

Total No. of Questions : 3]

SEAT No. :

PA-4130

[Total No. of Pages : 6

[5956]-Ext.-1001

M.Com. - I (External)

101 : MANAGEMENT ACCOUNTING (A)

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define Management Accounting. Explain Scope and limitations of Management Accounting. **[15]**

OR

What do you mean by Financial Statement Analysis? State and explain objectives of such analysis. What are the various types of financial analysis. **[15]**

Q2) From the following data for year ended on 31st March, 2019, draw up the Balance Sheet of Satish Industries Ltd. **[15]**

Annual Turnover Rs. 60,00,000/- (25% Sales are on Cash Basis)

Sales to Net Worth - 5 Time

Current Liabilities to Net Worth - 40%

Total Debts to Net Worth - 95%

Sales to Inventory - 8 Times

Average Collection Period - 60 Days. (Year consist of 360 days)

Fixed Assets to Net Worth - 70%

Reserve & Surplus - 50% of Share Capital

OR

P.T.O.

Calculate working capital from the following particulars relating to X Ltd.,
Pune. [15]

Particulars	
a) <u>Annual Expenses in Rs.</u>	
Wages	Rs. 5,20,000/- per annum
Stores and Materials	Rs. 96,000/-
Office Salaries	Rs. 1,24,800/-
Rent	Rs. 24,000/-
Other Expenses	Rs. 96,000/-
b) <u>Average amount of Stocks to be maintained</u>	
Stock of Finished Goods	Rs. 50,000/-
Stock of Materials and Stores	Rs. 1,10,000/-
c) <u>Expenses Paid in Advance</u>	
Quarterly Advance	16,000/- per annum
d) <u>Annual Sales -</u>	
Home Market	Rs. 12,48,000/-
Foreign Market	Rs. 3,12,000/-
e) <u>Lag in Payment of Expenses</u>	
Wages	1 and ½ Weeks
Stores and Materials	1 and ½ Month
Office Salaries	½ Month
Rent	6 Months
Other Expenses	1 and ½ Months
f) <u>Credit allowed to Customers -</u>	
Home Market	6 Weeks
Foreign Market	1 and ½ Weeks
Assume 1 year is of 52 Weeks.	

Q3) Balance Sheets of Modern Limited as on 31st March, 2018 & 31st March, 2019. [20]

Liabilities	31-3-2018 Amount Rs.	31-3-2019 Amount Rs.	Assets	31-3-2018 Amount Rs.	31-3-2019 Amount Rs.
Eq. Share Capital	4,00,000	6,00,000	Goodwill	60,000	60,000
8% Prf. Share Capital	4,00,000	2,00,000	Land & Building	3,50,000	4,25,000
Share Premium	----	20,000	Machinery	4,00,000	5,20,000
General Reserve	1,50,000	1,75,000	Closing Stock	2,55,000	1,85,000
Profit & Loss A/c	60,000	1,30,000	S. Debtors	1,20,000	1,55,000
S. Creditors	1,25,000	1,48,000	Bills Receivable	20,000	28,000
Bills Payables	13,000	7,000	Cash in Hand	5,000	8,000
O/s. Expenses	12,000	15,000	Cash at Bank	20,000	24,000
Proposed Dividend	40,000	60,000	Preliminary Expenses	20,000	15,000
Provision For Taxation	50,000	65,000			
	12,50,000	14,20,000		12,50,000	14,20,000

Additional Information :

- During the year taxes paid amounted to Rs. 57,500/-
- Provide depreciation on Land & Building @ 10% p.a. & on Machinery @ 15% p.a.
- During the year 8% preference shares were redeemed at 20% premium.
- Interim Dividend paid amounted to Rs. 25,000/-
- During the year Machinery having written down value of Rs. 40,000/- was sold for Rs. 45,000/-

Prepare statement of Sources and Application of funds for year ended 31st March, 2019 along with necessary working.

OR

Write Short Notes on (Any Two):

[20]

- Functions of Management Accounting.
- Advantages and Disadvantages of Ratio Analysis.
- Responsibility Accounting.
- Trend Analysis.

Total No. of Questions : 3]

PA-4130

[5956]-Ext.-1001

M.Com. - I (External)

101 : FINANCIAL ANALYSIS AND CONTROL (B)

(2013 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Using the following information calculate Labour Cost Variance, Labour Rate Variance and Labour Efficiency variance for each Department. **[15]**

Particulars	Department X	Department Y
Gross Direct Wages	Rs. 2,79,500/-	Rs. 2,35,000/-
Standard Hours Worked	6,800 hrs.	4,500 hrs.
Standard Rate Per Hour	Rs. 40/-	Rs. 52/-
Actual Hours Worked	6,500 hrs.	4,700 hrs.

OR

A Company is considering purchase a machine. Two alternative machines are available having cost price of Rs. 10,00,000/- each. The following inflows are expected during the five years. Life of both machines is five years. **[15]**

Cash Inflows during five years

Year	Machine A Amount in Rs.	Machine B Amount in Rs.
1	80,000/-	2,00,000/-
2	3,20,000/-	5,00,000/-
3	7,50,000/-	8,00,000/-
4	5,00,000/-	3,00,000/-
5	3,00,000/-	1,00,000/-

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

Year	1	2	3	4	5
Present Value of Re. 1 @ 10% p.a.	0.909	0.826	0.751	0.686	0.621

Evaluate the two alternatives according to -

- Payback Period Method.
- Average Rate on Average Investment Method.
- Net Present value method.

Q2) A factory producing two different kinds of products using same raw materials has provided you the following details about the products. **[15]**

Particulars	Product X	Product Y
Raw Material per unit	30 Kg @ Rs. 150/- per kg	20 Kg @ Rs. 150/- per Kg
Direct Wages per unit	10 hrs. @ Rs. 200/- per hr.	15 hrs. @ Rs. 200/- per hr.
Variable Overheads per unit	Rs. 1,000/-	Rs. 1,000/-
Sales Price per unit	Rs. 10,000/-	Rs. 9,000

Fixed Cost Rs. 22,00,000/-

Guide the management which product is profitable in following situations -

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

Suggest the best sales mix if maximum sale of any one product is 1,000 units and maximum raw material available is 44,000 Kg. and profit from that sales mix.

OR

On the basis of following data, prepare flexible budget for overheads at 50%, 60% and 80% capacity and ascertain overhead absorption rate for above three levels. [15]

Particulars	Amount in Rs. At 60% Capacity
<u>Variable Overheads</u>	
Indirect Material	Rs. 36,000/-
Indirect Wages	Rs. 1,08,000/-
<u>Semi-Variable Overheads</u>	
Electricity Charges (40% Fixed)	Rs. 1,80,000/-
Repairs (20% Variable)	Rs. 18,000/-
<u>Fixed Overheads</u>	
Depreciation	Rs. 33,000/-
Insurance	Rs. 9,000/-
Salaries	Rs. 3,00,000/-
Estimated Direct Labour Hours	1,86,000 hrs.

Q3) Write Short Notes on (Any Two):

[20]

- Material Variances.
- Internal Rate of Return.
- Significance of Cost of Capital.
- Types of Functional Budgets.



Total No. of Questions : 4]

SEAT No. :

PA-4131

[Total No. of Pages : 6

[5956]-Ext-1002

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

STRATEGIC MANAGEMENT

(2013 Pattern) (Semester - I) (102-B(A))

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) Define Strategic Management. Describe nature and scope of Strategic Management. **[14]**

OR

- a) Explain the benefits formulating a Vision Statement. **[7]**
- b) What are benefits of Corporate Social Responsibility? **[7]**

Q2) What is Strategic Planning? Explain the advantages and disadvantages of Strategic Planning. **[14]**

OR

- a) Explain the types of International Strategies. **[7]**
- b) Explain in brief Mergers of companies. **[7]**

Q3) a) Explain the Evaluation Techniques for Operational Control. **[7]**

OR

Explain the types of Corporate Restructuring.

