

Total No. of Questions : 3]

SEAT No. :

P3355

[Total No. of Pages : 6

**[5419]Ext.-501**  
**M.Com. (Part - I) (For External)**  
**MANAGEMENT ACCOUNTING**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term “Management Accounting”. Explain the various objectives and limitations of Management Accounting. **[15]**

OR

Describe concept ‘Working Capital’. Explain the various factors affecting need of working capital.

**Q2)** Mr.EMCOM has furnished you the following information related to the year ended on 30<sup>th</sup> September, 2017. **[20]**

Sales	10,000 units
Sales price	Rs. 180
Direct Material Cost	Rs. 6,00,000
Direct Labour Cost	Rs. 4,00,000
Factory Overheads	Rs. 3,00,000 (60% fixed)
Other Overheads	Rs. 1,50,000 (20% variable)

You are required to prepare a statement showing estimated Working Capital after considering the following information :

- Output will be increased by 20% in the forthcoming year.
- The raw material and finished goods will stay in stock for 2 weeks and 3 weeks respectively.

**P.T.O.**

- 80% of the goods are sold on credit period of one month.
- 70% of the goods are purchased on credit period of 2 weeks and the remaining purchases are made by an advance payment of one month.
- Wages are paid on monthly basis.
- All Fixed overheads are paid 3 weeks in arrears and all variable overheads are paid 3 weeks in advance.
- Add 10% of your computations for contingencies.
- It may be assumed that there are 4 weeks in a month and 48 weeks in a year.

OR

The following are the Balance Sheets of FFS Limited, Pune, prepared as on 30th September, 2016 and 30th September, 2017:

Balance Sheets

Liabilities	30-09-2016	30-09-2017	Assets	30-09-2016	30-09-2017
Share Capital	9,00,000	12,00,000	Land & Building	8,00,000	7,20,000
Reserves Fund	2,50,000	3,50,000	Plant & Machinery	6,50,000	7,50,000
Profit & Loss Account	4,00,000	4,50,000	Furniture	4,00,000	4,50,000
12% Debentures	6,00,000	4,50,000	Investments	2,00,000	1,50,000
Mortgaged Loans	4,00,000	----	Stock	4,00,000	4,50,000
Proposed dividend	2,00,000	2,50,000	Sundry Debtors	3,71,000	2,70,000
Sundry Creditors	1,50,000	1,99,000	Bills Receivables	90,000	1,20,000
Bills Payables	76,000	67,000	Cash & Bank	1,50,000	1,41,000
Provision for Taxation	85,000	95,000	Discount on issue	-----	10,000
	-----	-----	of shares	-----	-----
Total	30,61,000	30,61,000	Total	30,61,000	30,61,000

Prepare 'Fund Flow Statement' after considering the following information :

- All fixed assets are depreciated by 10% of the opening balance.
- Shares are issued at 10% discount.
- Provision for taxation of Rs. 75,000/- was made during the year.
- Furniture having book value Rs. 50,000/- was destroyed by fire and the residual was sold as scrap for Rs. 5,000/-
- A machine having book value Rs. 1,00,000 was sold at 10% loss.
- Investments were sold at 60% profit which was transferred to Reserve Fund Account.

**Q3)** The following are the ratios related to the Rational Private Limited : **[15]**

Current Debt to Total Debt	0.4
Total Debt to Owners Equity	0.6
Fixed Assets to Owners' Equity	0.6
Total Assets turnover Ratio	2 times
Inventory Turnover Ratio	8 times
Owners' Equity	Rs. 1,00,000

You are required to prepare Balance Sheet with as much details as possible.

OR

Write notes on any two of the following :

- a) Role of Management Accountant
- b) Types of Working Capital
- c) Liquidity and Solvency Ratios



Total No. of Questions : 3]

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**[5419]Ext.-501**

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

**FINANCIAL ANALYSIS AND CONTROL**

**(2013 Pattern) (Semester - II) (Compulsory Paper)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Jeevan Limited is considering the purchase of machine. **[15]**

Two machines A and B are available each costing Rs. 20,00,000/-. While comparing the profitability of the machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows -

Year	Machine A Amount in Rs.	Machine B Amount in Rs.
1	6,00,000/-	2,00,000/-
2	8,00,000/-	5,00,000/-
3	10,00,000/-	8,00,000/-
4	6,00,000/-	12,00,000/-
5	4,00,000/-	8,00,000/-

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

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

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

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

OR

From the following forecasts of income and expenditure, prepare a Cash Budget for the period from April 2018 to June, 2018.

Months	Sales Amount in Rs.	Purchases Amount in Rs.	Wages Amount in Rs.	Production Expenses	Selling Expenses
February, 2018	1,00,000/-	80,000/-	12,000/-	20% of Wages	5% of Sales
March, 2018	1,60,000/-	75,000/-	12,000/-	20% of Wages	5% of Sales
April, 2018	1,20,000/-	1,00,000/-	14,000/-	20% of Wages	5% of Sales
May, 2018	1,40,000/-	80,000/-	14,000/-	20% of Wages	5% of Sales
June, 2018	2,00,000/-	60,000/-	16,000/-	20% of Wages	5% of Sales

Additional Information -

- 1/5<sup>th</sup> of the sales are on cash basis.
- 50% of the credit sales are to be recovered in the next month whereas balance 50% are to be recovered after two months.
- Cash sales are made at 5% cash discount.
- All purchases are on credit basis and paid after two months.
- Wages are paid 15 days in arrears.
- Production Expenses and Selling Expenses are paid in the same month.
- A machine costing Rs.2,00,000/- is to be purchased in the month of May, 2018 of which 40% payment is to be made in the same month and the remaining amount is to be paid in three equal monthly installments along with interest @ 18% p.a, from June, 2018
- Cash balance on 1<sup>st</sup> April, 2018 is Rs. 75,000/-

**Q2)** The following particulars are obtained from the records of a factory producing two products namely Product A and Product B. **[15]**

Particulars	Product A Cost per Unit in Rs.	Product B Cost per Unit in Rs.
Selling Price	3,000/-	2,400/-
Material Cost @ Rs. 100/- per Kg.	700/-	800/-
Wages Rs. 50/- per hour	800/-	600/-
Variable Overhead	600/-	200/-

Total Fixed Cost Rs. 3,00,000/-

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

- a) If total sales in unit is key factor.
- b) If total sales in value is key factor.
- c) If raw material is in short supply.
- d) If labour hours is the limiting factor
- e) Find out the most profitable sales mix and profit if the available Labour hours are 9,200 hours and maximum sale of each product is 500 units.

OR

The standard material cost to produce a 500 Kg. of chemical X is as follows

300 Kg. of Material A at Rs. 10/- per Kg.

500 Kg of Material B at Rs. 6/- per Kg.

During the period 50 ton of Chemical X was produced from the use of

32 ton of Material A at Rs. 9,000/- per ton.

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

Calculate -

- a) Material Cost Variances
- b) Material Price Variance
- c) Material Usage Variance
- d) Material Mix Variance
- e) Material Yield Variance

**Q3)** Write Short Notes (Any 2) :

**[20]**

- a) Limitations of Marginal Costing.
- b) Functional Classification of Budgets.
- c) Importance of Cost of Capital
- d) Labour Cost Variances.



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SEAT No. :

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[Total No. of Pages : 4

[5419]-Ext.-502

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

**102-A : STRATEGIC MANAGEMENT**

**(2013 Pattern) (Compulsory) (Section - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Important : Section - A & Section - B should be written in Separate Answer Books.**

**Q1)** What is 'Strategic Management'? Explain the role of Board of Directors & Top Management in Strategic Management. **[15]**

OR

Define the term 'Business Environment'. Explain the external factors affecting Business Environment.

**Q2)** How Financial Planning & Manpower Planning are used in Strategy - Implementation. **[15]**

OR

What is 'Strategic Planning'? Explain the steps in Strategic Planning.

**Q3)** Write short notes (Any Two) **[20]**

- a) Social Responsibility
- b) Generating Strategic Alternatives
- c) Human Resource Strategy
- d) Six Sigma



**P.T.O.**

Total No. of Questions : 3]

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[5419]-Ext.-502

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

102-A : STRATEGIC MANAGEMENT

(2013 Pattern) (Compulsory) (Section - A)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'व्यूहरचनात्मक व्यवस्थापन' म्हणजे काय? संचालक मंडळ व उच्च व्यवस्थापनाची व्यूहरचनात्मक व्यवस्थापनातील भूमिका स्पष्ट करा. [15]

किंवा

'व्यवसाय पर्यावरण' या संकल्पनेची व्याख्या द्या. व्यावसायिक पर्यावरणावर परिणाम करणारे बाह्य घटक स्पष्ट करा.

प्रश्न 2) वित्तिय नियोजन आणि मनुष्यबळ नियोजन हे व्यूहरचना अंमलबजावणीमध्ये कसे वापरले जातात? [15]

किंवा

'व्यूहरचनात्मक नियोजन' म्हणजे काय? व्यूहरचनात्मक नियोजनाचे टप्पे स्पष्ट करा.

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

- अ) सामाजिक जबाबदारी  
ब) व्यूहरचनात्मक पर्याय निर्मिती  
क) मनुष्यबळ संसाधन व्यूहरचना  
ड) सिक्स सिग्मा





Total No. of Questions : 3]

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**[5419]-Ext.-502**

**M.Com. (For External)**

**102-A : INDUSTRIAL ECONOMICS (Compulsory)  
(2013 Pattern) (Section - B)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Explain the need and significance of Industrial Economics. **[15]**

OR

State and explain the Alfred Weber's Theory of Location.

**Q2)** State and explain the meaning and Measurement of Industrial productivity. **[15]**

OR

Explain the role, functions and problems of Private Sector Enterprises.

**Q3)** Write short notes (Any Two) **[20]**

- a) Industrial Profitability
- b) Disinvestment Policy
- c) Problems of Small and Medium Enterprises
- d) Effects of Industrial Imbalance



Total No. of Questions : 3]

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[5419]-Ext.-502

M.Com. (For External)

102-A : INDUSTRIAL ECONOMICS (Compulsory)

(2013 Pattern) (Section - B)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) औद्योगिक अर्थशास्त्राची गरज आणि महत्व स्पष्ट करा. [15]

किंवा

अल्फ्रेड वेबर यांचा स्थान निश्चितीचा सिद्धान्त सांगा व स्पष्ट करा.

प्रश्न 2) औद्योगिक उत्पादकतेचा अर्थ आणि मापके सांगा व स्पष्ट करा. [15]

किंवा

खाजगी क्षेत्राच्या उपक्रमांची भूमिका, कार्ये आणि समस्या स्पष्ट करा.

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

- अ) औद्योगिक लाभप्रदता
- ब) निर्गुतवणूक धोरण
- क) लघु आणि मध्यम उपक्रमांच्या समस्या
- ड) औद्योगिक असमतोलाचे परिणाम



Total No. of Questions : 3]

SEAT No. :

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[Total No. of Pages : 5

[5419]Ext.-503

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

**BUSINESS STRATEGIC MANAGEMENT**

**(2013 Pattern) (Compulsory) (Section - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Important : Section - A & Section - B should be written in Separate Answer Book.**

**Q1)** What is 'Strategic Management'? Explain the role of Board of Directors & Top Management in Strategic Management. **[15]**

OR

Define the term 'Business Environment'. Explain the external factors affecting Business Environment.

**Q2)** How Financial planning & manpower planning are used in Strategy - Implementation. **[15]**

OR

What is 'Strategic Planning'? Explain the steps in Strategic planning.

**Q3)** Write short notes (Any Two) **[20]**

- a) Social Responsibility
- b) Generating Strategic Alternatives
- c) Human Resource Strategy
- d) Six Sigma



**P.T.O.**

Total No. of Questions : 3]

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[5419]-Ext.-503

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

**BUSINESS STRATEGIC MANAGEMENT**

(2013 Pattern) (Compulsory) (Section - A)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) 'व्यूहरचनात्मक व्यवस्थापन' म्हणजे काय? संचालक मंडळ व उच्च व्यवस्थापनाची व्यूहरचनात्मक व्यवस्थापनातील भूमिका स्पष्ट करा. [15]

किंवा

'व्यवसाय पर्यावरण' या संकल्पनेची व्याख्या द्या. व्यावसायिक पर्यावरणावर परिणाम करणारे बाह्य घटक स्पष्ट करा.

प्रश्न 2) वित्तिय नियोजन आणि मनुष्यबळ नियोजन हे व्यूहरचना अंमलबजावणीमध्ये कसे वापरले जातात? [15]

किंवा

'व्यूहरचनात्मक नियोजन' म्हणजे काय? व्यूहरचनात्मक नियोजनाचे टप्पे स्पष्ट करा.

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

अ) सामाजिक जबाबदारी

ब) व्यूहरचनात्मक पर्याय निर्मिती

क) मनुष्यबळ संसाधन व्यूहरचना

ड) सिक्स सिग्मा



Total No. of Questions : 4]

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**[5419]-Ext.-503**  
**M.Com. (For External)**  
**BUSINESS STATISTICS**  
**(2013 Pattern) (Section - B)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Attempt any two of the following : **[14]**

- a) Define discrete random variable. Consider a random experiment of tossing two dice. Let a discrete random variable X denote sum integers appearing on uppermost faces. Write down probability distribution of X. **[7]**
- b) Find mean and variance of a discrete random variable X whose probability distribution is given by: **[7]**

X	1	2	3	4	5
P(X = x)	1/8	1/5	3/8	7/40	1/8

- c) Find mean and variance of a continuous random variable X whose probability density function is given by: **[7]**  
$$f(x) = 0.5x \quad \text{if } 0 \leq x \leq 2$$
$$= 0 \text{ otherwise.}$$

**Q2)** Attempt any two of the following : **[14]**

- a) i) A radar system has a probability of 0.1 of detecting a certain target during a single scan. Find the probability that the target will be detected **[4]**  
I) At least twice in four scans  
II) At most once in four scans.
- ii) Let  $X \rightarrow B(n, p)$ . If  $E(X) = 4$ ,  $\text{Var}(X) = 3$ , find n and p. Also find  $P(X=0)$ . **[3]**

- b) i) Define Poisson distribution. Also give two real life situations where it can be used. [3]
- ii) The average number of misprints per page of a book is 1.5.  
Assuming the distribution of number of misprints be Poisson, Find:
- I) The probability that the book is free from misprints. [4]
- II) Number of book containing more than one misprint in a book of 900 pages. [Given  $e^{-1.5} = 0.22313$ ]
- c) i) Classify the following random variable as discrete or continuous:[4]
- I) Number of road accidents in a city in a month.
- II) The amount of milk produced by a cow.
- III) The yield of wheat from a plot.
- IV) Number of students present in a class on a day.
- ii) Marks scored by candidates are normally distributed with mean 57.2, it is known that 6 % of the candidates scored marks above 80. Find standard deviation of marks. [3]

**Q3) Attempt the following :** [14]

- a) A random variable X follows normal distribution with mean 3 and variance 16. [7]

Find

- i)  $P(X < 11)$                       ii)  $P(2 < X < 7)$
- iii)  $P(X > 11)$

OR

- b) The sales data of an item in six shops before and after special promotional campaign are as given below: [7]

Shops	A	B	C	D	E	F
Before campaign	53	28	31	48	50	42
After campaign	58	29	30	55	56	45

Can campaign judged to be a success? (Take  $\alpha = 0.05$ ,  $t_{5,0.05} = 2.57$ ,  $t_{6,0.05}$ ).

- c) In a random sample of 500 persons from town A, 200 are found to be consumers of wheat. In a sample of 400 from town B 220 are found to be consumers of wheat. Do these data reveal a significant difference between town A and town B as far as the proportion of wheat consumers is concerned? [7]

- d) The following is  $2 \times 2$  contingency table : [7]

	a	b
A	620	380
B	550	450

Test whether the A and B are independent or not at 5% L.O.S. Given  $\chi_1^2=3.81$ ,  $\chi_2^2=5.99$ ,  $\chi_3^2=7.81$

**Q4)** Attempt any two of the following : [8]

- What do You mean by confidence interval. Also state 95% confidence interval for  $|\mu_1 - \mu_2|$  for large sample. [4]
- Explain the concept of parameter and its estimate. Also define unbiased estimator. [4]
- Explain the test procedure of testing significance of population mean or large sample. [4]



[5419]-Ext.-504

**M.Com. (Part - I) (For External)****ADVANCED ACCOUNTING & TAXATION****Advanced Accounting****(2013 Pattern)***Time : 3 Hours]**[Max. Marks : 50**Instructions to the candidates:*

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

**Q1)** Define the Term Accounting Theory - Explain the role of Accounting theory in detail. **[15]**

OR

Write short notes (Any two)

- a) Types of Lease
- b) Accounting Environment
- c) Accounting standards
- d) Selection of Accounting principles

**Q2)** On 31<sup>st</sup> December, 2017 the balance sheet of Disha Ltd, Pune disclosed the following position as follows. **[15]**

Liabilities	Rs.	Assets	Rs.
Share Capital :		Goodwill	42,000
Issued and subscribed		Business premises	2,70,000
Capital :			
40,000 Equity shares		Machinery	2,20,000
of Rs. 10 each fully paid	4,00,000	Furniture and Fixtures	18,000
Reserve	2,02,000	Trade Debtors	2,75,000
Profit and Loss	1,08,000	(all considered Good)	
7% Debentures	1,00,000	Stock in Trade	1,05,000
Trade Creditors	90,000	Cash in hand	20,000
Bills payable	50,000		
	9,50,000		9,50,000

**P.T.O.**



The additional information as on 31<sup>st</sup> Dec 2017 is as follows :

a) The profits for the last three years were as follows :

Year	Net profit (Rs)
2015	1,13,000
2016	1,21,000
2017	1,26,000

of which 20% were transfer to Reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair return on investment may be taken at 20%.

b) Assets were valued as follows :

	Rs
Business premises	1,95,000
Machinery	1,35,000
Furnitures and Fixtures	20,000
Goodwill	50,000
Stock in Trade	1,05,000

You are required to calculate the value of each equity share seperately ignoring taxation, as per

- i) Net Assets Method
- ii) Yield Basis Method and
- iii) Fair value Method.

OR

Following was the Trial balance as on Dec 31, 2017 of Pune Branch of an British Firm having head office in London. [15]

	Rs.	Rs.
Purchases and Sales	75,000	1,12,500
Stock Jan 1, 2017	12,600	-
Debtors and Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries and Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at Bank	28,990	-
London Account	-	33,200

On Dec 31, 2017, the stock was valued at Rs. 32,500. The debit balance of the branch account in London books on Dec. 31, 2017 was £ 2,680 and Furniture account appeared at £ 350. On Dec 31, 2017 there was cash in transit from Delhi to London amounting to Rs. 2,600. The rate of exchange on 31.12.2016 was Rs. 14 and on 31.12.2017 was Rs. 13. Average rate of 2017 was Rs. 12. Prepare the Branch profit and Loss Account & the Balance sheet in the head office book.

**Q3)** The following are the summarized Balance sheets of H Ltd and S Ltd as on 31-3-2017. **[20]**

Balance sheet as on 31-3-2017

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share Capital : Shares of Rs. 10 each	1,80,000	1,00,000	Buildings	50,000	40,000
Sundry Creditors	40,000	20,000	Machinery	80,000	20,000
Bills Payable	20,000	10,000	Furniture	60,000	20,000
Bank overdraft	20,000	--	Debtors	50,000	25,000
Profit and Loss	35,000	--	Investments (8,000 Equity shares in S Ltd)	55,000	
			Profit and Loss	-	25,000

Other information :

- a) Debtors include Rs. 10,000 due from S Ltd.
- b) H Ltd acquired the shares of S Ltd. on 1<sup>st</sup> April 2016 when S Ltd. had a debit balance of Rs. 40,000 in its profit and Loss Account.

Prepare a consolidated Balance sheet as on 31-3-2017.

OR

Bad Luck Ltd., Nashik went into Voluntary Liquidation on 31<sup>st</sup> March, 2017 on that date their summarized Balance sheet appears as under. **[20]**

Liabilities	Rs.	Assets	Rs.
Share Capital :		Buildings	1,50,000
. 15,000 preference shares of Rs 10 each	1,50,000	Plant	2,00,000
35,000 Equity shares of Rs. 10 each	3,50,000	Stock in Trade	1,05,000
Debentures (Secured by a floating charge)	2,00,000	Sundry Debtors	85,000
		Less : Bad debt (-)	<u>20,000</u>
Bank overdraft (Secured against Building)	30,000	Fixtures	1,00,000
		Cash on hand	10,000
Sundry Creditors	40,000	Profit and Loss	1,40,000
	<u>7,70,000</u>		<u>7,70,000</u>

On the date of Liquidation of assets are valued as follows :

Buildings - Rs. 1,20,000, plant 1,50,000, Expected Losses on realisation of stock - Rs. 25,000, Accounts Receivable will realise Rs. 70,000, Fixtures are expected to realise 90% of book value. Sundry Creditors includes preferential creditors for Taxes Rs. 6,000. Other expenses payable amount to Rs. 10,000

You are required to prepare a statement of affairs to be submitted to the meeting of members



Total No. of Questions : 3]

P3358

[5419]-Ext.-504

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

ADVANCED ACCOUNTING AND TAXATION

Specialised Areas in Accounting (Group - A) (Paper-III)

(2013 Pattern) (Semester - II) (Credit System)

Time : 3 Hours]

[Max. Marks : 50

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 calculator is allowed.

Q1) Following is the Income and expenditure Account of the Ruby charitable Hospital for the year ended 31<sup>st</sup> march 2016. [15]

Expenditure	₹	Income	₹
To medicines	40,000	By Subscriptions	70,000
To wages and Salaries	30,000	By Donations	25,000
To insurance	10,000	By Interest on Investments	3,000
To office exp.	10,000	By Fees received from patients	25,000
To Electricity bill	3,000		
To Honourarium	15,000		
To Doctors		By Govt. Subsidy	30,000
To Printing and Stationery	5,000		
To Depreciation on Land & Building	10,000		
Hospital machines and Equipments	15,000		
To Excess of Income over Expenditure	15,000		
	1,53,000		1,53,000

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### Additional Information

Particulars	01-04-2015	31-3-2016
Subscription due	10,000	5,000
Subscription received in advance	15,000	12,000
Outstanding wages & salaries	5,000	7,000
Insurance prepaid	2,000	3,000
Land and Building	1,00,000	1,50,000
Hospital machines & equipments	1,50,000	2,00,000
Stock of medicines	10,000	30,000
Cash in hand and cash at Bank	1,00,000	?

Prepare the Receipt and payment Account for the year ended 31<sup>st</sup> March 2016.

OR

Following is the Trial Balance and additional information of Maharaja Public School. Prepare Income and Expenditure Account for the year ended 31<sup>st</sup> March 2016 and Balance sheet as on that date. [15]

Name of the Account	Debit ₹	Credit ₹
Capital fund	-	5,00,000
Building	3,00,000	-
Furniture and Fittings	50,000	-
Library Books	50,000	-
Admission Fees	-	45,000
Tuition Fees	-	50,000
Exam. Fees	-	20,000
Govt. Grant	-	2,00,000
Salaries and wages	2,00,000	-
Rent for the Hall	2,000	-
Subscription received	-	75,000
Donations (Not to be capitalised)	-	50,000
Investments @ 12% p.a.	3,00,000	-
Sundry receipts	-	2,000
Printing and stationery	20,000	-
Telephone bill	5,000	-
Exp. of annual social function	5,000	-
Cash of Bank	7,000	-
Cash in hand	3,000	-
	9,42,000	9,42,000

Additional Information -

- a) Subscription due ₹ 10,000
- b) Subscriptions received in advance ₹ 15,000
- c) Tuition fees yet to be received ₹ 5,000
- d) Salaries and wages outstanding ₹ 10,000
- e) Provide depreciation @ 10% on Building, Furniture and Fittings and Library Books.

**Q2)** On 31<sup>st</sup> March 2016 the following was the Balance sheet of Moon Ltd. [15]

Liabilities	₹	Assets	₹
1,20,000 Equity		Plant and Machinery	9,00,000
Shares of ₹ 10 each	12,00,000	Furniture and Fixtures	1,50,000
Capital Reserve	20,000	Stock	4,00,000
Loan	3,60,000	Sundry Debtors	2,20,000
Sundry Creditors	3,00,000	Cash at Bank	1,00,000
		Profit and Loss A/c	1,10,000
	18,80,000		18,80,000

A new company Suraj Ltd. was incorporated. Which took over fixed assets and stock of Moon Ltd for ₹ 12,60,000 payable as to ₹ 9,00,000 in the form of 1,80,000 equity shares of ₹ 5 each and ₹ 3,60,000 in the form of 3,600 12% mortgage debentures of ₹ 100 each. Loan creditor accepted the debentures in Suraj Ltd. in discharge of the loan. Sundry debtors realised ₹ 2,05,000. Expenses of liquidation amounted to ₹ 8,000 and were met by moon Ltd. The available cash was distributed among sundry creditors in full satisfaction of their claim.

