

Total No. of Questions : 5]

SEAT No. :

P691

[Total No. of Pages : 4

[5415]-3001

T.Y. B.Com.

**BUSINESS REGULATORY FRAMEWORK (M. Law)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define the term 'Consent' and 'Free Consent'. Explain the factors affecting free consent. **[16]**

**Q2)** Define the term 'Partnership' and 'Limited Liability Partnership'. Explain in detail the rights and duties of partners under Partnership Act 1932. **[16]**

OR

Define and distinguish between 'Sale' and 'Agreement to Sale'. State Implied conditions.

**Q3) a)** Define the following terms as per 'Consumer Protection Act 1986' **[8]**

- i) Consumer
- ii) Complainant
- iii) Unfair Trade Practice
- iv) Services

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

OR

c) Describe the Consumer Disputes Redressal Agencies under Consumer Protection Act 1986.

d) Define the term 'Design'. Explain the characteristics of Design and rights of Design Holder.

**P.T.O.**

**Q4)** Define the concepts Promissory Note, Bill of Exchange and cheque. What are their essential elements. **[16]**

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

- a) Characteristics of consideration
- b) Importance of E-Commerce
- c) World Intellectual Property Organisation (WIPO)
- d) Powers and Duties of Arbitrator



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Total No. of Questions : 5]

P691

[5415]-3001

T.Y. B.Com.

व्यवसाय नियमन संरचना (M. Law)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'संमती' व 'मुक्त संमती' या संकल्पनेच्या व्याख्या द्या, मुक्त संमतीवर परिणाम करणारे घटक स्पष्ट करा. [16]

प्रश्न 2) 'भागीदारी' आणि 'मर्यादित जबाबदारी भागीदारी' या संकल्पनांच्या व्याख्या द्या. भागीदारी कायदा 1932 नुसार भागधारकांचे हक्क आणि कर्तव्ये स्पष्ट करा. [16]  
किंवा

'माल विक्री' आणि 'माल विक्रीचा ठराव' यांची व्याख्या सांगून त्या दोहोमधील फरक स्पष्ट करा. गृहीत अटी सांगा.

प्रश्न 3) अ) ग्राहक संरक्षण कायदा 1986 नुसार खालील संकल्पनांच्या व्याख्या द्या. [8]

- i) ग्राहक
- ii) तक्रारकर्ता
- iii) अनुचित व्यापारी प्रथा
- iv) सेवा

ब) पेटेन्टीचे अधिकार आणि कर्तव्ये (जबाबदाऱ्या) स्पष्ट करा. [8]

किंवा

क) ग्राहक संरक्षण कायदा 1986 नुसार तक्रार निवारण यंत्रणा विषद करा.

ड) 'आराखडा' या संकल्पनेची व्याख्या द्या. आराखड्याची वैशिष्ट्ये स्पष्ट करा आणि आराखडा धारकाचे अधिकार सांगा.

प्रश्न 4) 'वचनचिठ्ठी', 'हुंडी' आणि 'धनादेश' या संकल्पनांच्या व्याख्या सांगून त्यांचे आवश्यक घटक स्पष्ट करा. [16]

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

- अ) प्रतिफलाची वैशिष्ट्ये
- ब) ई-कॉमर्सचे महत्व
- क) जागतिक बौद्धिक संपदा संघटन
- ड) मध्यस्थाचे अधिकार आणि कर्तव्ये



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Total No. of Questions : 4]

SEAT No. :

**P871**

[Total No. of Pages : 8

**[5415]-3002**

**T.Y. B. Com.**

**ADVANCED ACCOUNTING (Regular)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1) A) Answer in one sentence (Any five) [10]**

- i) Give the formula to calculate 'Liquid Ratio'.
- ii) Excess of assets over liabilities means what?
- iii) Name the parties of fire insurance claim.
- iv) What does accounting standard 3 stands for?
- v) Which Act Governs the working of Banking Companies in India?
- vi) Name two methods for ascertainment of profit under single entry system.
- vii) What do you mean by Co-operative society?

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

- i) Contingent Liabilities
- ii) Loss of Profit Policy
- iii) Accounting Standard 19 - Lease
- iv) Debt Equity Ratio
- v) Service Tax

**P.T.O.**

**Q2)** The following is the trial Balance Extracted from the record of Bharat Bank Ltd. As on 31<sup>st</sup> March 2017. **[14]**

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

Particulars	Debit Amt ₹	Credit Amt ₹
Share Capital	-	8,00,000
Cash in Hand	92,700	-
Investment	3,88,740	-
Gold	5,41,520	-
Interest Accrued	49,240	-
Security Deposits	-	30,000
Current Deposits	-	1,94,000
Saving Deposits	-	14,840
Fixed Deposits	-	46,100
Share Premium	-	1,80,000
Reserve Fund	-	2,80,000
Silver Bullion	4,000	-
Building	1,40,000	-
Borrowing from Banks	-	1,54,460
Money at call and short Notice	52,000	-
Advances	4,00,000	-
Profit & loss A/C	-	13,000
Bills discounted & purchased	25,000	-
Interest	15,900	1,44,000
Commission & Brokerage	-	50,600
Discount received	-	84,000
Audit fees	12,000	-
Salaries	44,400	-
Postage & telegram	500	-
Sundry income	-	9,000
Deposits with other Banks	2,10,000	-
Branch adjustment A/c	40,000	-
Provident Fund	-	40,000
MD'S Remuneration	24,000	-
<b>Total</b>	<b>20,40,000</b>	<b>20,40,000</b>

Adjustments:

- i) Provide ₹40,000/- for Income Tax
- ii) Provide Rebate on bills discounted ₹10,000/-
- iii) Create a Reserve for Bad Debts ₹15,000/-
- iv) Allow 5% depreciation on building
- v) Acceptances on behalf of the customers ₹1,50,000/-

Prepare profit & Loss Account and Balance sheet as on 31<sup>st</sup> Dec. 2017 & necessary working in the prescribed form.

OR

From the following trial Balance of shivshankar Co-operative credit society Ltd. Solapur, Prepare profit & Loss A/c for the year ended 31<sup>st</sup> March 2017 and balance sheet as on that date after considering the adjustment given thereafter

Trial Balance As on 31<sup>st</sup> March.2017

Particulars	Debit Amt.	Credit Amt.
SHARE CAPITAL:	₹	₹
i. authorised capital	-	40,00,000
ii. Paid up capital	-	24,00,000
Cash in Hand	800	-
Cash at Bank	60,000	-
Cash credit (K.D.C.C.Bank)	-	5,40,000
Reserve Fund	-	3,20,000
Postage & Telegrams	400	-
Travelling Expenses	1,600	-
Advertisement	2,000	-

Interest on Loan	-	4,80,000
Dividend Equilization Fund	-	40,000
Building Fund	-	40,000
<u>Loan To members.</u>	-	-
Medium Term	32,80,000	-
Emergency	40,000	-
Insurance	2400	-
General Expenses	2,000	-
Audit fees	3,200	-
Common Good Fund	-	20,000
Interest on Fixed deposits	-	28,000
Dividend on shares	-	16,000
Sale of loan forms	-	800
Profit & Loss A/c (Opening)	-	92,800
Furniture	12,000	-
Printing & stationery	6,000	-
Annual General meeting expenses	7,200	-
Honorarium to secretary	16,000	-
Interest on Cash credit	64,000	-
Investment in shares of K.D.C.C.Bank	1,60,000	-
Investment of reserve fund in fixed deposit.	3,20,000	-
Total	39,77,600	39,77,600

Additional Information:

- i) Stock of stationery as on 31<sup>st</sup> Mar 2017 was ₹2000/-
- ii) Interest accrued on investment amounted to ₹4000/-
- iii) Provide depreciation at 10% p.a. on Furniture.
- iv) Provide for Bad & doubtful debts Rs.2,000/-
- v) Honorarium Payable to secretary ₹1,600/-

- Q3) A) A fire broke out in the premises of Bapu & company, Bombay on 15<sup>th</sup> August 2017. From the following particulars ascertain the loss of stock & prepare a claim for insurance: [8]

Particulars	Amount
Stock as on 1 <sup>st</sup> Jan 2016	34,000
Stock as on 31 <sup>st</sup> dec 2016	30,000
Sales from 1-1-2016 to 31-12-2016	1,80,000
Purchases from 1-1-2016 to 31-12-2016	1,22,000
Sales from 1-1-2017 to 14-8-2017	1,50,000
Purchases from 1-1-2017 to 14-8-2017	1,47,000
Salvage	36,000
Amount of policy	63,000

There was an average clause in the policy.

- B) Brahma Ltd of madras has a branch at badalapur. Goods are invoiced to branch at cost plus 50%. Branch remits all cash received to the Head office and all expenses are met by the head office following particulars are available. [14]

Particulars	Amount
Opening stock	18,600
Opening Debtors	13,600
Goods invoiced to Branch (invoice price)	1,06,200
<u>Sales at Branch</u>	
Cash Sales	50,020
Credit Sales	62,000
Goods returned by debtors	2,400
Cash collected from debtors	60,800
Goods return by Branch (invoice price)	3,000
Discount allowed to customer	400
<u>Expenses at Branch</u>	
Rent	6,000
Salary	4,000
Office expenses	800
Goods destroyed by fire (invoice price)	3,000

Prepare Branch stock A/c; Branch Debtors A/c; Branch expenses A/c; Branch Adjustment A/c & Branch P&L A/c.

**Q4)** Ram keeps his books on Single Entry System, his Balance sheet as on 1st April 2016 is as follows. **[20]**

Balance Sheet As on 1<sup>st</sup> April 2016

Liabilities	Amt	Assets	Amt
R's capital	29,700	Cash	4,500
Creditors	6,000	Bills Receivable	6,000
Bills Payable	12,000	Debtors	7,500
Wages payable	300	Stock-in-trade	6,000
		Machinery	20,000
		Loose tools	4,000
	48,000		48,000

The summary of cash book discloses the following:

Cash Book

For the year ended 31<sup>st</sup> mar 2017

Receipt	Amt.	Payments	Amt.
To Bal B/D	4,500	By creditors	10,500
To Sales	10,000	By Wages	6,300
To Debtors	24,000	By House Rent	3,300
To Bills receivable	22,500	By bills payable	18,000
To Sundry Income	500	By freight	2,400
		By office Rent	5,000
		By octrai Duty	5,600
		By Factory Rent	2,000
		By Bal C/D	8,400
	61,500		61,500

Additional information includes balance of assets & liability as on 31<sup>st</sup> Mar 2017 which are as follows:

- i) Sundry debtors 12,000/-
- ii) Bills Receivable 13,500/-
- iii) Sundry Creditors 7,500/-
- iv) Bills Payable 15,000/-
- v) Stock 9,000/-

The remaining transactions are:

Discount allowed to debtors	750/-
Bills Receivable endorsed	4,500/-
Discount received from creditors	1,950/-
Bills payable dishonoured	600/-
Bills receivable-endorsed dishonoured	600/-
Bills receivable dishonoured	1500/-
Loose tools were revalued at	3300/-

Goods amounted to ₹700/- were used by Ram for his personal use no entry is made in the books. You are require to prepare.

- Sundry debtors A/c
- Bills Receivable A/c
- Sundry Creditors A/c
- Bills payable A/c
- Trading & P & L A/C for the year ended on 31-3-2017
- Balance sheet as at 31-3-2017

OR

The summarized profit & Loss account & Balance sheet of vidya corporation Ltd. for the year ended 31<sup>st</sup> mar 2017 is given below:

Trading & Profit & Loss A/c  
For the year ended 31<sup>st</sup> Mar 2017

Particulars	Amt	Particulars	Amt
To opening stock	99,500	By sales	
To purchases	5,45,000	Cash 4,75,000	
To carriage inward	15,500	Credit 4,75,000	9,50,000
To Gross profit	4,40,000	By closing stock	1,50,000
	11,00,000		11,00,000
To operating expenses	2,00,000	By Gross profit	4,40,000
To non. operating exp.	40,000	By non operating income	60,000
to Net profit	2,60,000		
	5,00,000		5,00,000

Balance sheet as on 31<sup>st</sup> Mar 2017

Liability	Amt	Assets	Amt
Capital		Land & Building	1,50,000
(20,000 shares @ ₹ 10 each)	2,00,000	Motor car	50,000
Reserve	2,00,000	Plant & Machinery	1,30,000
Profit & Loss A/c	60,000	Stock in trade	1,50,000
Other current liabilities	90,000	Cash	60,000
Bills payable	40,000	Debtors	45,000
		Bills Receivable	5,000
	5,90,000		5,90,000

Calculate:

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



Total No. of Questions : 5]

SEAT No. :

P692

[Total No. of Pages : 4

[5415]-3003

T.Y. B.Com.

ECONOMICS

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

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

**Q2)** Discuss problems of agricultural marketing in India and suggest measures for it. **[16]**

OR

Explain the role of small scale Industries in India and discuss problems of small scale Industries. **[16]**

**Q3) a)** Explain role of public sector in infrastructural development in India. **[8]**

**b)** State the role of human resource in Economic Development. **[8]**

OR

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

**b)** Explain the concept of Balance of Trade and Balance of payment. **[8]**

**Q4)** Explain the forms and need of foreign capital. **[16]**

**P.T.O.**

**Q5)** Write short notes (Any Two) :

**[16]**

- a) World Trade Organisation (WTO)
- b) New Industrial Policy - 1991
- c) Convertibility of Rupee on current Account & capital Account
- d) BRICS



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Total No. of Questions : 5]

P692

[5415]-3003

T.Y. B.Com.