- b) Explain the significance of Marketing Strategy. **[7]**

OR

Explain the Advantages of Total Quality Management.

P.T.O.

Q4) Write a short note (any two) :

[8]

- a) Research and Development Strategy.
- b) Manpower Planning.
- c) Benchmarking.
- d) Production Strategy.



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Total No. of Questions : 4]

PA-4131

[5956]-Ext-1002

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

STRATEGIC MANAGEMENT

(2013 Pattern) (Semester - I) (102-B(A))

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडे दिलेल्या संख्या पूर्ण गुण दर्शवतात.

प्रश्न 1) व्युत्तरचनात्मक व्यवस्थापन संकल्पना स्पष्ट करा. व्युत्तरचनात्मक व्यवस्थापनाची गरज आणि व्याप्ती स्पष्ट करा. [14]

किंवा

अ) दृष्टी विधान आखण्याचे फायदे स्पष्ट करा. [7]

ब) व्यावसायिक सामाजिक जबाबदारीचे फायदे स्पष्ट करा. [7]

प्रश्न 2) व्युत्तरचनात्मक नियोजन म्हणजे काय? व्युत्तरचनात्मक नियोजनाचे फायदे आणि तोटे स्पष्ट करा. [14]

किंवा

अ) आंतरराष्ट्रीय व्युत्तरचनेचे प्रकार स्पष्ट करा. [7]

ब) कंपन्यांचे विलीनीकरण थोडक्यात स्पष्ट करा. [7]

प्रश्न 3) अ) कार्यात्मक नियंत्रणाच्या मूल्यमापनाची तंत्रे स्पष्ट करा. [7]

ब) व्यावसायिक पुनर्रचनेचे प्रकार स्पष्ट करा. [7]

किंवा

अ) विपणन व्युत्तरचनेचे महत्व स्पष्ट करा. [7]

ब) एकूण गुणवत्ता व्यवस्थापनाचे फायदे स्पष्ट करा. [7]

प्रश्न 4) टिपा लिहा (कोणत्याही दोन) :

[8]

- अ) संशोधन आणि विकास व्युह्हरचना.
- ब) मनुष्यबळ नियोजन.
- क) तौलनिक प्रमाणीकरण (बॅचमार्किंग)
- ड) उत्पादन व्युह्हरचना.



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Total No. of Questions : 4]

PA-4131

[5956]-Ext-1002

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

BUSINESS STATISTICS

(2013 Pattern) (Semester - II) (102-B(B))

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) Attempt any two of the following :

[2 × 7 = 14]

- a) Consider a random experiment of tossing a pair of unbiased die and if the discrete random variable (r.v.) x denotes the sum of numbers appered on the upper most face. Write down the probability distribution of r.v.x. Hence obtain its mean.
- b) If a continuous r.v.x with following probability density function (p.d.f.)

$$f(x) = k\sqrt{x} ; 0 \leq x \leq 1$$
$$= 0 ; \text{otherwise}$$

then obtain the value of constant k and $E(X)$.

- c) Define normal distribution. State its mean, variance and standard deviation. State its properties.

Q2) Attempt any two of the following :

[2 × 7 = 14]

- a) i) If $X \rightarrow \text{poisson}(m)$ with $p(X=0) = \frac{1}{2}$ then obtain the value of parameter m . Hence obtain mean and variance of X .
- ii) Distinguish between parameter and statistic with illustration.

- b) i) If $X \rightarrow B(n, p)$ with $E(x) = 12$, $\text{var}(X) = 6$ then find the value of n and p . Hence find $p(x = 0)$.
- ii) Define the terms : Null and Alternative hypothesis with illustration.
- c) If $X \rightarrow N(50, 9)$ then find
- $p(X \leq 50)$, $p(x \geq 50)$, $p(x \leq 56)$, $p(x \geq 47)$
- $p(47 \leq X \leq 53)$, $E(2x)$, $E\left(\frac{x-50}{3}\right)$

Q3) Attempt any two of the following :

[2 × 7 = 14]

- a) Explain the terms : Critical region, Acceptance region, level of significance, p - value.
- b) Explain paired t - test in brief.
- c) The following table shows that the classification of 120 workers in a factory according to the disciplinary action taken by the management for their promotional experience.

Disciplinary Action	Promotional Experience	
	Promoted	Not promoted
Non offenders	100	258
offenders	42	800

Test at 5% level of significance, Whether the promotional experience is independent of disciplinary action?

Q4) Attempt any two of the following :

[2 × 4 = 8]

- a) Explain with illustration : Type I error,
Type II error,
- b) Define binomial distribution. State its mean, variance. State real life situations of it.
- c) Explain large sample test for proportion.



Total No. of Questions : 3]

SEAT No. :

[Total No. of Pages : 4

PA-4132

[5956]-Ext.-2001

M.Com. - II (External)

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Business Research'. Explain the importance & objectives of Research. **[15]**

OR

What is Hypothesis? Explain the types of Hypothesis.

Q2) What is Research problem? Explain the Techniques involved in defining a Research problem. **[15]**

OR

What is Primary Data? Explain the Advantages & Disadvantages of Primary Data.

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

- a) Steps in Research.
- b) Bibliography.
- c) Types of Measurement.
- d) Footnote.



P.T.O.

Total No. of Questions : 3]

PA-4132

[5956]-Ext.-2001

M.Com. - II (External)

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'व्यावसायिक संशोधन' ह्या संज्ञेची व्याख्या द्या. संशोधनाचे महत्त्व व उद्दिष्ट्ये स्पष्ट करा. [15]

किंवा

'गृहितकृत्य' म्हणजे काय? गृहितकृत्यांचे प्रकार स्पष्ट करा.

प्र.2) 'संशोधन समस्या' म्हणजे काय? संशोधन समस्या निश्चितीतील समाविष्ट तंत्रे स्पष्ट करा. [15]

किंवा

'प्राथमिक माहिती' म्हणजे काय? प्राथमिक माहितीचे फायदे व तोटे स्पष्ट करा.

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

- अ) संशोधनातील पायऱ्या
- ब) संदर्भ ग्रंथ सूची
- क) मापनाचे प्रकार
- ड) तळटीप



Total No. of Questions : 3]

PA-4132

[5956]-Ext.-2001

M.Com. - II (External)

202 - B : INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Semester - IV)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Write in detail major environmental issues in the process of Industrialization. **[15]**

OR

What is SEZ? Explain in detail problems of SEZ.

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

OR

Define Industrial Finance. Explain internal sources of Industrial Finance.

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

- a) Prospects of IT Industry.
- b) Causes of Industrial disputes.
- c) Issues in Information Technology.
- d) Labour policy reforms.



Total No. of Questions : 3]

PA-4132

[5956]-Ext.-2001

M.Com. - II (External)

202 - B : INDUSTRIAL ECONOMIC ENVIRONMENT

(2013 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) औद्योगिकीकरणाच्या प्रक्रियेमधील पर्यावरणविषयक प्रमुख प्रश्न सविस्तर लिहा. [15]

किंवा

सेझ म्हणजे काय? सेझच्या समस्या सविस्तर स्पष्ट करा.

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

किंवा

औद्योगिक वित्त पूरवठ्याची व्याख्या द्या. औद्योगिक वित्त पूरवठ्याचे अंतर्गत स्रोत स्पष्ट करा.