Prepare Realisation A/c, Equity share holders A/c, Suraj Ltd. A/c and Cash A/c in the books of moon Ltd.

OR

The following is the Balance-Sheet of X Ltd as on 31<sup>st</sup> March 2016. [15]

Balance - Sheet

Liabilities	₹	Assets	₹
Share Capital		Land and Building	10,00,000
2,00,000 Equity		Plant and Machinery	15,00,000
Shares of ₹ 10 each	20,00,000	Furniture and Fittings	25,000
Fully paid up		Stock	6,00,000
General Reserve	2,50,000	Work in Progress	3,00,000
Dividend Equilisation	2,00,000	Sundry Debtors	2,50,000
Reserve			
Profit and Loss		Cash at Bank	1,26,000
Appropriation A/c	51,000		
12% Debentures	10,00,000		
Sundry Creditors	3,00,000		
	38,01,000		38,01,000

The company is absorbed by A Ltd on the above date. The consideration for the absorption is the discharge of the debentures at premium of 5%, taking over the liability in respect of the sundry creditors and a payment of ₹ 7 in Cash per share of x Ltd. and one share of ₹ 5 in A Ltd. at the market value of ₹ 8 per share for every share in x Ltd. The cost of liquidation of ₹ 15,000 is to be met by the purchasing company.

Prepare

- Realisation A/c
- Equity share holders A/c
- A Ltd A/c
- Bank A/c in the books of X Ltd.

- Q3) a)** The following balances have been extracted from the books of Sharada construction on 31<sup>st</sup> March 2016. **[10]**

Particulars	₹
Contract Price	6,00,000
Plant and machinery as on 1/4/2015	30,000
Materials	1,70,600
Labour charges	1,48,750
Engineers fees	6,330
Outstanding wages	5,380
Uncertified work	12,000
Overhead expenses	8,240
Materials return to stores	1,600
Materials on hand at site	3,700
Plant and machinery at site on 31/3/2016	22,000
Value of work certified	3,90,000
Cash received	3,51,000

Prepare contract account for the year ended 31<sup>st</sup> March 2016 showing saperately the amount that may be taken to the credit of profit & loss account, also calculate the amount of work in progress as it would appear in the balance sheet as on 31<sup>st</sup> March 2016.

- b)** Answer the following (any one) **[10]**
- What are the steps included in corporate financial reporting.
  - Give the procedure for payment of Service Tax.





Total No. of Questions : 3]

SEAT No. :

P3664

[Total No. of Pages : 5

[5419]-Ext.-505

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

ADVANCED COST ACCOUNTING

Advanced Cost Accounting and Cost System

(2013 Pattern) (Special Paper - I)

Time : 3 Hours]

[Max. Marks :50

Instructions to the candidates:

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

Q1) Lalit Engineering Co. Ltd., Pune, has three production departments X, Y and Z and two service departments A and B. The primary distribution summary during the month of March, 2018, disclosed the results which are as follows:

Production Department	Rs.	Service Department	Rs.
X	4,000	A	1,400
Y	5,600	B	2,800
Z	5,000		

The service department expenses are charged out on a percentage basis as follows :

Particulars	X	Y	Z	A	B
Department A	20%	40%	30%	-	10%
Department B	30%	20%	30%	20%	-

You are required to prepare secondary distribution statement as per Repeated Distribution Method for the period ended March, 2018. [15]

OR

Swami Builders, Nashik undertook several large contracts. The following are the particulars relating to contract no. 22 for the year ended 31.03.2018:

Particulars	Rs.
Materials issued from storehouse	9,00,000
Materials purchased	4,00,000

P.T.O.

Materials transferred from contract no. 27	2,50,000
Materials returned to store house	5,000
Material at site on 31 .3.2018	10,000
Plant purchased and installed at site	7,20,000
Freight and installation charges of plant	80,000
Operating Wages	12,20,000
Process labour outstanding	50,000
Other direct expenses	1,20,000
Operating expenses payables	20,000
Establishment on cost	2,70,000
Office expenses accrued	15,000
Work uncertified	60,000
Contract price	1,60,00,000
Cash received from Contractee (represented the full amount of work certified less 20% as a retention money)	32,00,000

Provide depreciation on plant @ 10% p.a. as per reducing balance method.  
You are required to prepare Contract Account and Contractee's Account.

- Q2)** a) State the different types of Stock levels. [5]
- b) A product 'X' passes through three processes A, B and C. 10,000 units were issued to Process A in the beginning at cost Rs. 10 per unit. Prepare Process Accounts assuming that there were no opening or closing stock. The following information is made available. [10]

Particulars		Process A	Process B	Process C
Sundry Materials	Rs.	10,000	15,000	5,000
Wages	Rs.	50,000	80,000	65,000
Direct Expenses	Rs.	15,300	18,100	30,828
Normal Scrap	in %	3	5	8
Value of Scrap per unit	Rs.	2.50	5.00	8.50
Actual output	units	9,500	9,100	8,100

OR

- a) What are the functions of store keeper? [5]
- b) From the following data relating to passenger vehicle named Ganga of Sainath Transport Co., Pune. You are required to calculate the cost per running km. [10]

Cost of Vehicle	Rs.	1,00,000
Annual Road license	Rs.	3,000
Insurance p.a.	Rs.	2,800
Yearly garage rent	Rs.	2,400
Supervision and salaries for twelve months		5,200
Driver's wages per running hour	Rs.	6
Cost of petrol per litre	Rs.	3.50
Repairs and maintenance per km	Rs.	3.30
Cost of tyres and tubes per km.	Rs.	3.59
Estimated life in kms		1,60,000
Km. per litre of petrol		10
Annual run in Kms		24,000

Charge interest at 10% p.a. on cost of vehicle and vehicle runs 40 kms per hour on an average.

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

- Absorption of overheads.
- Time Rate and Piece Rate system.
- Job costing and Batch costing.
- Economic Order Quantity.



Total No. of Questions : 3]

**P3664**

**[5419]-Ext.-505**

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

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**Application of Cost Accounting**

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

*[Max. Marks :50]*

**Instructions to the candidates:**

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

**Q1)** The following is a summary of the Trading and Profit and Loss Account of Messers Alpha Manufacturing Co. Ltd. for the year ended 31<sup>st</sup> March 2017. **[15]**

Particulars	Rs.	Particulars	Rs.
To Material Consumed	27,40,000	By Sales	60,00,000
To Wages	15,10,000	(1,20,000 units)	
To Factory Expenses	8,30,000	By Finished Stock	1,60,000
To Administration Exp.	3,82,400	(4,000 units)	
To Selling & Distribution Exp.	4,50,000	By Work in Progress	
To Preliminary Exp.	40,000	Materials 64,000	
(Written off)		Wages 36,000	
To Goodwill (written off)	20,000	Factory Exp. 20,000	1,20,000
To Net Profit	3,25,600	By Dividend Received	18,000
	62,98,000		62,98,000

The company manufactures a standard unit. In the cost accounts:

- i) Factory expenses have been recovered from production at 20 percent on prime cost.
- ii) Administration expenses at Rs. 3 per unit on units produced.
- iii) Selling and Distribution expenses at Rs. 4 per unit on units sold.

You are required to prepare a statement of cost and profit in the cost books of the company and to reconcile the profit disclosed with that shown in the Financial Accounts.

- Q2) a) Advantages of Product Life Cycle Costing. [5]**
- b) From the following figures of "Goodwill Co. Ltd." Calculate overhead rate [10]
- When normal capacity is related to practical capacity.
  - When normal capacity is related to sale expectancy and
  - When normal capacity is related to maximum capacity

<u>Capacity labour</u>	<u>Maximum</u>	<u>Practical</u>	<u>Avg. expected sales</u>
Direct labour	100%	90%	80%
Hours	5,000	4,500	4,000
Budget-Fixed OHS	15,000	15,000	15,000
- Variable OHS	10,000	9,000	8,000

OR

- a) Human aspect of productivity [5]
- b) Following information is obtained from a factory :
- |  |    |
|--|----|
| Daily working hours                                | 8  |
| No. of working days in a week                      | 6  |
| No. of operators                                   | 20 |
| Standard Hours - per unit during a particular week | 4  |
| No. of units produced                              | 48 |
| Absentee man - days                                | 40 |
- Idle time due to local shedding 30 man days
- Calculate :
- Absenteeism percentage
  - Labour utilization percentage
  - Productive efficiency of labour
  - Overall productivity of labour in terms of units produced per week

[10]

- Q3) Answer the following questions (any two) : [20]**
- Stages of product life cycle
  - Approach for assessing competitive advantages in value chain analysis
  - Measures to improve productivity
  - Reasons for Reconciliation between Cost and Financial A/c



Total No. of Questions : 4]

SEAT No. :

P3359

[Total No. of Pages : 4

[5419]-Ext.-506

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Organized Trends and Markets**

**(2013 Pattern) (Special Paper - I) (Group - C)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Business'.

"The objective of business is only profit making". Do you agree with the statement? Justify your answer. **[14]**

OR

Explain in detail selling price policy and credit policy.

**Q2)** Write a detailed note on Business Practices with reference to E-Commerce. **[14]**

OR

What is Service Sector? Explain its characteristics and types of Services.

**Q3)** What do you mean by Co-operative Marketing? Explain its functions and advantages. **[14]**

OR

Explain the concept of "State Trading". Discuss the Arguments for and against State Trading.

**Q4)** Write Short Notes (Any Two)

**[8]**

- a) Rural Development Policies.
- b) Innovating Marketing Practices.
- c) Self help Group.
- d) Super Market.



**P.T.O.**

Total No. of Questions : 4]

P3359

[5419]-Ext.-506

**M.Com. (Semester - I) (For External)**  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Organized Trends and Markets**  
**(2013 Pattern) (Special Paper - I) (Group - C)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) व्यवसाय संकल्पनेची व्याख्या द्या.

“व्यवसायाचे उद्दिष्टे फक्त नफा मिळविणे आहे”. ह्या विधानाशी तुम्ही सहमत आहात का? तुमच्या उत्तराचे समर्थन द्या. [14]

किंवा

विक्री किंमत धोरण आणि पत धोरण या सविस्तर चर्चा करा.

प्रश्न 2) व्यवसायसंदर्भातील ई-कॉमर्स प्रथा यावर सविस्तर टीप लिहा. [14]

किंवा

सेवा क्षेत्र म्हणजे काय? सेवा क्षेत्राची वैशिष्ट्ये आणि प्रकार सविस्तर विषद करा.

प्रश्न 3) ‘सहकारी विपणन’ म्हणजे काय? त्याची कार्ये व फायदे स्पष्ट करा. [14]

किंवा

राज्य व्यापाराची संकल्पना स्पष्ट करून. त्यांच्या बाजूने आणि विरोधातील युक्तिवाद सविस्तर चर्चा करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [8]

- अ) ग्रामीण विकास धोरण.  
ब) विपणनातील नवनिर्मितीच्या प्रथा  
क) बचत गट  
ड) सुपर मार्केट



Total No. of Questions : 3]

**P3359**

**[5419]-Ext.-506**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Group - C) (Special Paper - III)  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** State the importance, objectives and functions of Indian Merchants Chamber. **[15]**

OR

Explain the problems, Prospects and Agricultural taxation policy of Government of India with regards to Indian Agriculture.

**Q2)** Explain the organisation and functions of Public Enterprises and Public Utilities. **[15]**

OR

Explain the following Schemes :-

- a) Rejarshee Shahu Maharaj Swayamrozzgar Yojana.
- b) Tejaswini Rural Women Empowerment Programme.

**Q3)** Answer the following questions (any two) : **[20]**

- a) Functions of Maratha Chamber of Commerce.
- b) Explain the Management practices of Public enterprises.
- c) Explain Agricultural Business Practices.
- d) Describe the problems of small scale Industries.





Total No. of Questions : 3]

P3359

[5419]-Ext.-506

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Modern Business Practices (Group - C) (Special Paper - III)**

**(2013 Pattern)**

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) भारतीय वाणिज्य मंडळाचे महत्त्व, उद्दिष्टे व कार्ये सांगा. [15]

किंवा

भारतीय कृषी व्यवसायाच्या समस्या, भवितव्य आणि भारत सरकारचे कृषी करविषयक धोरण स्पष्ट करा.

प्रश्न 2) भारतातील सार्वजनिक उद्योग आणि सार्वजनिक सेवांचे संघटन व कार्ये स्पष्ट करा. [15]

किंवा

खालील योजना स्पष्ट करा.

- अ) राजर्षी शाहू महाराज स्वयंरोजगार योजना
- ब) तेजस्वीनी ग्रामीण महिला सक्षमिकरण कार्यक्रम

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

- अ) मराठा वाणिज्य मंडळाची कार्ये.
- ब) भारतातील सार्वजनिक उद्योगांच्या व्यवस्थापन कार्यपद्धती स्पष्ट करा.
- क) कृषी व्यवसायाच्या पद्धती सांगा.
- ड) लघु उद्योगांच्या समस्या स्पष्ट करा.



Total No. of Questions : 3]

SEAT No. :

**P3682**

[Total No. of Pages : 4

**[5419]-Ext.-507**

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

**BUSINESS ADMINISTRATION**

**Business Ethics and Professional Values (Group - D)  
(2013 Pattern) (Paper - III)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Important : Section - A and Section - B Should be written in separate Answer Books.*

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

OR

Explain in detail the Ethical and Unethical practices in Copy rights & Patents.

**Q2)** Define the term 'Corporate Social Responsibility. Explain the principles & types of Corporate Social Responsibility. **[15]**

OR

Explain the Gandhian Approach in Management & Trusteeship as well as the principles of Satya & Ahimsa.

**Q3)** Write Short Notes (Any Two) : **[20]**

- a) Factors affecting Social Ethics.
- b) Ethical Practices in Accounting Disclosures.
- c) Corporate Citizenship.
- d) Indian Approaches to Business Ethics.



**P.T.O.**

Total No. of Questions : 3]

P3682

[5419]-Ext.-507

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

BUSINESS ADMINISTRATION

Business Ethics and Professional Values (Group - D)

(2013 Pattern) (Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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

किंवा

'कॉपीराईट आणि पेटेन्ट'चे संदर्भात भारतीय नैतिक आणि अनैतिक व्यवहार किंवा पद्धती स्पष्ट करा.

प्रश्न 2) 'कॉर्पोरेट सामाजिक जबाबदारी' या संकल्पनेची व्याख्या द्या. कॉर्पोरेट सामाजिक जबाबदारीची तत्वे आणि प्रकार स्पष्ट करा. [15]

किंवा

व्यवस्थापन आणि विश्वस्तते बाबतचा गांधींचा दृष्टीकोन स्पष्ट करा. तसेच सत्य आणि अहिंसा ही तत्वे स्पष्ट करा.

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

- अ) सामाजिक नितिमुल्यावर परिणाम करणारे घटक  
ब) लेखांकन प्रकटीकरणामधील नैतिक व्यवहार किंवा पद्धती  
क) कॉर्पोरेट नागरिकत्व  
ड) व्यवसाय नितीतील भारतीय दृष्टीकोन

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Total No. of Questions : 3]

**P3682**

**[5419]-Ext.-507**

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

**BUSINESS ADMINISTRATION**

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

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

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Explain the meaning of production and operation management? Explain production system **[5+10=15]**

- i) Mass production
- ii) Continuous production

OR

What do you mean by plant layout? Explain the basic principles and safety considerations, while designing plant layout. **[5+5+5=15]**

**Q2)** What do you mean by product designing? Explain characteristics of good design product. **[5+10=15]**

OR

What is Quality management? Explain techniques and factors to boost productivity. **[5+10=15]**

**Q3)** Write short notes (any two) **[2×10=20]**

- a) Production control
- b) Kizen's Five 'S'
- c) T.Q.M.
- d) ISO 9000

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Total No. of Questions : 3]

P3682

[5419]-Ext.-507

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

BUSINESS ADMINISTRATION

Production and Operation Management (Group - D)

(2013 Pattern) (Special Paper - I)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

प्रश्न 1) 'उत्पादन आणि प्रक्रिया व्यवस्थापन' याचा सविस्तर अर्थ विशद करा. पुढील उत्पादन प्रक्रिया व्यवस्थित विशद करा. [5+10=15]

- i) Mass अनेकविध उत्पादन ii) निरंतर सतत उत्पादन

किंवा

यंत्रकुल रचना म्हणजे काय? सदर रचनेसाठी कोणती मूलतत्वे आणि सुरक्षिततेसाठी घटक विचारात घ्यावीत. [5+5+5=15]

प्रश्न 2) उत्पादन आराखडा (product design) म्हणजे काय? चांगल्या उत्पादन आराखड्याची वैशिष्ट्ये लिहा. [5+10=15]

किंवा

दर्जा व्यवस्थापन म्हणजे काय? उत्पादन वाढण्यासाठी कोणती तंत्रे आणि घटक विचारात घेता येतील सविस्तर लिहा. [5+10=15]

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [2×10=20]

- अ) उत्पादन नियंत्रण  
ब) कार्डिडेन चे 5 'एस' (S)  
क) एकूण गुणवत्ता व्यवस्थापन  
ड) ISO-9000 ('आंतरराष्ट्रीय गुणवत्ता' संघठन)

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Total No. of Questions : 3]

SEAT No. :

**P3360**

[Total No. of Pages : 4

**[5419]-Ext.-508**

**M.Com. (Part - I) (Semester - I) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Special Paper - I)**  
**Information System and E-Commerce Practices**  
**(2013 Pattern)**

*Time : 1½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define 'Information System'. Explain the Elements and types of Information Systems. **[15]**

OR

Define 'E-Commerce'. Explain the benefits of E-Commerce to Business & Consumers.

**Q2)** Define 'Intranet'. Explain the advantages & disadvantages of Intranet. **[15]**

OR

Explain the Purchase procedures with reference to E-Commerce.

**Q3)** Write detailed note on (any two) : **[20]**

- a) Value chains in E-Commerce.
- b) Electronic Data Interchange (EDI).
- c) C2C and B2G.
- d) Management Information Systems.



**P.T.O.**

Total No. of Questions : 3]

P3360

[5419]-Ext.-508

**M.Com. (Part - I) (Semester - I) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Special Paper - I)**  
**Information System and E-Commerce Practices**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 1½ तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'माहिती पद्धती' व्याख्या द्या. माहिती पद्धतीचे घटक आणि प्रकार स्पष्ट करा. [15]

किंवा

'इ-कॉमर्स' व्याख्या द्या. इ-कॉमर्सचे व्यवसाय आणि ग्राहकांना होणारे फायदे स्पष्ट करा.

प्रश्न 2) 'इन्टरनेट' व्याख्या द्या. इन्टरनेट फायदे आणि तोटे स्पष्ट करा. [15]

किंवा

इ-कॉमर्सच्या संदर्भात खरेदीची कार्यपद्धती स्पष्ट करा.

प्रश्न 3) सविस्तर टीपा लिहा. (कोणत्याही दोन) [20]

- अ) इ-कॉमर्समधील किंमत साखळी  
ब) इलेक्ट्रॉनिक डेटा इंटरचेंज (EDI)  
क) सी 2 सी आणि बी 2 जी  
ड) व्यवस्थापन माहिती पद्धती



Total No. of Questions : 3]

**P3360**

**[5419]-Ext.-508**

**M.Com. (Part - I) (Semester - II) (For External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**E-Security and Cyber Laws (Special Paper - III) (Group - B)**  
**(2013 Pattern)**

*Time : 1½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the characteristics and types of Computer frauds. **[15]**

OR

Explain secure socket layer and electronic transaction protocols.

**Q2)** What is Digital Signature? Explain the provisions relating to Digital Signature. **[15]**

OR

Explain the Crimes and Punishment (Section 65 to 79) of Information Technology Act, 2002.

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

- a) E-Commerce security issues
- b) Antivirus Software
- c) Duties of Subscribers
- d) Information Technology Act, 2002





Total No. of Questions : 3]

P3360

[5419]-Ext.-508

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

COMMERCIAL LAWS AND PRACTICES

E-Security and Cyber Laws (Special Paper - III) (Group - B)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 1½ तास]

[एकूण गुण : 50

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

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प्रश्न 1) संगणकीय फसवणूकीची वैशिष्टे आणि प्रकार स्पष्ट करा. [15]

किंवा

सेक्युरिटी सॉफ्टवेअर आणि इलेक्ट्रॉनिक ट्रॅन्झॅक्शन प्रोटोकॉल्स स्पष्ट करा.

प्रश्न 2) डिजिटल स्वाक्षरी म्हणजे काय? डिजिटल स्वाक्षरी संदर्भातील तरतूदी स्पष्ट करा. [15]

किंवा

माहिती तंत्रज्ञान कायदा 2002 मधील गुन्हे आणि शिक्षा (कलम 65 ते 79) स्पष्ट करा.

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

- अ) इ-कॉमर्स सुरक्षा मुद्दे
- ब) अँटिव्हायरस सॉफ्टवेअर
- क) सदस्याची कर्तव्ये (Duties of Subscribers)
- ड) माहिती आणि तंत्रज्ञान कायदा 2002



Total No. of Questions : 4]

SEAT No. :

P3361

[Total No. of Pages : 4

[5419]-Ext.-509

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

Co-operative Movement In India (Special Paper - I)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** Evaluate the Progress of Co-operative movement after independence in India. [14]

OR

"Maharashtra state co-operative society Act 1960 is a constitution of Cooperation in Maharashtra". Comment.

**Q2)** Explain the provisions of Maharashtra state Co-operative Societies Act 1960 regarding properties and funds, Audit enquiry. Inspection and Supervision of Co-operatives. [14]

OR

Give your views regarding Provisions of Maharashtra Co-operative Societies Act 1960 about Management and liquidation of Co-operative Society.

**Q3)** Give a outline of cooperative department at divisional level. State its broad features. [14]

OR

Explain the duties and responsibilities of district registrar of co-operatives.

**Q4)** Write Short Notes (Any Two) [8]

- a) Observations of Narsiham committee.
- b) Achievements of NABARD in rural credit.
- c) Organisational set up of cooperative department at state level.
- d) Recommendations of Vaidyanathan Committee.



P.T.O.

Total No. of Questions : 4]

P3361

[5419]-Ext.-509

M.Com. (For External)

**CO-OPERATIVE AND RURAL DEVELOPMENT**  
**Co-operative Movement In India (Special Paper - I)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीचे मुल्यमापन करा. [14]  
किंवा  
“महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 हा महाराष्ट्रातील सहकाराची राज्यघटना आहे”.  
भाष्य करा.
- प्रश्न 2) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांची मालमत्ता, निधी, अंकेक्षण चौकशी, तपासणी आणि पर्यवेक्षण या संबंधी तरतूदी स्पष्ट करा. [14]  
किंवा  
महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थांचे व्यवस्थापन व समापन या संबंधी तरतूदींवर आपली मते मांडा.
- प्रश्न 3) विभागीय स्तरावरील सहकार खात्याच्या रचनेची थोडक्यात रूपरेषा द्या. [14]  
किंवा  
जिल्हा सहकारी संस्था निबंधकाची कर्तव्ये आणि जबाबदाऱ्या स्पष्ट करा.
- प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [8]  
अ) नरसिंहम समितीची आवलोकन  
ब) ग्रामिण पतपुरवठ्यातील नाबार्डचे यश  
क) राज्यस्तरावरील सहकार खात्याची संघटन रचना  
ड) वैद्यनाथन समितीच्या शिफारशी



Total No. of Questions : 3]

**P3361**

**[5419]-Ext.-509**

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

**CO-OPERATION AND RURAL DEVELOPMENT**

**209 : International Co-operative Movement**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Trace origin and growth of co-operative movement in the World. **[15]**

OR

Explain the co-operative movement of Japan.

**Q2)** What is the role of co-operatives in capitalistic economy? **[15]**

OR

Explain the problems and suggestions of co-operative in Global Economy.

**Q3)** Write short notes (Any Two) : **[20]**

- a) Objectives of International Co-operation Alliance.
- b) Co-operative movement in Israel.
- c) Co-operation in Mixed Economy.
- d) Co-operative movement in USA.