ECONOMICS

Indian and Global Economic Development

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) उद्योन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मूलभूत वैशिष्ट्ये कोणती आहेत?[16]

प्रश्न 2) भारतातील शेतमालाच्या विक्रीव्यवस्थेतील दोषांची चर्चा करा. आणि ते दूर करण्यासाठी उपाय सुचवा. [16]

किंवा

भारतातील लघुउद्योगांची भूमिका स्पष्ट करा आणि लघुउद्योगांच्या समस्यांची चर्चा करा.[16]

प्रश्न 3) अ) भारतातील पायाभूत सुविधांच्या विकासातील सार्वजनिक क्षेत्राची भूमिका स्पष्ट करा. [8]

ब) आर्थिक विकासातील मानवी संसाधनाची भूमिका सांगा. [8]

किंवा

अ) मानवी दारिद्र्य निर्देशांक संकल्पना स्पष्ट करा. [8]

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

प्रश्न 4) विदेशी भांडवलाचे प्रकार आणि गरज स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) जागतिक व्यापार संघटना (WTO)
- ब) 1991 चे नविन औद्योगिक धोरण
- क) चालू आणि भांडवली खात्यावरील रूपयाची परिवर्तनियता
- ड) ब्रिक्स (BRICS)



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Total No. of Questions : 5]

SEAT No. :

P693

[Total No. of Pages : 4

**[5415]-3004**  
**T.Y. B.Com.**  
**ECONOMICS**  
**International Economics**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

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

**Q2)** Discuss in detail the Comparative Cost Advantage Theory of International Trade. **[16]**

OR

Explain in detail the arguments for and against Protection Policy. **[16]**

**Q3) a)** Explain the meaning and scope International Economics. **[8]**

b) Explain the factors determining terms of Trade. **[8]**

OR

a) Explain the concepts of Foreign Direct Investment and Foreign Institutional Investment. **[8]**

b) Explain the advantages and disadvantages of Foreign Exchange Market. **[8]**

**P.T.O.**

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

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

- a) Intra Industrial Trade
- b) BRICS
- c) Foreign Exchange Rate
- d) Concepts of Balance of Trade and Balance of Payments



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Total No. of Questions : 5]

P693

[5415]-3004

T.Y. B.Com.

ECONOMICS

International Economics

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.  
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
3) आवश्यक त्या ठिकाणी आकृत्या काढा.

- 
- प्रश्न 1) आंतरराष्ट्रीय व्यापार म्हणजे काय? देशांतर्गत व्यापार आणि आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा. [16]
- प्रश्न 2) आंतरराष्ट्रीय व्यापाराच्या तूलनात्मक खर्च-लाभ सिद्धांताची सविस्तर चर्चा करा. [16]  
किंवा  
संरक्षित व्यापार धोरणाच्या बाजूने आणि विरोधी यूक्तीवाद सविस्तर स्पष्ट करा. [16]
- प्रश्न 3) अ) आंतरराष्ट्रीय अर्थशास्त्राचा अर्थ आणि व्याप्ती स्पष्ट करा. [8]  
ब) व्यापार शर्तीवर प्रभाव टाकणारे घटक स्पष्ट करा. [8]  
किंवा  
अ) परकीय प्रत्यक्ष गुंतवणूक आणि परकीय संस्थात्मक गुंतवणूक या संकल्पना स्पष्ट करा. [8]  
ब) परकीय विनिमय बाजाराचे फायदे आणि तोटे स्पष्ट करा. [8]
- प्रश्न 4) आंतरराष्ट्रीय श्रमिकांच्या स्थलांतराचे हेतू आणि परिणाम सविस्तर स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) आंतर उद्योग व्यापार
- ब) ब्रिक्स (BRICS)
- क) परकिय विनिमय दर
- ड) व्यापार तोल आणि व्यवहारतोलाची संकल्पना



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Total No. of Questions : 5]

SEAT No. :

P694

[Total No. of Pages : 8

**[5415]-3005**  
**T.Y. B.Com.**  
**AUDITING AND TAXATION**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Explain the term Auditing and state its importance and scope. **[16]**

OR

- a) What are the merits of Auditing. **[8]**
- b) State the various types of Frauds. **[8]**

**Q2)** Write the following short notes (Any Four) **[16]**

- a) Tax Audit
- b) Audit working papers
- c) Techniques of Auditing
- d) Test checking
- e) Auditors role under Income Tax Act, 1961
- f) Types of clerical errors

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

- i) Return of Income
- ii) Previous year
- iii) Tax liability
- iv) Assessee

**P.T.O.**

OR

Mr. Sukhadeo owned two houses. For the Financial year 2017 - 2018. details relating to the properties are given below : [8]

Particulars	House 'A'	House 'B'
Municipal valuation	3,36,000	2,35,000
Annual Rent	3,38,000	2,35,000
Fair Rent	3,35,000	2,32,000
Municipal Taxes paid	4,000	5,000
	(Paid)	(Due)
Ground Rent (due)	2,500	4,000
Interest on capital	-	1,14,000
Land Revenue (paid)	3,200	12,000
Nature of occupation	Let out for Residence	Let out for Business
Date of completion of construction	May, 2010	April, 2012

You are require to compute Income from House property for the Assessment year 2018-2019.

- b) The following is the Profit and Loss A/c of Mr. Sanjay for the year ended 31.3.2018.

Compute his income from business for A.Y. 2018 -2019. [8]

Profit and Loss Account

	Rs.		Rs.
To opening stock	1,15,000	By Sales	8,50,000
To purchases	1,40,000	By closing stock	30,000
To wages	1,20,000		
To Repairs of motor car	13,000	By Gift from father	27,000
To Medical Expences	25,000	By Income Tax Refund	3,000
To General Expences	1,10,000		
To Motor car	1,30,000		
To Provision for Dep. on motor car	14,000		
To Advance income			
Tax paid	11,000		
To Rent	1,46,000		
To profit for the year	86,000		
	9,10,000		9,10,000

Additional Information :

- i) Sanjay carries on his business from rented premises half of which is used as his residence.
- ii) The use of car was  $\frac{3}{4}$ <sup>th</sup> for the business and  $\frac{1}{4}$  for personal use.
- iii) Medical Expences were incurred for treatment of Mr. Sanjay.
- iv) Wages include Rs. 12,500 on account of Sanjay's driver.
- v) As per Income Tax Rule the rate of depreciation on motor car is 15%.

**Q4)** Mr. Yash, a Managing Director of Sona Co. Ltd. Delhi receive the following Salary and perquisites from employer during the previous year 2017 - 2018. [16]

- i) Basic Pay Rs. 6,60,000 P.A.
- ii) Profit Bonus Rs. 18,000
- iii) Dearness Allowance Rs. 2,000 p.m. (enters into retirement benefit)
- iv) Commission on sale at 4% of turnover of Rs. 18,50,000.
- v) Advance salary of April 2018 Rs. 55,000
- vi) Employer's contribution towards recognised Provident Fund Rs. 90,000.
- vii) A rent free furnished house in Delhi (Rent of unfurnished house paid by employer Rs. 1,08,000. Rent of furniture Rs. 18,000)
- viii) He has been provided free services of a Gardener salary Rs. 14,000 p.a. Free services of Cook-salary Rs. 13,600 p.a. and free services of Watchman salary Rs. 19,000 p.a.
- ix) Mr. Yash's two childrens are studying in the school run by employer. The cost of education is similar institution per student is Rs. 2,800 p.m. Mr. Yash pays Rs. 1,000 p.m. per child to the institute.
- x) Electricity bill paid by employer Rs. 3,000 p.a.
- xi) He has been provided 1,800 cc car for both official and private purpose. The assessee pay the running and maintainance expences for the personal use of car.
- xii) The assessee is provided with free lunch during working days. (In all 250 lunches Rs. 70 each.)
- xiii) He received Rs. 17,000 by way of reimbursement of the hospital bill by the employer.
- xiv) He paid Life Insurance premium Rs. 15,000 p.a. and professional tax Rs. 2,500 p.a.

Compute his taxable income from salary for A.Y. 2018 -19.

**Q5)** Mr. Dhanamjay is working in L.C. Co. Ltd. Delhi. He has furnished the following details of his income for the year 2018 - 2019. **[16]**

- i) Basic Pay Rs. 28,000 p.m.
- ii) Dearness Allowance Rs. 17,200 p.m.
- iii) Bonus Rs. 1,00,000.
- iv) Entertainment Allowance Rs. 600 p.m.
- v) Transport Allowance Rs. 1,800 p.m.
- vi) Received house rent Allowance Rs. 3,500 p.m. from the employer, but he paid a rent of Rs. 4,000.
- vii) Personal Medical bill of Rs. 22,000 was reimbursement by the employer.
- viii) Agricultural Income from land situated at cylon Rs. 30,000.
- ix) Income from business Rs. 45,000.
- x) Short term capital gain Rs. 25,000.
- xi) Interest on Govt. securities Rs. 13,500.
- xii) Income from units of U.T.I. Rs. 4,500.
- xiii) His contribution to companies recognised provident Fund is Rs. 32,000 and the employer contributes an equal amount.
- xiv) The interest credited to R.P.F. account at 12% of Rs. 9,000.
- xv) He has taken Life Insurance policy of Rs. 2,00,000. The premium of Rs. 25,800 and professional Tax of Rs. 2,500 is paid by employer.
- xvi) Repayment of loan borrowed for higher education of his son Rs. 59,000 including interest Rs. 29,000.
- xvii) He paid donation to the Government for the promotion of family planning Rs. 5,000 and Prime Minister's Drought Relief Fund Rs. 5,000.

Compute the total income and tax payable liability of Mr. Dhanamjay for A.Y. 2018 -19.



Total No. of Questions : 5]

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[5415]-3005

T.Y. B.Com.

अंकेक्षण आणि करआकारणी  
(2013 पॅटर्न)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) अंकेक्षणाची संकल्पना स्पष्ट करा आणि अंकेक्षणाचे महत्व आणि व्याप्ती विशद करा.[16]

किंवा

- अ) अंकेक्षणाचे फायदे सांगा. [8]  
ब) अफरातफरीचे विविध प्रकार स्पष्ट करा. [8]

प्रश्न 2) खालील संक्षिप्त टिपा लिहा (कोणत्याही चार) [16]

- अ) कर अंकेक्षण  
ब) अंकेक्षण कागदपत्रे  
क) अंकेक्षणाची तंत्रे  
ड) चाचणी तपासणी  
इ) कंपनी कर कायदा 1961 नुसार अंकेक्षकाची भूमिका  
फ) कारकुनी चुकांचे प्रकार

प्रश्न 3) अ) खालील संज्ञांचे अर्थ लिहा. [8]

- i) कर परतावा  
ii) करपुर्व वर्ष  
iii) कर देयता  
iv) करदाता

किंवा

श्री. सुखदेव यांची दोन घरे असून त्यांनी आर्थिक वर्ष 2017 - 2018 साठी मालमत्तेची खालील माहिती दिलेली आहे. [8]

तपशिल	घर 'अ'	घर 'ब'
नगरपालिका मुल्याकन	3,36,000	2,35,000
वार्षिक भाडे	3,38,000	2,35,000
योग्य भाडे	3,35,000	2,32,000
नगरपालिका कर	4,000	5,000
	(भरला आहे)	(देणे बाकी)
जमिन भाडे (देणे बाकी)	2,500	4,000
भांडवलावरील व्याज	-	1,14,000
जमिन महसूल (देय केला)	3,200	12,000
मालमत्ता धारणाचे स्वरूप	निवासी वापर	व्यवसायासाठी वापर
बांधकाम पूर्णतेची तारीख	मे, 2010	एप्रिल, 2012

करनिर्धारण वर्ष 2018 -2019 साठी गृहसंपत्तीपासूनचे करपात्र उत्पन्न काढा.

- ब) श्री. संजय यांनी आर्थिक वर्ष दि. 31/03/2018 रोजी संपणाऱ्या वर्षाचे नफा-तोटा पत्रक दिलेले आहे.

त्याचे करनिर्धारण वर्ष 2018 - 2019 साठी व्यवसायापासूनचे उत्पन्न काढा. [8]

नफा-तोटा पत्रक

	₹		₹
प्रारंभिक शिल्लक	1,15,000	विक्री	8,50,000
खरेदी	1,40,000	शेवटची शिल्लक	30,000
मजुरी	1,20,000		
मोटर कार दुरुस्ती	13,000	वडीलांकडून भेट	27,000
वैद्यकीय खर्च	25,000	उत्पन्न कर परतावा	3,000
किरकोळ खर्च	1,10,000		
मोटर कार	1,30,000		
मोटर कार वरील घसाऱ्याची तरतुद	14,000		
आगाऊ उत्पन्न कर भरला	11,000		
घर भाडे	1,46,000		
वार्षिक नफा	86,000		
	9,10,000		9,10,000

अतिरिक्त माहिती :

- i) श्री. संजय त्यांचा व्यवसाय भाड्याच्या घरात चालवितात त्यापैकी निम्मा भाग स्वतःच्या राहण्यासाठी ते वापरतात.
- ii) कारचा  $\frac{3}{4}$  वापर हा व्यवसायासाठी आणि  $\frac{1}{4}$  वापर हा स्वतःसाठी करतात.
- iii) वैद्यकीय खर्चाची रक्कम श्री. संजय यांच्या उपचारावरची आहे.
- iv) मजूरीच्या रक्कमेमध्ये श्री. संजय यांच्या ड्रायव्हरचा पगार रू. 12,500 समावेश आहे.
- v) उत्पन्न कर नियमानुसार कारवरील घसारा 15% मान्य आहे.

प्रश्न 4) श्री. यश हे सोना कं. लि. दिल्ली येथे व्यवस्था संचालक म्हणून काम करतात. करपूर्व वर्ष 2017 - 2018 मध्ये मालकाने त्यांना खालीलप्रमाणे वेतन आणि वेतनेतर लाभ दिलेले आहेत. [16]

- i) मूळ वेतन ₹ 6,60,000 प्रतिवर्ष
- ii) नफ्यातील बोनस ₹ 18,000
- iii) महागाई भता ₹ 2,000 प्र.म. (सेवानिवृत्ती लाभासाठी गृहित धरला आहे)
- iv) ₹ 18,50,000 या एकूण विक्री उलाढालीवर 4% दराने कमिशन मिळाले.
- v) एप्रिल -2018 चे आगाऊ वेतनापोटी ₹ 55,000 मिळाले
- vi) मान्यता प्राप्त भविष्य निर्वाह निधीतील मालकाचे योगदान ₹ 90,000 आहे.
- vii) त्यांना मालकाने दिल्ली येथे फर्निचरच्या सुविधेसह राहण्यासाठी मोफत घर दिले आहे. (फर्निचरशिवाय घराचे भाडे ₹ 1,08,000 मालकाने भरले. फर्निचरचे भाडे ₹ 18,000 आहे.)
- viii) त्यांना मालकाने पुढील सुविधा मोफत पुरविल्या असून त्याचे पगार मालकाने दिलेले आहेत.  
बागकाम कामगार पगार ₹ 14,000 प्रतिवर्ष, स्वयंपाकी ₹ 13,600 प्रतिवर्ष आणि वॉचमनचा पगार ₹ 19,000 प्रतिवर्ष मालकाने दिला.
- ix) श्री. यश यांची दोन मुले कंपनी संचालित शैक्षणिक संस्थेत शिकतात. संस्थाबाह्य इतर शैक्षणिक संस्थामध्ये शैक्षणिक फी ₹ 2,800 प्र.म. आकारली जाते. श्री. यश हे प्रत्येक मुलाची ₹ 1,000 प्र.म. प्रमाणे फी भरतात.
- x) मालकाने त्यांचे वीजबिल ₹ 3,000 प्रतिवर्ष भरले.
- xi) कंपनीने त्यांना खाजगी आणि कार्यालयीन वापरासाठी 1,800 cc ची कार दिलेली आहे. श्री. यश हे वैयक्तिक वापरासाठीचे देखभाल व इतर खर्च स्वतः करतात.
- xii) कामकाजाच्या दिवशी कंपनीने त्यांना मोफत जेवण दिले. (एकूण 250 जेवणाचे ₹ 70/- प्रमाणे बिल मालकाने दिले.)
- xiii) मालकाकडून वैद्यकीय बिल प्रतिपूर्ती म्हणून ₹ 17,000 मिळाले.
- xiv) श्री. यश यांनी ₹ 15,000 वार्षिक विमाहप्ता भरला व ₹ 2,500 वार्षिक व्यवसाय कर भरला.

