची भूमिका सांगा व स्पष्ट करा. [20]

किंवा

औद्योगिक स्थान निश्चितीवर प्रभाव टाकणारे घटक सांगा व स्पष्ट करा.

प्रश्न 4) भारतीय अर्थव्यवस्थेत खाजगी क्षेत्राची भूमिका स्पष्ट करा. [20]

किंवा

औद्योगिकीकरणाचा जागतिक तापमान वाढीवरील परिणाम स्पष्ट करा.

प्रश्न 5) टिपा लिहा (कोणत्याही दोन)

[20]

- अ) औद्योगिक उत्पादकतेचे मापन
- ब) समतोल प्रादेशिक विकासाची गरज
- क) औद्योगिकरणाचा शहरीकरणावरील परिणाम
- ड) औद्योगिक विकास आणि आर्थिक विकास यातील संबंध



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Total No. of Questions : 5]

SEAT No. :

P3653

[Total No. of Pages : 4

[5419]-61

M.Com. (Part - II) (Semester - IV)
CAPITAL MARKET AND FINANCIAL SERVICES
(2008 Pattern) (Compulsory Paper)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define capital market. Describe the participant of capital market.

OR

- a) Explain the instruments in capital market.
- b) State the characteristics of capital market.

Q2) What do you mean by primary market? Explain the participants in primary market and functions of primary market.

OR

Write notes on:

- a) National Stock Exchange (NSE)
- b) Derivatives Trading

Q3) What is Merchant Banking? Describe the functions and various services rendered by Merchant banker.

OR

What do you mean by Credit Rating? Describe in detail the needs and various credit rating institutions.

Q4) What is Securities and Exchange Board of India (SEBI)? Describe in detail the functions of SEBI.

OR

- a) Explain the need of foreign Investment.
- b) Explain the advantages of listing.

P.T.O.

Q5) Write short notes on (any four)

- a) Futures contract.
- b) Over the Counter Exchange of India (OTECEI)
- c) Central Listing Authority (CLA) Regulation - 2003.
- d) Establishment of SEBI.
- e) Regulation of foreign capital.
- f) Portfolio Management.



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Total No. of Questions : 5]

P3653

[5419]-61

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

CAPITAL MARKET AND FINANCIAL SERVICES

(2008 Pattern) (Compulsory Paper)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) भांडवल बाजार म्हणजे काय? भांडवल बाजारातील सहभागी घटकांचे वर्णन करा.

किंवा

- अ) भांडवल बाजाराची साधने स्पष्ट करा.
ब) भांडवल बाजाराची वैशिष्टे स्पष्ट करा.

प्रश्न 2) प्राथमिक बाजार म्हणजे काय? प्राथमिक बाजारातील सहभागी घटक आणि प्राथमिक बाजाराची कार्ये स्पष्ट करा.

किंवा

टीपा लिहा.

- अ) राष्ट्रीय भाग बाजार (NSE)
ब) व्युत्पन्न बाजार (Derivatives Trading)

प्रश्न 3) मर्चेंट बँकिंग म्हणजे काय? मर्चेंट बँकेची कार्ये आणि मर्चेंट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे वर्णन करा.

किंवा

पत श्रेणी म्हणजे काय? पत श्रेणीची गरज आणि विविध पत श्रेणी संस्थांचे सविस्तर वर्णन करा.

प्रश्न 4) भारतीय प्रतिभूती व विनिमय मंडळ (सेबी) म्हणजे काय? सेबीची कार्ये सविस्तरपणे वर्णन करा.

किंवा

- अ) परकीय गुंतवणूकीची गरज स्पष्ट करा.
- ब) सारणीचे फायदे स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही चार)

- अ) भविष्यकालीन करार (Futures Contract)
- ब) भारताचे त्वरीत विनिमय केंद्र (OTCEI)
- क) केंद्रिय सारणी प्राधिकरण नियमन- 2003.
- ड) सेबीची स्थापना
- इ) परकीय भांडवलाचे नियमन
- फ) रोखे-संग्रह व्यवस्थापन (Portfolio Management)

○○○

Total No. of Questions : 5]

SEAT No. :

P2825

[Total No. of Pages : 2

[5419]-62

M.Com. (Semester - IV) (Compulsory)

GLOBAL INDUSTRIAL ENVIRONMENT

(2008 Pattern)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) Explain Internal and External Foreign sources of Industrial Finance. **[20]**

OR

State and explain India's Industrial Progress Since 1991.

Q2) What is Privatization? Explain various methods of privatization. **[20]**

OR

Explain importance and progress of Iron and Steel Industries in India.

Q3) Explain concept of Globalization and its effects on Indian Industrial Sector. **[20]**

OR

Explain policy towards foreign capital of Indian Government Since 1991.

Q4) Explain advantages and disadvantages of Multinational corporations. **[20]**

OR

Explain the problems of Indian Industrial Labour.

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

- a) Industrial policy 1991.
- b) Concept of liberalization
- c) Sericulture
- d) Contract labour.



P.T.O.

P2825

[5419]-62

M.Com. (Semester - IV) (Compulsory)
GLOBAL INDUSTRIAL ENVIRONMENT
(2008 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

-
- प्रश्न 1) औद्योगिक वित्तपुरवठ्याचे अंतर्गत आणि विदेशी स्रोत स्पष्ट करा. [20]
किंवा
1991 पासून भारतातील औद्योगिक प्रगती सांगा व स्पष्ट करा.
- प्रश्न 2) खाजगीकरण म्हणजे काय? खाजगीकरणाच्या विविध पद्धती स्पष्ट करा. [20]
किंवा
भारतातील लोखंड आणि पोलाद उद्योगाचे महत्त्व आणि प्रगती स्पष्ट करा.
- प्रश्न 3) जागतिकीकरणाची संकल्पना स्पष्ट करा. जागतिकीकरणाचे भारतीय उद्योग क्षेत्रावरील परिणाम स्पष्ट करा. [20]
किंवा
1991 पासून भारत सरकारचे परकीय भांडवल संबंधीचे धोरण स्पष्ट करा.
- प्रश्न 4) बहुराष्ट्रीय महामंडळांचे फायदे आणि तोटे स्पष्ट करा. [20]
किंवा
भारतातील औद्योगिक कामगारांच्या समस्या स्पष्ट करा.
- प्रश्न 5) थोडक्यात टिपा लिहा : (कोणत्याही दोन) [20]
अ) 1991 चे औद्योगिक धोरण
ब) उदारीकरणाची संकल्पना
क) रेशीम उद्योग
ड) कंत्राटी कामगार



Total No. of Questions : 5]

SEAT No. :

P2826

[Total No. of Pages : 5

[5419]-63

M.Com. (Semester - IV)

MATHEMATICS

4083 : Operations Research

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Attempt any four of the following :

[20]

- a) Write notes on:
 - i) Objective function
 - ii) Decision variable
 - iii) Non-degenerate solution
 - iv) Maximax criterion
 - v) Hurwicz criterion
- b) Write the dual of the following L.P.P.