Total No. of Questions : 3]

P3361

[5419]-Ext.-509

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

CO-OPERATION AND RURAL DEVELOPMENT

209 : International Co-operative Movement

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) जागतिक सहकारी चळवळीचा उगम आणि विकासाबाबत आढावा घ्या. [15]  
किंवा  
जपान मधील सहकार चळवळ स्पष्ट करा.
- प्रश्न 2) भांडवलशाही अर्थव्यवस्थेत सहकारी क्षेत्राची भूमिका कोणती असते. [15]  
किंवा  
जागतिकीकरणात सहकारी चळवळीतील समस्या व उपाय स्पष्ट करा.
- प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]  
अ) आंतरराष्ट्रीय सहकारी संस्था महासंघाची उद्दिष्टे.  
ब) इस्राईल मधील सहकार चळवळ.  
क) संमिश्र अर्थव्यवस्थेमधील सहकार.  
ड) अमेरिकेतील सहकारी चळवळ.



Total No. of Questions : 3]

SEAT No. :

**P3362**

[Total No. of Pages : 4

**[5419]-Ext.-510**

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

**ADVANCED BANKING AND FINANCE (Special Paper - I)**

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

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the following as per section 5, of Banking Regulation Act, 1949. **[15]**

- a) Banking
- b) Banking Company
- c) Banking Policy
- d) Secured Loan or Advance
- e) Demand Liabilities and Time Liabilities

OR

Define and explain the various Negotiable Instruments. Distinguish between Bills of Exchange and Cheque.

**Q2)** Explain the provisions of Central Banking Functions as per Reserve Bank of India Act, 1934. **[15]**

OR

- a) Explain the provisions related to Registration of Securitization Companies under Securitization Act, 2002.
- b) Explain the provisions of appointment of Authorized Person by Reserve Bank of India as per FEMA, 1999.

**Q3)** Write Short Note on : Any two

**[20]**

- a) Central Registry
- b) Enforcement Directorate
- c) Powers of RBI as given in Banking Regulation Act, 1949.
- d) Collection and Furnishing of Credit Information



**P.T.O.**

Total No. of Questions : 3]

P3362

[5419]-Ext.-510

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

ADVANCED BANKING AND FINANCE (Special Paper - I)

Legal Framework of Banking (Group - G)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) बँकींग नियमन कायदा, 1949 मधील कलम 5 नुसार खालील व्याख्या सांगा. [15]  
अ) बँकींग  
ब) बँकींग कंपनी  
क) बँकींग धोरण  
ड) सुरक्षित कर्ज  
इ) मागणी दायित्व आणि समय दायित्व  
किंवा  
विविध चलनक्षम दस्तऐवजांच्या व्याख्या सांगा आणि स्पष्ट करा. विनिमय पत्र आणि धनादेशातील फरक स्पष्ट करा.
- प्रश्न 2) भारतीय रिझर्व बँक कायदा, 1934 मधील मध्यवर्ती बँकेच्या कार्यासंबंधी तरतुदी स्पष्ट करा. [15]  
किंवा  
अ) रोखीकरण कायदा, 2002 नुसार रोखीकरण कंपनीच्या नोंदणी संबंधीच्या तरतुदी स्पष्ट करा.  
किंवा  
ब) फेमा कायदा 1999 नुसार रिझर्व बँकेकडून केल्या जाणाऱ्या अधिकृत व्यक्तीच्या नियुक्ती संबंधी तरतुदी स्पष्ट करा.
- प्रश्न 3) टिपा लिहा. (कोणत्याही दोन) [20]  
अ) मध्यवर्ती नोंदणी कार्यालय  
ब) अंमलबजावणी संचालनालय  
क) बँकींग नियमन कायदा, 1949 नुसार रिझर्व बँकेचे अधिकार  
ड) पत माहितीचे संकलन आणि प्रस्तुती



Total No. of Questions : 3]

**P3362**

**[5419]-Ext.-510**

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

**ADVANCED BANKING AND FINANCE**

**Banking Law and Practices (Special Paper - III)  
(2013 Pattern) (Group - G)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the provisions regarding attachment adjudication and confiscation under the Prevention of Money Laundering Act, 2002. **[15]**

OR

Explain the conditions under which relation between banker and customer can be terminated.

**Q2)** Explain the various strategies adopted by banks to manage the various risks. **[15]**

OR

Explain the role and uses of technology in up-gradation of banking sector.

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

- a) Proceed of crime
- b) Banking Ombudsman
- c) Right of set off
- d) Merger and Acquisition





Total No. of Questions : 3]

P3362

[5419]-Ext.-510

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

ADVANCED BANKING AND FINANCE

Banking Law and Practices (Special Paper - III)

(2013 Pattern) (Group - G)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) मनी लॉण्डरिंग प्रतिबंध कायदा, 2002 अंतर्गत मालमत्तेवरील टाच, अभिनिर्णय आणि अधिहरण या संदर्भातील तरतुदी स्पष्ट करा. [15]

किंवा

कोणत्या परिस्थितीत बँक आणि ग्राहक यांमधील नातेसंबंध संपुष्टात येऊ शकतो ते स्पष्ट करा.

प्रश्न 2) विविध जोखीमांच्या व्यवस्थापनासाठी बँकांकडून अंगिकारल्या जाणाऱ्या व्युहरचना स्पष्ट करा. [15]

किंवा

बँकींग क्षेत्राच्या आधुनिकीकरणातील तंत्रज्ञानाची भूमिका आणि उपयोग स्पष्ट करा.

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

- अ) गुन्ह्यातील उत्पन्न  
ब) बँक लोकपाल  
क) वजावटीचा अधिकार  
ड) बँक विलिनीकरण आणि संपादन



Total No. of Questions : 3]

SEAT No. :

**P3677**

[Total No. of Pages : 6

**[5419]-Ext.-511**

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

**ADVANCED MARKETING (Special Paper - I)**

**Marketing Techniques**

**(2013 Pattern) (Group - H)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by marketing research? Explain the types of Marketing research. **[15]**

OR

What is meaning of Marketing Environment? Explain components of Internal & External Marketing Environment.

**Q2)** What is sales promotion? Explain the various methods of sales promotion. **[15]**

OR

What are the factors to be considered. While selecting the channels of distribution?

**Q3)** Write Short Notes (any four)

**[20]**

- a) Service marketing
- b) Types of Marketing Audit
- c) Features of Physical distribution
- d) Characteristics of stockist
- e) Branding & Packaging
- f) Shopping Malls



**P.T.O.**

Total No. of Questions : 3]

P3677

[5419]-Ext.-511

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

ADVANCED MARKETING (Special Paper - I)

Marketing Techniques

(2013 Pattern) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) विपणन संशोधन म्हणजे काय? विपणन संशोधनाचे प्रकार सांगा.

[15]

किंवा

विपणन पर्यावरण म्हणजे काय? अंतर्गत व बाह्य विपणन पर्यावरणाचे घटक सांगा.

प्रश्न 2) विक्रय वृद्धी म्हणजे काय? विक्रय वृद्धीच्या पद्धती सांगा.

[15]

किंवा

वितरणाची साखळी निवडताना कोणते घटक विचारात घेतले जातात.

प्रश्न 3) टिपा लिहा. (कोणत्याही चार)

[20]

- अ) सेवा विपणन
- ब) विपणन अंकेक्षणाचे प्रकार
- क) भौतिक वितरणाची वैशिष्ट्ये
- ड) वितरकाची वैशिष्ट्ये
- इ) मुद्रांकन व बांधणी
- फ) शॉपींग मॉल्स



Total No. of Questions : 4]

**P3677**

**[5419]-Ext.-511**

**M.Com. (Part - I) (Semester - II) (For External)  
ADVANCED MARKETING (Special Paper - III)  
Customer Relationship Management & Retailing  
(2013 Pattern)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** What is 'CRM'? State the merits and demerits of CRM. **[14]**

OR

What is Customer Recall Management? Explain the CRM Benefits.

**Q2)** What is 'e-CRM'? Explain the applications of 'e-CRM' Technologies. **[14]**

OR

What do you mean by 'Customer Profitability'? Explain the customer classification based on profitability.

**Q3)** a) Essentials of CRM Principle. **[7]**

b) Customer Perception. **[7]**

OR

a) Explain the importance of employee organisation relationship. **[7]**

b) Employee customer orientation. **[7]**

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

**[8]**

- a) CRM a cost benefit analysis.
- b) Important softwares of CRM.
- c) CRM Cycle.
- d) Customer Experience Management.



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Total No. of Questions : 4]

P3677

[5419]-Ext.-511

**M.Com. (Part - I) (Semester - II) (For External)**  
**ADVANCED MARKETING (Special Paper - III)**  
**Customer Relationship Management & Retailing**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

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प्रश्न 1) ग्राहक संबंध व्यवस्थापन म्हणजे काय? ग्राहक संबंध व्यवस्थापनाचे फायदे आणि तोटे विशद करा. [14]

किंवा

ग्राहकांना परत बोलावण्याचे व्यवस्थापन म्हणजे काय? ग्राहक संबंध व्यवस्थापनाचे फायदे स्पष्ट करा.

प्रश्न 2) इ-ग्राहक संबंध व्यवस्थापन म्हणजे काय? इ-ग्राहक संबंध व्यवस्थापनामध्ये माहिती तंत्रज्ञानाचा वापर (भूमिका) स्पष्ट करा. [14]

किंवा

ग्राहक नफाक्षमता म्हणजे काय? ते सांगुन नफा क्षमतेच्या आधारे ग्राहकांचे केले जाणारे वर्गीकरण स्पष्ट करा.

प्रश्न 3) अ) ग्राहक संबंध व्यवस्थापनाची - मूलतत्वे. [7]

ब) ग्राहक आकलन. [7]

किंवा

अ) कर्मचारी संस्था संबंधाचे महत्व स्पष्ट करा. [7]

ब) कर्मचारी-ग्राहक अभिमुखता (ओळख). [7]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) :

[8]

- अ) ग्राहक संबंध व्यवस्थापन किंमत लाभाचे विश्लेषण.
- ब) महत्वाची ग्राहक संबंध व्यवस्थान सॉफ्टवेअर्स.
- क) ग्राहक संबंध व्यवस्थापनाचे चक्र.
- ड) ग्राहक अनुभव व्यवस्थापन.



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Total No. of Questions : 3]

SEAT No. :

P3363

[Total No. of Pages : 10

[5419]-Ext.-512

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

**ADVANCED ACCOUNTING AND TAXATION**

**Business Tax Assessment & Planning (G.S.T.)**

**(2013 Pattern) (Credit System) (Paper - IV) (Semester - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** The Profit and Loss Account of JK Ltd. for the year ended 31<sup>st</sup> March 2018 showed a Net profit of Rs. 4,50,000. **[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. 80,000; however the amount computed under the Income Tax Act Rs.. 1, 50,000.
  - 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.5, 000 paid for late payment of Professional Tax as penal interest.
  - v) Rs. 1,500 being fine imposed by the Municipality for violating their regulations.
  - vi) Reserve for Bad debts Rs. 20,000.
- 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. 30,000.

Compute the total income of the company for the assessment year 2018-19.

OR

**P.T.O.**



The total income of Cosmos co-operative society (other than consumer co-operative society) for the financial year ending 31<sup>st</sup> March 2018 under various heads is as under :

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

**Q2)** Adhar Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2017-18. **[15]**

- Income from Property held under trust for charitable purposes Rs. 24,00,000.
- Voluntary contribution (Rs. 12, 00,000 will form part of Corpus) Rs. 22,00,000.
- Donations paid to Charitable School Rs. 10, 00,000.
- Scholarship paid to slum Students Rs. 4, 00,000.
- Amount spent on holding free Eye check up camps in Urban slums Rs. 6, 00,000.
- Amount set apart for setting up an old age home by March 2021 Rs. 6, 00,000.

Compute the total income and Tax liability of the trust for the assessment year 2018-19.

OR

- A Ltd submits details for the year 2017-18 relevant to the assessment year 2018-19. Calculate amount of advance tax payable on respective due date by the company. **[8]**
  - TDS at source by the suppliers and others Rs. 95,000.
  - Income tax refund received Rs. 1, 50,000.
  - Disputed tax liability of Rs. 4, 50,000 paid for the previous year 2016-17.
  - Expected turnover Rs. 90, 00,000 and Net Profit as a percentage of sales 12.25%.

- b) On 12<sup>th</sup> February 2018 Mrs. Savita got a refund of Rs. 7,500 for the A.Y. 2017-18. Tax due for the said assessment year was Rs. 89,000. Advance tax and Income tax deducted at source amounted in all to Rs. 96,500. The return for the A.Y. 2017-18 was filed on 30<sup>th</sup> July 2017. Mrs. Savita had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 7,500. As a tax consultant what will be your advice to her? [7]

**Q3)** Explain various authorities of Income Tax Act. 1961. [15]

OR

Write Short Notes (Any three)

- a) Tax Planning
- b) Types of GST
- c) GST Unique Identification Number (UIN)
- d) Supply under GST
- e) Place of Supply of Goods



Total No. of Questions : 3]

**P3363**

**[5419]-Ext.-512**

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

**ADVANCED ACCOUNTING AND TAXATION**

**Business Tax Assessment & Planning (Old Syllabus Excluding G.S.T.)  
(2013 Pattern) (Credit System) (Special Paper - IV) (Semester - II)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** RK Ltd. is an industrial company having its registered office in New Delhi. It manufactures rubber parts of machinery. The Profit and Loss A/c shows a net profit of Rs. 60, 00,000. The accounts are maintained on mercantile system. The following details are also available: **[15]**

<b>Credit Side</b>	<b>Rs.</b>
a) Refund of security deposit from the state electricity board	1,40,000
b) Taxation Reserve created in earlier years no longer required	70,000
c) Sale proceeds of flowers grown on vacant plot around the factory	16,000
d) Refund of Sales Tax paid for the Assessment Year 2017-18 under protest and allowed in computing the income of that year	40,000
<b>Debit Side</b>	
a) Interest paid to deposits received	75,000
b) Interest paid to non-resident on a loan taken for purchase of Machinery (Income tax was not deducted)	24,000

The further scrutiny of the accounts reveals the following :

- a) The assessee purchased and installed new machinery of the value of Rs. 2,00,000 on 31<sup>st</sup> October 2017 but the depreciation at the rate of 15% was charged for full year.

- b) The company created a new building consisting of residential flats of 80 square meters at a cost of Rs. 6,00,000. Construction was completed on 4<sup>th</sup> May 2017. The flats were solely used for the purpose of residents of its employees. The depreciation was charged at 5%.
- c) The managing director of the company was paid salary of Rs. 20,000 and D.A. Rs. 7,000 P.M. in addition to the following amenities:
  - i) Provided a car owned by the company for his executive use. The cost of maintenance of the car in the year was Rs. 12,000. Depreciation on the car was Rs. 24,000 and driver salary was Rs. 3,000 P.M. The car was used by managing director partly for his personal purposes also.
  - ii) The company reimbursed his family member's medical expenses of Rs. 18,000 in the year.
- d) The company received from a domestic company a sum of Rs.50,000 as dividend. Expenses for realization on the dividend and other expenses solely and wholly incurred on earning the dividend amounted to Rs.6,000. The dividend of expenses dully shown in Profit and Loss A/c.
- e) Depreciation as per books is according to the income tax provision subject to the above cost.

Compute the taxable income of the company for the Assessment year 2018-19.

OR

Sahyog cooperative society is engaged in agree produce processing and its marketing to its members. It carries its activities without the aid of power. It furnishes the following details for the year 2017-18 from which compute the taxable income for the assessment year 2018-19.

- a) Income from processing of agricultural produce Rs. 77,000.
- b) Income from marketing of agricultural produce Rs. 24,000.
- c) Dividend from other cooperative society Rs. 82,800.
- d) Income from letting of godowns Rs.48,000.
- e) Income from commission Rs. 62,000.
- f) Profits and Gains from other business Rs.1,50,000.
- g) Income from house property Rs.50,000.
- h) Collective disposal of labour Rs.11,000.

**Q2) a)** Adhar Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2017-18. **[10]**

- i) Income from Property held under trust for charitable purposes Rs. 36,00,000.
- ii) Voluntary contribution (Rs. 18, 00,000 will form part of Corpus) Rs. 33,00,000.
- iii) Donations paid to Charitable School Rs. 15, 00,000.
- iv) Scholarship paid to slum Students Rs. 6, 00,000.
- v) Amount spent on holding free Eye check up camps in Urban slums Rs. 9, 00,000.
- vi) Amount set apart for setting up an old age home by March 2021 Rs. 9,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2018-19.

**b)** Mr. Vijay has been providing services for the last three years and the value of taxable and non- taxable services provided were as under: **[5]**

Financial Year	Value of taxable services provided Rs.
2014-15	18,80,000
2015-16	30,60,000
2016-17	21,80,000

During the financial year 2017-18, he has been provided the following services :

Value of taxable services - Rs. 30,80,000

Value of non-taxable services - Rs. 10,80,000

Compute his service tax liability.

OR

What do you mean by Tax Planning? Explain the Nature and scope of tax planning and management in the corporate sector. **[15]**

**Q3)** Write Short Notes (Any two) **[20]**

- a) Income Tax Authorities
- b) Deduction and collection of Tax at source
- c) Assets to be included in Net Wealth
- d) Valuation of taxable services for service Tax



Total No. of Questions : 4]

**P3363**

**[5419]-Ext.-512**

**M.Com. (For External)**

**ADVANCED ACCOUNTING AND TAXATION**

**Income Tax (Special Paper - II)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Compute the income under the head salary of Mr. S for the assessment year 2018-19 from the following particulars: **[14]**

- a) Basic salary Rs. 30,000 p.m.
- b) DA Rs. 1,500 p.m. (which is considered for retirement benefits).
- c) Bonus Rs. 20,000 p.a.
- d) City Compensatory Allowance (C.C.A.) Rs. 5,000 p.m.
- e) Entertainment allowance Rs. 2,500 p.m.
- f) Rent free accommodation in Delhi provided by X Ltd., owned by the employer.
- g) The cost of furniture provided therein is Rs. 68,000.
- h) Employer's contribution to RPF is Rs. 25,000 p.a.
- i) Interest of RPF balance at 12% p.a. is Rs. 24,000.
- j) Life insurance premium paid by him is Rs. 20,000 p.a.
- k) Free use of motor car of 1800 engine capacity with Driver, partly for official and partly for private purpose. Car is owned by the employer.
- l) He received Rs.36,460 by way reimbursement of Private hospital bill.

Professional tax paid by him Rs. 2,700 during the previous year.

OR

Mr. V submits the following information for the previous year 2017-18.  
House Property income is as follows: [14]

Particulars	House A (Rs.)	House B (Rs.)
Fair Rent	460,000	320,000
Municipal Valuation	430,000	360,000
Standard Rent	420,000	400,000
Annual Rent	480,000	420,000
Municipal taxes @ 10 % on Municipal Valuation	Due	Paid
Repairs	40,000	35,000
Insurance	42,000	40,000
Land revenue (paid)	20,000	25,000
Ground rent paid	25,000	30,000
Interest on capital borrowed	75,000	179,800

Compute Mr. V's Total taxable income for the Assessment Year 2018-19.

**Q2)** From the following Profit & Loss Account of Mr. R ascertain his income from business for the assessment year 2018-19. [14]

Profit and Loss Account for the year ended on 31-3-2018

Particulars	Amount(Rs.)	Particulars	Amount (Rs.)
To Opening Stock	500,000	By Sales	49,00,000
To Purchases	35,20,000	By Closing stock	700,000
To Wages	7,00,000	By Gift from father	40,000
To Rent	60,000	By Interest	15,000
To Repairs of car	20,000	By Income tax refund	11,000
To Income tax paid	20,000	By Dividend	34,000
To Medical Expenses	10,000		
To General expenses	35,000		
To Advance income tax	50,000		
To Provision for Bad Debts	24,000		
To Provision for GST	16,000		
To Wealth Tax	30,000		
To Interest on Capital	25,000		
To Provision for Depreciation	18,000		
To Provision for Income Tax	32,000		
To Law Charges	24,000		
To Audit Fees	20,000		
To Household Expenses	36,000		
To insurance (Goods)	15,000		
To Net Profit	5,45,000		
	57,00,000		57,00,000



Additional information

- R carries on his business from rented premises half of which is used as his residence.
- The use of the Car was 3/4th for the business and 1/4th for personal purposes.
- Medical expenses were incurred during sickness of R for his treatment.
- Wages include Rs. 60,000 on account of R's personal driver.
- Actual Allowed Depreciation is Rs.16,000 & Bad Debts Rs. 35,000.

OR

Profit & Loss account of M/s. RS & Co. (a Partnership Firm) for the year ending 31/03/2018 is as follows : [14]

Profit and Loss Account for the year ended as on 31-3-2018

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Cost of Goods Sold	18,00,000	By Sales	34,00,000
To Remuneration to Partners	8,98,000	By Rent from House	120,000
To Interest to Partners @18%	120,000	Property	
To Muncipal Tax of House	50,000	By Dividend	340,000
Property			
To General expenses	472,000		
To Net Profit	520,000		
	<b>38,60,000</b>		<b>38,60,000</b>

Other information :

- Out of General expenses Rs.36,800 is not deductible u/s 36,37 & 43B
- On 15/01/2018, the firm pays an outstanding GST Liability of Rs. 82,800 of the previous year 2016-17. As this amount pertains to Previous Year 2016-17, it has not been debited to Profit & Loss Account.

Determine the Taxable Income of Firm for A.Y. 2018-19

- Q3)** a) Mr. Bharatbhai sells agricultural land situated within the Municipal limits of Pune for Rs. 88,70,000 on 5<sup>th</sup> July, 2007 which was purchased by him on 1<sup>st</sup> March, 2002 for Rs.30,00,000. On 22<sup>nd</sup> July, 2007 he purchased agricultural land in Rural area for Rs. 19,60,000 and deposited Rs.23,40,000 in Capital Gain Deposit Account Scheme for availing exemption u/s 54 B.

He Purchased another agricultural land within the limit of Pune Municipal on 30<sup>th</sup> June 2015 for Rs.23,40,000 by withdrawing from the deposit.

The Agricultural Land in Rural area is transferred on 1<sup>st</sup> April, 2017 for Rs. 29,80,000 and the land in Pune is transferred on 20<sup>th</sup> July, 2017 for Rs. 28,00,000 Cost Inflation Index of P.Y. 2001-02\_100, 2007-08\_129, 2017-18\_272

Determine the amount of Capital Gain for Assessment Year 2018-19.[7]

OR



- a) From the following particulars, compute the 'Gross Total Income' of Mr. Viraj for the Assessment Year 2018-19:
- i) Loss under the head "Income from House Property", from a house which is let out Rs. 75,000.
  - ii) Income from Business Rs. 3,30,000.
  - iii) Profit from Speculation Business Rs.40,000.
  - iv) Long Term Capital Gain from Building Rs.2,50,000.
  - v) Short Term Capital Loss Rs. 45,000.
  - vi) Loss under the head "Income from Other Sources", Rs. 25,000.
- b) Explain the provisions of determination of Residential Status of an Individual and Partnership Firm. [7]

OR

- b) State the difference between Capital Expenditure and Revenue Expenditure.

**Q4)** Write Short Notes (Any two)

[8]

- a) Agricultural Income
- b) Expenses Expressly Disallowed u/s 40
- c) Capital Gain arising from transfer of Urban Agricultural Land
- d) Deduction u/s 80 D
- e) Clubbing of Income



Total No. of Questions : 3]

SEAT No. :

P3364

[Total No. of Pages : 5

[5419]-Ext.-513

M.Com. (For External)

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Costing Techniques and Responsibility Accounting**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is uniform costing? Explain the merits and demerits of uniform costing. [15]

OR

What is meant by 'Responsibility Accounting'? Explain different types of responsibility centres.

**Q2)** The expenses for the production at 5000 units at 50% capacity in a factory are given as follows. [15]

Particulars	Per unit (Rs.)
Materials	50
Labour	20
Variable overheads	15
Fixed overheads (Rs. 50,000)	10
Administrative exp. (5% variable)	10
Selling expenses (20 % fixed)	06
Distribution expenses (10% fixed)	05
Total cost of sales per unit	116

You are required to prepare a budget for 70% and 90%. Production capacity. At 90% capacity cost of materials will be increased by 10%. Whereas labour cost will decrease by 5%.