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

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



Total No. of Questions : 3]

SEAT No. :

PA-4240

[5956]-Ext.-2002

[Total No. of Pages : 5

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

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Define the term 'Business Research'. Explain the importance & objectives of Research. **[15]**

OR

What is Hypothesis? Explain the types of Hypothesis.

Q2) What is Research problem? Explain the Techniques involved in defining a Research problem. **[15]**

OR

What is Primary Data? Explain the Advantages & Disadvantages of Primary Data.

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

- a) Steps in Research.
- b) Bibliography.
- c) Types of Measurement.
- d) Footnote.



P.T.O.

Total No. of Questions : 3]

PA-4240

[5956]-Ext.-2002

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

202 - A : RESEARCH METHODOLOGY FOR BUSINESS

(2013 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 50

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

प्र.1) 'व्यावसायिक संशोधन' ह्या संज्ञेची व्याख्या द्या. संशोधनाचे महत्त्व व उद्दिष्ट्ये स्पष्ट करा. [15]

किंवा

'गृहितकृत्य' म्हणजे काय? गृहितकृत्यांचे प्रकार स्पष्ट करा.

प्र.2) 'संशोधन समस्या' म्हणजे काय? संशोधन समस्या निश्चितीतील समाविष्ट तंत्रे स्पष्ट करा. [15]

किंवा

'प्राथमिक माहिती' म्हणजे काय? प्राथमिक माहितीचे फायदे व तोटे स्पष्ट करा.

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

- अ) संशोधनातील पायऱ्या
- ब) संदर्भ ग्रंथ सूची
- क) मापनाचे प्रकार
- ड) तळटीप



Total No. of Questions : 4]

PA-4240

[5956]-Ext.-2002

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

202-B : OPERATION RESEARCH

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Attempt any two of the following :

[2 × 7 = 14]

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

$$\begin{aligned} \text{Max.} \quad & z = 3x_1 + 5x_2 \\ \text{Subject to} \quad & 2x_1 + x_2 \geq 7 \\ & x_1 + x_2 \geq 6 \\ & x_1 + 3x_2 \geq 9 \\ & x_1 \geq 0, x_2 \geq 0 \end{aligned}$$

- b) Solve the following game using dominance principle.

		Player B			
		I	II	III	IV
Player A	I	8	10	9	14
	II	10	11	8	12
	III	13	12	14	13

- c) Explain the terms : Slack variable, surplus variable, artificial variable, feasible solution.

Q2) Attempt any two of the following :

[2 × 7 = 14]

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

$$\begin{aligned} \text{Max.} \quad & z = 5x_1 + 3x_2 \\ \text{Subject to} \quad & x_1 + x_2 \leq 2 \\ & 5x_1 + x_2 \leq 10 \\ & 3x_1 + 8x_2 \leq 10 \\ & x_1, x_2 \geq 0 \end{aligned}$$

ii) Write canonical form of the following L.P.P.

$$\begin{aligned} \text{Max.} \quad & z = 15x_1 + x_2 \\ \text{Subject to} \quad & x_1 + 2x_2 \leq 10 \\ & 2x_1 + 3x_2 = 12 \\ & x_1 + x_2 > 3 \\ & x_1, x_2 \geq 0 \end{aligned}$$

b) Obtain an initial basic feasible solution of the following transportation problem by matrix minima method.

Destination → Source ↓	D1	D2	D3	D4	Capacity
S1	19	30	50	10	7
S2	70	30	40	60	2
S3	40	8	70	20	18
Demand	5	8	7	14	

Also find the corresponding transportation cost.

c) Solve the following assignment problem for minimization

$$\begin{array}{c} \text{I} \quad \text{II} \quad \text{III} \\ \text{A} \begin{bmatrix} 7 & 3 & 5 \end{bmatrix} \\ \text{B} \begin{bmatrix} 2 & 7 & 6 \end{bmatrix} \\ \text{C} \begin{bmatrix} 6 & 5 & 3 \end{bmatrix} \\ \text{D} \begin{bmatrix} 3 & 4 & 7 \end{bmatrix} \end{array}$$

Q3) Attempt any two of the following :

[2 × 7 = 14]

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

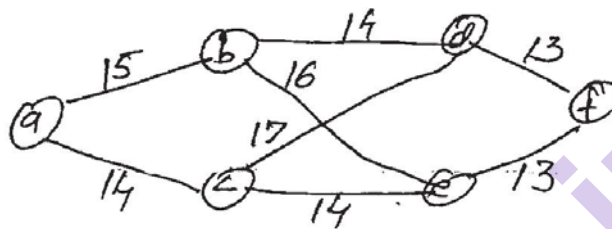
$$\begin{aligned} \text{Min.} \quad & z = x_1 - 3x_2 + 2x_3 \\ \text{Subject to} \quad & 3x_1 - x_2 + 2x_3 \leq 7 \\ & -2x_1 + 4x_3 \leq 12 \\ & -4x_1 + 3x_2 + 8x_3 \leq 10 \\ & x_1, x_2, x_3 \geq 0 \end{aligned}$$

- b) Obtain an initial basic feasible solution of the following transportation problem by VAM.

From \ To	D1	D2	D3	D4	Supply
O1	19	30	50	10	7
O2	70	30	40	60	9
O3	40	8	70	20	18
Demand	5	8	7	14	

Also find the corresponding transportation cost.

- c) Find the minimum cost spanning tree for the following network V :



Q4) Attempt any two of the following :

[2 × 4 = 8]

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

- b) Find minimax and maximin for the following Matrix

$$\begin{bmatrix} -3 & -2 & 6 \\ 3 & 2 & 4 \\ 5 & 3 & -4 \end{bmatrix}$$

- c) Explain the following terms with reference to transportation problem :
Optimal solution, Dummy source, Dummy destination.



Total No. of Questions : 3]

SEAT No. :

PA-4237

[Total No. of Pages : 3

[5956]Ext.-2003

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

203 - A : Cost Audit

(2013 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Explain the socio-economic benefits of Cost Audit. **[15]**

OR

Describe the provisions of The Companies Act, 2013 regarding. **[15]**

- a) Appointment of Cost Auditor
- b) Qualifications of Cost Auditor
- c) Rights of Cost Auditor

Q2) H Ltd. has furnished you the following information from the Financial books for the year ended 30th June, 2022 : **[15]**

Financial Profit & Loss Account

For the year ended 30th June, 2022

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Purchases	1,26,050	By Sales (25,000 units at Rs. 15)	3,75,000
Direct wages	52,500	Rent Received	1,300
Factory Overheads	60,650	Profit on sale of investment	11,700
Office & Administrative overheads	26,700	Closing Stock	20,400
Depreciation	5,500		
Selling Expenses	35,500		
Net Profit	1,01,500		
Total	4,08,400	Total	4,08,400

P.T.O.

The cost sheet shows the costing profit of Rs. 98,850 and closing stock of Rs. 21,400. The factory overheads are absorbed at 100% of direct wages and Office and Administrative overheads are charged at Re. 1 per unit. Selling expenses are charged at 10% of Gross of sales. Depreciation in cost account absorbed was Rs. 4,000.

You are required to prepare :

- a) A statement showing profit as per cost account for the year ended 30th June, 2022.
- b) Statement showing the reconciliation of profit disclosed in cost accounts with the profit shown in the financial accounts.

OR

What do you mean by the term 'Cost Audit Programme'? Explain important points to be included in Cost Audit Programme. [15]

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

- a) Audit Working Papers.
- b) Annexure 1 of cost Audit Report.
- c) Benefits of Cost Audit.
- d) Various forms used in the process of Cost Audit.