Minimize $(z) = 7x_1 + 3x_2$

Subject to :

$$4x_1 - x_2 \geq 4$$

$$x_1 + 2x_2 \geq 6$$

$$-x_1 - 2x_2 \geq -6$$

$$-x_1 + 2x_2 \geq -3$$

$$x_1, x_2 \geq 0$$

- c) Reduce the following game by the dominance principle and find the optimal solution

		Player B			
		I	II	III	IV
Player A	I	9	11	10	15
	II	11	12	9	13
	III	14	13	15	14

P.T.O.

- d) Write the standard form of the following L.P.P.

$$\text{Max (z)} = x_1 + 3x_2 - x_3$$

Subject to :

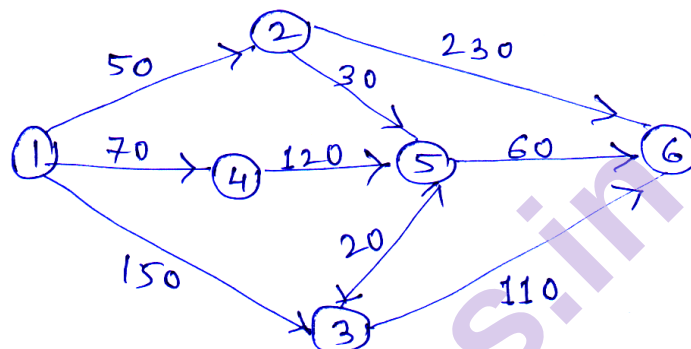
$$x_1 - x_2 + 3x_3 \geq 0$$

$$2x_1 - x_2 + 2x_3 = 4$$

$$-x_1 + 2x_2 + 2x_3 \leq -1$$

$$x_1, x_2, x_3 \geq 0$$

- e) Determine the shortest route from node 1 to node 6 in the following network, where the distances are shown in kilometers.



- f) Explain the method to solve 2×2 two person zero-sum game without any saddle point?

Q2) Attempt any four of the following :

[20]

- a) Write the canonical form of the following L.P.P.

$$\text{Max(z)} = 14x_1 + x_2$$

Subject to :

$$x_1 + 2x_2 \leq 9$$

$$2x_1 + 3x_2 = 14$$

$$x_1 + x_2 \geq 5$$

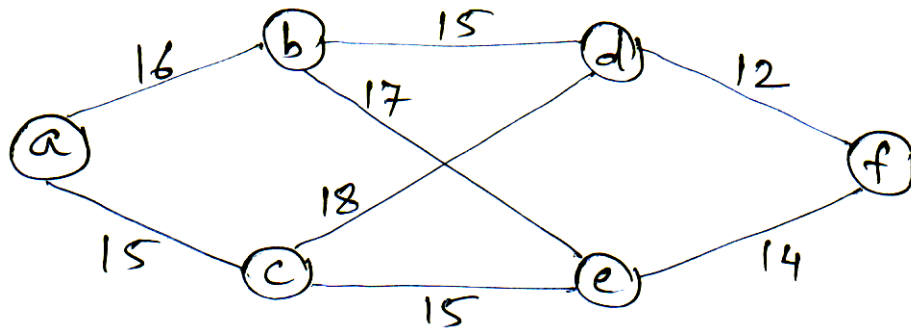
$$x_1, x_2 \geq 0$$

- b) Write notes on:

- Pure strategy
- Pay-off matrix
- Two person zero sum game
- Stable game
- Value of game

- c) Explain how will you obtain optimal solution to minimize transportation problem using MODI method.

- d) Find minimum cost spanning tree for the following network.



- e) Explain the following terms with reference to transportation problems
- Unbalanced Transportation Problem
 - Dummy Source/Destinations
- f) Obtain an initial basic feasible solution using north west corner method for following transportation problem

To → From ↓	D ₁	D ₂	D ₃	D ₄	D ₅	Supply
P	2	11	10	3	7	4
Q	1	4	7	2	1	8
R	3	9	4	8	12	9
Demand	3	3	4	5	6	

Also find the corresponding transportation cost.

Q3) Attempt any four of the following :

[20]

- Write notes on:
 - Laplace Criterion
 - Minimax Criterion
- Show that the following L.P.P. has unbounded solution

$$\text{Min. (z)} = 4x_1 + x_2 + 3x_3 + 5x_4$$

Subject to :

$$x_1 + 6x_2 - 3x_3 + x_4 \geq -20$$

$$2x_1 - x_2 + 8x_3 + 7x_4 \leq 17$$

$$7x_1 - 5x_2 - 4x_3 + 2x_4 \leq 22$$

$$x_1, x_2, x_3, x_4 \geq 0$$

- c) Explain degeneracy in the transportation problem? How it can be resolved?
- d) Obtain an initial basic feasible solution of the following transportation problem by matrix minima method.

Warehouse Factory ↓ →	W ₁	W ₂	W ₃	W ₄	Supply
F ₁	6	5	8	5	30
F ₂	5	11	9	7	40
F ₃	8	9	7	13	50
Demand	35	28	32	25	

Also find the corresponding transportation cost.

- e) Consider the following game

		Player B		
		B ₁	B ₂	B ₃
Player A	A ₁	1	3	0
	A ₂	0	-4	-3
	A ₃	1	5	-1

Obtain saddle point. Also find optimal strategy for player A and player B. State value of the game

- f) Define Network. Explain what do you mean by directed and undirected Network? Also explain the terms node and Arc?

Q4) Attempt any two of the following :

[20]

- a) Solve the following L.P.P. by simplex method.

$$\text{Max. (z)} = 40x_1 + 35x_2$$

Subject to :

$$2x_1 + 3x_2 \leq 60$$

$$4x_1 + 3x_2 \leq 96$$

$$x_1, x_2 \geq 0$$

- b) Following is the initial basic feasible solution of the transportation problem. Is the solution optimal? If not, find the optimal solution.

4	8	8	0
(35)	(41)		
16	24	16	0
(62)		(20)	
6	16	24	0
(71)	(5)		

- c) i) Give model definition of Max-min networks. Also explain maximum flow in the network?
 ii) Explain minimum cost capacitated network?

Q5) Attempt any two of the following :

[20]

- a) From the following pay-off table (of profit), determine optimal strategy using maximin, maximax and Laplace criterion.

States → Strategies ↓	N ₁	N ₂	N ₃
S ₁	7,00,000	3,00,000	1,50,000
S ₂	5,00,000	4,50,000	0
S ₃	3,00,000	3,00,000	3,00,000

- b) i) Write difference among the terms slack variable, surplus variable and artificial variable.
 ii) Explain algebraic method in the game theory?
 c) Obtain initial basic feasible solution of the following transportation problem using vogel's Approximation method

To → From ↓	D ₁	D ₂	D ₃	Supply
O ₁	9	6	0	5
O ₂	5	1	0	20
O ₃	3	2	4	10
O ₄	7	5	2	15
Demand	25	10	15	

Also find the corresponding transportation cost.



Total No. of Questions : 5]

SEAT No. :

P2827

[Total No. of Pages : 2

[5419]-64

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

ADVANCED ACCOUNTING AND TAXATION

Recent Advances in Accounting, Taxation & Auditing
(2008 Pattern) (Paper - VII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) Attempt all questions.
- 2) All questions carry equal marks.
- 3) Figures to the right indicate full marks.