OR

**P.T.O.**

From the following data for May 2017 Calculate :-

- Material cost variance
- Material price variance
- Material usage variance
- Material mix variance

Material	Standard		Actual	
	Qty (kgs)	Rate (Rs.)	Qty (kgs)	Rate (Rs.)
x	8000	1.05	7,500	1.20
y	3000	2.15	3,300	2.30
z	2000	3.30	2,400	3.50
	13000		13200	

- Q3)** a) Write short notes on (any two) : **[10]**
- Key factor or limiting factor
  - Benefits of standard costing (Advantages)
  - Disadvantages of interfirm comparison
  - Reporting to different levels of management
- b) Prepare Cash Budget for three months ended on 30<sup>th</sup> Sep. 2017 based on the following information. **[10]**

Particular		Rs.
i)	Cash & Bank Balance 1 <sup>st</sup> July 2017	25,000 = 00
ii)	Salaries & Wages estimated monthly	10,000 = 00
iii)	Interest Payable August - 2017	5,000 = 00

Estimated	June	July	August	September
Cast Sales -	-	1,40,000	1,52,000	1,21,000
Credit Sales -	1,00,000	80,000	1,40,000	1,20,000
Purchases -	1,60,000	1,70,000	2,40,000	1,80,000
Other expenses	-	20,000	22,000	21,000

Credit Sales are collected 50% in the month sales are made and 50% in the month following. Collection from credit Sales are subject to 5% discount if payment is receiving during the month of purchases and 2½% if payment is received in the following month.

Creditors are paid either on a 'Prompt' or 30 days basis. It is estimated that 10% of the creditors are in the 'prompt' category.

OR

From the following Information compute the following variances :

- a) Material cost variance
- b) Material price variance
- c) Material usage variance

Material	Standard		Actual	
	Units	Price (Rs.)	Units	Price (Rs.)
x	40	10	20	35
y	20	20	10	20
z	20	40	30	30



munotes.in

Total No. of Questions : 3]

**P3364**

**[5419]-Ext.-513**

**M.Com. (For External)**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**Cost Control & Cost Systems (Special Paper - IV)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** The ratio of variable cost to sales is 70%. The break-even point occurs at 60% of the capacity sales. Find the capacity sales when fixed costs are Rs. 90000. Also compute profit at 75% of the capacity sales. **[15]**

**Q2)** What is Activity Based Costing? State the stages in Activity Based Costing. **[15]**

OR

Explain various basis of apportionment of various overheads.

**Q3) a)** Chum Chum Limited is about to introduce a new product with the following estimates:

Price per units in Rs.	Demand in units
30.00	400000
31.50	380000
33.00	360000
34.50	340000
36.00	315000
37.50	280000
39.00	240000

**Costs:**

Direct material	Rs. 12 per unit
Direct labour	Rs. 3 per unit
Variable overhead	Rs. 3 per unit
Selling expenses	10% on sales
Fixed production overheads	Rs. 1440000
Administration expenses	Rs. 1080000

Judging from the estimates, determine the tentative price of the new product to earn maximum profit. [10]

b) Explain in detail the features of differential costing. [10]

OR

Explain in detail the importance difficulties in the installation of costing system. [10]



Total No. of Questions : 3]

SEAT No. :

P3670

[Total No. of Pages : 4

[5419]-Ext.-514

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment and Policy**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is business environment? Explain the importance of environment. [15]

OR

Explain the problems of growth of business economy.

**Q2)** What is pollution? Describe the problems of pollution. [15]

OR

Define the term globalization. Explain the importance of globalization.

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

- a) Business Environment with reference to India.
- b) Parallel economy.
- c) Go green movement.
- d) Objectives of globalization.



**P.T.O.**

Total No. of Questions : 3]

P3670

[5419]-Ext.-514

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment and Policy**

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

**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) व्यावसायिक पर्यावरण म्हणजे काय? पर्यावरणाचे महत्त्व स्पष्ट करा. [15]

किंवा

व्यावसायिक अर्थव्यवस्था वृद्धीच्या समस्या स्पष्ट करा.

प्रश्न 2) प्रदूषण म्हणजे काय? प्रदूषणाच्या समस्यांचे वर्णन करा. [15]

किंवा

जागतिकीकरणाची व्याख्या लिहा. जागतिकीकरणाचे महत्त्व स्पष्ट करा.

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

- अ) भारतातील व्यावसायिक पर्यावरण.  
ब) समांतर अर्थव्यवस्था.  
क) हरित चळवळीकडे चला.  
ड) जागतिकीकरणाचे उद्दिष्टे.





Total No. of Questions : 3]

**P3670**

**[5419]-Ext.-514**

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis**

**(2013 Pattern) (Group - C) (Special Paper - IV)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** What is 'Global Environment'? Explain the impact of social and cultural environment on world trade. **[15]**

OR

What is financial environment of Business? Explain the role of capital market in financial environment of business.

**Q2)** What is environment analysis? What are the different techniques of Environmental Analysis. State the limitations of these techniques. **[15]**

OR

What is Industrial Environment? Examine the performance made by Public & Private sector in India.

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

- a) Problems of small & cottage Industries.
- b) Role of Reliance Group of Industries.
- c) Importance of foreign Investment.
- d) Role of Co-operative Banks.
- e) Bargaining power of suppliers & buyers.
- f) Role of Big Bazaar.



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[5419]-Ext.-514

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Business Environment Analysis**

(2013 Pattern) (Group - C) (Special Paper - IV)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) जागतिक पर्यावरण म्हणजे काय? सामाजिक आणि सांस्कृतिक पर्यावरणाचा जागतिक व्यापारावर होणारा परिणाम स्पष्ट करा. [15]

किंवा

‘व्यवसायाचे वित्तीय पर्यावरण’ म्हणजे काय? व्यवसायाच्या वित्तीय पर्यावरणात भांडवल बाजाराची भूमिका विशद करा.

प्रश्न 2) पर्यावरण विश्लेषण म्हणजे काय? पर्यावरण विश्लेषणाचे विविध तंत्रे सांगून त्यांच्या मर्यादा स्पष्ट करा. [15]

किंवा

‘औद्योगिक पर्यावरण’ म्हणजे काय? यामध्ये भारतातील सार्वजनिक आणि खाजगी क्षेत्राने केलेल्या कामगिरीचे परिक्षण करा.

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

- अ) लघु आणि कुटीर उद्योगाच्या समस्या
- ब) रिलायन्स उद्योग समूहाची भूमिका
- क) परकिय गुंतवणूकीचे महत्व
- ड) सहकारी बँकांची भूमिका
- इ) पुरवठादार आणि ग्राहक-खरेदीदार यांची सौदाशक्ती
- फ) बिग बझार ची भूमिका



Total No. of Questions : 3]

SEAT No. :

P3365

[Total No. of Pages : 4

**[5419]-Ext.-515**  
**M.Com. (For External)**  
**BUSINESS ADMINISTRATION**  
**Financial Management (Group - D)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What do you mean by Financial Management? Explain various Goals of Financial Management. **[15]**

OR

Define the term Capital Budgeting? Explain various types of Capital Investment Decisions.

**Q2)** What is Funds Flow Statement? Discuss its objectives. **[15]**

OR

What is Inventory? Discuss the role of Inventory Management.

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

- a) Role of SEBI
- b) Capital Rationing
- c) Cash Budget
- d) Goals of Receivables Management
- e) Profitability Ratios
- f) Internal Rate of Return (IRR)



**P.T.O.**

Total No. of Questions : 3]

P3365

[5419]-Ext.-515

M.Com. (For External)

BUSINESS ADMINISTRATION

Financial Management (Group - D)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) वित्तीय व्यवस्थापन म्हणजे काय? वित्तीय व्यवस्थापनाची विविध ध्येय स्पष्ट करा. [15]

किंवा

भांडवली अंदाजपत्रक या संज्ञेची व्याख्या लिहा. भांडवली गुंतवणूक निर्णयासंबंधीचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) निधी प्रवाह विश्लेषण ही संकल्पना स्पष्ट करा. अशा विश्लेषणाची कोणती उद्दिष्टे असतात? [15]

किंवा

मालसाठा म्हणजे काय? मालसाठा व्यवस्थापनाच्या भूमिकेची चर्चा करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही चार) [20]

- अ) सेबीची भूमिका  
ब) भांडवल नियतन  
क) रोखीचे अंदाजपत्रक  
ड) प्राप्यता व्यवस्थानाची उद्दिष्टे / ध्येये  
इ) लाभप्रदता गुणोत्तरे  
फ) भांडवलाचा सीमान्त लाभक्षमता दर



Total No. of Questions : 3]

**P3365**

**[5419]-Ext.-515**

**M.Com. (For External)**

**BUSINESS ADMINISTRATION**

**Elements of Knowledge Management**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the various tools of Knowledge Acquisition. **[15]**

OR

‘Learning might be easy but unlearning is difficult’. Explain in the context of this statement, the problems faced in adjustment of employees with pre-conceived notions.

**Q2)** Discuss the various forms of Team Learning. **[15]**

OR

What is meant by Change Management? Discuss the role of Leader in this context.

**Q3)** Write Short Notes (Any Two) : **[20]**

- a) Reward as a motivational tool
- b) Sources of gathering data of our competitors
- c) Role of beliefs and attitudes in knowledge management
- d) Data and Information



Total No. of Questions : 3]

P3365

[5419]-Ext.-515

M.Com. (For External)

BUSINESS ADMINISTRATION

Elements of Knowledge Management

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) ज्ञानग्रहणाची विविध तंत्रे स्पष्ट करा.

[15]

किंवा

“अध्ययन हे कदाचित सोपे असेल तथापि अनध्ययन (unlearning) मात्र अवघड आहे”. पूर्वानुभव असलेल्या नविन कर्मचाऱ्यांच्या समायोजनातील अडचणी या विधानाच्या आधारे स्पष्ट करा.

प्रश्न 2) संघटनात्मक शिक्षणाचे मार्ग किंवा पद्धती स्पष्ट करा.

[15]

किंवा

बदलाचे व्यवस्थापन म्हणजे काय? या संदर्भातील नेत्याची (Leader) भूमिका स्पष्ट करा.

प्रश्न 3) टिपा लिहा. (कोणत्याही दोन)

[20]

अ) बक्षिस – एक अभिप्रेरण तंत्र

ब) स्पर्धकांची आकडेवारी गोळा करण्याचे मार्ग

क) विश्वास व दृष्टीकोन यांची ज्ञानग्रहणावरील भूमिका

ड) आकडेवारी आणि माहिती



Total No. of Questions : 3]

SEAT No. :

**P3366**

[Total No. of Pages : 4

**[5419]-Ext.-516**

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

**INTELLECTUAL PROPERTY LAWS**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Intellectual Property Right? Explain international regulatory regime for the Intellectual Property Rights. **[15]**

OR

Explain the provisions as to Surrender and Revocation of Patents.

**Q2)** Explain in detail the procedure for registration of Trademark. **[15]**

OR

Explain the functions and powers of state Biodiversity Board.

**Q3)** Write notes on any two of the following: **[20]**

- a) Types of Patents
- b) Functions of Controller of Patents
- c) Remedies for infringement of Trademarks
- d) Assignment and transmission of Trademarks



**P.T.O.**

Total No. of Questions : 3]

P3366

[5419]-Ext.-516

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

INTELLECTUAL PROPERTY LAWS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) 'बौद्धिक संपदा अधिकार' म्हणजे काय? बौद्धिक संपत्ती अधिकारांसाठी आंतरराष्ट्रीय नियामक शासनाची व्याख्या करा. [15]
- किंवा  
पेटन्ट्स परत करणे (Surrender) आणि रद्द (Revocation) या संदर्भातील तरतूदी स्पष्ट करा.
- प्रश्न 2) ट्रेड मार्क च्या नोंदणीची प्रक्रिया स्पष्ट करा. [15]
- किंवा  
राज्य जैवविविध संपदा मंडळाची कार्ये आणि अधिकार स्पष्ट करा.
- प्रश्न 3) टिपा द्या. (कोणत्याही दोन) [20]
- अ) पेटन्ट्सचे प्रकार  
ब) 'पेटन्ट नियंत्रकाची कार्ये  
क) 'ट्रेडमार्कस्' उल्लंघना वरील उपाय  
ड) ट्रेडमार्कस्चे अभिहस्तांकन आणि संक्रमण (Assignment and transmission)





Total No. of Questions : 3]

**P3366**

**[5419]-Ext.-516**

**M.Com. (Part - I) (For External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Law Relating to Copyright and Designs**  
**(2013 Pattern) (Special Paper - IV)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the term of copyright as per section 22 to 29. State legal provisions of the copyright Act regarding Assignment / license of copyright. **[15]**

OR

What is 'Design'? Which Designs are registrable under Designs Act, 2000? State the Registration procedure of Designs.

**Q2)** Define the term 'New plant Variety'. Describe the right of farmers under the protection of plant varieties and farmers right Act, 2001. **[15]**

OR

State Infringement and its remedies available for infringement of rights As per Geographical Indications of Goods (R & P) Act, 1999.

**Q3)** Answer in brief (any two) : **[20]**

- a) What conditions the work should satisfy to qualify for copyright?
- b) State the provisions of Design Act, 2000 with reference to piracy of Registered Design and its remedies.
- c) Explain objectives and scope of the protection of plant varieties and farmers rights Act, 2001?
- d) State the legal provisions for Registration, Renewal and Restoration as per section 11 to 18 of the Geographical Indications of Goods (Registration and Protection), Act 1999.



Total No. of Questions : 3]

P3366

[5419]-Ext.-516

**M.Com. (Part - I) (For External)**  
**COMMERCIAL LAWS AND PRACTICES**  
**Law Relating to Copyright and Designs**  
**(2013 Pattern) (Special Paper - IV)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) मुद्रणाधिकार या संज्ञेचा अर्थ स्पष्ट करा. कलम क्र 22 ते 29 या प्रमाणे परवाने देण्यासंबंधी मुद्रणाधिकार कायद्यातील तरतुदी सांगा. [15]

किंवा

‘आराखडा’ म्हणजे काय? आराखडा कायदा, 2000 अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते? आराखडा नोंदणी करण्याची कार्यपद्धतीचे वर्णन करा.

प्रश्न 2) ‘नवीन रोपे नमूने’ या संज्ञाची व्याख्या द्या. शेतकऱ्याचे हक्क संरक्षण अधिकारिता यावर रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, 2001 अंतर्गत चर्चा करा. [15]

किंवा

मालाचे भौगोलिक चिन्ह (आर अँड पी), कायदा, 1999 नुसार उल्लंघन व त्यावरील उपलब्ध उपाय सांगा.

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

- अ) मुद्रणाधिकारासाठी पात्र ठरण्याकरिता विषयकामकाजाने कोणत्या अटी पूर्ण करणे आवश्यक आहे?
- ब) नोंदणी केलेल्या आराखड्याच्या चाचेगिरी संदर्भात आराखडा कायदा, 2000 मधील तरतुदी व उपाय सांगा.
- क) रोपे नमूने आणि शेतकऱ्याचे हक्क संरक्षण कायदा, 2001 ची उद्दिष्टे आणि व्याप्ती स्पष्ट करा.
- ड) भौगोलिक चिन्हाच्या (नोंदणी आणि संरक्षण), कायदा, 1999 नोंदणीसाठी, नुतनीकरणासाठी व प्रतिबंध घालण्यासंदर्भात असलेल्या कलम क्र. 11 ते 18 प्रमाणे तुरतुदी सांगा.



Total No. of Questions : 4]

SEAT No. :

P3367

[Total No. of Pages : 4

**[5419]-Ext.-517**  
**M.Com. (For External)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**(Special paper - II)**  
**Organisation of Co-operative Business**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the principles of Cooperation and Management. **[14]**

OR

Explain the need and importance of professionalisation of Cooperative Management.

**Q2)** Give a brief outline of Federal structure of Cooperative Banking? What are its drawbacks. **[14]**

OR

Explain the importance of communication and leadership in cooperative organisation.

**Q3)** Critically evaluate the role of state cooperative union in cooperative training and education. **[14]**

OR

Explain the progress and problems of dairy cooperatives.

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

- a) Non-Agricultural Credit-Cooperatives.
- b) Job Oriented Cooperative Training.
- c) Vaikunthabhai Mehata National Cooperative Institute.
- d) Growth co-operative of Sugar factories in India.



**P.T.O.**

Total No. of Questions : 4]

P3367

[5419]-Ext.-517

M.Com. (For External)

CO-OPERATION AND RURAL DEVELOPMENT

(Special paper - II)

Organisation of Co-operative Business

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) सहकार आणि व्यवस्थापनाची तत्त्वे स्पष्ट करा. [14]  
किंवा  
सहकार व्यवस्थापनाची व्यावसायिकरणाची गरज व महत्व स्पष्ट करा.
- प्रश्न 2) सहकारी बँकाच्या संघीय रचनेची थोडक्यात रुपरेषा द्या. तीचे दोष कोणते आहेत? [14]  
किंवा  
सहकारी संघटनेतील संज्ञापन आणि नेतृत्वाचे महत्व स्पष्ट करा.
- प्रश्न 3) राज्य सहकारी संघाच्या सहकार शिक्षण आणि प्रशिक्षणातील भूमिकेचे टिकात्मक मुल्यमापन करा. [14]  
किंवा  
दुग्ध सहकारी संस्थांची प्रगती व समस्या स्पष्ट करा.
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [8]  
अ) बिगर कृषी सहकारी पतसंस्था  
ब) रोजगारा भिमुख सहकार प्रशिक्षण  
क) वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्था  
ड) भारतातील सहकारी साखर कारखान्यांची प्रगती



Total No. of Questions : 3]

**P3367**

**[5419]-Ext.-517**

**M.Com. (Part - I) (For External) (Semester - II)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Management of Co-operative Business**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the Financial and social responsibilities of Co-operative business. **[15]**

OR

Describe the role of co-operative department in promotion of co-operative Business.

**Q2)** Explain the policies and practices of district co-operative Bank. **[15]**

OR

State the policies and practices of primary Agricultural credit societies.

**Q3) a)** State the problems related to following co-operatives. **[10]**

- i) Sugar Industry
- ii) Non-Agriculture credit co-operatives.

OR

**b)** Write short notes : **[10]**

- i) Warana co-operative Organization
- ii) Role of co-operative Banking in Rural Development



Total No. of Questions : 3]

P3367

[5419]-Ext.-517

**M.Com. (Part - I) (For External) (Semester - II)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Management of Co-operative Business**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) सहकारी व्यवसायाच्या वित्तीय व सामाजिक जबाबदाऱ्या स्पष्ट करा. [15]  
किंवा  
सहकारी व्यवसायाच्या प्रगती संदर्भात सहकार खात्याची भूमिका विशद करा.
- प्रश्न 2) राज्य सहकारी बँकाचे धोरण व कार्य - पद्धती स्पष्ट करा. [15]  
किंवा  
प्राथमिक शेती विषयक पतसंस्थेची धोरणे व पद्धती सांगा.
- प्रश्न 3) अ) खालील सहकारी व्यवसायाशी संबंधित असलेल्या समस्या सांगा. [10]  
i) साखर उद्योग  
ii) बिगर कृषी पतसंस्था  
किंवा  
ब) थोडक्या टिपा लिहा. [10]  
i) वारणा सहकारी व्यवसायाचे संघटन  
ii) ग्रामीण विकासाचे संदर्भात सहकारी बँकांची भूमिका



Total No. of Questions : 3]

SEAT No. :

P3368

[Total No. of Pages : 4

[5419]-Ext.-518

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

**ADVANCED BANKING AND FINANCE**

**Central Banking**

**(2013 Pattern) (Special Paper - II) (Group - G) (Section - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain in detail the evolution of central banking in India. **[15]**

OR

Explain in detail the RBI Regulations over the banks relating to the cash reserve ratio and statutory liquidity ratio.

**Q2)** Explain RBI as a currency Authority with reference to **[15]**

- a) Asset Backing to Bank Notes
- b) Distribution of currency
- c) Currency chest

OR

What are Non-Banking Finance companies? Spell out in detail the regulatory framework for the non banking finance companies.

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

- a) RBI as a banker to the Government.
- b) Need of a Central Bank.
- c) Credit Information Bureau of India limited.
- d) RBI's control over management.



**P.T.O.**

Total No. of Questions : 3]

P3368

[5419]-Ext.-518

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

ADVANCED BANKING AND FINANCE

Central Banking

(2013 Pattern) (Special Paper - II) (Group - G) (Section - A)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा. [15]  
किंवा

रोख राखीव प्रमाण आणि वैधानिक तरलता प्रमाण या संदर्भातील भारतीय रिझर्व्ह बँकेची बँकावरील नियमने सविस्तर स्पष्ट करा.

प्रश्न 2) भारतीय रिझर्व्ह बँकेचा चलन निर्मितीचा अधिकार खालील मुद्द्यांना अनुसरून स्पष्ट करा. [15]  
अ) बँक नोटासाठीचे मत्तेचे पाठबळ  
ब) चलनाचे वितरण  
क) तिजोरी (चलनपेटी)

किंवा

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

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

- अ) सरकारची बँक्या नात्याने भारतीय रिझर्व्ह बँक  
ब) मध्यवर्ती बँकेची गरज  
क) भारतीय पतमाहिती केंद्र मर्यादित  
ड) भारतीय रिझर्व्ह बँकेचे बँकांच्या व्यवस्थापनावरील नियंत्रण





Total No. of Questions : 3]

**P3368**

**[5419]-Ext.-518**

**M.Com. (Part - I) (For External)**  
**ADVANCED BANKING AND FINANCE**  
**Monetary Policy (Special Paper - IV)**  
**(2013 Pattern) (Section - B)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the money supply measures of Reserve Bank of India. Explain the concept of High powered money. **[15]**

OR

What are the main objectives of monetary policy. Explain the conflict between the objectives.

**Q2)** Explain the role of Reserve Bank in Industrial Finance. **[15]**

OR

What are the quantitative methods of credit control. Explain the working and mechanism of open market operation and variable Reserve Ratio.

**Q3)** Write notes on (any 2) **[20]**

- a) Qualitative instruments of credit control.
- b) Regional Rural Banks.
- c) Recommendation of working group on money supply (1998).



Total No. of Questions : 3]

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[5419]-Ext.-518

**M.Com. (Part - I) (For External)**  
**ADVANCED BANKING AND FINANCE**  
**Monetary Policy (Special Paper - IV)**  
**(2013 Pattern) (Section - B)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) भारतीय रिझर्व्ह बँकेच्या पैशाच्या पुरवठ्याचे मोजमाप स्पष्ट करा. व उच्च शक्ती पैसा म्हणजे काय स्पष्ट करा. [15]

किंवा

चलनविषयक धोरणाची उद्दिष्टे स्पष्ट करा व त्या उद्दिष्टांमधील संघर्ष स्पष्ट करा.

प्रश्न 2) औद्योगिक वित्तपुरवठ्या मधील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा. [15]

किंवा

संख्यात्मक पत नियंत्रण पद्धती कोणत्या आहेत. खुल्या बाजारातील खरेदी - विक्री व बदलते राखीव निधीचे प्रमाण या साधनांचे कार्य व परिणामकारकता स्पष्ट करा.

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

अ) गुणात्मक पत नियंत्रण पद्धती

ब) ग्रामीण विकास बँका

क) पैशाच्या पुरवठ्या बाबत वर्किंग ग्रुपच्या शिफारशी (1998)



Total No. of Questions : 3]

SEAT No. :

**P3369**

[Total No. of Pages : 4

**[5419]-Ext.-519**

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

**ADVANCED MARKETING - IV**

**Services Marketing (Group - H)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is 'Service Marketing'? Explain in detail the reasons for growth of service sector. **[15]**

OR

What is 'Customer Expectation in Services'? Explain the problems & factors affecting on Customer Expectations.

**Q2)** Explain the concept 'Price Mix' and Services Marketing. **[15]**

OR

What is 'Physical Evidence'? Explain the types & importance of Physical Evidence.

**Q3)** Write short notes (Any Two) **[20]**

- a) Inter Functional Conflicts
- b) Service Encounters & their types
- c) Recent service initiatives taken by Hospitality industry
- d) Listening to customers through Research.