Total No. of Questions : 3]

PA-4237

[5956]Ext.-2003

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

ADVANCED COST ACCOUNTING AND COST SYSTEM

203 - B : Recent Advances in Cost Auditing and Cost System

(2013 Pattern) (Special Paper - VII)

Time : 3 Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) Give the meaning of Six Sigma and explain its implementation roles, quality management methods and criticism of Six Sigma. **[15]**

OR

What do you mean by Excise Audit? Explain the procedure of Excise Audit 2000.

Q2) State the objective and scope of Cost Accounting Standards 10 and 11. **[15]**

OR

Explain the concept of Six Sigma. What are steps involved in Six Sigma. **[15]**

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

- a) Write a note on Principles of measurement of CAS - 18.
- b) Explain the meaning and objectives of VAT Audit.
- c) Write a note on cover story published in July 2016 in the Management Accountant Journal on "Achieving Business Excellence Through "Six Sigma" Written by CMA Dr. M. Govindrajan.
- d) Write detail note on "Skill Development for capacity building" The article published in the Journal Management Accountant in August 2016.



Total No. of Questions : 5]

SEAT No. :

PA-4242

[Total No. of Pages : 3

[5956]-Ext.-2004

M.Com. (Part-II)

204 A : SPECIALIZED AREAS IN AUDITING

**B : CASE STUDIES IN ADVANCED ACCOUNTING AND TAXATION
(2013 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is Internal Audit? State the scope nature and purpose of Internal Audit.[15]

OR

What is meant by carbon Credit and trading of carbon credit? Explain the accounting and taxation aspect of carbon credit **[15]**

Q2) What is Extensible business reporting language (XBRL)? State its components and benefits. [15]

OR

What is government audit? Explain the various objectives of Government audit. **[15]**

Q3) Write short notes any four [20]

- a) Government system of accounting.
- b) Human resource accounting.
- c) Creative accounting.
- d) Disclosures in financial statements.
- e) Inflation accounting.
- f) IFRS.

P.T.O.

Q4) a) Indicate whether the following acts can be considered as tax planning or tax management or tax evasion. **[25]**

- i) P deposits Rs. 1,00,000 in public provident fund (PPF) account so as to reduce his total income from Rs. 3,40,000 to Rs. 2,40,000.
 - ii) SQL Ltd., maintains register of tax deduction at source affected by it to enable timely compliance.
 - iii) An individual tax payer making tax saver fixed deposit of Rs. 1,00,000 in a nationalized bank.
 - iv) A bank obtaining declaration from depositors in form No. 15G/15 H and forwarding the same to income-tax authorities.
 - v) Z debits his household expenses as business expenses in the books.
- b) M/s Basu & Co., an audit firm based in Kolkata undertake an Audit assignment of a Mumbai based client. The contract with the client includes Rs. 5,00,000 as audit fee and arrangement of taxi for movement of auditors amounting to Rs. 15,000 actually spent by the auditors and reimbursed by the client. Find out the transaction value in the hands of M/s Basu & Co. **[5]**

Q5) The following is the Profit and Loss for the year ending 31st March 2022 and Balance Sheet as on that date of C Ltd. **[20]**

Dr. Profit and Loss Account for the year ending 31st March 2022 Cr.

Particulars	Amount	Particulars	Amount
To Opening Stock	10,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	15,000
To Gross Profit c/d	50,000		
Total	1,15,000	Total	1,15,000
To Office Expense	15,000	By Gross Profit b/d	50,000
To Interest	3,000		
To Selling Expense	12,000		
To Net Profit c/d	20,000		
Total	50,000	Total	50,000

Balance sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Share Capital Shares at 10 each	1,00,000	Land and Building	50,000
Profit and Loss	20,000	Plant and machinery	30,000
Creditors	25,000	Stock	15,000
Bills Payable	15,000	Debtors	15,000
		Bills receivable	12,500
		Cash at Bank	17,500
		Furniture	20,000
Total	1,60,000	Total	1,60,000

Other information

- a) Average Debtors Rs. 12,500
- b) Credit Purchases Rs. 40,000
- c) Credit Sales Rs. 80,000

Calculate

- 1) Stock Turnover Ratio
- 2) Debtors Turnover Ratio
- 3) Creditors Turnover Ratio
- 4) Gross Profit Ratio
- 5) Net Profit Ratio



Total No. of Questions : 5]

SEAT No. :

PA-4238

[Total No. of Pages : 4

[5956]-Ext.-3001

M.Com (Part - I) (External)

**101 : MANAGEMENT ACCOUNTING AND FINANCIAL
ANALYSIS AND CONTROL
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What do you mean by Management Accounting? Explain Scope and Functions of Management Accounting. **[20]**

OR

The following are the summarized Balance Sheets of Bitra Ltd. Pune. **[20]**

Liabilities	31-3-21 Amt. Rs.	31-3-22 Amt. Rs.	Assets	31-3-21 Amt. Rs.	31-3-22 Amt. Rs.
Equity Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Pref, Capital	1,50,000	1,00,000	Plant	80,000	2,00,000
Profit & loss a/c	30,000	48,000	Land & Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Inventory	87,000	1,19,000
S Creditors	65,000	88,000	S. Debtors	1,50,000	2,00,000
Bills payable	10,000	11,000	Cash & Bank	25,000	8,000
Proposed Dividend	39,000	60,000	Bills Receivables	20,000	30,000
Provision for Taxation	43,000	40,000			
Total	6,77,000	8,17,000		6,77,000	8,17,000

Additional Information:

- a) Depreciation has been charged on Plant and Land Building amounted Rs. 10,000/- and Rs. 20,000/- respectively during the year 2021-22.
- b) Interim Dividend of Rs. 20,000/- has been paid in the year 2021-22.
- c) Income tax paid during the year 2021-22 amounted to Rs. 35,000/-.

Prepare funds flow statement for year ended 31st March, 2022 with necessary working.

P.T.O.

Q2) From the following information prepare Balance Sheet of Tanuja Ltd. Mumbai as on 31st March, 2022. [20]

Current Ratio	2.5 : 1
Acid Test Ratio	1.5 : 1
Working capital	Rs. 60,000/-
Reserve and Surplus	Rs. 40,000/-
Bank Overdraft	Rs. 10,000/-
Fixed Assets to Proprietors Fund	0.8

There are no long term liabilities or fictitious assets current liabilities includes S. Creditors and bank over draft.

OR

From the following information of Ram Ltd. you are required to determine the Working capital requirement. [20]

Annual Expected Sales Rs. 3,60,000/-

Analysis of Sales

Raw Material - 50% Expenses - 30% and Profit - 20% of Sales

Credit allowed by S. Creditors is 1.5 Months and Credit allowed to S. Debtors is 2.5 Months Raw Material is Store for 1 Month whereas Finished Goods in Warehouse for 4 Months. Processing Period is 2 Months (For valuation of work in Progress assume material @ 100% and Expenses @ 50% completion stage)

Bank Overdraft Rs. 1,00,000/-

Cash in Hand for Contingencies Rs. 60,000/-

A year consists of 48 Weeks i.e. 4 weeks consists of a month.

Q3) Suraj Ltd. is considering purchase of new machine. Two alternative models are available each having cost price of Rs. 20,00,000/-. Estimated useful life of machine is 5 years. Following inflows are expected during the five years.[20]

Inflows during five years

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

The Company is expecting 10% return on its capital. The Present value of Re. 1 at the end of each year @ p.a. is given below.

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

Evaluate the two alternative according to-

- Payback Period Method.
- Average Rate on Average Investment Method.
- Net Present value method.
- Profitability Index.