श्री. यश यांचे पगारापासूनचे करपात्र उत्पन्न करनिर्धारण वर्ष 2018 - 2019 साठी काढा.

प्रश्न 5) श्री. धनंजय हे एल.सी.कं.लि. दिल्ली येथे काम करतात. त्यांनी आर्थिक वर्ष 2018 -2019 मध्ये मिळालेल्या उत्पन्नाची खालील प्रमाणे माहिती दिलेली आहे. [16]

- i) मूळ वेतन ₹ 28,000 प्र.म.
- ii) महागाई भता ₹ 17,200 प्र.म.
- iii) बोनस ₹ 1,00,000
- iv) करमणूक भता ₹ 600 प्र.म.
- v) वाहतूक भता ₹ 1,800 प्र.म.
- vi) त्यांना मालकाकडून घरभाडे भता म्हणून ₹ 3,500 प्र.म. मिळाला. परंतू ते राहत्या घराचे भाडे ₹ 4,000 प्र.म. भरतात.
- vii) त्यांच्या वैयक्तिक वैद्यकीय खर्चाचे बील ₹ 22,000 मालकाकडून प्रतिपूर्ती मिळाली.
- viii) सिलोन येथील शेतजमिनीपासूनचे उत्पन्न ₹ 30,000 मिळाले.
- ix) व्यवसायापासून त्यांना ₹ 45,000 उत्पन्न मिळाले.
- x) त्यांना अल्प मुदती भांडवली नफा ₹ 25,000 मिळाला.
- xi) त्यांना शासकीय प्रतिभूतीवरील गुंतवणूकीपासून ₹ 13,500 मिळाले.
- xii) यु.टी.आय. युनिटवर त्यांना ₹ 4,500 उत्पन्न मिळाले.
- xiii) त्यांनी त्यांच्या मान्यताप्राप्त भविष्य निर्वाह निधीत ₹ 32,000 जमा केले व तेवढीच रक्कम मालकाने त्यांच्या खातेवर जमा केली.
- xiv) त्यांना मान्यताप्राप्त भविष्यनिर्वाह निधी खातेवर 12% प्रमाणे ₹ 9,000 मिळाले.
- xv) त्यांनी जीवन विम्याची ₹ 2,00,000 ची पॉलिसी घेतली त्याचा ₹ 25,800 विमाहप्ता आणि त्यांचा व्यवसाय कर ₹ 2,500 मालकाने भरला.
- xvi) त्यांनी मुलाच्या शिक्षणासाठी घेतलेल्या शैक्षणिक कर्जाची परतफेड ₹ 59,000 केली. त्यात व्याजाच्या ₹ 29,000 चा समावेश आहे.
- xvii) त्यांनी शासनाच्या कुटुंब कल्याण योजनेला ₹ 5,000 देणगी दिली. तसेच पंतप्रधान आपती निवारण निधीला ₹ 5,000 देणगी दिली.

श्री. धनंजय यांची कर आकारणी वर्ष 2018 - 2019 साठी एकूण करपात्र उत्पन्न आणि करदेयता काढा.



Total No. of Questions : 5]

SEAT No. :

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[Total No. of Pages : 4

[5415]-3006

T.Y. B.Com.

**BUSINESS ADMINISTRATION (Paper - II)**  
**Human Resource Development and Marketing**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** What is Human Resource Management? Explain objectives and scope of Human Resource Management. **[16]**

**Q2)** What is career planning? Explain the various opportunities of career planning. **[16]**

OR

What is performance appraisal? Explain the different methods of performance appraisal. **[16]**

**Q3)** a) Explain the objectives of training and development. **[8]**

b) Explain the importance of product development. **[8]**

OR

a) Define Branding. State the advantages of branding. **[8]**

b) Explain the employment opportunities in advertising. **[8]**

**Q4)** What is marketing research? Explain the scope and methods of marketing research. **[16]**

**P.T.O.**

**Q5)** Write short notes on : (Any Two)

**[16]**

- a) Quality circles
- b) Retail Marketing
- c) Characteristics of packagings
- d) Scope of Global Marketing



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Total No. of Questions : 5]

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[5415]-3006

T.Y. B.Com.

**BUSINESS ADMINISTRATION (Paper - II)**  
**Human Resource Development and Marketing**  
**(2013 Pattern)**  
**(मराठी रूपांतर)**

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) मानवी संसाधन व्यवस्थापन म्हणजे काय? मानवी संसाधन व्यवस्थापनाची उद्दिष्ट्ये व व्याप्ती स्पष्ट करा. [16]
- प्रश्न 2) कारकीर्द नियोजन म्हणजे काय? कारकीर्द नियोजनातील विविध संधी स्पष्ट करा. [16]  
किंवा  
कार्यक्षमता मूल्यांकन म्हणजे काय? कार्यक्षमता मूल्यांकनाच्या विविध पध्दती स्पष्ट करा. [16]
- प्रश्न 3) अ) प्रशिक्षण व विकासाची उद्दिष्ट्ये स्पष्ट करा. [8]  
ब) वस्तू विकासाचे महत्त्व स्पष्ट करा. [8]  
किंवा  
अ) व्यापारी चिन्हाची व्याख्या द्या. व्यापारी चिन्हाचे फायदे सांगा. [8]  
ब) जाहिरात क्षेत्रातील व्यवसायाच्या संधी स्पष्ट करा. [8]
- प्रश्न 4) विपणन संशोधन म्हणजे काय? विपणन संशोधनाची व्याप्ती व पध्दती स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) गुणवत्ता मंडळ
- ब) किरकोळ विपणन
- क) बांधणीची वैशिष्ट्ये
- ड) जागतिक विपणनाची व्याप्ती



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Total No. of Questions : 5]

SEAT No. :

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[5415]-3007

**T.Y. B.Com. (Regular)**

**BANKING AND FINANCE (Paper - II)**

**Financial Markets and Institutions in India**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define Capital Market. Explain participants of Indian capital market. **[16]**

**Q2)** Explain role of Financial Systems in economic development. **[16]**

OR

What is Money Market? State structure of Indian Money Market. **[16]**

**Q3)** a) State concept foreign exchange risk management. **[8]**

b) State functions of Merchant Banking. **[8]**

OR

a) State concept Post Office Saving Scheme. **[8]**

b) Write functions of Mutual Funds. **[8]**

**Q4)** What is Development Financial Institutions? Explain functions of Small Industries Development Bank of India (SIDBI). **[16]**

**P.T.O.**

**Q5)** Write short notes on (Any Two)

**[16]**

- a) Insurance Regulatory and Development Authority (IRDA)
- b) Functions of Unit Trust of India
- c) Mudra Bank
- d) Objectives of Security Exchange Board of India (SEBI)



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Total No. of Questions : 5]

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[5415]-3007

T.Y. B.Com. (Regular)

BANKING AND FINANCE (Paper - II)

Financial Markets and Institutions in India

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) भांडवल बाजाराची व्याख्या द्या. भारतीय भांडवल बाजारातील सहभागी घटक स्पष्ट करा.[16]

प्रश्न 2) आर्थिक विकासातील वित्तीय प्रणालीची भूमिका स्पष्ट करा. [16]

किंवा

नाणेबाजार म्हणजे काय? भारतीय नाणेबाजाराची रचना सांगा. [16]

प्रश्न 3) अ) परकीय विनिमय जोखीम व्यवस्थापन ही संकल्पना सांगा. [8]

ब) मर्चन्ट बँकेची कार्ये सांगा. [8]

किंवा

अ) पोस्ट ऑफीस बचत योजना ही संकल्पना सांगा. [8]

ब) परस्पर निधीची कार्ये लिहा. [8]

प्रश्न 4) विकास वित्तीय संस्था म्हणजे काय? भारतीय लघूउद्योग विकास बँकेची कार्ये स्पष्ट करा.[16]

प्रश्न 5) टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) विमा नियामक व विकास प्राधीकरण
- ब) भारतीय युनिट ट्रस्ट ची कार्ये
- क) मुद्रा बँक
- ड) भारतीय प्रतिभुती व विनिमय मंडळाची (सेबी) उदिदष्टे



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Total No. of Questions : 5]

SEAT No. :

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[5415]-3008

T.Y. B.Com.

**BUSINESS LAWS AND PRACTICES (Paper - II)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

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

**Q2)** Explain the privileges and special rights of Registered Trade Union as per The Trade Union Act, 1926. **[16]**

OR

State the rules for payment of wages, Responsibility of payment of wages and wages period as per The Wages Act, 1936. **[16]**

**Q3) a)** State provisions regarding offences and penalties as per The Provident Funds and Miscellaneous Act, 1952. **[8]**

b) State the meaning of oppression and mismanagement. State the things which includes in oppression and mismanagement. **[8]**

OR

a) Explain the concepts of Minimum Bonus and Maximum Bonus as per The Bonus Act, 1965. **[8]**

b) State meaning of Inspection and Investigation and explain the difference between Inspection and Investigation. **[8]**

**P.T.O.**

**Q4)** State meaning of Business Ethics. Explain the principles of Business Ethics. **[16]**

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

- a) General duties of the Occupier of Company. (The Factories Act, 1948)
- b) Inspector as per The Payment of Wages Act, 1936
- c) Provisions regarding Compromise and Arrangement
- d) Structure of Company Law Administration



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Total No. of Questions : 5]

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[5415]-3008

T.Y. B.Com.

BUSINESS LAWS AND PRACTICES (Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) कारखान्यांचा कायदा, 1948 अन्वये कारखान्यातील कामगारांच्या सुरक्षिततेबाबतच्या तरतुदी स्पष्ट करा. [16]

प्रश्न 2) कामगार संघटनांचा कायदा, 1926 अन्वये नोंदणी झालेल्या कामगार संघटनेचे विशेष हक्क व सवलती सांगा. [16]

किंवा

वेतन (मजुरी) देण्याबद्दलचा कायदा, 1936 अन्वये वेतन देण्याचे नियम, वेतन देण्याची जबाबदारी आणि वेतन देण्याची मुदत सांगा. [16]

प्रश्न 3) अ) कर्मचारी भविष्य निर्वाह निधी व विविध तरतुदींचा कायदा, 1952 नुसार गुन्हे व दंडाबाबतच्या तरतुदी सांगा. [8]

ब) जुलूम व गैरकारभाराचा अर्थ सांगा. जुलूम व गैरकारभारात समाविष्ट होणाऱ्या व समाविष्ट न होणाऱ्या बाबी सांगा. [8]

किंवा

अ) बोनस कायदा, 1965 नुसार किमान बोनस व कमाल बोनस या संकल्पना स्पष्ट करा. [8]

ब) निरीक्षण व अनुसंधान यांचा अर्थ सांगा. निरीक्षण व अनुसंधानातील फरक स्पष्ट करा. [8]

प्रश्न 4) व्यावसायिक नैतिकतेचा अर्थ सांगा. व्यावसायिक नैतिकतेची मूलतत्वे स्पष्ट करा. [16]

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

अ) कारखाना मालकाची सर्वसाधारण कर्तव्ये (कारखाना कायदा, 1948)

ब) तपासणी अधिकारी (वेतन कायदा, 1936)

क) तडजोडीच्या संदर्भातील कायदेशीर तरतुदी

ड) कंपनी कायदा प्रशासन यंत्रणा



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Total No. of Questions : 5]

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[5415]-3009

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT

(2013 Pattern) (Paper - II)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Co-operative Management? Describe the Nature and Scope of Co-operative Management. **[16]**

**Q2)** Enumerate the Need and Significance of Professionalisation of Management in Co-operatives. **[16]**

OR

What mean by Human Resource Management (HRM) & comment on Human - Relationship in Co-operatives.

**Q3)** a) Importance of Decision - making in Co-operative Management. **[8]**

b) Explain state the Responsibilities of Registrar of Co-operatives. **[8]**

OR

a) State the Importance of Audit Report.

b) Explain the characteristic of Financial Planning.

**Q4)** What mean by Financial Management? Describe the Nature and Importance of Financial Management of Co-operatives. **[16]**

**P.T.O.**

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

**[16]**

- a) Explain the Need of Financial Control in Co-operatives
- b) State the powers of Co-operative Auditor.
- c) State the provisions of Co-operative law related to Audit.
- d) Explain the sources of Finance to Co-operatives.



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Total No. of Questions : 5]

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[5415]-3009

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT

(Paper - II) (2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) सहकारी - व्यवस्थापनाची व्याख्या सांगा? सहकारी व्यवस्थापनाचे स्वरूप आणि व्याप्ती विशद करा. [16]

प्रश्न 2) सहकारात व्यवस्थापनाच्या व्यावसायकीकरणाची असलेली गरज आणि महत्व विशद करा. [16]

किंवा

मनुष्य-बळ व्यवस्थापन (HRM) म्हणजे काय? सहकारामधील मानवी-संबंध यावर चर्चा करा.

प्रश्न 3) अ) सहकारी व्यवस्थापनात निर्णय क्षमतेचे (निर्णय घेण्याची क्षमता) महत्व स्पष्ट करा. [8]

ब) सहकारी-निबंधकाच्या जबाबदाऱ्या सांगा. [8]

किंवा

अ) लेखा-परिक्षण अहवालाचे महत्व सांगा.