**P.T.O.**

Total No. of Questions : 3]

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[5419]-Ext.-519

**M.Com. (Part - I) (For External)**  
**ADVANCED MARKETING - IV**  
**Services Marketing (Group - H)**  
**(2013 Pattern) (Special Paper - IV)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) 'सेवा विपणन' म्हणजे काय? सेवा क्षेत्राच्या वृद्धीची कारणे सविस्तर स्पष्ट करा. [15]  
किंवा  
सेवांमध्ये ग्राहकांच्या कोणत्या अपेक्षा असतात? ग्राहक अपेक्षांमधील समस्या व ग्राहक अपेक्षावर प्रभाव टाकणारे घटक स्पष्ट करा.
- प्रश्न 2) 'किंमत मिश्र' आणि 'सेवा विपणन' ही संकल्पना सविस्तर स्पष्ट करा. [15]  
किंवा  
'प्रत्यक्ष पुरावा' (भौतिक पुरावे) म्हणजे काय? प्रत्यक्ष पुराव्याचे प्रकार व महत्त्व स्पष्ट करा.
- प्रश्न 3) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [20]  
अ) आंतर कार्यात्मक संघर्ष  
ब) सेवेतील अनपेक्षित प्रतिसाद (Service Encounters) व त्याचे प्रकार  
क) आदरातिथ्य उद्योगातील ग्राहकांच्या सेवेसाठी राबविले जाणारे सेवा उपक्रम  
ड) संशोधनामार्फत ग्राहकाना ऐकणे



Total No. of Questions : 3]

**P3369**

**[5419]-Ext.-519**

**M.Com. (For External)**

**ADVANCED MARKETING**

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

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Describe Internal and External factors affecting perception of consumers. **[15]**

OR

Define 'Self Concept'. How Self Concept develops?

**Q2)** Define Learning Behaviour. Explain the general characteristics of Learning Behaviour. **[15]**

OR

What is Motivation? Explain the various theories of Motivation.

**Q3)** Write short notes (Any four) **[20]**

- a) Bases of Market Segmentation
- b) Attitude Formation
- c) Business Ethics
- d) Rural Consumer
- e) Importance of study of Consumer Behaviour



Total No. of Questions : 3]

P3369

[5419]-Ext.-519

M.Com. (For External)

ADVANCED MARKETING

Consumer Behaviour (Special Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) ग्राहकांच्या दृष्टीकोनावर प्रभाव पाडणारे अंतर्गत आणि बाह्य घटक विशद करा. [15]

किंवा

स्व-संकल्पनेची व्याख्या सांगा. स्व-संकल्पना कशाप्रकारे विकसीत होते ते स्पष्ट करा.

प्रश्न 2) शिक्षित वर्तनाची व्याख्या द्या. शिक्षित वर्तनाची सर्वसाधारण वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

अभिप्रेरण म्हणजे काय? अभिप्रेरणाचे विविध सिद्धांत स्पष्ट करा.

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

अ) बाजारपेठ प्रभागीकरणाचे आधार

ब) प्रवृत्तीची निर्मिती

क) व्यावसायिक नितीमूल्ये

ड) ग्रामीण ग्राहक

इ) ग्राहक वर्तनाच्या अभ्यासाचे महत्व



Total No. of Questions : 3]

SEAT No. :

P3370

[Total No. of Pages : 4

**[5419]Ext.-601**  
**M.Com. (Part - II) (For External)**  
**201A : BUSINESS FINANCE**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the meaning of 'Business Finance' Explain the objectives and features of business finance. **[15]**

OR

What is financial planning? Explain various steps in Financial planning.

**Q2)** What is dividend policy explain the measurements of devidend policy. **[15]**

OR

What is short term Finance Describe various sources of short term Financing

**Q3)** Write short Notes on (Any Two) **[20]**

- a) Advantages and disadvantages of preference shares
- b) Over capitalization
- c) Kinds of Debentures
- d) Importance of working capital.



**P.T.O.**

Total No. of Questions : 3]

P3370

[5419]Ext.-601

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

201A : BUSINESS FINANCE

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) व्यावसायिक वित्तपुरवठा म्हणजे काय ? व्यावसायिक वित्तपुरवठ्याची उद्दिष्टे आणि वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

वित्तीय नियोजन म्हणजे काय ? वित्तीय नियोजनातील विविध पायऱ्या स्पष्ट करा.

प्रश्न 2) लाभांश धोरण म्हणजे काय ? लाभांश धोरणाचे मूल्यमापन स्पष्ट करा. [15]

किंवा

अल्पकालीन वित्तपुरवठा म्हणजे काय ? अल्पकालीन वित्तपुरवठ्याचे विविध स्रोत स्पष्ट करा.

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

- अ) अग्रहक्क भागाचे फायदे आणि तोटे  
ब) अधि-भांडवलीकरण  
क) कर्जरोख्यांचे प्रकार  
ड) खेळत्या भांडवलाचे महत्त्व





Total No. of Questions : 3]

**P3370**

**[5419]Ext.-601**

**M.Com. (Part - II) (For External)**

**201B : CAPITAL MARKET AND FINANCIAL SERVICES  
(2013 Pattern) (Compulsory) (Section B)**

***Time : 3 Hours]***

***[Max. Marks : 50***

***Instructions to the candidates:***

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

***Q1)*** What is 'Debentures'? Explain the features and types of Debentures. **[15]**

**OR**

What is 'Secondary Market'? Describe in detail the objectives & functions of secondary market.

***Q2)*** Define 'Credit Rating'. Explain the need and agencies of credit Rating **[15]**

**OR**

Explain in detail the establishment and functions of SEBI.

***Q3)*** Write short Notes on (Any Two) **[20]**

- a) Structure of Capital Market
- b) Over the counter Exchange of India (OTCEI)
- c) Mutual Funds
- d) Powers & Achievements of SEBI



Total No. of Questions : 3]

P3370

[5419]Ext.-601

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

201B : CAPITAL MARKET AND FINANCIAL SERVICES

(2013 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) कर्जरोखे म्हणजे काय? कर्जरोख्यांची वैशिष्ट्ये व प्रकार स्पष्ट करा.

[15]

किंवा

दुय्यम बाजार म्हणजे काय? दुय्यम बाजाराची उद्दिष्टे आणि कार्ये सविस्तर वर्णन करा.

प्रश्न 2) 'पतमुल्यांकनाची' व्याख्या द्या. पतमुल्यांकनाची गरज आणि पतमूल्यांकन करणाऱ्या संस्था स्पष्ट करा.

[15]

किंवा

सेबीची स्थापना आणि कार्ये सविस्तर स्पष्ट करा.

प्रश्न 3) टिपा लिहा.(कोणत्याही दोन)

[20]

- अ) भांडवल बाजाराची रचना  
ब) भारतीय त्वरीत विनिमय केंद्र (OTCEI)  
क) परस्पर निधी (Mutual Funds)  
ड) सेबीचे अधिकार आणि कामगिरी



Total No. of Questions : 3]

SEAT No. :

P3371

[Total No. of Pages : 4

[5419]Ext.-602

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

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Section - A)

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important : Section - A and section - B should be written in separate Answer Books.*

**Q1)** Define the term 'Research'. Explain the importance of research. **[15]**

OR

Define the term 'Sampling'. Explain the key terms in sampling & types of sampling.

**Q2)** What is 'Processing of Data? Explain the terms editing, coding, classification & tabulation regarding processing of data. **[15]**

OR

Define the term 'Research Report'. Explain in detail the structure or layout of Research Report.

**Q3)** Write short notes (Any Two) **[20]**

- a) Types of Research
- b) Hypothesis
- c) Secondary Data
- d) Bibliography



P.T.O.

Total No. of Questions : 3]

P3371

[5419]Ext.-602

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

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Section - A)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'संशोधन' या संकल्पनेची व्याख्या द्या. संशोधनाचे महत्त्व स्पष्ट करा. [15]

किंवा

'नमुना निवड' या संकल्पनेची व्याख्या द्या. नमुना निवडीच्या मुख्य संकल्पना व प्रकार स्पष्ट करा.

प्रश्न 2) 'माहिती प्रक्रियाकरण' म्हणजे काय? माहिती प्रक्रियाकरणासंदर्भात संकलन, सांकेतिकरण वर्गीकरण व सारणीकरण या संकल्पना स्पष्ट करा. [15]

किंवा

'संशोधन अहवाल' या संकल्पनेची व्याख्या द्या. संशोधन अहवालाची रचना सविस्तर स्पष्ट करा.

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

- अ) संशोधनाचे प्रकार  
ब) गृहितकृत्य (परिकल्पना)  
क) द्वितीयक माहिती/तथ्ये  
ड) संदर्भग्रंथ सूची



Total No. of Questions : 3]

**P3371**

**[5419]Ext.-602**  
**M.Com. (Part - II) (For External)**  
**INDUSTRIAL ECONOMIC ENVIRONMENT**  
**(2013 Pattern) (Section - B)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** What is Industrial Finance? Explain external sources of Industrial finance.[15]

OR

Explain export and import policy since 1990-91.

**Q2)** What is liberalization? Explain effects of liberalization on Indian Industry.[15]

OR

Explain major environmental issues in the process of Industrialization.

**Q3)** Write short Notes on (Any Two) **[20]**

- a) Future prospects of IT Industry
- b) Causes of Industrial disputes
- c) Major issues in Information Technology
- d) Labour policy reforms in India



Total No. of Questions : 3]

P3371

[5419]Ext.-602

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

INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Section - B)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) औद्योगिक वित्तपूर्वठा म्हणजे काय ? औद्योगिक वित्त पूर्वठ्याचे बाह्य स्रोत स्पष्ट करा.[15]

किंवा

1990-91 पासूनचे आयात-निर्यात धोरण स्पष्ट करा.

प्रश्न 2) उदारीकरण म्हणजे काय ? उदारीकरणाचे भारतीय उद्योगांवरील परिणाम स्पष्ट करा. [15]

किंवा

औद्योगिकीकरणाच्या प्रक्रियेतील महत्त्वपूर्ण पर्यावरणीय मुद्दे स्पष्ट करा.

प्रश्न 3) टिपा लिहा.(कोणत्याही दोन)

[20]

- अ) माहिती तंत्रज्ञान उद्योगाचे भवितव्य
- ब) औद्योगिक कलहाची कारणे
- क) माहिती तंत्रज्ञानातील महत्त्वपूर्ण समस्या
- ड) भारतातील कामगार सुधारणा धोरण



Total No. of Questions : 3]

SEAT No. :

P3372

[Total No. of Pages : 5

**[5419]Ext.-603**  
**M.Com. (For External)**  
**RESEARCH METHODOLOGY FOR BUSINESS**  
**(2013 Pattern) (Section - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Important - Section - A and section - B should be written in separate Answer Books.*

**Q1)** Define the term 'Research'. Explain the importance of research. **[15]**

OR

Define the term 'Sampling' Explain the key terms in sampling & types of sampling.

**Q2)** What is 'Processing of Data'? Explain the terms editing, coding, classification & tabulation regarding processing of data. **[15]**

OR

Define the term 'Research Report'. Explain in detail the structure or layout of Research Report.

**Q3)** Write short notes (Any Two) **[20]**

- a) Types of Research
- b) Hypotheses
- c) Secondary Data
- d) Bibliography



**P.T.O.**

Total No. of Questions : 3]

P3372

[5419]Ext.-603

M.Com. (For External)

RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern) (Section - A)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) 'संशोधन' या संकल्पनेची व्याख्या द्या. संशोधनाचे महत्त्व स्पष्ट करा. [15]

किंवा

'नमुना निवड' या संकल्पनेची व्याख्या द्या. नमुना निवडीच्या मुख्य संकल्पना व प्रकार स्पष्ट करा.

प्रश्न 2) 'माहिती प्रक्रियाकरण' म्हणजे काय? माहिती प्रक्रियाकरणासंदर्भात संकलन, सांकेतिकरण वर्गीकरण व सारणीकरण या संकल्पना स्पष्ट करा. [15]

किंवा

'संशोधन अहवाल' या संकल्पनेची व्याख्या द्या. संशोधन अहवालाची रचना सविस्तर स्पष्ट करा.

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

- अ) संशोधनाचे प्रकार  
ब) गृहितकृत्य (परिकल्पना)  
क) द्वितीयक माहिती/तथ्ये  
ड) संदर्भग्रंथ सूची





Total No. of Questions : 4]

P3372

[5419]Ext.-603

M.Com. (For External)

MATHEMATICS

202 - B : Operations Research

(2013 Pattern) (Credit System)

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Use of single memory, non-programmable scientific calculator is allowed.

Q1) Attempt any two of the following : [14]

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

$$\text{Minimize } Z = 12x_1 + 20x_2$$

Subject to

$$5x_1 + 10x_2 \geq 100$$

$$12x_1 + 6x_2 \geq 120$$

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

- b) Find the initial basic feasible solution of the following transportation problem by North-West corner Method.

Destination → Origin ↓	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	Supply
O <sub>1</sub>	13	15	16	17
O <sub>2</sub>	7	11	2	12
O <sub>3</sub>	19	20	9	16
Demand	14	8	23	

Also find the corresponding Transportation cost.

- c) Solve the following game using dominance principle

		Player B				
		I	II	III	IV	V
Player A	I	2	4	3	8	5
	II	4	5	2	6	7
	III	7	6	8	7	6
	IV	3	1	7	4	2

Q2) Attempt any two of the following :

[14]

- a) Write the dual of the following L.P.P.

$$\text{Minimize } Z = 5x_1 + 6x_2 + 7x_3$$

Subject to

$$3x_1 + 4x_2 + x_3 \geq 10$$

$$-2x_1 - 3x_2 + 2x_3 \leq -5$$

$$x_1 - 2x_2 - 3x_3 \leq -1$$

$$3x_1 + 2x_2 + 2x_3 \geq 5$$

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

- b) Solve the following assignment problem for minimization

	A	B	C	D	E
I	1	2	3	0	1
II	2	1	2	5	7
III	8	9	10	1	2
IV	3	4	5	1	2

- c) Obtain an initial basic feasible solution of the following transportation problem by Vogel's Approximation method.

To \ From	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	Supply
F <sub>1</sub>	9	6	0	5
F <sub>2</sub>	5	1	0	20
F <sub>3</sub>	3	2	4	10
F <sub>4</sub>	7	5	2	15
Demand	25	10	15	

Also find the corresponding transportation cost.

**Q3)** Attempt any two of the following :

[14]

- a) Show that the following L.P.P. has unbounded solution

$$\text{Maximize } Z = x_1 + 3x_2 + 2x_3 + 5x_4$$

Subject to

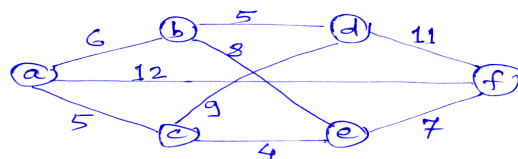
$$3x_1 + 7x_2 - 8x_3 + x_4 \geq -29$$

$$2x_1 - 4x_2 + 9x_3 + 2x_4 \leq 4$$

$$-x_1 - 3x_2 + 4x_3 - x_4 \leq 5$$

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

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



- c) Convert the following transportation problem into linear programming problem.

	D <sub>1</sub>	D <sub>2</sub>	Supply
O <sub>1</sub>	26	29	32
O <sub>2</sub>	7	11	37
Demand	27	42	

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

[8]

- a) Explain the following terms with reference to T.P.

- Balanced Transportation problem
- Non-degenerated basic feasible solution
- Dummy Source
- Optimal Solution

- b) Find the Saddle point of the following game.

Player B

		I	II	III	IV	V
Player A	I	9	3	1	8	0
	II	6	5	4	6	7
	III	2	4	3	3	8
	IV	5	6	2	2	1

- c) Discuss the various steps involved in the application of PERT and CPM.



Total No. of Questions : 3]

SEAT No. :

P3373

[Total No. of Pages : 2

**[5419]Ext.-604**  
**M.Com. (Part - II) (For External)**  
**ADVANCED ACCOUNTING AND TAXATION**  
**Advanced Auditing(Special Paper - V)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Auditing? Explain the basic Principles governing an Audit. **[15]**

OR

What is Auditing Standard? Explain the role of Auditing and Assurance Standard Board in India.

**Q2)** Define Internal Control. Explain the Significance and Techniques of Internal Control. **[15]**

OR

What is Corporate Governance? As an Auditor how would you verify Compliance of Corporate Governance?

**Q3)** Write Short Notes (Any four) **[20]**

- a) Audit Programme
- b) Profit and Divisible Profit
- c) Use of Computer for Auditing purposes
- d) Audit of Share Capital Transactions
- e) Powers of Audit Committee
- f) Audit tools



Total No. of Questions : 4]

**P3373**

**[5419]Ext.-604**

**M.Com. (Part - II) (For External)**

**GR - A : ADVANCED ACCOUNTING & TAXATION**

**Recent Advances in Accounting, Taxation & Auditing**

**(Papers - VII)**

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

**Time : 3 Hours]**

**[Max. Marks : 50**

**Instructions to the candidates:**

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

**Q1)** Explain IFRS 2 to IFRS 8 in brief. **[14]**

OR

What is Environmental Awareness? Describe the various Governmental Measures for Environmental Educations and Awareness.

**Q2)** What do you mean by Corporate Governance? Do you Think Indian Corporate Governances is equitable? What steps do you suggest for revising standard of corporate Governances? **[14]**

OR

State the Provisions regarding Audit Committee as per clause 49 of listing agreement.

**Q3)** a) State the provision of carbon credit in India. **[7]**  
b) State advantages of Forensic Accounting. **[7]**

OR

- a) Difference between Traditional Accounting and Lean Accounting
- b) Taxation aspect of ESOp

**Q4)** Write short Notes (Any Two) **[8]**

- a) Creative Accounting
- b) State importance of discloser of financial statement
- c) Futures of Responsibility Accounting
- d) Government system of Accounting



Total No. of Questions : 3]

SEAT No. :

P3374

[Total No. of Pages : 3

**[5419]Ext.-605**  
**M.Com. (Part - II) ( For External)**  
**ADVANCED COST ACCOUNTING & COST SYSTEM**  
**Recent Advances in Cost Auditing and Cost System**  
**(Paper - VII)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain in brief, the nature, objectives and scope of CAS 01 to 05. **[15]**

OR

What is ERP? Explain the benefits of ERP.

**Q2)** What is meant by productivity Audit? State the important elements of Productivity Audit. **[15]**

OR

What is Six Sigma? Explain the scope, importance of Six Sigma.

**Q3)** Answer in brief : (Any two) **[20]**

- a) Write a detail note on CAS-18
- b) Explain the most common Areas of Excise Audit.
- c) What are the main features of ERP?
- d) Write a note on cover story of Management Models for Business Excellence publish in The Management Accountant in July 2016.



**P.T.O.**

Total No. of Questions : 3]

**P3374**

**[5419]Ext.-605**  
**M.Com. (Part - II) ( For External)**  
**ADVANCED COST ACCOUNTING & COST SYSTEM**  
**COST AUDIT**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Elaborate the concept of 'Cost Audit' and explain the utility of Cost Audit to these sections: **[15]**

- a) Management
- b) Shareholders
- c) Government

OR

What do you mean by the term 'Cost Audit Note Book'. Write few entries in the Cost Audit Note Book on the assumption that you are involved in Cost Audit Assignment of any Manufacturing company, product of which is covered under Statutory Cost Audit as per Cost Audit Rules, 2014.

**Q2)** A manufacturing company is covered under Statutory Cost Audit. One of the important inputs in the process of manufacturing is power. The company has installed its own power plant, which is treated as a separate Profit Center. The power generated in the plant has dual uses viz. Captive consumption as well as sale of the balance units to the outside agencies.

From the following data prepare

- a) Statement of power consumed in terms of units as well as in terms of cost incurred during manufacturing process for the Cost Audit Report to be submitted in September, 2018.
- b) Statement of profit on sale of power to the outside agency, if power is sold at a margin of 40% on the total cost.

Data:

Stock of Finished Goods (1.4.2017) 5,000 units

Stock of Finished Goods (31.03.2018) 3,000 units

Units sold during 2017-18 20,000 units

One unit of Final Output consumes 12 units of power with normal loss of 20%. The costs incurred in power generations are given below:

Coal Purchased from Zarkhand Coal Mine : 20 tones @ Rs.27,000 per ton plus 5% GST

Depreciation of Power Plant 10%

The value of Power Plant on 31<sup>st</sup> March, 2018 was Rs.30,00,000

The Direct and Indirect labour cost of the year was Rs. 10,00,000

Overheads charged during the year were 50% of Total Labour Cost.

Cost of Water, air and other utilities Rs. 2,00,000.

During the year 3,50,000 units of power was generated from the Power Plant. [15]

**Q3) Write Short Notes (Any Two) [20]**

- a) Eligibility for appointment of Cost Audit
- b) Cost Audit Programme
- c) Internal Control as regards Scrap Management
- d) Various forms used in the process of Cost Audit





Total No. of Questions : 4]

SEAT No. :

P3375

[Total No. of Pages : 4

[5419]Ext.-606

**M.Com. (Part- II) (Semester - III) (For External)**  
**BUSINESS PRACTICES AND ENVIRONMENT**  
**Entrepreneurial Behaviour(Special Paper - V)**  
**(2013 Pattern) (Group - C)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'entrepreneurship'. Describe the qualities of a successful entrepreneur. **[14]**

OR

What do you mean by 'achievement motivation'? Narrate the sources of development of achievement motivation.

**Q2)** Explain the need and importance of trainer-motivator in the field of entrepreneurship. **[14]**

OR

What do you mean by business opportunity? State and explain the process of identifying and assessing business opportunity.

**Q3)** What are the skills required for effective entrepreneurship development? **[14]**

OR

Explain the concept 'Post training support'. Narrate its need and importance.

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

- a) Importance of entrepreneurship training
- b) Assessing potential entrepreneurship
- c) New trends in the service sector
- d) Market survey tools



**P.T.O.**

Total No. of Questions : 4]

P3375

[5419]Ext.-606

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

BUSINESS PRACTICES AND ENVIRONMENT

Entrepreneurial Behaviour(Special Paper - V)

(2013 Pattern) (Group - C)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) 'उद्योजकता' संकल्पनेची व्याख्या द्या. यशस्वी उद्योजकाचे गुण वर्णन करा. [14]

किंवा

'सिध्दी प्रेरणा' म्हणजे काय? सिध्दी प्रेरणा विकासाचे स्रोत विशद करा.

प्रश्न 2) उद्योजकता क्षेत्रात प्रेरक-प्रशिक्षकाची गरज व महत्व काय ते स्पष्ट करा. [14]

किंवा

'व्यवसाय संधी' म्हणजे काय? व्यवसाय संधी शोधण्याची आणि तिचे मूल्यमापन करण्याची प्रक्रिया सांगून स्पष्ट करा.

प्रश्न 3) प्रभावी उद्योजकता विकासासाठी कोणत्या कौशल्यांची गरज असते ते सांगा. [14]

किंवा

'प्रशिक्षण पश्चात साहाय्य' संकल्पना स्पष्ट करा. त्याची गरज व महत्व स्पष्ट करा.

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

अ) उद्योजकता प्रशिक्षणाचे महत्व

ब) संभाव्य उद्योजकतेचे मूल्यमापन करणे

क) सेवा क्षेत्रातील नवीन प्रवाह

ड) बाजारपेठ पाहणी साधने



Total No. of Questions : 3]

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**[5419]Ext.-606**

**M.Com. (Part - II) (For External)**

**BUSINESS PRACTICES AND ENVIRONMENT**

**Recent Advances in Business Practices & Environment  
(2013 Pattern) (Special Paper - VII)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Critically examine Agro-Industrial policy of Govt. of Maharashtra. **[15]**

OR

- a) Write detail note on Taxtile Policy.
- b) Write detail note on working of Gram Udyog Vasahat.

**Q2)** Explain recent scheme of Development of micro, small and medium Enterprises.in Maharashtra. **[15]**

OR

- a) Explain nature and Importance of Environmental Audit
- b) Write detail note on Corporate Goverance.

**Q3)** Write Notes on (Any Two) **[20]**

- a) Corporate Disclosure
- b) Labour market Information Call
- c) Retail Policy
- d) Urban Haat



Total No. of Questions :3 ]

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[5419]Ext.-606

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

**BUSINESS PRACTICES AND ENVIRONMENT**

**Recent Advances in Business Practices & Environment**  
**(2013 Pattern) (Special Paper - VII)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

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- प्रश्न 1) महाराष्ट्र शासनाच्या कृषी-औद्योगिक धोरणाचे टिकात्मक परीक्षण करा. [15]  
किंवा  
अ) वस्त्रोद्योग धोरणांवर सविस्तर माहिती द्या.  
ब) 'ग्राम उद्योग वसाहतीच्या' कामगिरीची माहिती द्या.
- प्रश्न 2) महाराष्ट्रातील लघुत्तम, लघु आणि मध्यम उद्योगाच्या नवीन योजना स्पष्ट करा. [15]  
किंवा  
अ) 'पर्यावरणीय अंकेक्षणाचे' स्वरूप आणि महत्व स्पष्ट करा.  
ब) 'प्रमंडळीय नियंत्रणांवर' सविस्तर माहिती द्या.
- प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) [20]  
अ) प्रमंडळीय माहिती प्रसारण (Corporate Discloser)  
ब) कामगार विपणन माहिती कक्ष  
क) किरकोळ व्यापार धोरण (Retail Policy)  
ड) नागरी बाजार - (Urban Haat)



Total No. of Questions : 3]

SEAT No. :

P4092

[Total No. of Pages : 4

[5419]Ext.-607

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

**BUSINESS ADMINISTRATION (Special Paper - V)**

**Human Resource Management**

**(2013 Pattern) (Group - D)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Define the term 'Human Resource Management'. Explain in detail the functions of HRM. **[15]**

OR

What is 'Recruitment'? Explain the various sources of recruitment.