OR

Costing department of X limited manufacturer of special purpose components has supplied following information about its cost structure- [20]

Direct Material Rs. 800/-, Direct Wages Rs. 620/- and variable overheads Rs. 380/- per unit. The fixed cost amounts to Rs. 16,00,000/- per annum. The selling price of the component in local market is Rs. 2,250/- per unit.

You are required to find out-

- P/V Ratio.
- Break even sales and Break Even Units.
- How many units of component required to be sold to make profit of Rs. 4,00,000/-.
- How many units of components required to be sold to attain break even if the selling price is reduced by Rs. 100/- per units to meet local competition.

Q4) Define Budget, Budgeting and budgetary control. State and explain various types of budgets used by the management. [20]

OR

Standard Data and Actual Data of a Product XYZ is as follows. [20]

Particulars	Standard Data		Actual data for 2,700 units	
	Qty	Amount in Rs.	Qty	Amount in Rs.
Material A	60 kg	Rs. 1,000/-per kg	1,700 kg	Rs. 1,100/- per kg
Material B	40 kg	Rs. 500/- per kg	1,400 kg	Rs. 480/- kg
Standard output	90 Units			

Find out Material cost variance, Material Price Variance, Material Usage variance, Material mix variance and Material yield variance.

Q5) Write short notes (Any two).

[20]

- a) Techniques of Financial Statement analysis.
- b) Implicit cost and explicit cost.
- c) Objectives and limitations of responsibility accounting.
- d) Assumptions of Break Even Analysis.



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Total No. of Questions : 5]

SEAT No. :

PA-4133

[Total No. of Pages : 4

[5956]-Ext.-3002

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

ECONOMICS

102-B : Industrial Economics

(2015 Pattern) (Compulsory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

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

OR

Explain August Losch's theory of Location.

Q2) Explain the factors Influencing Industrial productivity. **[20]**

OR

What is Industrial profitability? Explain measurement of industrial profitability.

Q3) Explain the role and problems of Large Scale Industries in India Economy. **[20]**

OR

Explain the Disinvestment policy by Indian Government.

Q4) What is mean by Industrial Imbalance? What are the measures adopted by the Indian Government to reduce Industrial Imbalance. **[20]**

OR

Explain the causes and effects of Industrial Imbalance.

P.T.O.

Q5) Write short notes on (Any two) :

[20]

- a) Relationship between Industrial Development and Economic Development.
- b) Industrial Location
- c) Industrial Efficiency
- d) Industrial Productivity



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Total No. of Questions : 5]

PA-4133

[5956]-Ext.-3002

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

ECONOMICS

102-B : Industrial Economics

(2015 Pattern) (Compulsory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना:

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

प्रश्न 1) औद्योगिक अर्थशास्त्राचे स्वरूप आणि व्याप्ती स्पष्ट करा. [20]

किंवा

औद्योगिक स्थाननिश्चितीचा ऑगस्ट लॉश्चचा सिद्धांत स्पष्ट करा.

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

किंवा

औद्योगिक लाभप्रदता म्हणजे काय? औद्योगिक लाभप्रदतेची मापने स्पष्ट करा.

प्रश्न 3) भारतीय अर्थव्यवस्थेतील मोठ्या उद्योगांची भूमिका व समस्या स्पष्ट करा. [20]

किंवा

भातर सरकारचे निर्गुतवणुक धोरण स्पष्ट करा.

प्रश्न 4) औद्योगिक असमतोल म्हणजे काय? औद्योगिक असमतोल कमी करण्यासाठी भारत सरकारने केलेल्या उपाययोजना कोणत्या? [20]

किंवा

औद्योगिक असमतोलाची कारणे व परिणाम स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन) :

[20]

- अ) औद्योगिक विकास आणि आर्थिक विकास यामधील आंतरसंबंध
- ब) औद्योगिक स्थाननिश्चिती
- क) औद्योगिक कार्यक्षमता
- ड) औद्योगिक उत्पादकता



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Total No. of Questions : 6]

SEAT No. :

PA-4134

[Total No. of Pages : 6

[5956]-Ext-3003

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

**103 : ADVANCED ACCOUNTING & INCOME TAX
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Short Notes : (Any Three)

[15]

- a) Accounting Principles
- b) Concept of Accounting Theory
- c) Concept of Leasing
- d) Liquidator's Statement of Affairs
- e) Types of Leasing

Q2) A Ltd., acquired 32,000 Equity Shares of B. Ltd., of Rs. 10 each on 31st March, 2016. The summarized Balance Sheet of A Ltd. And B Ltd. As on that date were as under :

[20]

Balance Sheet as on 31-03-2016

Liabilities	A Ltd. (Rs.)	B Ltd. (Rs.)	Assets	A Ltd. (Rs.)	B Ltd. (Rs.)
Share Capital : Equity Shares of Rs. 10 Each	10,00,000	4,00,000	Land & Buildings	3,00,000	3,60,000
			Plant and Machinery	4,80,000	2,18,800
General Reserve	4,80,000	2,40,000	Investment in Shares in B Ltd. (at Cost)	6,80,000	-
Profit & Loss A/C	1,14,400	72,000	Stock	2,40,000	72,000
Bank Overdraft	1,60,000	-	Sundry Debtors	88,000	80,000
Bills Payable (Including Rs. 3,000 payable to A Ltd.)	-	16,800	Bills Receivables (Including Rs. 3,000 from B. Ltd.)	31,600	-
Sundry Creditors	94,200	18,000	Cash at Bank	29,000	16,000
Total	18,48,600	7,46,800	Total	18,48,600	7,46,800

P.T.O.

You are supplied the following Information :

1. The Directors are advised that Land and Buildings of B. Ltd. Are undervalued by Rs. 20,000 and Plant and Machinery of B Ltd. are overvalued by Rs. 10,000. Their Assets have to be adjusted accordingly.
2. Sundry Creditors of A Ltd. includes Rs. 12,000 due to B. Ltd.

You are required to prepare the Consolidated Balance Sheet in Horizontal Form as at 31-03-2016 along with necessary workings.

OR

A) On 31st March 2018 the balance sheet of domino Ltd., show the following position. Balance Sheet As on 31st March 2018 [10]

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	40,000
Equity shares of Rs. 10 each	4,00,000	Fixed Assets	5,00,000
General Reserve	90,000	Current Assess	2,00,000
Profit & Loss A/C	20,000		
Current Liabilities	2,30,000		
	7,40,000		7,40,000

Additional information :

- i) On 31st March 2018 the fixed assets were independently valued at Rs. 3,50,000 and Goodwill at Rs. 50,000.
- ii) The net profit for the three years were

Year	Profit (Rs.)
2015-16	51,600
2016-17	52,000
2017-18	51,650

of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and here a fair investment return may be taken at 10%.

Compute the value of company's shares as per

- a) Intrinsic value method
- b) Yield value method
- c) Fair value method

- B) The Net Profits of Rajesh & Co. after providing for taxation for the last five years are as under :

Years	2016	2017	2018	2019	2020
Profits (Rs.)	80,000	80,000	60,000	1,00,000	1,00,000

The Capital Employed in the Business Rs. 9,25,000 and Normal Rate of Return expected in such a type of Industry is 8%.