ब) वित्तिय-नियोजनाची वैशिष्ट्ये स्पष्ट करा.

प्रश्न 4) वित्तिय-व्यवस्थापन म्हणजे काय? सहकारामधील वित्तिय-व्यवस्थापनाचे स्वरूप आणि महत्व विशद करा. [16]

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

[16]

- अ) सहकार क्षेत्रात वित्तीय नियंत्रणाची असलेली गरज स्पष्ट करा.
- ब) सहकारी लेखा-परिक्षकाचे अधिकार सांगा.
- क) लेखा परिक्षणा संदर्भात सहकारी कायद्याच्या असलेल्या तरतूदी सांगा.
- ड) सहकार क्षेत्राचे वित्तीय स्रोत (मार्ग) स्पष्ट करा.



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Total No. of Questions : 5]

SEAT No. :

P699

[Total No. of Pages : 4

[5415]-3010

T.Y. B.Com.

**COST AND WORKS ACCOUNTING (Paper -II)**  
**(2013 Pattern) (Regular)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1) a)** State whether the following statements are true or false. **[5]**

- i) All overheads are the costs, but all costs are not the overheads.
- ii) A blanket overheads rate is a single overhead rate computed for the entire factory.
- iii) Contract costing is also known as 'Terminal costing'.
- iv) The amount of work uncertified is debited to contract Account.
- v) In transport costing, generally the running cost are variable in nature.

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

- i) \_\_\_\_\_ is the aggregate of indirect material, indirect labour and indirect expenses.
- ii) \_\_\_\_\_ means the allotment of whole items of cost to cost centres or cost unit.
- iii) Factory rent should be apportioned to various department on the basis of \_\_\_\_\_.
- iv) Service costing is also known as \_\_\_\_\_ costing.
- v) Abnormal loss is written on the \_\_\_\_\_ side of process account.

**Q2)** What is Cost Driver? State the important Factors which should be considered in selecting cost drivers. Explain the types of cost drivers. **[15]**

OR

Define job Costing. Explain the methods of Job Costing. **[15]**

**P.T.O.**

**Q3)** Write short notes on (any three)

[15]

- a) Behaviour wise classifications of Overheads
- b) Cost pools
- c) Features of service costing
- d) Cost plus contracts
- e) Accounting treatment of Normal loss

**Q4)** Jai Hind Collections Ltd. have 3 production departments and 2 service departments, calculate departmental overhead rate for each of production department assuming the overheads are recovered as a percentage of direct wages. [20]

Particulars	Production Dept.			Service Dept.	
	A	B	C	X	Y
Direct Wages	60,000	90,000	1,20,000	30,000	60,000
Direct Material	15,000	30,000	30,000	22,500	22,500
Staff Nos.	150	225	225	75	75
Electricity KWH	6,000	4,500	3,000	1,500	1,500
Asset Value	60,000	40,000	30,000	10,000	10,000
Light Points	10	16	4	6	4
Area Sq.Ft.	1,500	2,500	500	500	500

The expenses for the period were

Items	Rupees
Power	2200
Lighting	800
Store Overhead	1600
Staff Welfare	3,000
Depreciation	30,000
Repairs	6000
General	12,000
Overhead Rent & Taxes	550

Apportion the expenses of service department Y according to direct wages and those of service depts X in the ratio of 5:3:2 to the production dept.

- Q5) a)** Chandak Builders, Nashik undertook several large contracts. The following are the particulars relating to Contract No. 22 for the year ended 31.3.2017 **[10]**

Materials issued from storehouse	90,000
Materials purchased	40,000
Materials transferred from contract No. 27	25,000
Materials returned to storehouse	500
Materials at site on 31.3.2017	1,000
Plant purchased and installed at site	72,000
Freight and installation charges of plant	8,000
Operating Wages	1,22,000
Process labour outstandings	5,000
Other direct expenses	12,000
Operating expenses payable	2,000
Establishment on cost	27,000
Office expenses accrued	1,500
Work Uncertified	6,000
Contract Price	16,00,000
Cash received from contractee	3,20,000

(represented the full amount of work certified less 20% as retention money.)

Provide depreciation on plant @ 10% p.a. as per Reducing Balance Method.

You are required to prepare, Contract Account and Contractee's Account.

- b)** A product passes through two distinct processes A and B. From the following information you are required to prepare process 'A' Account Process 'B' Account, Abnormal Loss Account and Abnormal Gain Account. **[10]**

Particulars	Process 'A' ₹	Process 'B' ₹
Materials (introduced 20,000 units in process 'A')	30,000	3,000
Labour	10,000	12,000
Overheads	7,000	9,850
Normal Loss	10%	4%
Scrap value of Normal Loss	1 per unit	2 per unit
Output (Units)	17,500	17,000

There is no stock or work in progress in any process.

OR

- b) From the following data relating to vehicle of Bhagya Transport Co. Pune. You are required to calculate the cost per running K.M. [10]

Particulars	₹
Cost of Vehicle	5,00,000
Annual Road Licence	15,000
Insurance per annum	14,000
Yearly Garage Rent	12,000
Supervision and salaries per annum	26,000
Driver's Wages per running hour	40
Cost of petrol per litre	70
Repairs and maintenance per k.m.	5
Cost of Tyre and Tubes per k.m.	3

Estimated life of Vehicle 1,60,000 kms

Kilometer per litre of petrol 10 kms

Annual Kilometers run 24,000 kms.

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



Total No. of Questions : 4]

SEAT No. :

P700

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**[5415]-3011**  
**T.Y. B.Com.**  
**STATISTICS (Special Paper -II)**  
**Business Statistics**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

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

**[5 × 2 = 10]**

- a) State addition law of probability.
- b) State Baye's theorem.
- c) Define Bernoulli distribution, state its mean and variance.
- d) Given  $P(A) = 0.7$ ,  $P(B)=0.5$ ,  $P(A \cup B)=0.8$ , then find conditional probability of A given B ie  $P(A/B)$
- e) If  $X \rightarrow B(n, P)$  with  $E(x)=20$ ,  $Var(x)=15$ , then find the value of n and p.
- f) Compute  ${}^{15}C_{12}$ .

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

**[4 × 5 = 20]**

- a) Let A and B be any two events defined on sample space  $\Omega$ . If  $P(A)=0.6$ ,  $P(B)=k$  and  $P(A \cup B)=0.7$  then find the value of k,
  - i) When events A & B are independent,
  - ii) When events A & B are mutually exclusive.
- b) If 10% bolts produced by a machine are defective, then find the probability that out of 12 bolts chosen at random,
  - i) no defective bolt will be found
  - ii) at most 2 bolts will be defective

**P.T.O.**

- c) A random variable X has following probability distribution

X	-2	-1	0	1	2
P(X=x)	3k	2k	k	2k	3k

Find

- i) the value of k,
  - ii) Mean of X &
  - iii) variance of X
- d) In a healthy survey on the relation between condition of cleanliness of mother and her child, revealed the following data :

Condition of Mother	Condition of Child	
	Clean	Not clean
Clean	21	12
Not clean	15	27

At 5% level of significance, test whether there is a relation between condition of cleanliness of mother and her child? Given  $\chi^2_{1;0.05} = 3.81$

- e) Explain the terms :
- i) Hypothesis
  - ii) Null hypothesis
  - iii) Alternative hypothesis

**Q3) Attempt any two of the following : [2 × 10 = 20]**

- a) A unbiased die is tossed twice.
  - i) Write sample space of this experiment.
  - ii) A discrete random variable x denotes the number of sixes appearing on the topmost face. Write down its probability distribution.
  - iii) Find the Mean, Median and Mode of r-v-x.
- b)
  - i) Describe the test procedure of paired t-test
  - ii) A certain stimulus is administered to each of 12 patients resulted in the following increase in blood pressure (b.p.)  
5, 2, 8, -1, 3, 0, -2, 1, 5, 0, 4 and 6.

Can it be concluded that the administration of the stimulus in general will be accompanied by increase in the b.p.? Use 5% level of significance. Given  $t_{11;0.05} = 2.201$

- c) i) Describe the test procedure of equality of two population proportion.
- ii) A manufacturer of ball - bearings guarantees that 2% of items are defective. A sample of 1000 ball bearings gave 75 defective. Can we say that the product meets guarantee?
- Use 5% level of significance. Given  $Z_{0.05} = 1.64$
- d) i) Following are the responses to the questions "how many hours do you study before an exam?"
- 5 4 4 6 4 3 2 1 2 4 5 3
- Use sign test to test the hypothesis at 5% level of significance that the median numbers of hours a student studies before an exam. is 3.
- ii) Obtain the value of constant k such that given function is probability mass function of random variable X
- $P(x) = K \cdot {}^5C_x; x = 0, 1, 2.$
- $k > 0$
- Hence obtain mean of X.

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

**[2×15=30]**

- a) If  $X \rightarrow N(50, 9)$  then find
- i)  $P(X \leq 47)$
- ii)  $P(X \geq 56)$
- iii)  $P(44 \leq X \leq 56)$
- iv) Median, Mode and S.D. of X
- v)  $E\left(\frac{X}{10}\right), Var\left(\frac{X}{3}\right)$
- b) The time taken by workers in performing a job by Method-I and Method-II is given below :

Method I	20	16	26	27	23	22	
Method II	27	33	42	35	32	34	38

Do the data show that the variances of time distribution of populations from which these samples are drawn do not differ significantly. Use 10% level of significance.

c) The Joint probability distribution of  $(X, Y)$  is as follows

Y \ X	-2	0	2
-1	K	2K	3K
0	2K	3K	4K
1	3K	4K	5K

Obtain :

- i) the value of constant K
- ii) Marginal probability distribution of X and of Y
- iii)  $P(X + Y \leq 0)$
- iv) Conditional probability distribution of X given  $(y = 0)$
- v) Are X and Y independent?



Total No. of Questions : 5]

SEAT No. :

P701

[Total No. of Pages : 4

[5415]-3012

T.Y. B.Com.

**BUSINESS ENTREPRENEURSHIP (Paper - II)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define Small Scale Industries, what are the problems faced by Small Scale Industries in India. **[16]**

**Q2)** Explain Guiding principles of selection of New Project. Explain role of searching project. **[16]**

OR

What is Environment Scanning? Explain its need.

**Q3)** a) Explain concept of Business plan and Explain objects of Business plan. **[8]**

b) Explain the functions of Khadi and Village Industries Board (KVIB). **[8]**

OR

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

b) Explain Startup, Stability and Growth phases of Small Industries Management.

**Q4)** Explain the concept of Crisis. Explain the types of Business Crises. **[16]**

**P.T.O.**

**Q5)** Write a short notes on (Any Two) :

**[16]**

- a) Guidelines of Business plan preparation
- b) Dr. Vittalrao Vikhe Patil, Pravaranagar
- c) Leadership Crises
- d) Industries Sickness



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Total No. of Questions : 5]

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[5415]-3012

T.Y. B.Com.

BUSINESS ENTREPRENEURSHIP (Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) लघु उद्योगाची व्याख्या सांगा. भारतातील लघुउद्योगाच्या समस्या स्पष्ट करा. [16]

प्रश्न 2) नवीन प्रकल्प निवडीबाबतची मार्गदर्शक तत्वे स्पष्ट करा. प्रकल्प शोधण्याची भूमिका स्पष्ट करा. [16]

किंवा

पर्यावरण तपासणी म्हणजे काय? त्याची आवश्यकता स्पष्ट करा.

प्रश्न 3) अ) व्यवसाय आराखडा ही संकल्पना विशद करून, व्यावसायिक आराखड्याची उद्दिष्टे स्पष्ट करा. [8]

ब) खादी आणि ग्रामउद्योगाची मंडळाची कार्ये सांगा. [8]

किंवा

अ) ब्रेक इव्हन अॅनलिसिस म्हणजे काय? त्याचे फायदे विशद करा.

ब) लघुउद्योग व्यवस्थापनातील प्रारंभिक, स्थिर व वृद्धी अवस्था स्पष्ट करा.

प्रश्न 4) अरिष्ट ही संकल्पना स्पष्ट करून, व्यावसायिक अरिष्टाचे प्रकार सांगा. [16]

प्रश्न 5) टिपा लिहा (कोणत्याही दोन) :

[16]

- अ) व्यवसाय आराखडा तयार करण्याची मार्गदर्शक तत्वे
- ब) डॉ. विठ्ठलराव विखे पाटील, प्रवरानगर
- क) नेतृत्व अरिष्ट
- ड) व्यावसायिक आजारपण



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Total No. of Questions : 5]

SEAT No. :

P702

[Total No. of Pages : 4

[5415]-3013

T.Y. B.Com.

MARKETING MANAGEMENT

(2013 Pattern) (Paper - II)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define the term 'Marketing Planning'. Describe the process of preparing 'Marketing Plan'. **[16]**

**Q2)** Define the term 'Social Marketing'. Explain the social criticism of Marketing. **[16]**

OR

Define the term 'Marketing Strategy'. Explain the Competitive Strategy in global environment. **[16]**

**Q3)** a) Write a note on changing role of 'Marketing Organisation'. **[8]**

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

OR

a) Explain the problems of International Marketing. **[8]**

b) Write a note on 'Agricultural Intelligence System'. **[8]**

**Q4)** Explain the impact of globalisation on Marketing. **[16]**

**P.T.O.**

**Q5)** Write short notes (Any Two) :

**[16]**

- a) Scope of International Marketing
- b) Marketing in 21<sup>st</sup> Century
- c) Indian Patent (Amendment) Act - 2005
- d) Importance of Marketing Regulation



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Total No. of Questions : 5]

P702

[5415]-3013

T.Y. B.Com.