**Q2)** Explain in detail meaning features and importance of 'Job Description' and 'Job Evaluation'. **[15]**

OR

What is Retirement? Explain in detail various types & schemes of Retirement.

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

- a) Virtual Organisations and Contract Labour.
- b) Need and Objectives of Training.
- c) Performance Appraisal.
- d) Benchmarking and Downsizing.



**P.T.O.**

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[5419]Ext.-607

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

**BUSINESS ADMINISTRATION (Special Paper - V)**

**Human Resource Management**

(2013 Pattern) (Group - D)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'मनुष्यबळ संसाधन व्यवस्थापन' या संकल्पनेची व्याख्या द्या. मनुष्यबळ संसाधन व्यवस्थापनाची कार्ये सविस्तर स्पष्ट करा. [15]

किंवा

'कर्मचारी भरती' म्हणजे काय? कर्मचारी भरतीचे विविध मार्ग किंवा स्रोत स्पष्ट करा.

प्रश्न 2) 'कार्यवर्णन' आणि 'कार्यमुल्यमापन' यांचा अर्थ, वैशिष्ट्ये आणि महत्त्व सविस्तर स्पष्ट करा. [15]

किंवा

'सेवानिवृत्ती' म्हणजे काय? सेवा निवृत्तीचे विविध प्रकार व योजना स्पष्ट करा.

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

- अ) वास्तव सदृश/आभासी संथा आणि कंत्राटी कर्मचारी / कामगार
- ब) प्रशिक्षणाची गरज आणि उद्दिष्टे
- क) कार्यक्षमता मुल्यांकन
- ड) बेंचमार्किंग आणि डाऊनसायझिंग



Total No. of Questions : 3]

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**[5419]-Ext.-607**

**M.Com. (Part - II) (For External)**

**BUSINESS ADMINISTRATION (Special Paper - VII)**

**Recent Advances in Business Administration**

**(2013 Pattern) (Group - D)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Explain the futuristic and strategic approach towards changing business environment. **[15]**

OR

What is 'Total Quality Management'? State the merits & demerits of Total Quality Management.

**Q2)** What is 'Cross Cultural Management'? Explain the importance of Cross Cultural Management. **[15]**

OR

What is 'Turn Around Management'? State the features and prerequisites for success in Turn Around Management.

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

- a) Importance of Change Management.
- b) Concept and features of ERP.
- c) Current Trends in Acquisitions & Mergers.
- d) Restructuring & Reengineering of Business.



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[5419]-Ext.-607

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

**BUSINESS ADMINISTRATION (Special Paper - VII)**

**Recent Advances in Business Administration**

**(2013 Pattern) (Group - D)**

**(मराठी रूपांतर)**

[एकूण गुण : 50]

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

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प्रश्न 1) व्यावसायिक पर्यावरणातील बदलासंबंधीचा भविष्यभिमुख आणि व्यूहरचनात्मक दृष्टीकोन स्पष्ट करा. [15]

किंवा

“संपूर्ण गुणवत्ता व्यवस्थापन” म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनाचे फायदे-तोटे सांगा.

प्रश्न 2) ‘आंतर-सांस्कृतिक व्यवस्थापन’ म्हणजे काय? आंतर-सांस्कृतिक व्यवस्थापनाचे महत्व स्पष्ट करा. [15]

किंवा

‘स्थित्यंतर व्यवस्थापन’ म्हणजे काय? स्थित्यंतर व्यवस्थापनांची वैशिष्ट्ये व यशस्वी स्थित्यंतर व्यवस्थापनासाठी आवश्यक घटक/पूर्वपरिस्थिती सांगा.

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

- अ) बदल व्यवस्थापनाचे महत्व  
ब) व्यवसाय संसाधन नियोजन (ERP) संकल्पना आणि वैशिष्ट्ये  
क) संपादन व विलीनीकरणातील सद्यकालीन प्रवाह  
ड) व्यवसायाची पूर्णरचना व पूर्वसंघटन





Total No. of Questions : 3]

SEAT No. :

P3376

[Total No. of Pages : 4

[5419]Ext.-608

**M.Com. (Part - II) (Semester - III) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Group - B)**  
**Laws Relating to International Business (Special Paper - V)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to candidates:*

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

**Q1)** What is International Law? Explain the scope nature and objectives of International law. **[15]**

OR

Explain the Heckscher ohlin's theory of International Trade.

**Q2)** Explain Environment Impact Assessment under Indian Environment Protection Act. **[15]**

OR

Explain in detail of International Commerical Arbitration and conciliation under united Nations commission for International trade Law [UNCITRACL]

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

- a) Charter on Economic Rights and Duties of states (ERDS)
- b) Role of National and International Law in International Trade.
- c) Clean Development Mechanism
- d) International court of Justice



**P.T.O.**

Total No. of Questions : 3]

P3376

[5419]Ext.-608

**M.Com. (Part - II) (Semester III) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Group - B)**  
**Laws Relating to International Business (Special Paper - V)**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) आंतरराष्ट्रीय कायदा म्हणजे काय ? आंतरराष्ट्रीय कायद्याची व्याप्ती, स्वरूप आणि उद्दिष्टे स्पष्ट करा. [15]

किंवा

हेक्चर ओहलिन यांचा आंतरराष्ट्रीय व्यापाराचा सिद्धांत स्पष्ट करा.

प्रश्न 2) भारतीय पर्यावरण संरक्षण कायद्यांतर्गत इनव्हायरनमेंट इम्पॅक्ट असेसमेंट (Environment Impact Assessment) स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय व्यावसायिक लवाद आणि युनायटेड नेशन्स कमिशन फॉर इनटरनॅशनल ट्रेड लॉ (UNCITRACL) अंतर्गत सलोखा (Conciliation) सविस्तर स्पष्ट करा.

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

- अ) राज्याच्या आर्थिक अधिकाराची आणि कर्तव्याची सनद (ERDS)  
ब) आंतरराष्ट्रीय व्यापारात राष्ट्रीय आणि आंतरराष्ट्रीय कायद्याची भूमिका  
क) क्लीन डेव्हलपमेंट मॅकेनिझम  
ड) आंतरराष्ट्रीय न्यायालय



**[5419]Ext.-608**  
**M.Com. (Semester IV) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Group - B)**  
**Recent Advances in Commercial Laws and Practices**  
**(2013 Pattern)**

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the acts taking place out of India under Competition act 2002? **[15]**

OR

Explain the contributions and financial disclosures under Limited Liability Partnership Act 2008.

**Q2)** Explain the need and importance of Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act 2002. **[15]**

OR

Explain the jurisdiction and powers and authority of Tribunal under the Recovery of Debts Due To Banks and Financial Institutions Act 1993.

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

- a) Prohibition of abuse of dominant position under Competition act 2002
- b) Dissolution under Limited Liability Partnership act 2008
- c) Offences under Securitization and Reconstruction of Financial Assets and Enforcement of Security interest Act 2002
- d) Object of the Recovery of Debts Due to Banks and Financial Institutions Act 1993.



Total No. of Questions : 3]

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[5419]Ext.-608

M.Com. (Semester - IV) (For External)

COMMERCIAL LAWS AND PRACTICES (Group - B)

Recent Advances in Commercial Laws and Practices

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) कॉम्पिटीशन ॲक्ट 2002 अंतर्गत भारताबाहेर होणारी कृती स्पष्ट करा? [15]

किंवा

लिमिटेड दायित्व भागीदारी कायदा 2008 अंतर्गत योगदान आणि वित्तीय खुलासा स्पष्ट करा.

प्रश्न 2) आर्थिक संपत्तीचे प्रतिभूतीकरण आणि पुनर्रचना आणि सुरक्षा व्याज अधिनियम 2002 ची गरज आणि महत्त्व स्पष्ट करा. [15]

किंवा

बँका आणि वित्तीय संस्था अधिनियम 1993 अन्वये देय रकमेच्या अंतर्गत न्यायाधिकरणाचे अधिकारक्षेत्र आणि अधिकार आणि प्राधिकरण स्पष्ट करा.

प्रश्न 3) टिप लिहा. (कोणत्याही दोन) [20]

- अ) स्पर्धा अधिनियम 2002 अंतर्गत प्रमुख पदांचा गैरवापर प्रतिबंध  
ब) लिमिटेड दायित्व भागीदारी कायदा 2008 अंतर्गत विघटन  
क) सिक्युरिटायझेशन आणि रिकन्स्ट्रक्शन ऑफ फायनान्शिअल ॲसेट्स अँड सिक्युरिटी इंटरेस्ट ॲक्ट 2002 अन्वये गुन्हा  
ड) बँका आणि वित्तीय संस्था अधिनियम 1993 अन्वये दिवाळखोरी वसुलीचे उद्दिष्ट



Total No. of Questions : 4]

SEAT No. :

P3377

[Total No. of Pages : 4

**[5419]Ext.-609**  
**M.Com. (Part - II) (For External)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Co-Operative Credit System (Special Paper - V)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is credit? Explain the importance of Agricultural Credit. **[14]**

OR

Explain different types of Agricultural Credit in India.

**Q2)** State the need of District Central Co-Operative Bank. **[14]**

OR

State the functions of Urban Co-Operative Societies

**Q3)** What is Regional Bank? Explain functions of Regional Rural Bank. **[14]**

OR

What is state Co-Operative Bank? Explain functions of State Co-Operative Bank.

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

- a) Limitation of Credit System
- b) Problems of Rural Bank
- c) Non-Agricultural Credit Societies
- d) Federal Credit Co-Operatives



**P.T.O.**

Total No. of Questions : 4]

P3377

[5419]Ext.-609

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operative Credit System (Special Paper - V)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न आवश्यक आहे.

2) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

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प्रश्न 1) पत म्हणजे काय? कृषी कर्जाचे महत्व स्पष्ट करा. [14]

किंवा

भारतातील कृषी कर्जाचे विविध प्रकार स्पष्ट करा.

प्रश्न 2) जिल्हा मध्यवर्ती बँकेची आवश्यकता प्रतिपादन करा. [14]

किंवा

नागरी सहकारी सोसायट्यांची कार्ये प्रतिपादन करा.

प्रश्न 3) प्रादेशिक ग्रामीण बँक म्हणजे काय? प्रादेशिक ग्रामीण बँकेची कार्ये स्पष्ट करा. [14]

किंवा

राज्य सहकारी बँक म्हणजे काय? राज्य सहकारी बँकेची कार्ये स्पष्ट करा.

प्रश्न 4) टीपा लिहा. (कोणत्याही दोन) [8]

अ) कर्जविषयक पद्धतीच्या मर्यादा

ब) ग्रामीण बँकेच्या समस्या

क) बिगर कृषी पतपुरवठा संस्था

ड) संघराज्य कर्जविषयक संस्था



Total No. of Questions : 4]

**P3377**

**[5419]Ext.-609**

**M.Com. (Part - II) (For External)**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Recent Advances in Co-Operation and Rural Development  
(2013 Pattern) (Special Paper - VII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the problems of sick Co-Operative units in India. **[14]**

OR

Do the Co-Operatives fulfill their social responsibilities today?

**Q2)** Explain the challenges of global competition before the Co-Operatives. **[14]**

OR

Which new management techniques should Co-Operatives adopt to meet global challenges?

**Q3)** Explain the Role of Government relating to Rural distress. **[14]**

OR

Explain the formation and organisation of Self Help Group (SHG).

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

- a) Co-Operative Leadership
- b) Six sigma technique
- c) Performance of Self Help Group
- d) Farmer's suicides.



Total No. of Questions : 4]

P3377

[5419]Ext.-609

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

CO-OPERATION AND RURAL DEVELOPMENT

Recent Advances in Co-Operation and Rural Development  
(2013 Pattern) (Special Paper - VII)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) भारतातील आजारी सहकारी संस्थांच्या समस्या स्पष्ट करा. [14]

किंवा

आजच्या सहकारी संस्था आपले सामाजिक दायित्व निभावतात काय?

प्रश्न 2) सहकारी संस्थासमोरील जागतिक स्पर्धेची आव्हाने स्पष्ट करा. [14]

किंवा

जागतिकीकरणाचे आव्हान पेलण्यासाठी सहकारी संस्थांनी कोणते नवीन व्यवस्थापन तंत्र वापरले पाहिजेत?

प्रश्न 3) ग्रामीण क्लेश (दुःख) दूर करण्यासंबंधी शासनाची भूमिका स्पष्ट करा. [14]

किंवा

स्वयंम सहाय्यगटाची स्थापना आणि संघटन स्पष्ट करा.

प्रश्न 4) थोडक्यात टीपा लिहा. (कोणत्याही दोन) [8]

अ) सहकारातील नेतृत्व

ब) सिक्ससिग्मा तंत्र

क) स्वयंम सहाय्य गटाची कामगिरी

ड) शेतकऱ्यांच्या आत्महत्या





Total No. of Questions : 3]

SEAT No. :

**P3379**

[Total No. of Pages : 4

**[5419]Ext.-611**  
**M.Com. (Part - II) (For External)**  
**ADVANCED MARKETING**  
**International marketing (Paper - V)**  
**(2013 Pattern) (Section - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

Important : Section 'A' and section 'B' should be written in separate answer books.

**Q1)** What do you mean by 'International Marketing'? Explain its scope and objectives. **[15]**

OR

Discuss the economic and political factors affecting international market.

**Q2)** Explain the recent import and export policies of Govt. of India. **[15]**

OR

Write a detailed note on "Export Documentation."

**Q3)** Write short notes (Any Two) **[20]**

- a) GATT
- b) International Market segmentation
- c) Export Business
- d) Types of Marine Insurance



**P.T.O.**

Total No. of Questions : 3]

P3379

[5419]Ext.-611

**M.Com. (Part - II) (For External)**  
**ADVANCED MARKETING**  
**International marketing (Paper - V)**  
**(2013 Pattern) (Section - A)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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सेक्शन A आणि सेक्शन B साठी स्वतंत्र उत्तर पत्रिकांचा वापर करावा.

- प्रश्न 1) 'आंतरराष्ट्रीय विपणन' म्हणजे काय? आंतरराष्ट्रीय विपणनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा. [15]

किंवा

आंतरराष्ट्रीय बाजारपेठ प्रभावित करणाऱ्या आर्थिक व राजकीय घटकांची चर्चा करा.

- प्रश्न 2) भारत सरकारचे नजिकच्या काळातील आयात व निर्यात विषयक धोरण स्पष्ट करा. [15]

किंवा

'निर्यात दस्तऐवज' यावर सविस्तर टीप लिहा.

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

अ) गॅट

ब) आंतरराष्ट्रीय बाजारपेठेचे प्रभागीकरण

क) निर्यात व्यवसाय

ड) सागरी विम्याचे प्रकार



Total No. of Questions : 3]

**P3379**

**[5419]Ext.-611**  
**M.Com. (Part - II) (For External)**  
**ADVANCED MARKETING**  
**Recent Advances in Marketing (Section - B)**  
**(2013 Pattern) (Special Paper - VII) (Group H)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Define marketing strategy. Explain the types of marketing strategies. **[15]**

OR

Explain the ethical issues related to sustainable marketing.

**Q2)** What is Social Media? Explain the types of social media. **[15]**

OR

Explain the advantages and disadvantages of allowing FDI in Multi brand Retail in India.

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

- a) Global V/s Local Marketing Strategy
- b) Corporate sustainability
- c) Search Engine Marketing
- d) Single Brand Retail.



Total No. of Questions : 3]

P3379

[5419]Ext.-611

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

ADVANCED MARKETING

Recent Advances in Marketing (Section - B)

(2013 Pattern) (Special Paper - VII) (Group H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) 'विपणन व्युहरचना' व्याख्या द्या. विपणन व्युहरचनेचे प्रकार स्पष्ट करा. [15]

किंवा

शाश्वत विपणनाशी संबंधित नैतिक मुद्दे स्पष्ट करा.

प्रश्न 2) 'सामाजिक माध्यम' म्हणजे काय? सामाजिक माध्यमांचे प्रकार स्पष्ट करा. [15]

किंवा

भारतामध्ये मल्टी ब्रॅण्ड रिटेल क्षेत्रात परकीय थेट गुंतवणूकीला मान्यता देण्याचे फायदे आणि तोटे स्पष्ट करा.

प्रश्न 3) टीपा लिहा. (कोणत्याही दोन) [20]

- अ) जागतिक विरूद्ध स्थानिक विपणन व्युहरचना  
ब) कॉरपोरेट ससस्टॅनॅबिलिटी  
क) सर्च इंजिन मार्केटिंग  
ड) सिंगल ब्रॅण्ड रिटेल



Total No. of Questions : 3]

SEAT No. :

P3380

[Total No. of Pages : 4

[5419]Ext.-612

**M.Com. (Part - II) ( Semester - III) (For External)**  
**ADVANCED ACCOUNTING AND TAXATION**  
**Specialized Areas in Auditing**  
**(2013 Pattern) (Special Paper - VI) (Group - A)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is Tax Audit? Explain Tax Audit under section 44 AB of Income Tax Act 1961. **[15]**

OR

What is Internal Audit? State the essential features of a Good Internal Audit Reports.

**Q2)** Explain the provisions of Multistate Co-operative Societies Act 2002. **[15]**

OR

What is Government Audit? Explain the various objectives of Government Audit.

**Q3)** Write Short Notes On: (any two) **[20]**

- a) Nature of Internal Audit
- b) Audit Reports of Bank
- c) Audit of Charitable Trusts
- d) Public Accounts Committee



**P.T.O.**

Total No. of Questions : 3]

**P3380**

**[5419]Ext.-612**  
**M.Com. (For External)**  
**ADVANCED ACCOUNTING AND TAXATION (Optional)**  
**Case Studies in Advanced Accounting and Taxation**  
**(2013 Pattern) (Special Paper - VIII)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) Attempt any two questions.*
- 2) All questions carry equal marks.*
- 3) Figures to the right indicate full marks.*
- 4) Use of non-programmable calculator is allowed.*

**Q1)** Comment on the following cases, referring necessary situations of relevant law, case laws and other supporting evidence and calculations if any.

- a) Meena and Teena prepare an article for publication in Tax World, a tax and corporate law weekly magazine on the understanding that remuneration will be shared equally. The article is published in 1<sup>st</sup> December 2017 issue of magazine. On 15<sup>th</sup> January 2018, Meena receives the entire remuneration of Rs. 20,000. As per the practice of magazine, the remuneration is paid to the first author. Later Meena paid half of which to Teena. Discuss the taxability of remuneration in the hands of Meena and Teena. **[9]**
- b) Mr. Jagdish Patil, a non-resident Indian receives royalty of Rs. 40,000 on 26<sup>th</sup> June 2017 from the Government of India. Explain with reason the taxability of royalty. **[8]**
- c) Mr. Tanmay Taygi has personal income of Rs. 8,15,250 for the previous year 2017-18. He is also a member of Hindu undivided family which has an income of Rs.5,20,000 for the previous year 2017-18. Out of family income Mr. Tanmay gets Rs.2,00,000 as his share in family income. Discuss the taxability of Mr. Tanmay's share in family income. **[8]**

**Q2)** Discuss the following cases.

- a) Ajanta Ltd. purchased machinery from Kirti Ltd. on 30-09-2016. The price was Rs. 370.44 lakhs before charging 8% sales tax and giving a trade discount of 2% on the quoted price. Transport charges were 0.25%

on the quoted price and installation charges come to 1% on the quoted price. A loan of Rs. 300 lakhs was taken from the bank on which interest at 15% per annum was to be paid. Expenditure incurred on the trial run was Material Rs. 35,000, Wages Rs. 25,000 and overheads Rs. 15,000. Machinery was ready for use on 1.12.2016. However it was actually put to use only on 1.05.2017. Find out cost of the machine as per the provisions of Accounting Standard 10. [9]

- b) The Shreyas Flour Mills Ltd. does not maintain a perpetual inventory of wheat which it buys and issues to the mills. The physical inventory taken on 28<sup>th</sup> Feb. 2018 shows the quantity of wheat on the hand as 10 tonnes @ Rs. 430 per tonne.

The purchase during March were as under

Date	Quantity and Rate
10.03.2018	10 tonnes @ Rs. 415 per tonne.
20.03.2018	40 tonnes @ Rs. 450 per tonne.
30.03.2018	10 tonnes @ Rs. 460 per tonne.

A Physical inventory taken on 31<sup>st</sup> March 2018 shows a stock of 15 tonnes of wheat on hand. Compute the inventory value on 31<sup>st</sup> March 2018 by FIFO method. [8]

- c) In the year 2016 -17 there was a loss of goods in transit of Rs. 10,00,000 to Pune corporation Ltd. A claim was filed with the insurance company for the same. The Pune Corporation Ltd has shown this claim as receivable under debtors in the Balance Sheet of the year ending on 31<sup>st</sup> March 2017. During current year 2017-18 insurance company settled the claim by paying Rs. 8,50,000 in full and final settlement. Comment on the accounting treatment in the books of Pune Corporation Ltd. as per Accounting Standard 4. [8]

**Q3)** From the following Balance Sheet of Kedar Ltd. Evaluate the financial position of the company on the basis of following ratios: [25]

- Current Ratio
- Liquid Ratio
- Debt to Equity Ratio
- Proprietary Ratio
- Capital Gearing Ratio

**Balance Sheet As on 31<sup>st</sup> March 2018**

<b>Liabilities</b>	<b>Amount</b>	<b>Assets</b>	<b>Amount</b>
Equity Capital	10,00,000	Goodwill (At Cost)	5,00,000
6% Pref. Shares	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
Profit and Loss A/c	4,00,000	Furniture	1,00,000
Provision for Tax	1,76,000	Inventories	6,00,000
Bills Payable	1,24,000	Bills Receivables	30,000
Bank Overdraft	20,000	Sundry Debtors	1,50,000
Sundry Creditors	80,000	Bank	2,00,000
12% Debentures	5,00,000	Investment (Short term)	20,000
	29,00,000		29,00,000





Total No. of Questions : 3]

SEAT No. :

P3381

[Total No. of Pages : 3

[5419]Ext.-613

**M.Com. (Part - II) (Semester - III) (For External)**  
**ADVANCED COST ACCOUNTING AND COST SYSTEM**  
**Management Audit**  
**(2013 Pattern) (Special Paper - VI)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain the concept of Management Audit. Explain the relationship of Management Audit with different audits. **[15]**

OR

Explain the term Management Audit. Explain preliminaries and essentials of Management Audit.

**Q2)** What do you understand by "corporate image"? Explain corporate image program in detail. **[15]**

OR

What is Critical Path method (CPM)? How it is different from Performance Evaluation and Review Technique (PERT)?

**Q3)** Write short notes : (Any Four) **[20]**

- a) Evaluation of Consumer services
- b) Corporate Development Audit
- c) Evaluation of Research and Development
- d) Management audit programme
- e) Operational audit
- f) Evaluation of Personnel Management



**P.T.O.**

Total No. of Questions : 4]

**P3381**

**[5419]Ext.-613**

**M.Com. (Part - II) (Semester - IV) (For External)  
ADVANCED COST AND WORKS ACCOUNTING  
Case Studies in Advanced Cost Accounting and Cost  
Systems (Paper - VIII) (Credit System)  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) Attempt any two questions from the following.*
- 2) Figures to the right indicate marks allotted to the respective question.*
- 3) Use of calculator is allowed.*

**Q1)** Write in detail steps involved in the process of preparing Cost Statements in any manufacturing organization. Your answer must include discussion on various source documents through which cost data used in preparing Cost Statements. **[25]**

- Q2) a)** Your company provides transport service. The parcels are collected from your city and arrangements are made for dispatch to various destinations on all India basis. From the following data, fix up the rate per kg/per km. of parcel to be charged to your customers:
- i) Total investment in transport business including 30 trucks operated on all India basis: Rs. 100 crores.
  - ii) Expected ROI 10%.
  - iii) Total tonnage capacity of all the trucks taken together: 600 tonns.
  - iv) On average trucks are loaded to 90% of the capacity for 300 days in the year with a distance of 100 kms per day per truck.
  - v) Annual Operating Expenses (excluding fuel cost) of the business are estimated at Rs. 100 crores.
  - vi) Fuel cost is estimated at Rs. 15 per kilometer. **[15]**
- b)** Explain the term 'Operating Costing'. Also identify the areas where the Operating Costing System shall be applied. **[10]**

- Q3)** a) What is meant by the term 'Cost Reduction'? Explain various options to reduce Employee Cost in any software company. [15]
- b) You are retained by a company to streamline the procedure of authorization of Capital Expenditure. Write a detailed note on 'Authorization of CAPEX' for submission to the CEO of the company. [10]

**Q4)** A Ltd. manufactures a single product with a single grade of labour. The sales budget and finished goods stock budget for the 1<sup>st</sup> quarter ending 30.06.2018 are as follows :

Sales : 1400 units

Opening Stock of finished goods : 100 units

Closing Stock of finished goods : 140 units.