Q1) Explain in the contest of AS and IFRS:

- a) Recent Trends in Disclosure of Accounting Policies. [10]
- b) Areas in which differing Accounting Policies are encountered? [10]

OR

What is meant by Corporate Governance? Explain Corporate Governance compliance by the Companies.

Q2) Explain the methods and application of strategic management accounting. [20]

OR

State the provisions regarding audit committee as per clause 49 of listing Agreement.

Q3) State the nature of intellectual property. Explain the various types of Intangible assets. [20]

OR

What do you mean by term carbon credit. State advantages and taxation aspect of carbon credit trading.

Q4) "Creative Accounting- A Fraudulent Practice Leading to Corporate Collapses." Discuss. [20]

OR

Define Human Resources Accounting. Explain Historical development & advantages of Human Resources Accounting.

P.T.O.

Q5) Write short notes. (Any four)

[20]

- a) Lean Accounting.
- b) Employees Stock Option Accounting.
- c) Basic of Forensic Accounting.
- d) Accounts of NGO.
- e) Transfer Pricing.
- f) Basic requirement of KPO.



Total No. of Questions : 5]

SEAT No. :

P2828

[Total No. of Pages : 2

[5419]-65

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

ADVANCED ACCOUNTING AND TAXATION

**Case Studies in Advanced Accounting, Taxation & Auditing
(2008 Pattern) (Group - A) (Special Paper - VIII)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt Q. No. 1 which is compulsory and any three from the remaining.*
- 2) *All questions carry equal marks.*
- 3) *Figures to right indicate full marks.*
- 4) *Use of non-programmable calculator is allowed.*

Q1) As an Auditor, state with reasons whether the following items relating to Sumit Industries Ltd., are admissible as a deduction while computing income from business or profession. **[25]**

- a) Litigation expenses of Rs. 40,000 for registration of shares.
- b) Expenditure of Rs. 70,000 on management of temple in factory premises for recreation of employees.
- c) Expenditure of Rs. 80,000 incurred in obtaining use of trademarks, technical information, training of apprentices & technician.
- d) Fee Rs. 42,000 paid to obtain license to investigate and search minerals.
- e) Loss of Rs. 60,000 of stock in trade is destroyed by on act of God.

Q2) Comment on the following cases, referring necessary sections of relevant law, case laws and any other supporting evidence and calculations, if any, **[25]**

- a) Mr. Prince was declared winner in a lucky DIP on 15th August 2017. He was paid cash of Rs. 2,00,000 as prize money. Explain with reason the tax liability.
- b) Mr. AB Ltd. incurred Rs. 2,50,000 towards replacement of worn out parts of machinery. which is debited to the account 'repairs to plant and machinery'. How do you deal with the issue?
- c) A search was conducted U/S 132 of the Income Tax Act. in the premises of Mr. PK on 14-11-2017. Discuss which are the assessment years covered for which notice can be issued. 'What will be the time limit within which the A.O. shall complete the assessment?

P.T.O.

Q3) Discuss the following cases : **[25]**

- a) M/s. Sachin enterprises purchase 500 pieces of flat files at the rate of Rs. 200 per 100. The wholesaler offered 5% trade discount and charged 5% sales tax on net price. Transport charges were Rs. 35. Find out the purchase price per piece of the flat file.
- b) KK Ltd agreed to purchase a business of a sole trader. For that purpose, Goodwill is to be valued at 3 years purchase of the average profits of the last 5 years.
2013-14 - Rs. 10,000, 2014-15 Rs. 15,000, 2015-16 Rs.17, 000. 2016-17 Rs. 23,000 and 2017-18 Rs.20, 000.
- c) An assessee who is aggrieved from the order passed under section 272A by the Director General. He is desirous to know the available remedies and the time limit against each under Income Tax Act 1961.

Q4) Negotiation is going on for the transfer of Five Star Ltd. on the basis of Balance Sheet and additional information as given below: **[25]**

Balance Sheet as on 31st March 2018

Liabilities	Rs	Assets	Rs
Share Capital (10,000 Shares of Rs. 10 each)	1,00,000	Land & Building	79,000
Workmen's Savings	45,000	Plant & Machinery	65,000
Profit & Loss Account	16,000	4% Govt. Securities (Face Value Rs. 10,000)	9,500
Sundry Creditors	49,000	Debtors	44,500
General Reserve	20,000	Bank	26,000
		Preliminary Expenses	6,000
	<u>2,30,000</u>		<u>2,30,000</u>

The Plant and Machinery is worth Rs. 60,000 and Land & Buildings have been valued at Rs. 1, 20,000, Rs. 4,000 are bad debts. The profits of the company before providing for taxation are:

2016- Rs. 40,000, 2017- Rs. 45,000, 2018- Rs. 53,000.

Provision for taxation may be taken at 50 percent of the profit. Similar companies show a profit earning capacity of 10 % on market value of their shares. Calculate the Goodwill as per super profit method.

Q5) How would you, a statutory auditor, deal with the following situation?

The company deals in purchase & sale of timber & has included notional interest charges (calculated on the paid up share capital & free reserves) in the value of stock of timber as at the Balance sheet as part of Holding timber.**[25]**



Total No. of Questions : 5]

SEAT No. :

P3681

[Total No. of Pages : 1

[5419] - 66

M.Com. (Semester - IV)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Recent Advances in Cost Accounting And Cost Systems

(2008 Pattern) (Special Paper - VII) (Group - B)

Time :3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Define the following terms in one sentence only as per 'CAS'; (any five)[10]

- i) Standard cost
- ii) Overheads
- iii) Scrap
- iv) Indirect material
- v) Cost center
- vi) Opportunity cost
- vii) Direct expenses

b) Write short notes on the following as per 'CAS' (Any two) [10]

- i) Joint product and By-products.
- ii) Primary distribution of overheads.
- iii) Classification of cost.
- iv) Fixed overheads.

Q2) Define the 'CAS'? State and explain the objectives, nature and scope of Excise Audit. [20]

Q3) Describe the five 'S' as means of cost control. [20]

Q4) Explain the method and utility of sigma in the context of cost control. [20]

Q5) a) State the objectives and elements of productivity audit. [10]

b) Describe the scope and procedure of conducting VAT Audit. [10]



Total No. of Questions : 5]

SEAT No. :

P2830

[Total No. of Pages : 4

[5419]-70

M.Com. (Semester - IV)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration

(2008 Pattern) (Special Paper - VII) (Group - D)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) 'Change without pain is possible'. Discuss this statement with reference to management of change.

OR

What do you mean by management of change? Explain the different types of change & need for change in business organisation.

Q2) Explain the concept 'Six Sigma'. Describe the steps & utility of six sigma in business.

OR

What is 'Kaizen'? Explain the principles & merits of Kaizen.

Q3) What is Enterprise Resource Planning (ERP)? Explain the tools & features of ERP.

OR

What is 'Global Management System'? Explain the importance & issues in Global Management System.

Q4) Define the term 'Turn Around Management'? State the features and prerequisites for success in Turn Around Manager.

OR

What is 'Cross Cultural Management'? Explain the importance of Cross Cultural Management.

P.T.O.

Q5) Write short notes (any two) :

- a) Approaches of change management.
- b) Total quality management.
- c) Acquisition & Mergers.
- d) Restructuring & Reorganisation of business.