विपणन व्यवस्थापन  
(2013 Pattern) (Paper - II)  
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'विपणन नियोजन' या संज्ञेची व्याख्या सांगा. विपणन नियोजन तयार करण्याची प्रक्रिया सविस्तरपणे स्पष्ट करा. [16]

प्रश्न 2) सामाजिक विपणनाची व्याख्या सांगा. विपणनावर होणारी सामाजिक टिका स्पष्ट करा. [16]  
किंवा  
'विपणन व्यूहरचना' या संज्ञेची व्याख्या सांगून जागतिक वातावरणात स्पर्धात्मक व्यूहरचना स्पष्ट करा. [16]

प्रश्न 3) अ) विपणन संघटनेची बदलती भूमिका यावर सविस्तर टिप लिहा. [8]

ब) कृषी उत्पादनाची वैशिष्ट्ये कोणती? [8]

किंवा

अ) आंतरराष्ट्रीय विपणनातील समस्या सांगा. [8]

ब) 'विपणन आसूचना प्रणाली' यावर टिप लिहा. [8]

प्रश्न 4) जागतिकीकरणाचा विपणनावर होणारा परिणाम स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) आंतरराष्ट्रीय विपणनाची व्याप्ती
- ब) 21 व्या शतकातील विपणन
- क) भारतीय पेटेंट कायदा (दुरुस्ती अधिनियम) 2005
- ड) विपणन नियमनाचे महत्व



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Total No. of Questions : 5]

SEAT No. :

P703

[Total No. of Pages : 4

[5415]-3014

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Paper - II)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Give the brief account of progress of Agriculture Since 1991 in India. [16]

**Q2)** State the types of Agricultural Labour. Explain the causes of increase in agricultural labour. [16]

OR

Explain the role of Agricultural Processing industries in India.

**Q3)** Answer in brief -

- a) State the role of small scale industries in Indian Economy. [8]
- b) Explain the problems of Cotton Textile Industry in India. [8]

OR

- a) Explain the role of Industry in Indian Economy.
- b) Explain the progress of Iron & Steel Industry in India.

**Q4)** Explain the role of I.D.B.I. in industrial Finance Since 1991. [16]

**P.T.O.**

**Q5)** Write short notes on - (Any Two)

**[16]**

- a) Arguments against privatisation
- b) Social security & welfare measures
- c) Problems of power generation industry in India
- d) Causes of Industrial disputes



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Total No. of Questions : 5]

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[5415]-3014

T.Y. B.Com.

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

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) 1991 पासून भारतातील शेतीच्या प्रगतीचा वृत्तांत लिहा. [16]

प्रश्न 2) शेतमजुरांचे प्रकार सांगा. शेतमजुरांच्या संख्येत वाढ होण्याची कारणे स्पष्ट करा. [16]

किंवा

भारतातील शेतमाल प्रक्रिया उद्योगाची भूमिका स्पष्ट करा.

प्रश्न 3) थोडक्यात उत्तरे लिहा.

अ) भारतीय अर्थव्यवस्थेतील लघुउद्योगाची भूमिका सांगा. [8]

ब) भारतातील कापड उद्योगाच्या समस्या स्पष्ट करा. [8]

किंवा

अ) भारतीय अर्थव्यवस्थेतील उद्योगाची भूमिका स्पष्ट करा.

ब) भारतातील लोखंड-पोलाद उद्योगाची प्रगती स्पष्ट करा.

प्रश्न 4) 1991 पासून औद्योगिक वित्तपुरवठ्यातील भारतीय औद्योगिक विकास बँकेची (I.D.B.I.) भूमिका स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) खाजगीकरणविरूद्ध युक्तीवाद
- ब) सामाजिक सुरक्षितता आणि कल्याणकारी उपाययोजना
- क) भारतातील उर्जानिर्मिती उद्योगाच्या समस्या
- ड) औद्योगिक कलहाची कारणे



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Total No. of Questions : 5]

SEAT No. :

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T.Y. B.Com.

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**  
**Defence Production and Management in India (Paper - II)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Answer in 20 words each (any ten)

**[20]**

- i) Write any two methods of economic warfare.
- ii) Write any two importance of war finance.
- iii) Write Adam Smith concept of public good.
- iv) What do you mean by strategic command?
- v) Write any two limitations of logistics supply during war.
- vi) What are budgetary perspectives?
- vii) Define dual economy.
- viii) Define zero budgets.
- ix) Define Self reliance.
- x) Define national power
- xi) What is real cost of war?
- xii) Write any two demerits of DPSU.
- xiii) Define inflation.

**Q2)** Answer in 300 words each (any one)

**[15]**

- i) Explain impacts of decreased defence expenditure on the armed forces.
- ii) Explain various problems of overseas purchasing of defence equipments.

**P.T.O.**

**Q3)** Answer in 300 words each (any one)

**[15]**

- i) Describe scope of private sector in India's Defence production.
- ii) Describe structure and functions of Ministry of Defence.

**Q4)** Answer in 150 words each (any two)

**[2 × 10 = 20]**

- i) Do you think "Defence and Development" go side by side? Explain.
- ii) Describe various challenges to India's defence production.
- iii) What are the contribution of research and development in modernization programme of India's armed forces? Explain.

**Q5)** Write short notes (Any Two)

**[2 × 5 = 10]**

- i) Write a critical note on the political aspects of India's defence production
- ii) Discuss structure of India's defence budget
- iii) Discuss about the role of civil society in military preparedness



Total No. of Questions : 5]

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[5415]-3015

T.Y. B.Com.

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

Defence Production and Management in India (Paper - II)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) खालील प्रश्नांची उत्तरे 20 शब्दांत द्या. (कोणतेही दहा) [20]

- i) आर्थिक युद्धाच्या कोणत्याही दोन पध्दती लिहा.
- ii) युद्धासाठी वित्त पुरवठ्याचे कोणतेही दोन महत्त्व लिहा.
- iii) अॅडम स्मिथची पब्लिक गुडची संकल्पना लिहा.
- iv) सामरिक कमांड् म्हणजे काय?
- v) युद्धकाळातील पुरवठा व्यवस्थेच्या कोणत्याही दोन मर्यादा लिहा.
- vi) बजेटरी पर्सपेक्टिव अर्थ नमुद करा.
- vii) मिश्र अर्थव्यवस्था म्हणजे काय?
- viii) शून्य आधारीत अर्थसंकल्प व्याख्या द्या.
- ix) आत्मनिर्भरता व्याख्या द्या.
- x) राष्ट्रीय शक्ती व्याख्या द्या.
- xi) युद्धाची खरी किंमत म्हणजे काय?
- xii) डी.पी.एस.यु. चे कोणतेही दोन दोष लिहा.
- xiii) चलन फुगवटा म्हणजे काय?

प्रश्न 2) 300 शब्दांत उत्तरे लिहा (कोणतेही एक) [15]

- i) सशस्त्र सेनादलाच्या संरक्षण खर्चाच्या न्हासाचे परिणाम स्पष्ट करा.
- ii) संरक्षण शस्त्रास्त्रे खरेदेतील विविध समस्या स्पष्ट करा.

प्रश्न 3) 300 शब्दांत उत्तरे लिहा (कोणतेही एक) [15]

- i) भारताच्या संरक्षण उत्पादनातील खाजगी क्षेत्राची व्याप्ती स्पष्ट करा.
- ii) संरक्षण मंत्रालयाची रचना आणि कार्य विशद करा.

प्रश्न 4) 150 शब्दांत उत्तरे लिहा (कोणतेही दोन) [2 × 10 = 20]

- i) संरक्षण विरूद्ध विकास सिध्दता हे दोन्ही परस्पर पुरक आहे. स्पष्ट करा.
- ii) भारताच्या संरक्षण उत्पादनातील विविध आव्हानांचे वर्णन करा.
- iii) भारताच्या सशस्त्र सेनादलांच्या आधुनिकीकरणातील संशोधन आणि विकासाचे सहकार्य स्पष्ट करा.

प्रश्न 5) टिपा लिहा. (कोणतेही दोन) [2 × 5 = 10]

- i) भारतीय संरक्षण उत्पादनातील राजकीय घटक यावर समिक्षात्मक टिप लिहा.
- ii) भारताच्या संरक्षण अर्थसंकल्पाचा आराखडा यावर चर्चा करा.
- iii) लष्करी तयारीतील नागरीकांची भूमिका यावर चर्चा करा.



Total No. of Questions : 5]

SEAT No. :

P705

[Total No. of Pages : 4

[5415]-3016

T.Y. B.Com.

INSURANCE, TRANSPORT AND CLEARANCE

(2013 Pattern) (Paper - II)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define maturity claims. Explain the procedure of claim settlement of Life Insurance. **[16]**

**Q2)** State the various rules and regulation of Insurance Regulatory and Development Act (IRDA). **[16]**

OR

Explain the effect of privatization on Insurance Business. **[16]**

**Q3)** a) State the objective of Insurance Regulatory and Development Act-1991. **[8]**

b) Explain the Current Trends of General Insurance in Global Business. **[8]**

OR

a) Define Installment Revival Scheme of General Insurance. **[8]**

b) Comment on Income Tax Act - 1961. **[8]**

**Q4)** What is 'General Insurance'. State the various law related to General Insurance Business. **[16]**

**P.T.O.**

**Q5)** Write short note on : (Any Two)

**[16]**

- a) Surrender Value
- b) IRDA Regulations - 2002
- c) Methods of payment of General Insurance
- d) Insurance Agent



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Total No. of Questions : 5]

P705

[5415]-3016

T.Y. B.Com.

INSURANCE, TRANSPORT AND CLEARANCE

(2013 Pattern) (Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) 'परिपक्वता दावा' (प्रतिपादन) म्हणजे काय? आयुर्विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती स्पष्ट करा. [16]

प्रश्न 2) विमा नियमानात्मक आणि विकास कायद्यातील विविध नियम व नियमावली स्पष्ट करा. [16]

किंवा

विमा व्यवसायावर खाजगीकरणाचे परिणाम स्पष्ट करा. [16]

प्रश्न 3) अ) विमा नियमात्मक आणि विकास कायद्या - 1991 ची उद्दिष्टे सांगा. [8]

ब) जागतिक बाजारातील सर्वसाधारण विमा व्यवसायातील नविन प्रवाह स्पष्ट करा. [8]

किंवा

अ) सर्वसाधारण विम्यातील 'हप्ते पुनर्लाभ योजना' स्पष्ट करा. [8]

ब) भारतीय आयकर कायद्या - 1961 यावर भाष्य करा. [8]

प्रश्न 4) सर्वसाधारण विम्याची व्याख्या सांगा. सर्वसाधारण विमा व्यवसायाशी संबंधित विविध कायदे स्पष्ट करा. [16]

प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[16]

- अ) सोडत मुल्य (Surrender Value)
- ब) 2002 च्या विमा नियमात्मक आणि विकास कायदा नियमन
- क) सर्वसाधारण विम्यातील मोबदलाच्या विविध पध्दती
- ड) विमा कर्ता (Insurance Agent)



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Total No. of Questions : 5]

SEAT No. :

P706

[Total No. of Pages : 2

[5415]-3017

**T.Y. B.Com. (Regular)**

**COMPUTER PROGRAMMING & APPLICATION (Paper - II)**

**Computer Networking and Cyber Security**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1) Attempt any eight of the following : [16]**

- a) Write any two applications of bluetooth.
- b) Define cryptography.
- c) List the layers of TCP/IP model.
- d) Write full form of
  - i) IEEE
  - ii) IP
- e) What is Encryption?
- f) Write any two applications of coaxial cable.
- g) Define computer Network.
- h) What is wireless networks?
- i) What is password cracking?
- j) Write any two difference between server based LAN and peer to peer LAN.

**Q2) Attempt any four of the following : [16]**

- a) What is NIC? Explain components of NIC.
- b) Explain the functions of Data Link Layer of ISO-OSI reference model.

**P.T.O.**

- c) Explain architecture of 802:11 (WLAN).
- d) What is topology? Explain Mesh topology.
- e) Explain the physical structure of twisted pair cable.

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

- a) Explain security issues in wireless network in detail.
- b) What is Malicious code? Explain types of Malicious code.
- c) Differentiate between LAN & MAN.
- d) Explain in detail E-Commerce security.
- e) Explain the concept of public key Infrastructure in detail.

**Q4)** Write short notes on (Any four) **[16]**

- a) SAP
- b) Types of attack
- c) Digital signature
- d) Line - of - sight
- e) Gigabit Ethernet

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

- i) Explain classfull addressing in detail.
- ii) Explain in detail full duplex communication.
- iii) Explain Infra-Red wireless transmission in detail.

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

- i) Explain steganography in detail.
- ii) Explain current scenario in Information Security.
- iii) Explain addressing mechanism of IEEE 802.11.



Total No. of Questions : 6]

SEAT No. :

P707

[Total No. of Pages : 4

[5415]-3018

T.Y. B.Com.

**BUSINESS ADMINISTRATION (Paper - III)**  
**Finance, Production and Operation Functions**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Define 'Finance'. Explain the nature, need and importance of Finance. **[14]**

**Q2)** What is 'Financial Planning'? Explain the important objectives and steps involved in Financial Planning. **[14]**

OR

Explain in brief the sources of long term and short term Finance.

**Q3)** a) What are the advantages of adequate working capital? **[7]**

b) Explain the procedure of production planning. **[7]**

OR

a) What are the causes of under capitalisation?

b) What Factor's should be considered in scheduling?

**Q4)** "Plant Location decision is an important decision". Do you agree? What are the important factor's to be considered for an ideal plant location? **[14]**

**P.T.O.**

**Q5)** Write short notes on (Any Two) :

**[14]**

- a) Advantages of public deposits
- b) Ploughing Back of profits.
- c) Modern Material Handling Equipment's
- d) ABC Analysis

**Q6)** "The Budget 2018 has identified Agriculture sector as one of the key drivers of the economy". - Discuss.

**[10]**



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Total No. of Questions : 6]

P707

[5415]-3018

T.Y. B.Com.

BUSINESS ADMINISTRATION (Paper - III)

Finance, Production and Operation Functions

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) वित्ताची व्याख्या द्या. वित्ताचे स्वरूप, गरज व महत्त्व स्पष्ट करा. [14]

प्रश्न 2) वित्तीय नियोजन म्हणजे काय? वित्तीय नियोजनाची महत्वाची उद्दिष्ट्ये आणि पायऱ्या स्पष्ट करा. [14]

किंवा

दिर्घकालीन व अल्पकालीन वित्ताचे स्रोत संक्षिप्त स्पष्ट करा.

प्रश्न 3) अ) पुरेसे / योग्य खेळत्या भांडवलाचे फायदे काय आहेत? [7]

ब) उत्पादन नियोजनाची (Production Planning) प्रक्रिया स्पष्ट करा. [7]

किंवा

अ) न्यूनतम भांडवलीकरण (Under Capitalisation) कारणे द्या.

ब) कार्यवेळापत्रकामध्ये (Scheduling) कोणते घटक विचारात घेतले जातात?