It is estimated that 10% of the finished output will be scrapped.

The standard labour hours required per unit of output is 3 hours with 80% efficiency factor.

The company has employed 36 direct workers, who are expected to work 144 working hours in the quarter.

- a) Prepare Production Budget [7]
- b) Direct Labour Budget [13]
- c) Comment on the problem that your direct labour budget reveals and suggest how this problem might be overcome. [5]



Total No. of Questions : 3]

SEAT No. :

P3382

[Total No. of Pages : 8

**[5419]Ext.-615**  
**M.Com. (Part - II) (For External)**  
**BUSINESS ADMINISTRATION**  
**Organisational Behaviour**  
**(2013 Pattern) (Special Paper - VI)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is 'Organisational Behaviour'? Explain the impact of Globalisation on Organisational Behaviour. **[15]**

OR

Write a detail note on Organisational Design.

**Q2)** Explain in detail the vroom's Expectancy Theory. **[15]**

OR

Define the term 'Stress'. State the causes and effects of stress.

**Q3)** Write short notes (Any Two) **[20]**

- a) Models of Organisational Behaviour
- b) Organisational Culture
- c) Types of Motives
- d) Types of conflict



**P.T.O.**

Total No. of Questions : 3]

P3382

[5419]Ext.-615

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

BUSINESS ADMINISTRATION

Organisational Behaviour

(2013 Pattern) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) संघटनात्मक वर्तन म्हणजे काय ? जागतिकीकरणाचा संघटनात्मक वर्तनावर झालेला परिणाम स्पष्ट करा. [15]

किंवा

संघटनात्मक आराखडा यावर सविस्तर टिप लिहा.

प्रश्न 2) रूमचा संप्रेषण सिद्धांत सविस्तर स्पष्ट करा. [15]

किंवा

ताणतणाव या संकल्पनेची व्याख्या द्या. ताणतणावाची कारणे आणि परीणाम सांगा.

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

- अ) संघटनात्मक वर्तनाची प्रतिमाने
- ब) संघटनात्मक संस्कृती
- क) प्रेरणाचे प्रकार
- ड) संघर्षाचे प्रकार



**P3382**

**[5419]Ext.-615**  
**M.Com. (Part - II) (For External)**  
**CASE STUDIES IN BUSINESS ADMINISTRATION**  
**(2013 Pattern)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

- 1) Attempt any Two Questions (cases) from the following.*
- 2) All questions carry equal marks.*
- 3) Figures to the right indicate full marks.*

**Q1)** Shri. Kulkarni is working in a Warana Co-operative sugar factory from the last 25 years, looking after a sugarcane department of 25 employees. He is not technically qualified man, but is a practical man having good practical experience in a sugarcane field.

He is very good knowledge about variety of sugarcane. However he is very irregular in attendance. Sometimes remaining absent for about 6 to 7 days in a month. He gives various excuses such as

- i) He has to see the co-operative authorities
- ii) Attend the advocate for discussing co-operative issues
- iii) Sickness of his own or his wife etc.

Due to his absenteeism, he does not get full salary of the month and time, which leads to borrowing money from his assistance, and this money generally not returned. This has resulted in loss of work, if his senior officer had not taken case of the same from time to time. The problem is how to tackle this man so that he will be useful and contribute to the betterment of the co-operative sugar factory. He was warned twice for his irregular attendance. His increment was with held for one year for the same reason by the M.D. of the factory. Analyse the case and express your views about following issues. **[25]**

- a) Is shri. Kulkarni a good and skilled workman or a good supervisor?
- b) Are his experience and talent used to best advantage by keeping him as a poor supervisor?
- c) What action can be taken to improve shri. Kulkarni.

**Q2)** A subsidiary company of a large industrial group was not doing well. And everybody including Directors of the subsidiary as well as the parent company, was dissatisfied but there was considerable amount of fault-finding in 'past mortem' discussion, rather than constructive decision making.

The Directors of the subsidiary company took some outside advice and the working of the company was analysed. It was found that the responsibility for a substantial part of areas of dissatisfaction was primarily with the parent company and its management and the quality of decision making at the policy level of the subsidiary also was poor. In general, this diagnosis was found to be true for the working of the parent company, itself and was reflected in the image of the company and the management before the shareholders, the Government and the public circle in general. The chairman of subsidiary company was pleased with the diagnosis and took-up the matter with the parent company.

However, the discussions at the Policy level of the parent company did not bear fruit and the issue was 'settled' merely by a general indication that the subsidiary company, if necessary, may be disposed off or handed over to another group for running. This put the subsidiary Board and Management on the defensive. The chairman resumed his original fault finding habit with executive Director, the manager etc and which in turn, caused a considerable amount of frustration and setback to progress and enthusiasms generated by analysis of the responsibilities and the remedial measures evolved which were largely agreed upon before taking up matters with, the parent company. [25]

Questions-

- a) What was a background of the case?
- b) Do you agree with responsibility should be followed by an authority.
- c) Give suggestions to solve the problem.

**Q3)** Ravindra Shelar was a graduate with innovative mind and abilities. He had developed a detergent which could wash cloths better and was less harmful to fabric.

The detergent was developed in two colours. The blue shade costing Rs. 15 per kg. and the white shade costing Rs. 14 per kg. to Ravindra Shelar both these varieties were absolutely identical in properties except the shades.

Ravindra was ready to offer 20% commission to wholesalers competing brands of reputed multinationals were sold to the consumer in the range of Rs. 20 to 22 per k.g. and 10% commission was offered to wholesalers on these prices.

Ravindra wanted to approach a marketing

Consultant to advice him on the following questions :

- a) What should be advertising and promotional compaign for this product?
- b) How should the product be distributed?
- c) Whether test marketing should be undertaken?
- d) Whether detergent cake also should be introductal?
- e) What should be the name of the product and the packing of the product?

Question :

If you are appointed as a consultant by Ravindra shelar, what will be your advice for above questions & why? [25]





- सूचना :- 1) खालीलपैकी कोणतेही दोन प्रश्न (केसेस) सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) श्री कुलकर्णी हे वारणा सहकारी साखर कारखान्यात गेल्या 25 वर्षांपासून कार्यरत असून 25 कर्मचारी असलेल्या ऊस विभागाचे प्रमुख आहेत. ते तांत्रिकदृष्ट्या शिक्षित नसले तरी ऊस क्षेत्रातील एक अनुभवी व व्यवहार ज्ञान असलेले गृहस्थ आहेत. ऊसांच्या विविध जातीबद्दल त्यांना चांगले ज्ञान आहे. असे असले तरी नियमितपणे हजर राहण्याबाबत श्री. कुलकर्णी उदासिन आहेत. काही वेळेस महिन्यातून 6 ते 7 दिवस ते गैरहजर राहतात. तसेच गैरहजेरीबाबत पुढीलप्रमाणे अनेक कारणे देतात. उदा.

- सहकारातील उच्च पदस्थांना भेटणे
- सहकारातील प्रश्नांबाबत वकीलांचा सल्ला घेणे व चर्चा करणे
- स्वतः चे किंवा पत्नीचे आजारपण

त्याच्या या सततच्या गैरहजेरीमुळे त्यांना संपूर्ण महिन्याचा पगार मिळत नसे, म्हणून ते इतराकडून, त्यांच्या सहकार्याकडून व कामगाराकडून घेत असत, परंतु असे कर्ज सहसा परत करित नसे, यामुळे त्यांचा सहकारी व कर्मचाऱ्यावरील वचक हळूहळू कमी झाला. त्या ऊस विभागामध्ये बेशिस्त वाढून कामकाज कमी झाले, परंतु त्यांच्या वरिष्ठांनी याबाबत काहीही केले नाही.

आता असा प्रश्न उपस्थित झाला की, श्री कुलकर्णी यांचा कारखान्याच्या विकासासाठी कसा उपयोग करून घेता येईल, व एकंदर परिस्थिती कशी हाताळता येईल. श्री. कुलकर्णी यांना गैरहजेरीबाबत दोन वेळेस समज देण्यात आली. तसेच कार्यकारी संचालकांमार्फत त्यांची एक वर्षासाठी पगारवाढ थोपविण्यात आली. केसचे विश्लेषण करून तुमचे मत स्पष्ट करा.

[25]

प्रश्न :-

- अ) श्री कुलकर्णी हे चांगले तज्ञ कर्मचारी आहेत की उत्तम पर्यवेक्षक आहेत?
- ब) त्यांना पर्यवेक्षक ठेवून त्यांच्यातील बुद्धीमत्तेचा चांगला उपयोग केलेला आहे काय?
- क) श्री कुलकर्णी यांच्यामध्ये सुधारणा होण्यासाठी कोणती कृती योजना करावयास हवी?

प्रश्न 2) एका मोठ्या औद्योगिक गटातील एका दुय्यम कंपनीचा कारभार ठीक चालू नव्हता. मुख्य कंपनी तसेच या कंपनीतील सर्व कर्मचारी आणि संचालकही कामगिरीबद्दल समाधानी नव्हते. प्रसंग घडल्यानंतर होणाऱ्या चर्चेत विधायक निर्णय घेण्याऐवजी परस्परांवर दोषारोपच जास्त होत असत.

दुय्यम कंपनीच्या संचालकांनी बाहेरच्या तज्ञांचा सल्ला घेतला आणि कंपनीच्या कामकाजाचे विश्लेषण करवून घेतले. त्यात असे आढळले की, असमाधानकारक प्रगतीची कारणे मुख्य कंपनी व व्यवस्थापनाशी निगडीत आहेत आणि दुय्यम कंपनीच्या पातळीवरही निर्णयक्षमता कमकुवत होती. सर्वसाधारणपणे मुख्य कंपनीमधील कमतरता कारणीभूत होती. त्यामुळे सरकार जनता व भागधारकांसमोर कंपनीची व व्यवस्थापनाची प्रतिमा फारशी चांगली नव्हती. दुय्यम कंपनीच्या व्यवस्थापकांना ही कारणमीमांसा पटली आणि त्यांनी ही गोष्ट मूळ कंपनीपुढे मांडली.

परंतु मूळ कंपनीमध्ये धोरणात्मक पातळीवर झालेली एकंदर चर्चा निष्फळ ठरून ही समस्या सोडविण्यासाठी ती दुय्यम कंपनी गरज भासल्यास विकूण टाकावी किंवा दुसऱ्या गटाला चालविण्यास द्यावे अशी एक टिपणी करून हा विषय थांबविण्यात आला. त्यामुळे दुय्यम कंपनीचे व्यवस्थापन अधिकारी व संचालक अधिकच मागे पडले. मूळ कंपनीच्या अध्यक्षांनी दुय्यम कंपनीचे कर्मचारी संचालक, व्यवस्थापक आदीवर दोषारोप करणे चालूच ठेवले. त्यामुळे दुय्यम कंपनीचे अधिकारी अधिकच निराश झाले. मुख्य कंपनीकडे हा विषय नेण्यापूर्वी जबाबदाऱ्यांचे विश्लेषण करून जी काही उपाययोजना करावयाचे ठरविले होते त्याबाबतच उत्साह विरून गेला आणि प्रगती ठप्प झाली. [25]

प्रश्न -

- अ) या प्रकरणाची पार्श्वभूमी काय आहे?
- ब) जबाबदारीच्या पाठोपाठ अधिकार येतात या मताशी तुम्ही सहमत आहात का?
- क) सदर समस्या सोडविण्यासाठी उपाययोजना सुचवा.

प्रश्न 3) रविंद्र शेलार हे निर्मितीशील वृत्तीचे व क्षमतेचे असे पदवीधर आहेत. त्यांनी कपडे धुण्याची एक पावडर तयार केली आहे जी कपडे चांगले स्वच्छ करते. ही पावडर दोन रंगामध्ये उपलब्ध आहे. एक निळा रंग याची किंमत 15 रू. किलो आणि एक पांढरा रंग याची किंमत 14 रूपये किलो या दोन्ही प्रकारामध्ये रंग वगळता अन्य सर्व गुण सारखेच आहेत असे रविंद्र शेलारांचे म्हणणे आहे.

घाऊक व्यापाऱ्यांना रविंद्र शेलार 20% कमिशन द्यायला तयार आहेत. त्यांची स्पर्धक असलेली प्रसिद्ध अशी परदेशी कंपनी त्यांचे उत्पादन रू. 20 ते 22 दरम्यानच्या किंमतीला विकतात. व त्यावर घाऊक व्यापाऱ्यांना 10% कमिशन देतात.

रविंद्र शेलार यांना विपणन सल्लागाराकडे जायचे आहे व त्यांना काही प्रश्नावर त्यांचा सल्ला हवा आहे.

- अ) या वस्तू करिता जाहिरात व विक्रयवृद्धीची आखणी कशी करावी?
- ब) वस्तूचे वितरण कशा प्रकारे करावे?
- क) वस्तूचे टेस्ट मार्केटिंग करावे का?
- ड) कपडे धुण्याचा साबण तयार करावा का?
- इ) वस्तूला नाव काय द्यावे व तिचे संवेष्टन कसे असावे?

प्रश्न:- रविंद्र शेलार यांनी आपणास विपणन सल्लागार म्हणून नेमले तर आपण त्यांना त्यांच्या वरील प्रश्नावर कशा प्रकारे सल्ला द्याल व का? [25]



Total No. of Questions : 3]

SEAT No. :

P3383

[Total No. of Pages : 6

**[5419]Ext.-616**  
**M.Com. (Part - II) (For External)**  
**COMMERCIAL LAWS AND PRACTICES (Special Paper - VI)**  
**World Trade Organisation Norms and Practices**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain basic Principles, Objectives and Structure of WTO. **[15]**

OR

What is International Trade Organisation? Explain International Economics relation before and after the Second World War.

**Q2)** State the meaning of WTO Accession. Explain the current status of Individual Accession. **[15]**

OR

State the special provision relating to cinematograph films (Art IV) and freedom of transit as per GATT(Art - V) 1994.

**Q3)** Answer the following questions. (Any two) : **[20]**

- a) What are the objectives and relevance of GATT at present?
- b) What are the elements of dispute settlement as per WTO dispute settlement mechanism?
- c) Explain the Trade and Environmental issues in WTO.
- d) State the agreement on textile and clothing.



**P.T.O.**

Total No. of Questions : 3]

P3383

[5419]Ext.-616

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

COMMERCIAL LAWS AND PRACTICES (Special Paper - VI)

World Trade Organisation Norms and Practices

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) जागतिक व्यापार संघटनेची व्यापार पद्धती विषयक मुलतत्त्वे, उद्दिष्टे व रचना स्पष्ट करा.[15]  
किंवा

आंतरराष्ट्रीय व्यापार संघटना म्हणजे काय ? दुसऱ्या महायुद्धापूर्वीची व त्यानंतरची आंतरराष्ट्रीय आर्थिक संबंध स्पष्ट करा.

प्रश्न 2) जागतिक व्यापार संघटनेचे ऑक्सेशनचा अर्थ सांगा. वैयक्तिक ऑक्सेशनची सद्यस्थिती सांगा.  
[15]

किंवा

सिनेमॅटोग्राफ फिल्मस (कलमचार) आणि संक्रमणाचे स्वातंत्र्य (कलम पाच) याबाबत गॅट कायदा 1994 अंतर्गत देण्यात येणाऱ्या विशेष तरतूदी स्पष्ट करा.

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

- अ) सद्यस्थितीत गॅट कायद्याचा उद्देश व समर्पकता स्पष्ट करा.  
ब) जागतिक व्यापार संघटनेच्या कलह निराकरण पद्धती मधील मूलतत्त्वे कोणती आहेत ते सांगा.  
क) जागतिक व्यापार संघटनेतील व्यापार व पर्यावरणातील प्रश्न (मुद्दे) स्पष्ट करा  
ड) कापड आणि कापडाचा व्यापार याबाबतचा ठराव सांगा.



Total No. of Questions : 4]

**P3383**

**[5419]Ext.-616**

**M.Com. (Part - II) (Optional) (For External)  
CASE STUDIES IN COMMERCIAL LAWS &  
PRACTICES**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** Explain in detail provisions related to obtaining the patent as per patent Law.[14]

OR

Rajaram Patil wrote a novel named 'Mera Hindustan' In the year 2011. The novel was very popular and famous in Hindi. In the year 2013 Shri. Ravindra ubale made a film named "Mera Pyara Hindustan". This film was very popular and was collecting excellent revenue. Rajaram file case against Ravindra claiming that the movie was based on his novel "Mera Hindustan" and he claimed the royalty amount from Ravindra ubale. Ravindra argued that the film was his own creation and some events which are similar is only coincidence and denied the claim.

Discuss the case in detail & also comment on the demand made by Rajaram Patil. Whether he is entitle for Royalty or not?

**Q2)** Explain the importance of the case study method in research. Also explain various types of sources of primary data collection. [14]

OR

Shri. S.P. morgan started using the mark 'container' as a trademark for his freight containers. He spent a huge amount on the advertisement of such freight containers. So that they become very popular in the market. After ten years he applied for registration on the ground that his freight containers acquired 100% distinctiveness. The registrar refused registration of trademark objecting that the trademark was descriptive word directly indicating the nature and character of the goods of the trader. Discuss the case with reference to the relevent provisions necessary for the registration of trademark and advice Shri. S.P. Morgan to defend the registrar's objection.

**Q3)** a) Importance of Hypothesis. Write a note. [7]

OR

b) Explain Research Design.

c) Sampling Technique in Research - Write a note. [7]

OR

d) Write a note on Qualities of Researcher.

**Q4)** Write short notes (any 2) [8]

a) Secondary source of Data collection.

b) Provisions related to obtaining Copy Right as per Law.

c) Social Research.



munotes.in

Total No. of Questions : 4]

P3383

[5419]Ext.-616

**M.Com. (Part - II) (Optional) (For External)**  
**CASE STUDIES IN COMMERCIAL LAWS &  
PRACTICES**

**(2013 Pattern) (Special Paper - VIII)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 50

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

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प्रश्न 1) स्वाधिकार (Patent) प्राप्त करण्याविषयाच्या पेटंट कायद्याप्रमाणे असणाऱ्या तरतूदी स्पष्ट करा. [14]

किंवा

वर्ष 2011 मध्ये श्री राजाराम पाटील यांनी 'मेरा हिंदूस्थान' नावाची हिंदी भाषेत कादंबरी लिहीली. ही कादंबरी खूप लोकप्रिय झाली होती. वर्ष 2013 मध्ये श्री. रविंद्र अुबाळे यांनी 'मेरा प्यारा हिंदू स्थान' नावाचा हिंदी सिनेमा प्रदर्शित केला. हा सिनेमा खूप लोकप्रिय झाला व त्या सिनेमाने खूप आर्थिक प्राप्ती केली. श्री. राजाराम यांनी श्री. रविंद्र अुबाळे यांच्या विरूद्ध दावा दाखल केले त्यांचे म्हणणे असे होते की हा सिनेमा त्यांच्या कादंबरीवर आधारित होता. म्हणून त्यांनी रॉयल्टीची मागणी सुध्दा केली. श्री. रविंद्र अुबाळे यांनी असे म्हणणे मांडले की सदर सिनेमा ही त्यांची स्वनिर्मिती आहे. आणि काही प्रसंग सारखे असल्यास तो निव्वळ योगायोग आहे, त्यांनी श्री. राजाराम यांची मागणी फेटाळून लावली.

वरील के सची संपूर्ण चर्चा करा. श्री राजाराम पाटील यांनी मागितलेल्या रॉयल्टी संदर्भात मत प्रदर्शित करा. श्री पाटील रॉयल्टी मिळण्यास पात्र आहेत किंवा नाही?

प्रश्न 2) संशोधनामध्ये केस स्टडी पद्धतीचे महत्त्व स्पष्ट करा. तसेच तथ्य संकलनातील प्राथमिक स्रोताचे मार्ग स्पष्ट करा. [14]

किंवा



श्री. एस.पी. मॉरगन यांनी आपल्या 'भाडोत्री कंटेनर्स' साठी 'कंटेनर्स' या चिन्हाचा व्यापारीचिन्ह म्हणून वापर करण्यास सुरुवात केली त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी प्रचंड खर्च केला त्यामुळे त्या चिन्हाला बाजारपेठेत फार प्रसिध्दी मिळाली दहा वर्षांनंतर त्या 'भाडोत्री कंटेनर्स'ला शंभर टक्के भिन्नत्वदर्शक नाविन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेड मार्क्स नोंदणीसाठी अर्ज केला. तथापि व्यापारीचिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापाऱ्याच्या मालाचे स्वरूप व गुणवैशिष्ट्ये दर्शवितो या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदणी नाकारली आहे.

या समस्येच्या संदर्भात व्यापारी चिन्ह नोंदणी संबंधी आवश्यक असणाऱ्या तरतूदींची चर्चा करा. आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री एस.पी. मॉरगन यांना मार्गदर्शन करा.

प्रश्न 3) अ) गृहितकाचे महत्त्व - टिप लिहा. [7]

किंवा

ब) संशोधन आराखडा स्पष्ट करा.

क) संशोधनामध्ये नमुना निवडतंत्र - टिप लिहा. [7]

किंवा

ड) संशोधकाची गुणवैशिष्ट्ये यावर टिप लिहा.

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

अ) तथ्य संकलनाकरिता दूर्यम स्रोत

ब) कॉपीराईट प्राप्त करण्यासाठीच्या कायदेशीर तरतूदी

क) सामाजिक संशोधन



Total No. of Questions : 4]

SEAT No. :

P3384

[Total No. of Pages : 7

[5419]Ext.-617

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operatives and Rural Banking System

(2013 Pattern) (Special Paper - VI) (Group - F)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

**Q1)** Describe the status of overdues under crop loan system. [14]

OR

Explain the eligibility criterias of advances under kisan credit card.

**Q2)** "Maharashtra state co-operative Bank is the leader in co-operative movement in Maharashtra" Discuss. [14]

OR

Explain the functions and working of maharashtra state Co-operative Bank.

**Q3)** a) Explain the historical background of NABARD. [7]

b) Describe the procedure of refinancing of NABARD. [7]

OR

a) Explain the process of funding by RBI to credit co-operatives. [7]

b) State the objectives of National federation of state co-operative Banks. [7]

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

- a) Advances to priority sector schemes
- b) Objectives of MSC Bank
- c) Performance of NABARD since 2001
- d) RBI and Co-operative credit



P.T.O.

Total No. of Questions : 4]

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

CO-OPERATION AND RURAL DEVELOPMENT

Co-Operatives and Rural Banking System

(2013 Pattern) (Special Paper - VI) (Group - F)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) पिक कर्ज पध्दतीतील थकबाकीच्या वर्तमानपरिस्थितीचे वर्णन करा. [14]

किंवा

किसान क्रेडीट कार्ड मार्फत दिल्या जाणाऱ्या अग्रीमासाठी असणारे पात्रता निकष स्पष्ट करा.

प्रश्न 2) महाराष्ट्र राज्य सहकार चळवळीत “महाराष्ट्र राज्य सहकारी बँक ही नेतृत्व करणारी संस्था आहे” चर्चा करा. [14]

किंवा

महाराष्ट्र राज्य सहकारी बँकेची कार्य आणि कार्यपध्दती स्पष्ट करा.