Calculate the Value of Goodwill on the Basis of Three Years Purchase of Super Profit Method. [10]

- Q3)** Universal Ltd. has its H.O. in Calcutta and a Branch in Mumbai which keeps its own books. Summarized Trial Balance as on 31st December 2000 are given below. The Mumbai Branch profit for the year 2000 had not been incorporated in the H.O. books. [15]

Calcutta H.O.	Amt (Rs.)	Amt (Rs.)
	Debit	Credit
Capital		1,00,000
Fixed Assets	1,40,000	
Current Assets and Liabilities	88,000	49,000
Profit and Loss Account: Balance 1 st Jan. 2000		67,000
Calcutta Profit for 2000		54,000
Mumbai Branch Account (1.1.2000)	66,400	
Remittance from Branch		30,000
Goods sent to Branch (at cost)	5,600	
Total	3,00,000	3,00,000

Mumbai Branch	Amt (Rs.)	Amt (Rs.)
	Debit	Credit
Fixed Assets	36,500	
Current Assets and Liabilities	31,800	17,300
Head Office Account (1.1.2000)		66,400
Remittance to Head Office	32,000	
Goods from Head Office		5,150
Profit and Loss Account		11,450
Total	1,00,300	1,00,300

The Branch remitted Rs.2,000 cash to Head Office on 31.12.2000 and head office sent goods to the Branch of Rs.450 (at cost) on the same day, both are in transit. Write up the Branch Account in Head Office Ledger, the Head Office Account in Branch Ledger. You are required to prepare a summarized Balance Sheet for the entire business.

Q4) Short Notes : (Any Three)

[15]

- a) Agricultural Income
- b) Capital Gains
- c) Concept of 'Assesse' as per IT Act
- d) Residential Status of an Individual
- e) Income from Other Sources

Q5) Mr. Atish is a Manager of a Multinational Company at Delhi. He has submitted the following particulars of his salary income for the financial year 2021-22 :

[15]

- A. Basic Salary 4,20,000 (Annual)
- B. D.A. 24,000 PM (10,000 p.m. enters into retirement benefits)
- C. Education Allowance for two children 1,300 p.m. per child and hostel allowance for elder son 1,450 p.m.
- D. Commission on sales 40,000.
- E. Entertainment Allowance 800 p.m.
- F. Travelling Allowance for his official tours 80,000 (Actual tour expenditure on tour is 54,000)
- G. He was given cloth worth 4,000 by his employer free of cost.
- H. He resides in the bungalow of the company. He pays 51,000 p.a. as rent for the house. A watchman and a cook have been provided by the company who were paid 1,400 p.m. each.
- I. He has been provided with a motor car of 1800 cc with a driver for his official as well as personal use maintenance expenses for private use are borne by Mr. Atish.
- J. The Company Contributed 10% of salary to National Pension Scheme and 70,000 in RPF.
- K. Interest credited to RPF account was @13%p.a. amounted to 16,250/-
- L. Professional tax paid 2,500.

Compute taxable income from salary of Mr. Atish for the Assessment year 2022-23.

Q6) Mr. Suraj aged 65 years working as Manager in DPS Ltd, Gujarat, furnished the following details of his income for the financial year 2021-22. Compute his total taxable income and tax liability for the A.Y. 2022-23. **[20]**

1. Basic Salary Rs. 60,000 per month (Fixed)
2. Dearness Allowance 70% of salary (60% of that considered for retirement benefits)
3. Transport Allowance Rs. 8,000 p.m.
4. House Rent Allowance Rs. 12,000 p.m. He pays Rs. 20,000 p.m. as house rent for the house of his residence in Pune.
5. He gets Medical Allowance Rs. 9,000 p.m.
6. Company contributes 13% of basic salary to his RPF and equal amount is contributed by him to this fund. Interest credited during the year on balance of this Account @ 12% is Rs. 1,20,000.
7. He received Rs. 60,000 interest on Fixed Deposits in the bank and Rs. 12,000 as dividend received from other than domestic company.
8. He paid Rs. 16,000 as LIC premium for policy of Rs. 1,50,000. Deposited Rs. 1,10,000 in PPF during F.Y.
9. Company has deducted Rs. 20,000 per quarter for four quarters as Advance Tax from his salary, Rs. 2,500, as professional Tax and Rs. 12,000 p.m. as TDS.
10. Long Term Capital Gain 1,90,000.
11. He has Rented House at Nashik, let-out it @ Rs. 20,000 p.m. he has paid Rs. 6,000 as Municipal Tax. He paid Rs. 1,60,000 as Housing loan repayment which include Rs. 60,000 as interest on loan.

OR

- A) Manoj has a property whose municipal valuation is Rs. 2,00,000 p.a. The fair rent is Rs. 2,10,000 p.a. and the standard rent fixed by the Rent Control Act is Rs. 2,20,000 p.a. The property was let out for a rent of Rs. 20,000 p.m. throughout the previous year. Unrealised rent was Rs. 20,000 and all conditions prescribed by Rule 4 are satisfied. He paid municipal taxes @ 10% of municipal valuation. Interest on borrowed capital was Rs. 40,000 for the year. Compute the income from house property of Sunil for A.Y. 2022-23. **[10]**

- B) Mr. Ashish prepared the following Profit and Loss A/C of his Cloth Shop for the year ended 31st March, 2022. Find out his Income for Business from the AY 2022-23. [10]

Profit and Loss Account
(for the year ended 31/03/2022)

Particulars	Rs.	Particulars	Rs.
Salaries and Wages	33,000	Gross Profit	3,34,725
Rent etc.	1,600	Gifts Received from Relatives	275
Household Expenses	82,000		
Income Tax	900		
Advertisement	800		
Postage Expenses	600		
Gift to Relatives	900		
Fire Insurance Premium	400		
Life Insurance Premium	2,100		
Bad Debts Reserve	800		
Audit Fees	400		
Net Profit	2,11,500		
Total	3,35,000	Total	3,35,000



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 2

PA-4135

[5956]-Ext.-3004

M.Com. - I (External)

**INFORMATION SYSTEM & E-COMMERCE PRACTICES AND
INTELLECTUAL PROPERTY LAWS COMMERCIAL LAWS
AND PRACTICES**

International Economics

(2015 Pattern) (Special Paper - I) (3143)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define Information System. Explain in detail the basic component of Information Sytem. **[20]**

OR

State the meaning of E-Commerce. Explain in detail the Categories of E-Commerce. **[20]**

Q2) What is Electornic Data Interchange (EDI)? Explain in detail the benefits of Electronic Data Interchange. **[20]**

OR

Explain in detail the Sales procedures with reference to E-Commerce. **[20]**

Q3) State the meaning of Intellectual Property Rights. Explain in detail the various forms of Intellectual Property Rights. **[20]**

OR

a) Explain in detail the Offences and Penalties under Patent Act, 1970. **[10]**

b) Explain in detail the Appeals to Appellate Board under Patent Act, 1970. **[10]**

Q4) Define Trade Marks. Explain in detail the Procedure and effects of Registration of Trade Marks. **[20]**

OR

Explain in detail the Regulation of Access to Biodiversity under Biodiversity Act, 2002. **[20]**

Q5) Write short Notes on (Any two) **[20]**

- a) Components of Internet
- b) Supply Chain Management.
- c) Applications for Patents.
- d) Offences & Penalties relating of Trade Mark.



P.T.O.

Total No. of Questions : 5]

PA-4135

[5956]-Ext.-3004

M.Com. - I (External)

**INFORMATION SYSTEM & E-COMMERCE PRACTICES AND
INTELLECTUAL PROPERTY LAWS COMMERCIAL LAWS
AND PRACTICES**

International Economics

(2015 Pattern) (Special Paper - I) (3143)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) माहिती प्रणाली ची व्याख्या द्या. माहिती प्रणाली चे मूलभूत घटक सविस्तर स्पष्ट करा. [20]

किंवा

ई-कॉमर्स चा अर्थ सांगा. ई-कॉमर्स च्या श्रेण्या सविस्तर स्पष्ट करा.