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Total No. of Questions : 5]

P2830

[5419]-70

M.Com. (Semester - IV)

BUSINESS ADMINISTRATION

Recent Advances in Business Administration
(2008 Pattern) (Special Paper - VII) (Group -D)
(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'वेदनेशिवाय बदल शक्य आहे' बदलाच्या व्यवस्थापनाच्या संदर्भात वरील विधानाची चर्चा करा.

किंवा

'बदल व्यवस्थापन' म्हणजे काय? बदलाचे विविध प्रकार व व्यवसायाला बदलाची गरज स्पष्ट करा.

प्रश्न 2) 'सिक्स सिग्मा' ही संकल्पना स्पष्ट करा व्यवसायात सिक्स सिग्माची उपयुक्तता आणि पायऱ्या/टप्पे स्पष्ट करा.

किंवा

'कायझेन' म्हणजे काय? कायझेनची तत्वे व फायदे स्पष्ट करा.

प्रश्न 3) व्यवसाय संसाधन नियोजन (ERP) म्हणजे काय? व्यवसाय संसाधन नियोजनाची साधने आणि वैशिष्ट्ये स्पष्ट करा.

किंवा

'जागतिक व्यवस्थापन प्रणाली' म्हणजे काय? जागतिक व्यवस्थापन प्रणालीचे महत्त्व आणि विविध अंगे स्पष्ट करा.

प्रश्न 4) 'स्थित्यंतर व्यवस्थापन' या संकल्पनेची व्याख्या द्या. स्थित्यंतर व्यवस्थापना वैशिष्ट्ये व यशस्वी स्थित्यंतर व्यवस्थापनासाठी आवश्यक घटक सांगा.

किंवा

'आंतर सांस्कृतिक व्यवस्थापन' म्हणजे काय? आंतर सांस्कृतिक व्यवस्थापन महत्त्व स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा.(कोणत्याही दोन)

- अ) बदल व्यवस्थापनाचे दृष्टीकोन
- ब) संपूर्ण गुणवत्ता व्यवस्थापन
- क) संपादन आणि विलीनीकरण
- ड) व्यवसायाची पुर्नरचना व पुर्नसंघटन



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Total No. of Questions : 5]

SEAT No. :

P3680

[Total No. of Pages : 4

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - VII)

Recent Advances in Commercial Laws & Practices

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) a) Explain the term 'E-Governance' with relevant provisions of the Information Technology Act, 2000. **[10]**

b) State the salient features of the Right to information Act, 2005. **[10]**

OR

What are the obligations and duties of Public Information officer under the Right to Information Act, 2005. **[20]**

Q2) What are the various documents under the companies Act. Explain in brief their relevance for compliances under the companies Act. **[20]**

OR

State in brief various documents which are registrable under the Registration Act. Enumerate the documents whose registration is compulsory or optional. **[20]**

Q3) What are the objects and powers of the securities and Exchange Board of India under S.E.B.I. Act, 1992. **[20]**

OR

What are the penalties for failure and default in inside trading and non disclosure of acquisition of shares? **[20]**

P.T.O.

Q4) Explain the guidelines on sale of financial assets to securitisation company and Reconstruction company under the securitisation and Reconstruction of financial Assets and Enforcement of Security Interest Act, 2002. **[20]**

OR

- a) Explain the concept “Securitisation of Companies”. **[10]**
- b) Enumerate the penalties under the Information Technology Act, 2000. **[10]**

Q5) Write short notes (any four) **[20]**

- a) Listing Agreement.
- b) Certifying Authority under the Information Technology Act.
- c) Powers of Debt Recovery Tribunal.
- d) Object and Scope of the Debt Recovery Act, 1993.
- e) Digital signature
- f) Adjudication under Information Technology Act, 2000.

▽▽▽▽

Total No. of Questions : 5]

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - VII)

Recent Advances in Commercial Laws & Practices

(2008 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :- 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) अ) 'ई-गव्हर्नंस' ही संकल्पना माहिती तंत्रज्ञान कायदा, 2000 या कायद्याच्या योग्यत्या तरतूदीच्या अनुषंगाने स्पष्ट करा. [10]

ब) माहिती अधिकार कायदा, 2005 या कायद्याची प्रमुख वैशिष्टे विषद करा. [10]

किंवा

माहिती अधिकार कायदा, 2005 या कायद्याप्रमाणे सार्वजनिक माहिती अधिकाऱ्याची कर्तव्ये व जबाबदाऱ्या स्पष्ट करा. [20]

प्रश्न 2) कंपनी कायद्यांतर्गत कोणकोणती कागदपत्रे '(दस्त) आहेत? कंपनी कायद्याच्या तरतूदींच्या अंमलबजावणीच्या दृष्टीने या कागदपत्रांचे महत्त्व स्पष्ट करा. [20]

किंवा

नोंदणी कायद्याप्रमाणे कोणकोणत्या दस्तांची नोंदणी केली जाऊ शकते? कोणत्या दस्तांची नोंदणी अनिवार्य आहे व कोणत्या दस्तांची नोंदणी वैकल्पिक आहे ते स्पष्ट करा. [20]

प्रश्न 3) सेबी कायदा, 1992 प्रमाणे भारतीय प्रतिभूती आणि विनिमय मंडळाची उद्दिष्टे आणि अधिकार स्पष्ट करा. [20]

किंवा

कंपनीच्या भागांचे अंतर्गत ट्रेडिंग (व्यापार) मध्ये चूक किंवा कसूर करणे तसेच भागांचे अधिग्रहणांची माहिती उघड न करणे - या साठी कोणकोणत्या शिक्षेची कायद्याचे तरतूद केलेली आहे. [20]

प्रश्न 4) वित्तिय मालमत्तेची प्रतिभूती कंपनी व पुनःरीपिन कंपनी यांना विक्री करण्याविषयी च्या सिक्क्यूरिटीयझेशन अँड रिकन्स्ट्रक्शन ऑफ फायनांशियल असेट्स अँड एनफोर्समेंट ऑफ सिक्क्यूरिटी इंटरेस्ट कायदा, 2002 या कायद्याच्या तरतूदी स्पष्ट करा. [20]

किंवा

अ) 'कंपन्यांची प्रतिभूती' ही संकल्पना स्पष्ट करा. [10]

ब) माहिती तंत्रज्ञान कायदा, 2000 अंतर्गत शिक्षेच्या तरतूदी. [10]

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

अ) सूचिकरण करार.

ब) प्रमाणिकरण अधिकारी (माहिती तंत्रज्ञान कायदा).

क) कर्ज वसूली न्यायाधिकरणाचे अधिकार.

ड) कर्ज वसूली कायदा, 1993 या कायद्याचा हेतू आणि व्याप्ती.

इ) डिजीटल स्वाक्षरी.

फ) माहिती तंत्रज्ञान कायद्याप्रमाणे 'निवाडा' प्रक्रिया.