प्रश्न 4) उद्योग स्थानिकीकरणाचा निर्णय (plant location decision) महत्वाचा मानला जातो, तुम्ही सहमत आहात का? आदर्श उद्योग स्थानिकीकरणासाठी (An Ideal plant location) कोणते घटक महत्वाचे मानले जातात? [14]

- प्रश्न 5) थोडक्यात टिपा द्या. (कोणतेही दोन) : [14]
- अ) सार्वजनिक ठेवींचे फायदे
  - ब) नफ्याची पुर्नगुंतवणुक (Ploughing Back of profits)
  - क) आधुनिक माल हाताळणी साधने (Equipments)
  - ड) अ ब क विश्लेषण (ABC Analysis)

- प्रश्न 6) अंदाजपत्रक 2018 मध्ये, शेती क्षेत्र (Agricultural sector) हे अर्थव्यवस्थेचे प्रमुख स्रोत (Key drivers) मानण्यात आले. - यावर चर्चा करा. [10]



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Total No. of Questions : 6]

SEAT No. :

P708

[Total No. of Pages : 4

[5415]-3019

**T.Y. B.Com. (Regular)**

**BANKING AND FINANCE (Special Paper - III)**

**Banking Law and Practice in India**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Explain any three important provisions in banking regulation Act 1949. [14]

**Q2)** Define Negotiable Instruments. Explain the various types of Negotiable Instruments. [14]

OR

Define paying banker. Explain the duties and rights of paying banker. [14]

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

b) Define bankers Lien. Explain the types of lien. [7]

OR

a) Explain the principles of secured Advances. [7]

b) Explain the different types of mortgage. [7]

**Q4)** Explain in detail the Legal and Non Legal measures for recovery of bank loans. [14]

**P.T.O.**

**Q5)** Write short notes on (Any Two)

**[14]**

- a) Dishonour of cheque
- b) Garnishee order
- c) Advances against Real Estate
- d) Economic aspect of Project Appraisal

**Q6)** Discuss the recent changes in banking services in India.

**[10]**



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Total No. of Questions : 6]

P708

[5415]-3019

T.Y. B.Com. (Regular)

BANKING AND FINANCE (Special Paper - III)

Banking Law and Practice in India

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 1949 च्या बँक नियमन कायद्यातील कोणत्याही तीन महत्वाच्या तरतुदी स्पष्ट करा.[14]

प्रश्न 2) चलनक्षम दस्तऐवजाची व्याख्या द्या. चलनक्षम दस्तऐवजाचे विविध प्रकार स्पष्ट करा.[14]

किंवा

प्रदायी बँकेची व्याख्या द्या. प्रदायी बँकेची कर्तव्ये आणि अधिकार स्पष्ट करा.

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

ब) बँकेचा धारणाधिकार म्हणजे काय? धारणाधिकाराचे प्रकार स्पष्ट करा. [7]

किंवा

अ) सुरक्षित अग्रीमांची तत्वे स्पष्ट करा.

ब) गहाणाचे विविध प्रकार स्पष्ट करा.

प्रश्न 4) कर्ज वसुलीच्या कायदेशीर आणि बिगर कायदेशीर उपाययोजना सविस्तर स्पष्ट करा.[14]

- प्रश्न 5) थोडक्यात टिपा लिहा (कोणतेही दोन) [14]
- अ) चेकचा अनादर
  - ब) कर्ज मुक्तीचा आदेश
  - क) स्थावर मालमत्तेच्या तारणावरील कर्ज
  - ड) प्रकल्प मुल्यमापनाची आर्थिक बाजू

- प्रश्न 6) भारतातील बँकींग सेवांमधील बदलांची चर्चा करा. [10]



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Total No. of Questions : 6]

SEAT No. :

P709

[Total No. of Pages : 4

[5415]-3020

T.Y. B.Com.

BUSINESS LAWS & PRACTICES (Special Paper - III)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:-

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

Q1) Define the term 'Company Auditor'. Explain qualifications and disqualifications of an auditor. [14]

Q2) Define the term 'Patent'. Explain the procedure of registration for patent. [14]

OR

Define the term 'Central Excise'. Explain the procedure of registration under Central Excise. State the documents to be submitted for registration under Central Excise.

Q3) a) Explain in brief clearance of imported goods. [7]  
b) From the following details compute 'CST' payable by a dealer carrying on business in Tamil Nadu, whose turnover for this year is Rs. 20,00,000 which includes the following - [7]

	Rs.
i) Trade commission for which credit notes have to be issued separately	60,000
ii) Installation charges	40,000
iii) Excise duty	30,000
iv) Freight, insurance and transport charges recovered separately in invoice	50,000
v) Goods returned by dealer within six months of sales but after the end of the year	80,000
vi) Central Sales tax is 2%	
Buyers issued 'C' forms for all purchases	

P.T.O.

OR

b) Explain procedure of Registration under Central sales tax.

**Q4)** State meaning of 'Debentures'. Explain various types of debentures that can be issued by company. **[14]**

OR

Define 'Bonus Shares'. Explain the legal provisions about issue of Bonus shares. State its advantages and limitations.

**Q5)** Write short notes on (any two) **[14]**

- a) Interest & Dividend
- b) Statutory books & Registers
- c) Registration of charges
- d) Public deposits

**Q6)** State qualifications of Company Secretary. Explain statutory duties of Company Secretary. **[10]**



Total No. of Questions : 6]

P709

[5415]-3020

T.Y. B.Com.

BUSINESS LAWS & PRACTICES (Special Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

प्रश्न 1) 'कंपनी हिशेब तपासनीस' संज्ञेची व्याख्या द्या. हिशेब तपासनीसाची पात्रता व अपात्रता स्पष्ट करा. [14]

प्रश्न 2) 'पेटंट' ही संकल्पना स्पष्ट करा. पेटंट नोंदणीसाठी आवश्यक असणारी कार्यपध्दती स्पष्ट करा. [14]

किंवा

'अबकारी कर' (Central Excise) संज्ञेची व्याख्या द्या. अबकारी कर कायद्याखाली नोंदणी करण्याची पध्दती व अर्जाबरोबर सादर करावयाची कागदपत्रे सांगा.

प्रश्न 3) अ) आयात केलेला माल सोडविण्याची पध्दती स्पष्ट करा. [7]

ब) खालील माहितीच्या आधारे वार्षिक आर्थिक उलाढाल रु. 20,00,000 असणाऱ्या तमिळनाडूच्या व्यापाऱ्याला देय असणारा केन्द्रिय विक्री कर काढा. [7]

- व्यापारी कमिशन / दलाली ज्यांची क्रेडीट नोट स्वतंत्र दिलेली आहे रु. 60,000
- आस्थापना खर्च रु. 40,000
- अबकारी कर रु. 30,000
- भाडे विमा वाहतूक खर्च (बिजकामध्ये स्वतंत्रपणे आकारली आहे) रु. 50,000
- विक्रीपासून सहा महिन्यांच्या आत परंतु आर्थिक वर्षे संपल्यावर व्यापाऱ्याने परत केलेला माल. रु. 80,000
- केन्द्रिय विक्रीकर 2% आहे.

खरेदीदाराने सर्व प्रकारच्या खरेदीसाठी 'C' फॉर्म दिला आहे.

किंवा

ब) केन्द्रिय विक्री कर कायद्याखाली नोंदणी करण्याची कार्यपध्दती सांगा.

प्रश्न 4) 'कर्ज रोखा' (Debenture) म्हणजे काय ते सांगा. कंपनी देऊ शकणारे कर्जरोख्याचे विविध प्रकार सांगा. [14]

किंवा

'बोनस भाग' (Bonus Shares) संज्ञेचा अर्थ सांगा. ते देण्यासंबंधीच्या कायदेशीर तरतूदी स्पष्ट करा. बोनस भागांचे फायदे व मर्यादा सांगा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) [14]

- अ) व्याज व लाभांश
- ब) पुस्तके व नोंद वह्या
- क) बोजाची नोंदणी
- ड) सार्वजनिक ठेवी (Public deposits)

प्रश्न 6) कंपनी चिटणीस पदासाठी आवश्यक पात्रता कोणती कंपनी सेक्रेटरीच्या कायदेशीर जबाबदाऱ्या सांगा. [10]



Total No. of Questions : 6]

SEAT No. :

**P710**

[Total No. of Pages : 4

**[5415]-3021**

**T.Y. B.Com.**

**CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)  
(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define Marketing. Describe the classification of markets in detail. **[14]**

**Q2)** What is Pricing? Describe the objectives and importance of pricing. **[14]**

OR

Define Consumer Co-operatives. State the importance and objectives of Consumer Co-operatives.

**Q3)** a) Write a brief note on cotton co-operatives. **[7]**

b) State the different methods of pricing. **[7]**

OR

a) Describe the strategy for exporting agricultural produce.

b) Write a note on Agriculture co-operative processing.

**Q4)** Explain the objectives and features of Agriculture Produce Market Regulation Act 1963. **[14]**

**P.T.O.**

**Q5)** Answer the following (any two)

**[14]**

- a) Describe the marketing strategy for co-operative service marketing.
- b) Critically evaluate the performance of NAFED.
- c) Explain the impact on Agriculture Marketing.
- d) Write a note on organisational structure of A.P.M.C.

**Q6)** Explain the need of MSP (Minimum Support Price) of Agriculture produce in the current scenario. **[10]**



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Total No. of Questions : 6]

P710

[5415]-3021

T.Y. B.Com.

CO-OPERATION AND RURAL DEVELOPMENT (Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

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प्रश्न 1) विपणनांची व्याख्या द्या. बाजारपेठ प्रकारांचे सविस्तर वर्णन करा. [14]

प्रश्न 2) किंमत म्हणजे काय? किंमतीची उद्दीष्ट्ये आणि महत्व स्पष्ट करा. [14]  
किंवा

ग्राहक सहकारी संस्थांची व्याख्या द्या. ग्राहक सहकारी संस्थांचे महत्व आणि उद्दीष्ट्ये स्पष्ट करा.

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

ब) किमतीच्या विविध पद्धती सांगा. [7]

किंवा

अ) कृषिमाल निर्यातीची व्यूहरचना वर्णन करा.

ब) सहकारी प्रक्रिया संस्था यावर टिप लिहा.

प्रश्न 4) कृषि उत्पन्न बाजार समिती नियंत्रण कायदा 1963 ची उद्दीष्ट्ये आणि वैशिष्ट्ये स्पष्ट करा. [14]

- प्रश्न 5) खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) [14]
- अ) सहकारी सेवा विपणनासाठीची व्यूहरचना वर्णन करा.
- ब) नाफेड च्या कामगिरीचे टिकात्मक परिक्षण करा.
- क) कृषि विपणनाचा परिणाम स्पष्ट करा.
- ड) कृषि उत्पन्न बाजार समित्यांची संघटनात्मक रचना सांगा.

- प्रश्न 6) सध्यस्थितीत किमान आधारभूत किंमत निश्चितीची गरज स्पष्ट करा. [10]



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Total No. of Questions : 5]

SEAT No. :

P711

[Total No. of Pages : 4

[5415]-3022

T.Y. B.Com.

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

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1) a) Fill in the blanks (Any Five) [5]**

- i) At break even point, total cost is equal to \_\_\_\_\_.
- ii) Budgetary control process involves checking and evaluation of \_\_\_\_\_ Performance.
- iii) Idle time variance shows the impact of time \_\_\_\_\_.
- iv) The appointment of a \_\_\_\_\_ is for every audit and audit period.
- v) The cost auditor must be member of the \_\_\_\_\_ Holding a certificate of practice.
- vi) The farm cost accounting help to increase the \_\_\_\_\_ of all functions related to farming activity.

**B) State whether the following statements are True or False (Any Five) [5]**

- i) A Budget is both a plan as well as control tool.
- ii) Standard Costs are generally used as basis for price fixation and cost control.
- iii) Cost Auditor submits cost audit report to company law board.
- iv) A change in rigid costs affect the profit voluam ratio.
- v) Inter firm comparison is natural outcome to variable costing.
- vi) Labour rate variance are mostly controllable.

**P.T.O.**

**Q2)** Explain the term inter-firm comparison. State the advantages and limitations of inter-firm comparison. [15]

OR

Define the term MIS. Explain the components and objectives of MIS.

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

- a) Rights of a cost Auditor
- b) Objectives of cost Audit
- c) Advantages of cost Audit to the management
- d) Uniform Cost Manual
- e) Features of farm costing

**Q4)** a) From the following find out : [15]

- i) P/V Ratio
- ii) B.E.P. (Sales)
- iii) Net profit if sales were Rs 2,50,000/-
- iv) Sales to get a net profit of Rs 70,000/-
- v) Margin of safety

Position of Rama & Co. Ltd. for the year ending 31<sup>st</sup> Dec. 2017.

	Rs.
Sales	2,00,000
Marginal cost	<u>1,50,000</u>
Contribution	50,000
Less Fixed cost	<u>15,000</u>
Net Profit	<u><u>35,000</u></u>

OR

From the Following information Prepare a Flexible Budget for the production of 60% and 80% Capacity showing :

- i) Prime Cost
- ii) Works Cost
- iii) Cost of Production
- iv) Total Cost

Particular	At 100% Capacity
Material	6,00,000
Labour	2,00,000
Variable Expenses (Direct)	40,000
Variable overheads	2,00,000
Fixed overheads	80,000
Administrative Expenses (Fixed)	40,000
Selling Expenses (10% Fixed)	1,20,000
Distribution Expenses (20% Fixed)	60,000

- b) From the following information calculate labour cost variance a labour efficiency variance : [5]

Gross Wages direct	Rs. 28,290
Standard hours produced	8640
Standard rate per hour	Rs. 3.00
Actual hours worked	8200

- Q5) a)** The Standard quantity and standard price of raw materials required for one unit of a product 'A' are given as follows : [10]

Material	Standard Quantity	Standard Price
Material X	2Kg	Rs. 3 Per Kg
Material Y	4Kg	Rs. 2 Per Kg

The actual production and relevant data are as follows

Out Put 500 units of Product 'A'

Material	Total Quantity for 500 units	Total Cost Rs.
Material X	1100Kg	3,410
Material Y	1800Kg	3,960

You are required to calculate :

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

And verify the result

b) From the following Information Calculate :

[10]

- i) Labour Cost Variance
- ii) Labour Rate Variance
- iii) Labour Efficiency Variance
- iv) Idle Time Variance

Gross Direct Wages Rs. 3,000

Standard hours produced –Hrs. 1600

Standard rate per hour Rs. 1.50

Actual hours paid 1500 hrs. out of which hours not worked (abnormal idle time) are 50 hrs.