प्र.2) इलेक्ट्रॉनिक डेटा इंटरचेन्ज (ई.डी.आय.) म्हणजे काय? इलेक्ट्रॉनिक डेटा इंटरचेन्ज चे फायदे सविस्तर स्पष्ट करा. [20]

किंवा

ई-कॉमर्स संदर्भात विक्री प्रक्रिया सविस्तर स्पष्ट करा.

प्र.3) बौद्धिक संपदा अधिकाराचा अर्थ सांगा. बौद्धिक संपदा अधिकाराचे विविध प्रकार सविस्तर स्पष्ट करा. [20]

किंवा

अ) पेटंट कायदा, 1970 अंतर्गत गुन्हे आणि दंड सविस्तर स्पष्ट करा. [10]

ब) पेटंट कायदा, 1970 अंतर्गत न्यायासन मंडळाकडे अपील करणे सविस्तर स्पष्ट करा. [10]

प्र.4) व्यापारी चिन्हाची व्याख्या द्या. व्यापारी चिन्ह नोंदणीकरणाची प्रक्रिया आणि परिणाम सविस्तर स्पष्ट करा. [20]

किंवा

जैवविविधता कायदा, 2002 अंतर्गत जैवविविधतेपर्यंत प्रवेशाचे नियमन सविस्तर स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) इंटरनेटचे घटक
ब) पुरवठा साखळी व्यवस्थापन
क) पेटंट्स चे अनुप्रयोग
ड) व्यापारी चिन्हांसंदर्भात गुन्हे आणि दंड



Total No. of Questions : 5]

SEAT No. :

PA-4136

[Total No. of Pages : 4

[5956]- Ext-3005

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

**107 : ADVANCED COST ACCOUNTING & COST SYSTEM
(2015 Pattern) (Special Paper III)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) A) Fill in the Blanks (Any Five)

[5]

- a) The main objective of cost accounting is to provide information to the management for
 - i) Planning
 - ii) Policy making
 - iii) Decision making
 - iv) Non of these
- b) _____Is a technique of cost control
 - i) Marginal costing
 - ii) Job costing is a technique of cost control
 - iii) Standard costing
 - iv) Contract costing
- c) Productivity can be increased by
 - i) By increasing the output from the same input
 - ii) By reducing the input for the same output
 - iii) Both (i) and (ii)
 - iv) None of the above
- d) Reconciliation statement expense shown only in cost accounts are_____
 - i) Added to financial profit
 - ii) Deducted from financial profit
 - iii) Ignored
 - iv) Deducted from costing profit

P.T.O.

- B) State the following statements are true or false (Any Five) [5]
- a) Cost Accounting helps in controlling cost.
 - b) Standard costing is same as estimated costing.
 - c) Contract costing is also known as terminal costing.
 - d) Earnings in the cost account increase as a result of the interest on investment.
 - e) Productivity is the output produced by a unit of factor input during a given span of time.
 - f) Sometimes overhead charges are included in the cost price.

[20]

Prepare a statement showing the reconciliation between the figures of net profit as per cost accounts and the figure of net profit shown in the financial books.

Q3) a) Explain different methods of costing. **[10]**

- b) M/s Hindusthan Petro Ltd. showed a net loss of Rs. 205000 as per their financial accounts for the year ended 31st March 2015. The cost accounts, However, Disclosed a net loss of Rs. 140000 for the same period. The following information was revealed as a result of the scrutiny of the figures of both the sets of books. **[15]**

Particulars	Rs.
Factory overhead under- recovered	5000
Administration overhead over-recovered	3000
Depreciation charged in financial accounts	80000
Depreciation recovered in costs	85,000
Interest on investment not included in costs	7000
Income- Tax provided	80000
Transfer fees (In financial books)	3000

Stores adjustment (Credit in financial books)

Prepare a Memorandum Reconciliation Account.

Q4) a) What is Cost Accounting? Explain its objectives and advantages. **[10]**

- b) Calculate productivity per machine hour form the following information. **[15]**

Month	Production(Units)	Machine Hours (Used)
January	90000	9000
February	81000	9000
March	60000	12000

5) Write short notes (Any Four):

[20]

- a) Explain The various Methods of Inventory.
- b) Benefits of Value of Operation Costing.
- c) Explain the Role of cost Accounting.
- d) Explain the classification of labour.
- e) Productivity.
- f) Contract Costing.



Total No. of Questions : 5]

SEAT No. :

PA-4137

[Total No. of Pages : 4

[5956]-Ext.-3006

M.com. - I (External)

ADVANCED BANKING & FINANCE

115 : Law & Practices of Banking

(2015 Pattern) (Special paper - I)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the nature of relationship between banker and customer as debtor and creditor. **[20]**

OR

Discuss in detail the changing role of RBI. **[20]**

Q2) Explain the following as definitions given under the Negotiable Instrument Act, 1881. **[20]**

- a) Negotiable Instrument.
- b) Holder.
- c) Holder in due course.
- d) Payment in due course.

OR

Explain in detail Banking Regulation Act, 1949. Explain Amendments of Banking Regulations Act 1949 up to December 2012. **[20]**

Q3) Explain in detail the following definitions given under the Securitisation Act, 2002. **[20]**

- a) Bank.
- b) Financial Institution.
- c) Securitisation.

OR

P.T.O.

Explain the following provisions of the Prevention of Money Laundering Act, 2002. [20]

- a) Offence of money laundering
- b) Punishment for money laundering.
- c) Attachment

Q4) What do you mean by Merger and Acquisition? State any four cases of Merger and Acquisition in banking sector of India. [20]

OR

What are the strategies adopted by banks to manage risks? [20]

Q5) Write short notes on Any two [20]

- a) Termination of relationship between banker and customer.
- b) Right of set off.
- c) Winding up of banking company.
- d) Development of Hi-tech Banking.



Total No. of Questions : 5]

PA-4137

[5956]-Ext.-3006

M.com. - I (External)

ADVANCED BANKING & FINANCE

115 : Law & Practices of Banking

(2015 Pattern) (Special paper - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) बँकर आणि ग्राहक यांच्यातील ऋणको आणि धनको म्हणून असलेल्या संबंधाचे स्वरूप स्पष्ट करा. [20]

किंवा

भारतीय रिझर्व बँकेच्या बदलत्या भूमिकेबद्दल सविस्तर चर्चा करा. [20]

प्र.2) चलनक्षम दस्तऐवज कायदा, 1881 अंतर्गत दिलेल्या व्याख्या म्हणून खालील घटक स्पष्ट करा. [20]

- अ) चलनक्षम दस्तऐवज
ब) धारक
क) होल्डर इन ड्यू-कोर्स
ड) पेमेंट इन ड्यू-कोर्स

किंवा

बँकिंग नियमन कायदा, 1949 सविस्तर स्पष्ट करा. डिसेंबर 2012 पर्यंत बँकिंग नियमन कायदा, 1949 मधील सुधारणांचे स्पष्टीकरण द्या. [20]

प्र.3) सिक्युरिटायझेशन कायदा, 2002 अंतर्गत दिलेल्या खालील व्याख्यांचे तपशीलवार वर्णन करा. [20]

- अ) बँक
ब) वित्तीय संस्था
क) सिक्युरिटायझेशन

किंवा

मनी लाँड्रिंग प्रतिबंधक कायदा, 2002 च्या खालील तरतुदी स्पष्ट करा.