▽▽▽▽

Total No. of Questions : 5]

SEAT No. :

P3683

[Total No. of Pages : 6

[5419]-73

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

COMMERCIAL LAWS & PRACTICES

Case Studies in Commercial Laws and Practices

(2008 Pattern) (Group - E) (Paper - VIII)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt any 4 cases.*
- 2) *All questions carry equal marks.*

Q1) In an E-trade agreement, signature is based exclusively on asymmetric methods or techniques. It has been described as a special door, which can be opened with a four key lock. The two keys are on every side of door, and each of these two keys possessed by the other party, since they have agreed on the shape and notches in the key (public key). However, the other party is not, and none of the parties known exactly, what kind of notches the other key will have. The only thing is sure that the door can only be opened when the four keys are in it. Once both the parties have locked the keys into the door it is possible to open it and for the parties to be sure that they can negotiate through that open door safely without being afraid that an outside might interfere in their business.

Discuss with reference to authentication of electronic records using digital signatures. [25]

Q2) Daisy Oil Mills Company Limited (DOMCO) and Pune Lever Limited (P.L.L.), which is a subsidiary of Uni-Lever (U.L.) a multinational company are the manufacturers of soaps, detergents. etc. DOMCO was incurring losses from 2010-11 and as such was graded as a sick company. The Board of Directors of DOMCO decided to amalgamate their company with P.L.L. which was a more prosperous company in the same field of activities. [25]

P.T.O.

The proposal of DOMCO was accepted by P.L.L. The scheme of amalgamation was accepted by the Board of Directors of both the companies, a large majority of shareholders, debenture holders and others. However, two of the shareholders of DOMCO, holding a nominal percentage of shares and two workers unions opposed the scheme of amalgamation. The grounds of oppositions were - statutory violations, procedural irregularities of the Companies Act, MRTP Act, and undervaluation of shares which was against the public interest.

The matter was referred to the Supreme Court. You are required to discuss the following issues giving your opinions, with reasons, about the issues raised.

- a) Since more than 51% of the shares of P.L.L. were given to a foreign company, it is deemed to be against the public interest.
- b) Is the scheme of amalgamation violating the MRTP Act, as prior approval of the Government was not taken for amalgamation ?
- c) Can the transfer of assets at a lower price be held as violated of public interest?
- d) State relevant provisions of the Companies (Amended) Act.

Q3) M/s Jasmine and Company is engaged in manufacturing of Chanderi Sari in Madhya Pradesh. It employs 2000 employees, including exports artisans to whom regular wages as well as production based rewards are given. Regular employees are needed for continuity in marketing and production. The Chanderi Sari was introduced by trade name of 'Maharani'. The designer of the Chanderi Sari was the son of owner Mr. Rohit.

Another company from the same area designed and marketed Chanderi Sari under the trade name of 'Sulakshani'. The design was very similar to that of 'Maharani'. This has reduced the market potential of 'Maharani' Chanderi Sari.

After a complete investigation Rohit filed a case on the owner of 'Sulakshani' Chanderi Sari claiming that he has violated the clauses in Industrial Designing.

[25]

- a) Discuss the case in detail.
- b) What are the problems in above case?
- c) What Strategies Mr. Rohit should adopt?
- d) Can 'Sulakshani' be continued in market as per law?
- e) State provisions relating of Industrial Designing.

Q4) Mr. D. N. Shaha is a doctor in All India Institute of Medical Sciences invents a machine which can deliver glucose to a patient through the skin by causing the pores of the skin to absorb glucose and deliver it to the blood stream. The claim of the doctor of such an invention is rebuked by medical community is being highly improbable and useless in invention. However, when the invention is put to demonstration it is found to be indeed effective. It is claimed by the doctors that it is to be highly useful method of treatment to diabetes by regulating the amount of glucose supply to the blood. Now, that invention has been strongly welcomed by the medical community, as being a new useful and non-obvious method of treatment. **[25]**

Discuss in detail :

- a) The legal provisions in relation to this case as per Patent Law
- b) Can the doctor claim in the invention under the Law?

Q5) Raghuvir Yadav, the best film producer produced the film in 2006 on social systems and social evils prevailing in India, especially the film highlighted the story of a woman who was the victim of Dowry System. The title of the film was “Kanyadaan”. In the year 2016 Anand Rao made a film under the title of “Saans aur Bahu”. The film was again on similar theme, which was introduced by Raghuvir Yadav. The film by Anand Rao had similarity in some of its events. After viewing the film Raghuvir Yadav claimed that “Saans Aur Bahu” was a copy of his original film “Kanyadaan”.

But Anand Rao argued that the similarity in some of the scenes in his film with that of Raghuvir Yadav’s film was merely a coincidence. Anand Rao claimed it was his original idea. However Raghuvir Yadav filed a case in court of law stating that it is a violation of the Copyright Act.

Discuss the above case in detail in the light of copy right law and give in detail your advice to Mr. Raghuvir Yadav. **[25]**



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

COMMERCIAL LAWS & PRACTICES

Case Studies in Commercial Laws and Practices

(2008 Pattern) (Group - E) (Paper - VIII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) कोणत्याही चार केसेस सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) ई-व्यापार करार अंतर्गत स्वाक्षरी हि फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सादर स्वाक्षरी हि विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांच्या द्वारे उघडला जाऊ शकतो. या दरवाजाच्या दोन्ही बाजूस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एक पक्षाच्या मालकीची असते. दरवाजाच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न-भिन्न चाव्या सोबत क्रमात उभे राहतात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी देऊ शकते, कि ज्या द्वारे ते त्या चावीच्या आकार आणि खाचा संबंधित चावीच्या आहेत. (जनतेची चावी) असे मान्य करतात. परंतु दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहिती नसते. तथापि, हे मात्र निश्चित आहे कि, जोपर्यंत योग्य त्या चार चाव्या दरवाजाच्या कुलपाला लावल्या जाणार नाहीत, तोपर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आपापल्या चाव्या दरवाजाच्या कुलपाला लावून तो उघडला जाईल याची शास्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडण्या संबंधीची बोलणी करतात, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाध्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक स्वाक्षऱ्यांचा अवलंब चर्चा करा.[25]

प्रश्न 2) 'डेजी ऑइल मिल्स कंपनी ली.' (डोमको) आणि पुणे लिव्हर कंपनी. (पी. एल. एल.), जी युनी लिव्हर कंपनी ली. या आंतरराष्ट्रीय कंपनीची एक सहाय्यक कंपनी आहे. या कंपनी साबण, धुलाई पावडर ई. वस्तूच्या उत्पादक आहेत. 'डोमको' सन 2010-11 पासून तोट्यात असल्यामुळे तिला आजारी कंपनीचा दर्जा मिळाला. 'डोमको' च्या संचालक मंडळाने 'पी.एल.एल.' या सामान कार्यक्षेत्रातील अधिक प्रगत कंपनीशी एकीकरण करण्याचे ठरवले.

‘डोमको’ चा प्रस्ताव ‘पी.एल.एल.’ ने स्वीकारला. दोन्ही कंपन्यांचे संचालक मंडळ बहुसंख्य भागधारक, कर्जरोखे धारक व इतरांनी एकीकरणाचा योजना मान्य केली. तथापि, नाममात्र टक्केवारीचे भाग धारण करणाऱ्या दोन भागधारकांनी आणि कामगारांच्या दोन संघटनांनी, एकीकरणाचा योजनेला विरोध केला. विरोधाचे कारण असे-नियमांचे उल्लंघन, कंपनी कायद्यातील कार्य पद्धतीची अनियमितता, एम.आर.टी.पी ऍक्ट सार्वजनिक हिताच्या विरोधातील भागांचे अवमूल्यन.