OR

From the following figures prepare cost statement for poultry for the year ending 31<sup>st</sup> March 2017

Items	Stock on 31 <sup>st</sup> March 2016	Stock on 31 <sup>st</sup> March 2017
Birds	17,000	25,000
Poultry food	2,000	4,000
Purchase during the year ending 31 <sup>st</sup> March 2017		
Poultry	29,000	
Poultry food	5,000	
Sales during the year ending 31 <sup>st</sup> March 2017		
Eggs	25,000	
Poultry	24,000	

Workers and Proprietor have consumed the following

Items	Workers Rs.	Proprietor Rs.
Poultry food	2,000	1,000

Wages Paid During The Year of Rs. 2,000



Total No. of Questions : 4]

SEAT No. :

P712

[Total No. of Pages : 3

**[5415]-3023**  
**T.Y. B.Com.**  
**STATISTICS**  
**Business Statistics - III**  
**(2013 Pattern) (Special Paper -III)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

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

**[10]**

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

$$\begin{array}{c} \text{Firm Y} \\ \text{Firm X} \left[ \begin{array}{cc} 81 & -71 \\ -62 & -41 \end{array} \right] \end{array}$$

- b) Explain the term two person zero sum game.
- c) State whether each of the statement given below is true or false:
  - i) Control charts are apply on continuous production process.
  - ii) In queuing theory no. of arrivals is follows Poisson distribution.
- d) Explain the term 'most likely time' in PERT.
- e) Explain how simulation can be used in business?
- f) State the condition that cost function can be determined as minimum function.

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

**[20]**

- a) Solve the game with following pay-off matrix by using the principle of dominance :

$$\begin{array}{c} \text{Player B} \\ \text{Player A} \left[ \begin{array}{cccc} B_1 & B_2 & B_3 & B_4 \\ A_1 & -5 & 3 & 1 & 10 \\ A_2 & 5 & 5 & 4 & 6 \\ A_3 & 4 & -2 & 0 & -5 \end{array} \right] \end{array}$$

**P.T.O.**

- b) Explain the following terms :
- Specification limits
  - Process capability index
- c) If  $C(x) = 8x^4 - 2x^3 + 7x + 120$  is the manufacturer's total cost equation, find the :
- average cost
  - fixed cost
  - variable cost
  - marginal cost
- d) From the following pay off table (of profit) determine optimal strategy using maximin, maximax, laplace and Hurwicz criterion. (Take  $c = 0.8$ )

Demand →	A <sub>1</sub>	A <sub>2</sub>	A <sub>3</sub>	A <sub>4</sub>
Stock ↓				
S <sub>1</sub>	14	9	10	5
S <sub>2</sub>	11	10	8	7
S <sub>3</sub>	9	10	10	11

- e) Explain the maxima function with an illustration.

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

- a) i) Explain the concept of money value is not consider in replacement problem? **[2]**
- ii) Machine was purchased at Rs. 12,500. The scrap value is only Rs. 500 for all years. Maintenance cost in the first year is Rs. 2,000 where as it is increased by Rs. 300 per year up to 4<sup>th</sup> year and later on from the 5<sup>th</sup> year up to 7<sup>th</sup> year it increases by Rs. 700 per year. Determine when machine should be replaced. **[8]**
- b) A self service employees one cashier at its counter. Ten customers arrive on an average per hour while the cashier can serve 30 customers per hour. Find : **[10]**
- Probability that cashier is idle.
  - Average time a customer waits before being served.
  - Average number of customers in queue.
  - Average number of customers in the system.
  - Probability that a customer has to wait before he gets service.

- c) The following table gives the activities in a project and other relevant information : [10]

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

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

- d) Following is the probability distribution of daily sales of items. [10]

Sales	0	5	10	15	20	25
No. of days	2	11	8	21	5	3

Using random numbers given below estimate sales for next 10 days: 35, 52, 90, 13, 23, 73, 34, 57, 35, 83. Also find average daily sales.

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

- a) Write the pay of matrix for the given situation. The demand for cases in the retailer shop may be 13, 14, 15 with probabilities 0.2, 0.7, 0.1 respectively. Making cost and selling price of one case is Rs. 2 and Rs.5 respectively. Balance case is treated as waste. Also obtain opportunity loss table. How much case should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion are same?
- b) A machine is set to deliver packets of given weight 10 samples of size 5 each were recorded as follows :

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

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

- c) Given below is the information about a project regarding different activities. All time estimates are in days.

Activity	1 - 2	1 - 5	2 - 3	2 - 4	3 - 4	4 - 5	5 - 6
$t_0$ :	2	3	6	5	5	3	1
$t_m$ :	5	12	9	14	8	6	4
$t_p$ :	8	21	12	17	11	9	7

- i) Determine expected time estimate and variance for each activity.
- ii) Given the total estimated completion time as 32 days with variance 5 days. What is the probability that the project will be completed within 29 days?



Total No. of Questions : 6]

SEAT No. :

P713

[Total No. of Pages : 4

[5415]-3024

**T.Y. B.Com. (Regular)**

**BUSINESS ENTREPRENEURSHIP (Paper - III)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Define the term 'behaviour'. Narrate the determinants of individual behaviour. **[14]**

**Q2)** What do you mean by organizational behaviour? Explain the following historical roots of organizational behaviour - **[14]**

- a) Industrial Revolution
- b) Scientific Management

OR

Explain the entrepreneurial personality of Dr. Nilkanth Kalyani. **[14]**

**Q3)** a) Define the term 'group'. Explain its characteristics. **[7]**  
b) What do you mean by 'team'? Narrate the characteristics of team. **[7]**

OR

a) What are the internal causes of organizational change? **[7]**  
b) Define the term 'motivation'. What are the characteristics of motivation? **[7]**

**Q4)** Give definition of the term 'stress'. What are the symptoms and effects of stress? **[14]**

**P.T.O.**

**Q5)** Write short notes on (Any Two)

**[14]**

- a) Advantages of informal group
- b) Benefits from team
- c) Job description
- d) Managing resistance to change

**Q6)** As an entrepreneur, you are experiencing disturbed relationship between Sales Manager and personal working under him. This relationship is the cause of conflict. How you will resolve this conflict? **[10]**



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Total No. of Questions : 6]

P713

[5415]-3024

T.Y. B.Com. (Regular)

BUSINESS ENTREPRENEURSHIP (Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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प्रश्न 1) 'वर्तन' संकल्पनेची व्याख्या द्या. व्यक्तिगत वर्तन ठरविणारे घटक विशद करा. [14]

प्रश्न 2) संघटनात्मक वर्तन म्हणजे काय? संघटनात्मक वर्तनाचे खालील ऐतिहासिक संबंध स्पष्ट करा. [14]

अ) औद्योगिक क्रांती

ब) शास्त्रीय व्यवस्थापन

किंवा

डॉ. नीळकंठ कल्याणी यांचे उद्योजकीय व्यक्तिमत्व स्पष्ट करा. [14]

प्रश्न 3) अ) 'समूह' संकल्पनेची व्याख्या द्या. त्याची वैशिष्ट्ये स्पष्ट करा. [7]

ब) 'संघ' म्हणजे काय? संघाची वैशिष्ट्ये विषद करा. [7]

किंवा

अ) संघटनात्मक बदलाची अंतर्गत कारणे कोणती? [7]

ब) 'संप्रेरण' संकल्पनेची व्याख्या द्या. संप्रेरणाची वैशिष्ट्ये काय? [7]

प्रश्न 4) 'ताणतणाव' संकल्पनेची व्याख्या द्या. ताणतणावाची लक्षणे आणि परिणाम काय?[14]

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[14]

- अ) अनौपचारिक समूहाचे लाभ
- ब) संघाचे फायदे
- क) कार्य वर्णन
- ड) बदलाच्या विरोधाचे व्यवस्थापन

प्रश्न 6) उद्योजक या नात्याने तुम्हाला विक्री व्यवस्थापक आणि त्याच्या हाताखाली असणारे कर्मचारी यांच्यातील संबंध बिघडले असल्याचे जाणवत आहे. हे संबंधच संघर्षाचे कारण आहे. हा संघर्ष तुम्ही कसा सोडवाल ?

[10]



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Total No. of Questions : 6]

SEAT No. :

P714

[Total No. of Pages : 4

**[5415]-3025**  
**T.Y. B.Com. (Regular)**  
**MARKETING MANAGEMENT**  
**Advertising Management (Paper - III)**  
**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** What is 'Advertising'? Explain the merits and limitations of advertising. [14]

**Q2)** Define Branding. Explain the advantages of Branding. [14]

OR

Explain the Direct and Indirect appeals in Advertisement in detail. [14]

**Q3)** a) Explain the purchasing practices of industrial customers. [7]

b) Explain the classifications of Advertising Media. [7]

OR

a) Explain the Functions of Warehousing. [7]

b) Explain the importance of Target Marketing. [7]

**Q4)** What is Marketing Research? Explain the nature and scope of Marketing Research. [14]

**P.T.O.**

**Q5)** Write short notes on (Any Two)

**[14]**

- a) Factors Affecting Transportation costs
- b) Targeting strategies in Marketing
- c) Objectives of Marketing Audit
- d) Techniques of Marketing control

**Q6)** Explain the functions of Logistics

**[10]**



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Total No. of Questions : 6]

P714

[5415]-3025

T.Y. B.Com. (Regular)

MARKETING MANAGEMENT

Advertising Management (Paper - III)

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) जाहिरात म्हणजे काय? जाहिरातीचे गुण आणि मर्यादा स्पष्ट करा. [14]
- प्रश्न 2) चिन्हांकनाची व्याख्या द्या. चिन्हांकनाचे कायदे स्पष्ट करा. [14]
- किंवा
- जाहिरातीतील प्रत्यक्ष आणि अप्रत्यक्ष आवाहने सविस्तर स्पष्ट करा. [14]
- प्रश्न 3) अ) औद्योगिक वस्तू खरेदी करणाऱ्या ग्राहकांची खरेदीची पध्दत स्पष्ट करा. [7]
- ब) जाहिरात माध्यमाचे वर्गीकरण विशद करा. [7]
- किंवा
- अ) गोदामाची कार्ये विशद करा. [7]
- ब) लक्ष्यकेंद्री विपणनाचे महत्व विशद करा. [7]
- प्रश्न 4) विपणन संशोधन म्हणजे काय? विपणन संशोधनाचे स्वरूप व व्याप्ती स्पष्ट करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) [14]
- अ) वाहतूक खर्चावर परिणाम करणारे घटक
  - ब) लक्ष्यकेंद्री विपणनासाठीच्या व्यूहरचना
  - क) विपणन लेखापरिक्षणाची उद्दिष्ट्ये
  - ड) विपणन नियंत्रणाची तंत्रे

- प्रश्न 6) पुरवठाशास्त्राची कार्ये विशद करा. [10]



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Total No. of Questions : 6]

SEAT No. :

P715

[Total No. of Pages : 4

[5415]-3026

T.Y. B.Com.

AGRICULTURAL AND INDUSTRIAL ECONOMICS

(2013 Pattern) (Special Paper - III)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:-*

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

**Q1)** Describe the Broad features of Indian Rural Economy. **[14]**

**Q2)** Evaluate the Role of cooperative credit in Rural Credit. **[14]**

OR

Explain the progress and problems of Dairy Co-operatives in India Since 1991.

**Q3)** Answer in brief -

- a) Suggest the measures for balanced regional Industrial development in India. **[7]**
- b) State the causes of imbalanced industrial development. **[7]**

OR

- a) Explain the role of MNCs in Industrial development in India Since 1991.
- b) Explain the impact of MNCs in India.

**Q4)** Explain the importance of Infrastructural development in Economic development. **[14]**

**P.T.O.**

**Q5)** Write short notes on (Any Two)

**[14]**

- a) Features of 'SEZ'
- b) Role of Government in 'SEZ'
- c) Industrial policy 1991
- d) Role of private investment in infrastructural development

**Q6)** Explain the Modern changes in irrigation in your area.

**[10]**



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Total No. of Questions : 6]

P715

[5415]-3026

T.Y. B.Com.

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

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) भारतीय ग्रामीण अर्थव्यवस्थेची ठळक वैशिष्ट्ये सविस्तर वर्णन करा. [14]
- प्रश्न 2) ग्रामीण पतपुरवठ्यातील सहकारी पतपुरवठ्याच्या भूमिकेचे मूल्यमापन करा. [14]  
किंवा  
1991 पासून भारतातील दुग्ध सहकारी संस्थांची प्रगती व समस्या स्पष्ट करा.
- प्रश्न 3) थोडक्यात उत्तरे लिहा.  
अ) भारतातील संतुलीत प्रादेशिक औद्योगिक विकासासाठी उपाय सुचवा. [7]  
ब) असंतुलीत औद्योगिक विकासाची कारणे सांगा. [7]  
किंवा  
अ) 1991 पासून भारतातील औद्योगिक विकासातील बहुराष्ट्रीय महामंडळांची (MNCs) भूमिका स्पष्ट करा.  
ब) भारतातील बहुराष्ट्रीय महामंडळांचा प्रभाव स्पष्ट करा.
- प्रश्न 4) आर्थिक विकासातील पायाभूत सुविधा विकासाचे महत्त्व स्पष्ट करा. [14]

- प्रश्न 5) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [14]
- अ) विशेष आर्थिक क्षेत्राची (SEZ) वैशिष्ट्ये
  - ब) विशेष आर्थिक क्षेत्रातील (SEZ) सरकारची भूमिका
  - क) 1991 चे औद्योगिक धोरण
  - ड) पायाभूत सुविधा विकासातील खाजगी गुंतवणूकीची भूमिका

- प्रश्न 6) तुमच्या भागातील जलसिंचनातील आधुनिक बदल स्पष्ट करा. [10]



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Total No. of Questions : 5]

SEAT No. :

**P716**

[Total No. of Pages : 4

**[5415]-3027**

**T.Y. B.Com.**

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

**(Defence Budgeting and Financial Management in India)**

**(2013 Pattern)**

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (Any Ten).

**[20]**

- i) Define financial management.
- ii) What are the limitations of budget estimate?
- iii) Define strategic planning.
- iv) Define performance budget?
- v) What is sustainable military power?
- vi) Define defence management.
- vii) Define mixed economy.
- viii) Define zero budgets.
- ix) Write any two demerits of DPSU.
- x) Who said military preparedness is a public good?
- xi) Define deficit budget.
- xii) What are the sources of War Finance?
- xiii) State the meaning of industrial power?