प्रश्न 3) अ) नाबार्ड ची ऐतिहासिक पार्श्वभूमी स्पष्ट करा. [7]

ब) नाबार्ड मार्फत दिल्या जाणाऱ्या पूर्णवित्ताच्या प्रक्रियेचे वर्णन करा. [7]

किंवा

अ) रिझर्व बँकेमार्फत सहकारी पत्तपूरवठा संस्थांना निधिपूरवण्याची प्रक्रिया स्पष्ट करा. [7]

ब) राज्य सहकारी बँकांच्या राष्ट्रीय संघाची उद्दीष्टे सांगा. [7]

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

अ) प्राधान्यक्रम क्षेत्र अग्रीम योजना

ब) महाराष्ट्र राज्य सहकारी बँकेची उद्दीष्टे

क) 2001 पासूनची नाबार्ड ची कामगिरी

ड) रिझर्व बँक आणि सहकारी पत्तपूरवठा



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**M.Com. (Semester - IV) (For External) (Part - II)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Case Studies in Co-Operation and Rural Development**  
**(2013 Pattern)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Shri. Ganpat patil is a very senior employee of cooperative spinning mill at solapur. He has become a senior Machinist and is at the top of promotion ladder in the unionised grades. He is also the highest paid unionised employee and his next promotion would place him in the supervisory category.

About five years ago the employees were Organised into a union. But Ganpat did not take any active part either in organising the union and in the union activities. About a year ago, Ganpat developed an illness that was difficult to diagnose. He lost strength and energy, but he was able to work. Because of good record and attitude, the management of spinning mill decided to accomodate him and kept on giving him light Work and Protected his wages till he was able to regain his health.

Just recently, the workman in the machine shop where Ganpat worked suddenly Struck work. They did not have any authorisation of the union. The workman in the other departments continued to work normally. The workman in the machine shop claimed that their earning had fallen down in comparison to the workman in other departments due to their no being able to get any overtime. much to the surprise and disappointment of the machine shop supervisor and the management.

Ganpat only participated in this strike but were found to be instrumental in the organising the same and appeared to be one of the leaders.

Questions :-

- a) Does Ganpat's action seem reasonable in the light of the consideration exteded to him by management during his illness?
- b) What should the supervisor do now with Ganpat?
- c) What is your reaction to the complaint of the workmen of Machine shop?
- d) Express your opinion about Activates.

**Q2)** A leading urban co-operative bank with its head office and 28 branches at district places, working with 1300 employees is located in the state capital Shri. kulkarni Managing Director of the bank, once voiced an idea to set up staff training centre in the banks head office. The idea became a topic of discussion should be set up such a centre or continue to rely on external training agencies. The M.D. had even visualised the hiring out of the training services of the bank, appointed faculty to other cooperative banks, so as to make the training centre as a profit centre within the bank. Shri Mulmule the banks executive director incharge of Human Resource Management and who was responsible for the training of employees, through in favour of idea. However, wondered whether his department should be run as the peripheral business activity of the bank or should in concentrate exclusively on the training of their own employees, clear opinion was not given by the employees.

Questions -

- i) Should the bank setup its own training centre or continue with the existing system? Give your detail opinion.
- ii) Should the bank use its own training centre to train the employees of other co-operative Banks. Offer your suggestions.

**Q3)** Neelkamal Industries is a processing company situated at chakan about 50 kilometer from pune, on Nashik pune highway. Mr. Dilip, an unskilled permanent worker, was asked to work in press shop on a press Machine, without any training of handling such machine. Due to lack of knowledge and training. Mr. Deelip was not at all comfortable and confident while working on the Press machine. In such a unsafe condition, he met with an accident and lost his right hand.

Mr. Deelip asked to management to give compensation as per the Act. the Management refused to give any compensation, as they felt that the accident took place due to negligence on the part of workman.

Mr. Deelip through his union took the matter for grievance redressal Procedure but failed in getting any compensation from Management. He then moved to the court.

Questions

- a) Analyse the case
- b) Comment on managements action and policy
- c) Comment on the approach of Mr. Deelip
- d) Work out the compensation and advice the management for appropriate action.



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**M.Com. (Semester - IV) (For External) (Part - II)**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**Case Studies in Co-Operation and Rural Development**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

[एकूण गुण : 50]

- सूचना :- 1) कोणतेही दोन प्रश्न सोडवा.  
2) सर्व प्रश्नांना समान गुण आहेत.

प्रश्न 1) सोलापूर येथील सहकारी सुतगिरणीमध्ये श्री गणपत पाटील हे अतिशय जेष्ठ कामगार म्हणून नोकरीत होते. श्री. पाटील हे जेष्ठ यांत्रिकी असून त्यांनी कामगाराचा संघ स्थापन केला. कामगार संघटनेमध्ये श्री. पाटील यांना सर्वात जास्त पगार मिळत होता, आणि पर्यवेक्षक पदासाठी त्यांची पुढील बढती होती.

साधारणपणे 5 वर्षांपूर्वी कामगार हे कामगार संघटनेमध्ये सहभागी झाले परंतु श्री. पाटील यांनी कामगारांना संघटीत करण्याचे प्रयत्न केले नाही किंवा संघटनेत संघटनेत सक्रिय सहभाग घेतला नाही. साधारण एक वर्षापूर्वी श्री. पाटील आजारी पडले. त्यांच्या आजाराचे निदान करणे अवघड झाले, त्यांची क्षमता कमी झाली, परंतु ते काम करू शकत होते. त्यांचे चांगले रेकॉर्ड व दृष्टीकोण विचारात घेऊन व्यवस्थापनाचे श्री. पाटील यांना कामामध्ये समाविष्ट करून घेण्याचे ठरविले तसेच तबबेत पूर्ववत होईपर्यंत हलकी कामे देऊन त्यांना संरक्षण दिले.

अगदी अलीकडे श्री. पाटील ज्या तांत्रिक विभागात काम करीत होते त्या विभागातील कर्मचारी अचानक संपावर गेले. त्यांना संघटनेची मान्यता नव्हती. इतर कर्मचाऱ्यांच्या तुलनेत पगार कमी होता व ओव्हर टाईम करता येत नव्हता. या संपामध्ये श्री. पाटील सहभागी झाल्यामुळे व्यवस्थापन आश्चर्यचकित झाले. परंतु असे लक्षात आले की श्री पाटील हे कामगार नेते होते आणि त्यांनी कामगारांना संघटीत केले.

प्रश्न -

- अ) श्री. पाटील यांच्या आजारपणाच्या काळात व्यवस्थापनाने सवलत दिली होती त्या आधारे श्री. पाटील यांची भूमिका योग्य आहे काय ?  
ब) पर्यवेक्षकाने श्री. पाटील यांचेबाबतीत कोणती भूमिका घ्यावयास पाहिजे.  
क) यांत्रिकी विभागातील कर्मचाऱ्यांनी केलेल्या तक्रारीबाबत तुमची प्रतिक्रिया काय असेल ?  
ड) कामगार संघटनेच्या कामकाजाबद्दल तुमचे मत प्रदर्शित करा.

प्रश्न 2) एका आघाडीच्या नागरी सहकारी बँकेचे मुख्य कार्यालय, 5 प्रादेशीक कार्यालये आणि 28 शाखा जिल्ह्याच्या ठिकाणी कार्यरत आहेत. बँकेत एकूण 1300 कर्मचारी असून ही बँक राज्याच्या राजधानीच्या ठिकाणी आहे. श्री. कुलकर्णी हे बँकेचे व्यवस्थापकीय संचालक आहेत. त्यांना बँकेच्या मुख्य कार्यालयात कर्मचारी प्रशिक्षण विभाग सुरू करण्याची कल्पना सूचली. सदर कल्पना लगेचच एक चर्चेचा विषय बनली. बँकेत प्रशिक्षण विभाग सुरू करावा किंवा नेहमीच्या बाह्य प्रशिक्षण केंद्राची सेवा सुरू ठेवावी हाच चर्चेचा विषय होता. बँकेच्या प्रशिक्षण विभागात शिक्षकांची नियुक्ती करून त्यांची सेवा इतर सहकारी बँकांनाही फी आकारून प्रशिक्षण विभाग एक बँकेचाच नफा मिळवून देणारे केंद्र असावे असा बँकेच्या व्यवस्थापकीय संचालकांचा दृष्टीकोन आहे. श्री. मुलमुले हे कार्यकारी संचालक आहेत, तसेच मनुष्यबळ व्यवस्थापन प्रमुख आहेत. कर्मचाऱ्यांना प्रशिक्षण देण्याची जबाबदारी त्यांची आहे. परंतु त्यांनी आश्चर्य व्यक्त केले की त्यांच्या विभागाने प्रशिक्षण हा बँकेच्या विशेष व्यावसायिक उपक्रम चालवावा की, त्यांच्या विभागाने केवळ स्वतःच्या कर्मचाऱ्यांना प्रशिक्षण द्यावे याबाबत आपले स्पष्ट मत दिले नाही.

प्रश्न-

- बँकेने स्वतःचे प्रशिक्षण सुरू केले पाहिजे का? किंवा सध्या अस्तित्वात असलेली प्रशिक्षण पध्दती सुरू ठेवावी? याबाबत तुमचे सविस्तर मत द्या.
- बँकेने स्वतःच्या प्रशिक्षण केंद्राचा उपयोग इतर सहकारी बँकांच्या कर्मचाऱ्यांना प्रशिक्षण देण्यासाठी करावा काय? तुमच्या मताने सुचना द्या.

प्रश्न 3) नाशिक पुणे महामार्गावर पुण्यापासून सुमारे 50 कि.मी. अंतरावर चाकण येथे निलकमल इंडस्ट्रीज हा प्रक्रिया उद्योग वसलेला आहे.

या कारखान्यात दिलीप हा अकुशल कामगार कायमस्वरूपी तत्वावर कार्यरत आहे. एके दिवशी प्रेस मशीन शॉपमध्ये प्रेस मशीनवर काम करण्यास सांगण्यात आले. या कामाचे कोणतेही प्रशिक्षण त्याला देण्यात आले नव्हते. या प्रकारच्या कामाचा कोणताही अनुभव व प्रशिक्षण नसल्याने त्या मशीनवर काम करतांना त्याला आत्मविश्वास वाटत नव्हता. अशा वातावरणात काम करतांना त्याला अपघात झाला व त्याचा उजवा हात गमावला.

दिलीपने कारखान्याच्या व्यवस्थापनाकडे कायद्यानुसार नुकसान भरपाईची मागणी केली. परंतु त्याला नुकसानभरपाई नाकारण्यात आली कारण व्यवस्थापनाच्या मते हा अपघात दिलीपच्या निष्काळजीपणामुळे झाला होता.

दिलीपने कारखान्यातील कामगार संघटनेच्या तक्रार निवारण कक्षामार्फत ही समस्या हाताळण्याचा प्रयत्न केला परंतु व्यवस्थापनाकडून नुकसान भरपाई मिळविण्यात त्याला अपयश आले. त्यानंतर त्याने न्यायालयाकडे धाव घेतली.

प्रश्न -

- अ) या केसचे (समस्येचे) विश्लेषण करा.
- ब) व्यवस्थापनाच्या कृतीवर व धोरणावर मत व्यक्त करा.
- क) दिलीपच्या भूमिकेवर भाष्य करा.
- ड) व्यवस्थापनाला योग्य तो सल्ला द्या व योग्य ती नुकसानभरपाई सूचवा.



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Total No. of Questions : 3]

SEAT No. :

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[5419]Ext.-618

**M.Com. (Part - II) (Semester - III) (For External)**

**ADVANCED BANKING AND FINANCE**

**International Finance (Group - G)**

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

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1)** What is International Banking? Discuss types of International Banking offices. **[15]**

OR

What is Equity Market? Explain the procedure for issue of American Depositary Receipts and Global Depositary Receipts.

**Q2)** a) What is convertible and non-convertible currency? **[7]**  
b) Explain the types of Currency pegging. **[8]**

OR

Explain the origin and functions of Bank for International settlement. **[15]**

**Q3)** Write Short Notes on (any two) **[20]**

- a) Floating Rate system
- b) BRICS
- c) SDR's - Special Drawing Rights
- d) International Debt Market



**P.T.O.**

Total No. of Questions : 3]

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

ADVANCED BANKING AND FINANCE

International Finance (Group - G)

(2013 Pattern) (Special Paper - VI)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्रश्न 1) आंतरराष्ट्रीय बँकींग म्हणजे काय? आंतरराष्ट्रीय बँकिंग कार्यालयांच्या प्रकारांची चर्चा करा.[15]

किंवा

आंतरराष्ट्रीय समभाग बाजार म्हणजे काय? अमेरिकन डिपॉझिटरी रिसिप्टस् आणि ग्लोबल डिपॉझिटरी रिसिप्टस् प्रस्तुत करण्याची प्रक्रिया स्पष्ट करा.

प्रश्न 2) अ) परिवर्तनीय आणि अपरिवर्तनीय चलन म्हणजे काय? [7]

ब) चलन पेगींगचे विविध प्रकार स्पष्ट करा. [8]

किंवा

आंतरराष्ट्रीय सेटलमेंटस् बँकेचा उगम आणि कार्ये स्पष्ट करा. [15]

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

अ) बदलता दर पद्धती

ब) ब्रीक्स

क) विशेष उचल अधिकार

ड) आंतरराष्ट्रीय कर्ज बाजार



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**M.Com. (Part - II) (Semester - IV) (For External)**

**ADVANCED BANKING AND FINANCE**

**Case Studies in Banking & Finance**

**(2013 Pattern) (Group - G) (Special Paper - VIII)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

- 1) *Solve any two cases from the following given three cases.*
- 2) *All questions carry equal marks.*
- 3) *Figures to right indicates full marks.*

**Q1)** A Customer has a saving account with Punjab National Bank. The bank issues a debit card to the customer. The customer can use the card as ATM card & making purchases. With references to this give explanatory answer to the following :- **[25]**

- a) What is the difference between Debit card & Credit card?
- b) What is an Automated Teller Machine (ATM)? What should the customer do if his card is lost or stolen?
- c) What is Debit card? What are the services available at Debit card?
- d) Do banks charges for the use of ATM of other banks?
- e) Is there any minimum and maximum cash withdrawal limit per day at ATM?

**Q2)** Mrs. Savita Rane approach to Bank of Maharashtra for opening Saving Account. Give your comments in following situation :- **[25]**

- a) What is KYC Norm?
- b) Is it necessary to Bank of Maharashtra to followed KYC norms while opening saving account?
- c) What is the difference between Saving bank account and Current account?
- d) What facilities are given by banks to saving account holders?
- e) Which precautions should be taken by Bank of Maharashtra while opening and operating Joint Account?

**Q3)** Suppose if you are a bank manager, how will you solve the following cases:-  
**[25]**

- a) A customer presented a cheque in bank dated 28<sup>th</sup> August 2017 on 1<sup>st</sup> August 2017.
- b) A bill of exchange dated 30<sup>th</sup> January 2016 payable 3 months after the date. What is the due date in this bill of exchange?
- c) What are the necessary conditions for a payment in order to be present in due course as per Negotiable Instrument Act, 1881?
- d) A customer present a cheque in a bank dated 1<sup>st</sup> July 2016, on 2<sup>nd</sup> October 2016.
- e) A cheque is payable to Mr. Vijay Joshi or order. It is stolen and vijay Joshi'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?



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

ADVANCED BANKING AND FINANCE

Case Studies in Banking & Finance

(2013 Pattern) (Special paper - VIII) (Group - G)

(मराठी रूपांतर)

[एकूण गुण : 50]

- सूचना :-
- 1) खालील दिलेल्या तीन उदाहरणांपैकी कोणतेही दोन उदाहरणे सोडवा.
  - 2) सर्व उदाहरणांना समान गुण आहेत.
  - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
  - 4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) 'अ' या ग्राहकाचे पंजाब नेशनल बँकेत बचत खाते आहे. बँकेने ग्राहकला डेबिट कार्ड दिलेले आहे वस्तु खरेदीसाठी आणि ए.टी.एम. मधून पैसे काढण्यासाठी ग्राहक कार्ड वापरत होता. वरील संदर्भात पुढील प्रश्नांचे स्पष्टीकरणात्मक उत्तरे लिहा. [25]

- अ) डेबिट कार्ड व क्रेडिट कार्डमधील फरक सांगा.
- ब) स्वयंचलित टेलर मशीन म्हणजे काय? कार्ड हरविल्यास किंवा चोरीला गेल्यास ग्राहकाने काय केले पाहिजे?
- क) डेबिट कार्ड म्हणजे काय? डेबिट कार्डवर कोणत्या सेवा उपलब्ध असतात.
- ड) दुसऱ्या बँकेचे ए.टी.एम. वापरताना बँक काही सेवाशुल्क आकारते का?
- इ) ए.टी.एम. मधून पैसे काढताना दर दिवशी किमान व कमाल मर्यादा आहे काय?

प्रश्न 2) श्रीमती सविता राणे यांनी बचत खाते उघडण्यासाठी बँक ऑफ महाराष्ट्र या बँकेबरोबर संबंध साधला. पुढील परिस्थितीत आपले स्पष्टीकरण द्या. [25]

- अ) आपला ग्राहक जाणा नियमावली म्हणजे काय?
- ब) बचत खाते उघडताना 'बँक ऑफ महाराष्ट्र' बँकेने आपले ग्राहक जाणा (KYC) नियमावली पाळणे आवश्यक आहे.
- क) बचत बँक खाते आणि चालू खाते यातील फरक सांगा.
- ड) बचत बँक खातेदारांना बँका कोणत्या सुविधा देतात.
- इ) भागीदाराचे संयुक्त खाते उघडताना बँक ऑफ महाराष्ट्र बँकेने कोणती काळजी घ्यावी.

प्रश्न 3) आपण बँक मॅनेजर आहे असे समजून पुढे दिलेल्या केसेस कशा हाताळाल. [25]

- अ) 28 ऑगस्ट 2017 चा धनादेश एका ग्राहकाने 1 ऑगस्ट 2017 रोजी बँकेत सादर केला.
- ब) तीन महिन्यांनंतर देय असलेले विनिमय पत्र 30 जानेवारी 2016 रोजी काढलेले आहे. या विनिमयपत्राची देय तारीख कोणती?
- क) चलनक्षम दस्तएवज कायदा 1881 प्रमाणे यथासमय पैसे देण्यात येण्यासाठी कोणत्या अटी पूर्ण करणे आवश्यक आहे?
- ड) 1 जुलै 2016 चा धनादेश एका ग्राहकाने 2 ऑक्टोंबर रोजी बँकेत सादर केला.
- इ) श्री. विजय जोशी किंवा त्यांच्या आदेशावरून देय असलेला धनादेश काढल्यानंतर चोरीला जातो. पुढे विजय जोशींचे त्यावर पृष्ठांकन होते. बँकेतर्फे धनादेशाचे पैसे यथासमय दिले जातात. येथे बँकेची जबाबदारी काय? बँक आदेशकाच्या चेकची रक्कम वजा करू शकते?



Total No. of Questions : 3]

SEAT No. :

**P4104**

[Total No. of Pages : 4

**[5419]-Ext.-619**

**M.Com. (Part - II) (For External)**

**ADVANCED MARKETING**

**Case Studies in Advanced Marketing (Special Paper - VIII)  
(2013 Pattern) (Credit System)**

*Time : 3 Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

- 1) *Attempt any two cases from the following.*
- 2) *Each case carry 25 Marks.*

**Q1) Case No.01**

**[25]**

You are appointed as a sales executive by a company producing solar bike (Two wheeler) useful for public to avoid heavy prices on petrol, good average and avoid pollution. A company want to know their market position in Western Region of Maharashtra you are expected to carry out market survey. What points you will considered? Give your plan, assuming that there is not much more difference in prices of solar-bikes.

**Q2) Case No.02**

**[25]**

Construct an effective plan to promote the sales of each of the following with its proper reasoning.

- a) Smart mobile phone.
- b) English story books for children.
- c) Medicine tablets for family planning.
- d) Automatic car.
- e) Ayurvedic Medicines

**Q3) Case No.03**

**[25]**

Develop an Appropriate strategy for Pune International Airport, Ring-Road and Metro in Purandar Tahasil. to promote

- a) Stay of public in rural area.
- b) Export Agro. Products to nearby countries.
- c) Start New Industries.



**P.T.O.**

Total No. of Questions : 3]

P4104

[5419]-Ext.-619

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

ADVANCED MARKETING

Case Studies in Advanced Marketing (Special Paper - VIII)

(2013 Pattern) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

- सूचना :-
- 1) खालीलपैकी कोणत्याही दोन केसेस सोडवा.
  - 2) प्रत्येक केस साठी 25 गुण आहेत.
  - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) केस क्रमांक -1

[25]

आपली नेमणूक एका उत्पादन कंपनीने केलेली आहे. जी कंपनी सोलर बाईक (दुचाकी) चे उत्पादन करते. आपण तेथे विक्री व्यवस्थापक म्हणून नियुक्त आहात. कंपनीला पश्चिम महाराष्ट्रा मध्ये आपल्या कंपनीच्या (उत्पादनासाठीची) बाजारपेठेची परिस्थिती जाणून घ्यावयाची आहे. आपण त्यासाठी बाजारपेठ सर्वेक्षण करणे अपेक्षित आहे. यासाठी आपण कोणते मुद्दे विचारात घ्याल. आपले सविस्तर नियोजन सांगा. (सदर दुचाकी पेट्रोलच्या वाढत्या किंमतीवर सामान्य जनतेला योग्य पर्याय असून सदर दुचाकीचे अॅव्हरेज चांगले आहे तसेच ती प्रदुषण मुक्त आहे.)

प्रश्न 2) केस क्रमांक -2

[25]

खालील प्रत्येक वस्तूची विक्री परिणामकारकपणे वाढविणेसाठी एक विपणन योजना त्याच्या कारणांमांसेसह तयार करा.

- अ) स्मार्ट मोबाईल फोन
- ब) लहान मुलांसाठी इंग्रजी गोष्टींची पुस्तके.
- क) कुटुंब नियोजनासाठीच्या गोळ्या.
- ड) स्वयंचलीत मोटारकार
- इ) आयुर्वेदीक औषधे

प्रश्न 3) केस क्रमांक -3

[25]

पुरंदर तालुक्यामध्ये पुणे आंतरराष्ट्रीय विमानतळ, रिंग रोड आणि मेट्रोसाठी सुयोग्य विपणन व्यूहरचना करावयाची आहे.

- अ) लोक संख्या ग्रामीण भागातच राहवी
- ब) शेती उत्पादने शेजारील राष्ट्रांमध्ये निर्यात व्हावीत
- क) परिसरात नवीन उद्योगधंदे सुरु व्हावेत आपण यासाठीच्या व्यूहरचना कश्या रितीने विकसीत कराल.

ॐॐॐ



Total No. of Questions : 3]

**P4104**

**[5419]-Ext.-619**

**M.Com. (Part - II) (For External)**

**ADVANCED MARKETING (Special Paper - III)**

**Marketing Research & International Marketing  
(2013 Pattern)**

*[Max. Marks : 50]*

*Instructions to the candidates:*

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

**Q1)** Define Marketing Research. Enumerate in detail the factors involved in Marketing Research. **[15]**

OR

Distinguish between Industrial Marketing Research and Consumer Marketing Research.

**Q2)** What is mean by International Market? Describe the factors affecting International Market. **[15]**

OR

What mean by Web-Based Marketing Research? Explain the importance of Web-Based Marketing Research, in detail.

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

- a) International Marketing Environment.
- b) Characteristics of Good Hypothesis.
- c) Cluster Analysis
- d) Sources of collecting Marketing Information.
- e) Objectives of International Marketing.
- f) International Marketing Mix.



Total No. of Questions : 3]

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[5419]-Ext.-619

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

ADVANCED MARKETING (Special Paper - III)

Marketing Research & International Marketing

(2013 Pattern)

(मराठी रूपांतर)

[एकूण गुण : 50]

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

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प्रश्न 1) विपणन संशोधनाची व्याख्या सांगून विपणन संशोधनात समाविष्ट असलेले घटक सविस्तर विशद करा. [15]

किंवा

औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट करा.

प्रश्न 2) आंतरराष्ट्रीय बाजारपेठ म्हणजे काय ? आंतरराष्ट्रीय बाजारपेठेवर परिणाम करणारे घटक विशद करा. [15]

किंवा

वेब-निहाय विपणन संशोधन म्हणजे काय ? वेब-निहाय विपणन संशोधनाचे महत्व सविस्तर स्पष्ट करा.

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

- अ) आंतरराष्ट्रीय विपणन पर्यावरण
- ब) चांगल्या गृहिततथ्याची वैशिष्ट्ये
- क) समूह-विश्लेषण
- ड) विपणना संबंधी माहिती संकलीत करण्याचे मार्ग
- इ) आंतरराष्ट्रीय विपणनाचे उद्देश
- फ) आंतरराष्ट्रीय विपणन मिश्रण

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