सदरची बाब सर्वोच्च न्यायालया कडे विचारार्थ पाठविण्यात आली. खालील बाबतीत, कारणांसहित आपली मते मांडून उपस्थित केलेल्या प्रश्न संबंधी चर्चा करा. [25]

- अ) ‘पी.एल.एल.’ चे 51% पेक्षा जास्त भाग एका विदेशी कंपनीला दिल्यामुळे हि बाब सार्वजनिक हिताच्या विरोधी समजले जाईल.
- ब) एकीकरणाच्या योजनेस शासनाची पूर्व संमती घेतली नव्हती. त्यामुळे हि योजना एम.आर.टी.पी. ऍक्ट चे उल्लंघन करणारी आहे का?
- क) कमी किमतीने संपत्तीचे हस्तांतर हे सार्वजनिक हिताच्या विरोधी होऊ शकेल का?
- ड) सुधारित कंपनी कायद्यातील संबंधित तरतुदी सांगा.

प्रश्न 3) मे. जस्मिन आणि कंपनी मध्य प्रदेश येथे चंदेरी साडी उत्पादनात कार्यरत आहेत. त्यांनी 2000 कारागीर नेमले आहेत त्यामध्ये तज्ञ कारागिरांचाही समावेश आहे. त्यांना नियमित वेतन दिले जाते आणि उत्पादनावर आधारित प्रोत्साहन दिले जाते. नियमित कर्मचारी विपणन व उत्पादनाच्या सातत्यासाठी आवश्यक असतात. चंदेरी साडी बाजारात ‘महाराणी’ या व्यापारी नावाने विक्रीस आणली आहे. या चंदेरी साडी डिझायनर मालकाचा मुलगा रोहित आहे.

याच विभागातील दुसऱ्या कंपनीने ‘सुलक्षणी’ नावाने चंदेरी साडी डिजाईन करून बाजारात आणली. या चंदेरी साडीचे डिजाईन महाराणी चंदेरी साडी प्रमाणेच आहे. यामुळे महाराणी या चंदेरी साडीची बाजारपेठेतील मागणी कमी झाली.

संपूर्ण चौकशी व तपासानंतर रोहित ने सुलक्षणी चंदेरी साडीच्या मालकावर दावा दाखल केला. त्यांनी असा दावा केला कि ‘सुलक्षणी’ च्या मालकाने औद्योगिक डिजाईनिंग अंतर्गत कलमांचा भंग केला आहे. [25]

- अ) केस ची सविस्तर चर्चा करा.
- ब) वरील केस मधील समस्या कोणत्या?
- क) रोहित यांनी कोणती व्यूहरचना वापरावी?
- ड) ‘सुलक्षणी’ चे विक्री कायदेशीर तरतुदी विचारात घेऊन चालू ठेवावी का?
- इ) औद्योगिक डिजाईनिंग च्या तरतुदी सांगा.

प्रश्न 4) श्री. डी. एन. शहा हे ऑल इंडिया वैद्यकीय शास्त्र संस्थेत डॉक्टर आहेत. त्यांनी रुग्णांच्या शरीरात त्वचेच्या छिद्रांद्वारे ग्लुकोज सोडून त्यांच्या रक्तप्रवाहात त्यांचे विलीनीकरण करता येऊ शकेल असे एक यंत्र शोधून काढले आहे. डॉक्टर शहा यांच्या संशोधनाचा दावा पूर्णपणे अशक्यप्राय, निरुपयोगी असल्याचे दोषारोपण वैद्यकीय संस्थेने केले आहे. तथापि हे संशोधन प्रात्यक्षिक प्रतिपादनामध्ये फार उपयुक्त आणि परिणामकारक असल्याचे सिद्ध झाले आहे. डॉक्टर चा असा दावा आहे कि हे संशोधन रुग्णांच्या शरीरातील रक्तामध्ये ग्लुकोजचा पुरवठा नियमित करणासाठी एक फार उपयुक्त पद्धती आहे. शिवाय ती एक उपचाराची नवीन, अप्रकट आणि उपयुक्त पद्धत असल्याचे वैद्यकीय संस्थेने आता मान्य केले आहे व त्यांचे ते फार प्रभावीरीत्या स्वागत करीत आहे.

सविस्तर चर्चा करा.

[25]

अ) या समस्येच्या संबंधाने पेटंट कायद्यानुसार कायदेशीर तरतुदी.

ब) डॉक्टर आपल्या संशोधनाचा दावा या कायद्या अंतर्गत करू शकतात का ?

प्रश्न 5) भारतामध्ये प्रचलित असलेल्या सामाजिक चालीरीती, रुढी, परंपरा व वाईट गोष्टीवर प्रकाश टाकणारा सिनेमा रघुवीर यादव या उत्कृष्ट चित्रपट निर्मात्याने 2006 मध्ये तयार केला.

प्रामुख्याने या सिनेमात एक स्त्रीची व्यक्तिरेखा चित्रित करण्यात आली होती, जी हुंड्याच्या प्रथेची बळी ठरली आहे. या सिनेमाचे शीर्षक 'कन्यादान' असे होते. 2016 मध्ये आनंदराव यांनी 'सास और बहू' या शीर्षकाचा सिनेमा तयार केला. हा सिनेमा वरील सिनेमाच्या मूळ विषयावरच तयार केला होता. हा सिनेमा रघुवीर यादव यांच्या सिनेमातील कथेशी साधर्म्य दर्शवणारा होता. काही घटना व प्रसंग सारखेच होते. रघुवीर यादव यांनी असा दावा केला कि 'सास और बहू' हा सिनेमा आपल्या कथेवर च आधारित आहे परंतु आनंदराव यांनी असे स्पष्ट केले कि सिनेमातील काही प्रश्न सारखे असणे हा निव्वळ योगायोग आहे. हि कल्पना आपली स्वतःचीच आहे अशी भूमिका श्री. आनंदराव यांनी मांडली. तथापि रघुवीर यादव यांनी हा कॉपी राईट कायद्याचा भंग असल्याचे सांगून न्यायालयात दावा दाखल केला.

वरील केस विषयी सविस्तर चर्चा करा. प्रामुख्याने कॉपी राईट कायद्याविषयी चर्चा करा आणि श्री. रघुवीर यादव यांना सविस्तर सल्ला द्या.

[25]



Total No. of Questions: 5]

SEAT No. :

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[5419]-76

M.Com. - II

ADVANCED BANKING AND FINANCE

Recent Advances in Banking Finance

(Group - G) (2008 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks :100

Instructions to the candidates:

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

Q1) What do you understand by financial inclusion? Explain in detail the RBI Guidelines regarding Financial Inclusion. [20]

OR

What do you understand by technology in banking? Do you think full computerisation is essential for core banking solution - Explain. [20]

Q2) What is a non performing asset? How do you think would maintenance of low non performing assets and capital adequacy help banks. [20]

OR

Explain in detail the 'Banking Ombudsman Scheme - 2006'. [20]

Q3) Explain with introduction of University Banking the existence of Development Banking has become obsolete. [20]

OR

Explain the functions of Over The Counter Exchange of India. (OTCEI). [20]

Q4) Explain in detail the collateralized borrowing and lending obligation. [20]

OR

Explain the secondary capital market with respect to its organisation, functions and regulation. [20]

P.T.O.