**P.T.O**

**Q2)** Answer in 300 words each. (any one) **[15]**

- i) Discuss India's different weapon procurement policies since 1947.
- ii) How does parliament control over India's defence budget? Explain.

**Q3)** Answer in 300 words each. (any one) **[15]**

- i) Explain role of private sector in India's defence production.
- ii) Discuss India's armament procurement policies since 1990's.

**Q4)** Answer in 150 words each. (any two) **[2 × 10 =20]**

- i) Write a note on the theory of "Defence vs Development".
- ii) Explain role of D.R.D.O in defence production.
- iii) Discuss challenges and limitations of India's defence management.

**Q5)** Write the Note (any two) : **[2 × 5 =10]**

- i) Write a note on the role of estimate committee in defence budget
- ii) Describe relationship between war and economy
- iii) Discuss role foreign collaboration in India's defence services



Total No. of Questions : 5]

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[5415]-3027

T.Y. B.Com.

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

(Defence budgeting and Financial Management in India)

(2013 Pattern)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

- 
- प्रश्न 1) खालील प्रश्नांची उत्तरे 20 शब्दांत द्या. (कोणतेही दहा) [20]
- वित्तीय व्यवस्थापन व्याख्या द्या.
  - अर्थसंकल्पाच्या अंदाजाच्या मर्यादा कोणत्या?
  - सामरिक नियोजनाची व्याख्या द्या.
  - कार्याभिमुख अर्थसंकल्पाची व्याख्या द्या.
  - शाश्वत लष्करी सामर्थ्य म्हणजे काय?
  - संरक्षण व्यवस्थापनाची व्याख्या द्या.
  - मिश्र अर्थव्यवस्था व्याख्या द्या.
  - झिरो बजेट व्याख्या द्या.
  - डीपीएसयूचे कोणतेही दोन दोष लिहा.
  - लष्करी तयारी हे पब्लिक गुड आहे असे कोणी म्हटले आहे?
  - डिफिसिट बजेट व्याख्या द्या.
  - युध्दनिधी संकलनाचे स्रोत कोणते?
  - औद्योगिक शक्तीचा अर्थ लिहा.

- प्रश्न 2)** 300 शब्दांत उत्तरे लिहा. (कोणतेही एक) [15]
- 1947 नंतरच्या भारताच्या शस्त्रास्त्रे गरजांच्या पूर्ततेचे धोरण यावर चर्चा करा.
  - भारतीय संरक्षण अंदाजपत्रकावर संसद कशा प्रकारे नियंत्रण करते ते स्पष्ट करा.
- प्रश्न 3)** 300 शब्दांत उत्तरे लिहा. (कोणतेही एक) [15]
- भारतीय संरक्षण उत्पादनातील खाजगी क्षेत्राची भूमिका स्पष्ट करा.
  - 1990 नंतरचे भारताच्या शस्त्रास्त्रे पूर्ततेबाबतच्या धोरणाविषयी चर्चा करा.
- प्रश्न 4)** 150 शब्दांत उत्तरे लिहा. (कोणतेही दोन) [2 × 10 =20]
- संरक्षण विरूद्ध विकास सिध्दांत यावर टिपण लिहा.
  - संरक्षण उत्पादनातील संरक्षण संशोधन व विकास संघटनेची भूमिका स्पष्ट करा.
  - भारताच्या संरक्षण व्यवस्थापनेतील आव्हाने आणि मर्यादा यावर चर्चा करा.
- प्रश्न 5)** टिपा लिहा. (कोणतेही दोन) [2 × 5 =10]
- संरक्षण अंदाजपत्रकातील अंदाज कमिटीची भूमिका यावर टिपण लिहा.
  - युद्ध आणि अर्थव्यवस्था यांचा संबंध विशद करा.
  - भारतीय संरक्षण सेवेतील परकिय सहकार्याची भूमिका या विषयी चर्चा करा.



Total No. of Questions : 6]

SEAT No. :

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[Total No. of Pages :3

[5415]-3028

T.Y. B.Com.

INSURANCE, TRANSPORT AND CLEARANCE

(2013 Pattern) (Paper - III)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

**Q1)** Enumerate the functions and working of TAAI (Travel Agents Association of India). [14]

**Q2)** Enumerate the comparative study of (Difference Between) Tourism in India and Tourism in other countries. [14]

OR

Enumerate the functions and working of WTO (World Tourism Organisation)

**Q3)** a) Write a brief note on PATA (Pacific Air Travel Association) [7]  
b) State the functions of IUTO (International Union of Travel Organisation). [7]

OR

- a) State the current scenario of Railway transport in India.
- b) Explain the role of Tour and Travel agents in Tourism.

**Q4)** What do you mean by Tourism-Planning? Explain in detail the planning procedure for International tour. [14]

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

- a) Write a short note on Tour - Packages.
- b) Write a note on Tourism in Singapore.
- c) Write a note on Tour Accommodation.
- d) Explain the facilities of group tours available to employees.

**Q6)** Explain the need of behavioural aspects for Tourism. [10]



P.T.O

Total No. of Questions : 6]

P717

[5415]-3028

T.Y. B.Com.

INSURANCE, TRANSPORT AND CLEARANCE

(2013 Pattern) (Paper - III)

(मराठी रुपांतर)

वेळ : 3 तास]

[एकूण गुण : 80

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

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प्रश्न 1) भारतीय प्रवास प्रतिनिधी मंडळाची (TAAI) कार्ये आणि कामगिरी विशद करा. [14]

प्रश्न 2) भारतातील पर्यटन आणि इतर देशातील पर्यटन या दोघांमधिल तुलनात्मक अभ्यास विशद करा.[14]

किंवा

‘जागतीक पर्यटन संघटनेची’ (WTO) कार्ये आणि कामगिरी विशद करा.

प्रश्न 3) अ) ‘पैसेफिक हवाई यात्रा संघटना’(PATA) यावर थोडक्यात टिप लिहा. [7]

ब) यात्रा संघटनेची आंतरराष्ट्रीय युनियनची (IUTO) कार्ये सांगा. [7]

किंवा

अ) भारतातील रेल्वे वाहतूकीची सद्यःस्थिती सांगा. [7]

ब) पर्यटन यात्रा आणि प्रवास एजंटची भुमिका स्पष्ट करा. [7]

प्रश्न 4) पर्यटन नियोजन म्हणजे काय? आंतरराष्ट्रीय यात्रे संदर्भातील (परदेशातील) नियोजन कार्यपध्दती सविस्तर स्पष्ट करा. [14]

प्रश्न 5) खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन) [14]

- अ) यात्रा - पॅकेजेस (Tour Packages) यावर टिप लिहा.
- ब) सिंगापुर मधिल पर्यटन यावर टिप लिहा.
- क) पर्यटक निवास व्यवस्था यावर टिप लिहा.
- ड) कामगारांसाठी समुह यात्रेसंबंधी उपलब्ध असलेल्या सवलती स्पष्ट करा.

प्रश्न 6) पर्यटनासाठी असलेली वर्तवणूकीची गरज स्पष्ट करा. [10]



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Total No. of Questions : 5]

SEAT No. :

P718

[Total No. of Pages : 2

[5415]-3029

T.Y.B.Com. (Regular)

COMPUTER PROGRAMMING & APPLICATIONS (Paper - III)

3523: Software Engineering  
(2013 Pattern)

*Time : 3 Hours]*

*[Max. Marks : 80*

*Instructions to the candidates:*

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

**Q1)** Attempt any eight of the following.

**[16]**

- i) Define boundary of a system.
- ii) What is Software?
- iii) What is Black box Testing?
- iv) What is Risk Estimation?
- v) Define the term Cohesion.
- vi) What is technical feasibility?
- vii) What is module?
- viii) What is strong Entity?
- ix) What is Data Dictionary?
- x) What are Attributes?

**Q2)** Attempt any four of the following.

**[16]**

- i) Explain Mccall's Quality factors.
- ii) What is System? Explain its different characteristics.
- ii) Explain various types of Modules.
- iv) Explain in detail about white box Testing.
- v) Explain validation and verification testing.

**P.T.O**

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

- i) Explain Output Design with example.
- ii) What is DFD? Explain Symbols used to draw DFD.
- iii) Explain Waterfall model in detail.
- iv) Explain System Requirement specification.
- v) What are the merits and demerits of Incremental model?

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

- i) Questionnaires
- ii) Risk Identification
- iii) Unit testing
- iv) Structure chart
- v) Spiral model

**Q5) i)** Solve the following case study. **[8]**

Consider a car insurance company that has a set of customers, each of whom own one or more cars. Each car has associated with it zero to any number of recorded accidents.

- a) Draw ER diagram.
- b) Draw context level diagram.

**ii)** Solve the following case study. **[8]**

Draw a prototype of Input screen for entering patients information in hospital including patients information, doctors information and treatment information



Total No. of Questions : 6]

SEAT No. :

**P719**

[Total No. of Pages :1

**[5415]-3030**

**T.Y. B.Com. (Vocational)**

**COMPUTER APPLICATIONS (Paper - V)**

**(2013 Pattern)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Explain web development process model with suitable diagram. **[10]**

**Q2) a)** Explain in detail Decision Support System **[5]**

b) Explain the frame tag of HTML with example. **[5]**

**Q3)** Explain following elements of web site design. **[10]**

a) Site Structure

b) Site Navigation

**Q4) a)** Write note on Emergence of Digital firm. **[5]**

b) What is Management Information System? **[5]**

**Q5)** Explain B2C and C2B models of E-Commerce. **[10]**

**Q6)** What is E-Commerce? Explain the scope of E-Commerce. **[10]**



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Total No. of Questions : 4]

SEAT No. :

P720

[Total No. of Pages : 2

[5415]-3031

T.Y. B.Com.

**TAX PROCEDURE AND PRACTICES (Vocational)**  
**Central Excise Duty and Customs Act**  
**(2013 Pattern) (Paper - V)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words each (any five) :

**[10]**

- a) Which are the Methods of Valuation of Excisable Goods?
- b) Define the term "Dutiable Goods" under Central Excise Act, 1944.
- c) State the constitutional validity of Custom Duty.
- d) What are the duties of "CHA"?
- e) What is the meaning of "Marketability" under Central Excise Act.
- f) State the meaning of "Transshipment of Goods" under Customs?
- g) Define the term "Coastal Goods".

**Q2)** Answer in 50 words each (any two)

**[8]**

- a) What is the difference between 'Manufacture', 'Production' and 'Process'.
- b) Write down short note on "HSN".
- c) What is the meaning & objects of "Anti-Dumping Duty"?
- d) What is "General Free Allowance" provided under Baggage Rules, 1998?

**P.T.O**

**Q3)** Answer in 150 words each (any two)

**[10]**

- a) What is the difference between "Tariff Value" & "MRP Based Value" under Central Excise?.
- b) What is the meaning of 'Baggage'? Discuss various provisions relating to 'Baggage'?
- c) Discuss the powers & Duties of authorities appointed under "Customs Act".
- d) What are the inclusions & exclusions at the time of determining transaction value under Central excise?.

**Q4)** Write long answer (any one).

**[12]**

- a) Explain provisions relating to filing of Return and Assessment under Central Excise.
- b) What do you mean by "Export"? Explain "Procedure of Exportation" under Customs Act.



Total No. of Questions : 3]

SEAT No. :

P721

[Total No. of Pages : 1

[5415]-3032

**T.Y.B.Com. (Vocational)**

**ADVERTISING SALES PROMOTION AND SALES  
MANAGEMENT**

**Sales Management**

**(2013 Pattern) (Paper - V)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** What do you mean by the term Sale management? Explain the importance of Sales management. **[12]**

OR

Define the term "Performance Appraisal". Explain the methods adopted for the appraisal of salesperson.

**Q2)** Explain the internal and external sources of Recruitment. **[12]**

OR

What do you mean by online sales Promotion? State and explain the merits and demerits of online sales Promotion.

**Q3)** Write short notes. (any two) **[16]**

- a) Factors to be considered for the allocation of sales territory.
- b) Sales control
- c) Responsibilities and duties of a sales manager
- d) Event Management



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Total No. of Questions : 4]

SEAT No. :

P 722

[Total No. of Pages : 3

[5415]-3033

T.Y. B.Com.

**TAX PROCEDURE AND PRACTICES (Vocational)**  
**Entrepreneurship Development and Project Report**  
**(2013 Pattern) (Paper - VI)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** Answer in 20 words (any five)

**[10]**

- a) What is mean by Entrepreneurial Culture?
- b) Concept of Entrepreneur as per 'Adam Smith'?
- c) What are the economic barriers to entrepreneurship?
- d) Give long form of IFCI and DIC?.
- e) Define 'Research' as per Encyclopedia of social sciences.
- f) What is meaning of EDP?
- g) How the computer is classified?

**Q2)** Answer in 50 words (any two)

**[8]**

- a) Enumerate and discuss key elements of Entrepreneurship?
- b) Who is called Entrepreneur?
- c) What are the steps of research design?
- d) Enumerate types of industries.

**P.T.O.**

**Q3)** Answer in 150 words. (any two) **[10]**

- a) What do you mean by Entrepreneurship Environment?
- b) What are the objects of E.D.P?
- c) What are the characteristics of hypothesis?
- d) What are the importance of 'Research'?
- e) What is the role of computer's in 'Research'?

**Q4)** Write long answer (any one) **[12]**

- a) Who is an Entrepreneur? Distinguish between 'Entrepreneur' and 'Entrepreneurship'.
- b) What is mean by sampling? Explain types of sampling.



Total No. of Questions : 3]

P 722

[5415]-3033

T.Y. B.Com. Vocational

**ENTREPRENEURSHIP DEVELOPMENT**

**(2013 Pattern) (Paper - VI)**

*Time : 2 Hours]*

*[Max. Marks : 40*

*Instructions to the candidates:*

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

**Q1)** What do you mean by Entrepreneur? Explain the qualities which are essential to become a successful entrepreneur. **[12]**

OR

Explain the merits and demerits of Joint Stock Company.

**Q2)** Describe the procedure of registration of Small Scale Industry (SSI) **[12]**

OR

Discuss the factors which are considered for selecting the new product/service.

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

- a) Types of entrepreneur
- b) Importance of entrepreneurial competencies
- c) Recent trends in taxation
- d) District Industrial Centre (DIC)



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