Q5) Write notes : (Any two) :

[20]

- a) Money Market Derivatives.
- b) Form of Merger and Acquisition.
- c) Money Market Mutual Fund.
- d) Recent bank mergers in India.

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Total No. of Questions: 5]

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[5419]-76

M.Com. - II

ADVANCED BANKING AND FINANCE

Recent Advances in Banking Finance

(Group - G) (2008 Pattern) (Special Paper - VII)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) वित्तीय समावेशन याने तुम्हांला काय अर्थबोध होतो? वित्तीय समावेशन संदर्भातील भारतीय रिझर्व्ह बँक मार्गदर्शक सूचना स्पष्ट करा. [20]

किंवा

बँकींगमधील तंत्रज्ञान यातून तुम्हांला काय अर्थबोध होतो? कोअर बँकींगसाठी संपूर्ण संगणीकरण गरजेचे आहे काय - स्पष्ट करा. [20]

प्रश्न 2) निष्क्रिय मालमत्ता म्हणजे काय? भांडवलचा पूरतेपणा व निष्क्रिय मालमत्ता कमी ठेवल्याने बँकेश कशी मदत होते? [20]

किंवा

बँकिंग लोकपाल योजना, 2006 सविस्तर स्पष्ट करा. [20]

प्रश्न 3) वैश्वीक बँकिंगच्या परिचयामुळे विकास बँकांचे अस्तित्व कालबाह्य झाले आहे. स्पष्ट करा. [20]

किंवा

भारतीय त्वरित विनिमय केंद्राचे कार्य स्पष्ट करा. [20]

प्रश्न 4) सांपर्श्विक कर्ज घेणे आणि कर्ज देणे बंधन हे सविस्तर स्पष्ट करा. [20]

किंवा

दुय्यम भांडवल बाजाराचे संघटन कार्य, आणि नियमन यांना अनुसरून सदर बाजार स्पष्ट करा. [20]

प्रश्न 5) टीपा लिहा (कोणत्याही दोन)

[20]

- अ) नाणेबाजार अनुजात
- ब) विलीनीकरण व संपादनाचे प्रकार
- क) नाणेबाजार परस्परनिधी
- ड) भारतातील बँक विलीनीकरणाची सध्याची उदाहरणे

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Total No. of Questions : 7]

SEAT No. :

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[Total No. of Pages : 6

[5419]-77

M.Com. (Part - II) (Semester - IV)
ADVANCED BANKING AND FINANCE
4783 : Case Studies in Banking & Finance
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) All questions carry equal marks.*
- 2) Solve any Five cases from the following.*
- 3) Answer must be to the point.*

Q1) Mr. 'A' approach to State Bank of India for opening Current Account. Explain your action in the following situation :- **[20]**

- a) Is State Bank of India allowed to open Current Account of Mr. 'A'?
- b) What is the difference between Current Account & Saving Account?
- c) Is it necessary to State Bank of India to follow K.Y.C. norms while opening Current Account?
- d) Which Precautions should be taken by State Bank of India While opening Private Ltd. Companies Current Account?

Q2) Suppose you are a Bank Manager, how will you solve the following cases?**[20]**

- a) A customer presented a cheque in the bank dated 1st May 2016 on 30th August 2016.
- b) A customer presented a cheque in a bank dated 17th April 2017 on 2nd April 2017.
- c) A cheque is payable to Mr. Ram or order. It is stolen and Ram's endorsement is forger, the Banker pays the cheque in due course. What is banker's liabilities? Can the bank debit the Drawer's Account with the amount of cheque?
- d) A bill of exchange dated 10th January 2016 Payable 3 Months after the date. What is the due dates for this bill?

P.T.O.

Q3) Mr. Kiran Purchases a demand draft of Rs. 10,000/- from Dena Bank, Pune on Pimpri Branch in favour of Mr. Sudhir. The draft is lost in transit before reaching to payee. After one week Mr. Kiran comes to Pune Branch and report above to the bank. He demand a duplicate draft. **[20]**

- a) Can bank issued a duplicate draft?
- b) What steps can be taken by bank to protect bank interest?
- c) Reporting to bank about lost draft is necessary?
- d) Customer PAN Number is necessary to issue duplicate draft?

Q4) Give your comment in following situations :- **[20]**

- a) Mr. Suyog Patil is a trader. His current Account is in Bank of Maharashtra. His Current Account Balance as on 16th November 2016 was Rs. 10,000/- Mr. Suyog Patil drew a cheque on his Current Account of Rs. 9500/- on 17th November, 2016. Is the bank accepting this cheque for payment?
- b) Mr. Shaha and Sons are going to establish a Bank in Private Sector. Is it necessary to take permission from R.B.I. for establishment?
- c) Mr. Ram has a Saving Account in Bank of India. His Saving Account Balance was Rs. 50,000 on 1st June, 2015. Bank of India advance loan to Mr. Ram and loan was overdue on 1st June, 2015 of Rs. 40,000/-. Can Bank of India use the Saving Account balance to recover the overdue loan?
- d) Mr. Amar has a Saving Account in Bank of India and Persistently issues cheque without sufficient balance. Suppose you are Branch Manager, What action you will take?

Q5) Mr. Sunil hires of Safe Deposit Locker provided by H.D.F.C. Bank Ltd. In this regard answer the following questions :- **[20]**

- a) Can Private Bank like H.D.F.C. Bank Ltd. provide Safe Deposit Locker facility?
- b) Can Mr. Sunil hire a locker in joint names with his wife?
- c) What is the difference between Safe Custody and Safe Deposit Locker?
- d) What is the procedure followed regarding Safe Deposit Locker Transactions?

Q6) Mr. Raj Joshi is a businessman. He has proprietary firm. He maintain an account with Central Bank. In this context the relationship between Mr. Mihir Joshi and Central Bank is that of creditor and debtor. After Five years of opening the account, the relationship between the customer and the bank is terminated. With reference to closure of account of customer, explain the following situations :- [20]

- a) Mr. Raj firm goes into liquidation.
- b) Explain the meaning of creditor and debtor relationship.
- c) When the bank decide to close the account, what should he do?
- d) Central Bank gets information about insanity of Mr. Raj.

Q7) A Bank is approached by a customer who wishes to open a current account in the bank. But being new in the city he neither has an address proof nor does he have an introducer who could introduce him to the bank. What would you do as a banker in this case? Do you think your approach would be different if he choose to open Saving Account or Fixed Deposit Account instead of a current account? Do you think you would permit a safe deposit Vault Facility without a valid introduction? Explain your answer in each of the cases. [20]



Total No. of Questions : 7]

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[5419]-77

M.Com. (Part - II) (Semester - IV)
ADVANCED BANKING AND FINANCE
4783 : Case Studies in Banking & Finance
(2008 Pattern)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :- 1) खालीलपैकी कोणत्याही 5 दाखले अभ्यासांची उत्तरे द्या.
2) सर्व दाखल्यांना समान गुण आहेत.
3) उत्तरे मुद्देसुद असावीत.

प्रश्न 1) श्री. 'अ' यांनी चालू खाते उघडण्यासाठी स्टेट बँक ऑफ इंडिया बरोबर संपर्क साधला. पुढील परिस्थितीत आपल्या कृतीचे स्पष्टीकरण द्या. [20]

- अ) श्री. 'अ' यांना चालू खाते उघडण्यासाठी स्टेट बँक ऑफ इंडिया परवानगी देईल?
ब) चालू खाते व बचत बँक खात्यामधील फरक काय?
क) चालू खाते उघडतांना स्टेट बँकेचे के. वाय.सी. (KYC) तत्व बाळगणे आवश्यक आहे का?
ड) खाजगी मर्यादित कंपनीचे चालू खाते उघडतांना स्टेट बँक ऑफ इंडियाने कोणती काळजी घ्यावी.

प्रश्न 2) आपण बँक मॅनेजर आहे असे समजून पुढे दिलेल्या केसेस कशा हाताळाल? [20]

- अ) 1 मे 2016 चा धनादेश एका ग्राहकाने 30 ऑगस्ट 2016 रोजी बँकेत सादर केला.
ब) 17 एप्रिल 2017 चा धनादेश 2 एप्रिल 2017 रोजी बँकेत सादर केला.
क) श्री. रामला किंवा त्याच्या आदेशावरून देय असलेला धनादेश काढल्यानंतर चोरीला जातो. पुढे श्री. रामचे बनावट पृष्ठांकन होते. बँकेतर्फे धनादेशाचे पैसे यथासमय दिले जातात. येथे बँकेची जबाबदारी काय? बँक आदेशकाच्या खात्यातून चेकची रक्कम वजा करू शकते?
ड) तीन महिन्यांनंतर देय असलेले विनीमय पत्र 10 जानेवारी 2016 रोजी काढलेले आहे. या विनीमय पत्राची देय तारीख कोणती?

प्रश्न 3) श्री. किरण यांनी श्री. सुधीर यांच्या नावावर रु. 10,000/- चा मागणी रोखा देना बँक पुणे शाखेतून पिंपरी शाखेवर खरेदी केलेला होता. हा मागणी रोखा प्राप्तक त्यांच्याकडे पोहचण्यापूर्वीच रस्त्यात गहाळ झाला. एक आठवड्यानंतर श्री. किरण यांनी पुणे शाखेत जाऊन हरविलेल्या मागणी रोख्याची माहिती दिली त्यांनी मागणी रोख्याची खरी नक्कल मागितली. [20]

- अ) बँक मागणी रोख्याची खरी नक्कल देईल?
- ब) बँक आपले हित साध्य करण्यासाठी कोणती काळजी घेईल?
- क) हरविलेल्या मागणी रोख्याची बँकेला माहिती देणे गरजेचे आहे?
- ड) खातेदारांचा PAN क्रमांक मागणी रोख्याची खरी नक्कल देण्यासाठी आवश्यक आहे?

प्रश्न 4) पुढील परिस्थितीत तुमचे स्पष्टीकरण द्या. [20]

- अ) श्री. सुयोग पाटील हे व्यापारी आहेत. बँक ऑफ महाराष्ट्रात चालू खाते आहे. 16 नोव्हेंबर 2016 रोजी त्यांच्या चालू खात्यात रुपये 10,000/- शिल्लक होते. 17 नोव्हेंबर 2016 रोजी श्री. सुयोग पाटील यांनी चालू खात्यावर रु 9,500/- चा चेक काढला. बँक हा चेक प्रदानासाठी स्वीकारील का?
- ब) श्री. शहा अँड सन्स खाजगी क्षेत्रात बँक उघडू इच्छितात. त्यांना रिझर्व बँक ऑफ इंडियाची परवानगी घेणे आवश्यक आहे का?
- क) श्री. राम यांचे बँक ऑफ इंडियात बचत खाते आहे. त्यांच्या बचत खात्यात 1 जून 2015 रोजी रु. 50,000/- शिल्लक होते. बँक ऑफ इंडियाने श्री. राम यांना कर्ज दिलेले होते. 1 जून 2015 रोजी त्यांच्याकडे रुपये 40,000/- चे कर्ज थकीत होते. बँक ऑफ इंडिया बचत खात्याची शिल्लक थकीत कर्ज वसूलीसाठी वापरू शकेल?
- ड) श्री. अमर यांचे बँकेत बचत खाते आहे. आणि ते जाणूनबुजून योग्य शिल्लक असल्या शिवाय धनादेश काढतात. समजा आपण बँक मॅनेजर आहात, काय कृती आपण कराल?

प्रश्न 5) श्री. सुनिल यांनी एच. डी. एफ. सी. बँक मर्यादित कडून सुरक्षित ठेव कक्ष भाड्याने घेतला आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या. [20]

- अ) एच. डी. एफ. सी. बँके सारखी खाजगी क्षेत्रातील बँक सुरक्षित ठेव कक्षाची सुविधा देऊ शकते?
- ब) श्री. सुनिल त्यांच्या पत्नी बरोबर संयुक्त नावाने सुरक्षित ठेव कक्ष भाड्याने घेऊ शकतात?
- क) सुरक्षित ताबा व सुरक्षित ठेव कक्ष यातील फरक सांगा.
- ड) सुरक्षित ठेव कक्षातून व्यवहार करतांना कोणती पद्धती वापरली जाते ते सांगा.

प्रश्न 6) श्री. राज जोशी हे व्यावसायिक आहे. त्यांची व्यावसायिक संस्था आहे. त्यांचे सेंट्रल बँकेत खाते आहे. यामुळे श्री. राज व सेंट्रल बँकेत ऋणको व धनको असे संबंध आहे. पाच वर्षांनंतर बँक व ग्राहकातीला संबंध संपुष्टात आले. ग्राहकाचे खाते बंद करण्याविषयी पुढील गोष्टीचे स्पष्टीकरण करा. [20]

- अ) श्री. राज यांची संस्था विसर्जीत झाली.
- ब) ऋणको व धनको या संबंधाचा अर्थ स्पष्ट करा.
- क) बँक जेव्हा खाते बंद करण्याविषयी ठरवेल, तेव्हा तो काय करेल?
- ड) श्री. राज वेडा झाल्याचे बँकेला कळल्यास.

प्रश्न 7) बँकेत एक व्यक्ति चालू खाते उघडण्यासाठी जातो. पण शहरात नवीन असल्यामुळे त्याच्याकडे ओळखकर्ता आणि घरच्या पत्यासंदर्भातील कागदपत्रे नाहीत. या परिस्थितीत सदर व्यक्तिची बँकरला ओळख कोण करून देऊ शकते? सदर व्यक्तीने चालू खात्याऐवजी बचत खाते किंवा मूदत ठेव खाते उघडायची इच्छा दाखविली असती तर आपण हे प्रकरण वेगळ्या पद्धतीने हाताळले असते काय? कोणताही वैद्य परिचय नसताना तुम्ही सुरक्षा जमा कक्ष सुविधा उपलब्ध करून द्याल का? आपले प्रत्येक उत्तर स्पष्ट करा. [20]