[20]

- अ) मनी लाँड्रिंगचा गुन्हा
- ब) मनी लाँड्रिंगसाठी शिक्षा
- क) अटॅचमेंट

प्र.4) विलिनीकरण आणि अधिग्रहण म्हणजे काय? भारतातील बँकिंग क्षेत्रातील विलिनीकरण आणि अधिग्रहणाची कोणतीही चार उदाहरणे सांगा. [20]

किंवा

जोखीम व्यवस्थापनासाठी बँकांनी कोणत्या व्युत्पन्नांचा अवलंब केलेला आहे?

[20]

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

[20]

- अ) बँकर आणि ग्राहक यांच्यातील संबंध संपुष्टात आणणे.
- ब) सेट-ऑफ चा अधिकार
- क) बँकिंग कंपनी बंद करणे
- ड) हाय-टेक बँकिंगचा विकास



Total No. of Questions : 6]

SEAT No. :

PA-4138

[Total No. of Pages : 14

[5956]-Ext.-3007

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

104 : ADVANCED ACCOUNTING AND TAXATION

Specialized Areas in Accounting and Business Tax

Assessment and Planning

(Without GST)

(2015 Pattern) (Semester - II) (Special Paper - III) (Group - A)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) The following is the Trail Balance of Shree Hospital, Pune as on 31st March 2022. Prepare Profit and Loss Account for the year ended 31st March 2022 and Balance Sheet as on that date. **[20]**

Trial Balance

Name of the Account	Dr. (Rs.)	Cr. (Rs.)
Machine & Equipment	50,000	
Capital		2,50,000
Inventories (1.4.2021)	25,000	
Building	1,50,000	
Hospital Furniture	50,000	
Accounts Receivable	37,500	
Motor Van	1,00,000	
Short Term Loans		50,000
Receipt for Bed, Consultancy etc.		25,000

P.T.O.

Purchases	12,500	
Receipts for pathological Tests		6,000
Accounts Payable		25,000
Receipts for X-ray, Scanning etc.		17,500
Advance Received from Patients		7,500
Provision for Depreciation		12,500
Government Subsidy		50,000
Fees Received for Operations		27,500
Cash in Hand	1,250	
Wages and Salaries	22,500	
Fees Paid to Doctors :		
General Practitioner	5,000	
Child Specialist	1,250	
Cardiologist	1,500	
Gynecologist	1,250	
Repairs & Renewals	7,000	
Electricity Bill	5,000	
Interest on Loans	1,250	
	4,71,000	4,71,000

Adjustments :

- a) The stock of inventory on hand 31st March 2022 was Rs. 7,500.
- b) Depreciation is to be provided as follows :
 - i) Building @20% p.a.
 - ii) Hospital Furniture @ 10% p.a.
 - iii) Machine and Equipment @7.5% p.a.
 - iv) Motor Van @10% p.a.
- c) Fees was payable yet Rs. 500 to cardiologist and Rs. 500 to Gynecologist.
- d) Wages and Salaries are Outstanding Rs.2, 500.

OR

The Mumbai Construction Company undertakes large contracts. The following particulars relates to Contract No. 125 carried out during the year ended 31st March 2022.

	Rs.
Work certified	1,43,000
Work uncertified	3,400
Plant installed at site	11,300
Value of plant on 31 st March 2022	8,200
Materials sent to site	64,500
Labour	54,800
Establishment Charges	3,250
Wages accrued on 31 st March 2022	1,800
Direct Expenditure	2,400
Material on hand on 31 st March 2022	1,400
Material returned to store	400
Direct expenditure accrued on 31 st March 2022	200
Contract Price	2,00,000
Cash received from contractee	1,30,000
Prepare a contract account for the year ended 31 st March 2022 and find out the profit.	

Q2) B Ltd. took over the business of A Ltd. as on 31st March 2022 on which date its Balance Sheet stood as follows : **[20]**

Balance Sheet of A Ltd. as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Share Capital		Good will	37,500
1,500 Shares of Rs. 100 each	1,50,000	Freehold Property	1,12,500
6% Debentures of Rs. 100 each	75,000	Plant & Tools	62,250
Sundry Creditors	22,500	Stock	26,250
Reserve Fund	37,500	Bills Receivable	3,375
Profit & Loss A/c	15,000	Sundry Debtors	20,625
		Cash at Bank	37,500
	3,00,000		3,00,000

B Ltd. agreed to take the assets (exclusive of Cash and Goodwill) at 10% less than the book values, to pay Rs. 56,250 for Goodwill and to take over the Debentures. The purchase consideration was to be discharged by allotment to A Ltd. of 1,125 shares of Rs. 100 each at a premium of Rs. 10 per share and balance in cash. The cost of liquidation amounted to Rs. 2,250. You are required to prepare:

- Ledger Accounts in the books of A Ltd. and
- Acquisition journal entries in the books of B Ltd.

OR

The following is the trial balance and additional information of Hotel Nandini, Nanded as on 31st March 2022.

Trial Balance as on 31st March 2022

Particulars	Dr. Rs.	Cr. Rs.
Share Capital		
17,000 5% Preference Shares of Rs. 10 each		1,70,000
28,000 Equity Shares at Rs.10 each		2,80,000
Purchases		
Liquors	1,00,000	
Provision & Stores	1,20,000	
Sales		
Food		1,60,000
Liquors		1,40,000
Income From Rooms		1,64,000
Miscellaneous Receipts		20,600
4% Mortgage Debentures		4,00,000
Premises	7,00,000	
Furniture	1,14,000	
Investment	1,04,000	
Goodwill	2,20,000	
Reserve		1,50,000
Last year Profit Balance		30,000
S. Creditors		80,000
Bills Payable		20,000
Debenture Interest	15,000	
Wages & Salaries	1,00,000	
Hotel Expenses	18,000	
General & administration Exp.	59,000	
Repair	4,350	
Interim Dividend for Half Year	4,250	
Stock 1.4.2021		
Liquor	40,000	
Provision & Store	10,400	
Cash	2,600	
Debtors	3,000	
	16,14,600	16,14,600

Adjustments :

- a) Closing stock Liquor Rs. 50,000, Provision Rs.30,000.
- b) Depreciation on Furniture @ 5% p.a.
- c) Outstanding wages Rs. 30,000.
- d) Final Dividend declared 10% on Equity Share Capital.

Q3) Write Short Notes (Any Two) :

[10]

- a) Credit in case of inputs/supplies
- b) Capital Goods
- c) Log book under Transport Accounting
- d) Non-banking Financial Companies

Q4) ABC Ltd., is an Indian company is engaged in manufacture of paints for the year ending 31st March 2022. The Profit and Loss Account showed a net profit of Rs. 15,00,000. This included the following debits to the Profit and Loss Account :

[20]

- a) Dividend amounted to Rs. 3,00,000 paid to shareholders.
- b) Interest amounting to Rs. 25,000 paid on the loan taken for the repayment of the company's income tax liability.
- c) Interest amounting to Rs. 25,000 paid on the loan taken to make donation to an approved charitable institution.
 - i) Rs. 1,80,000 spent by managing director on his visit to :
 - 1) Canada to buy machinery and finalize a collaboration agreement for a new independent undertaking proposed to be setup cycle tyre factory Rs. 60,000.
 - 2) USA to study export market for paints Rs. 1,20,000.
 - ii) Managing director's wife accompanied her husband Rs. 30,000 was contributed by the company towards her foreign trip expenses and the German Collaborator paid Rs. 25,000 to her towards expenses.
- d) Company incurred expenditure of Rs. 2,00,000 as follows :
 - i) Advertisement in Newspaper Rs. 80,000.
 - ii) Advertisement in Souvenir of political party Rs. 40,000.
 - iii) Guest house at factory Rs. 80,000.
- e) Penalty of Rs. 50,000 for importing raw material in contravention of import regulations. Compute the taxable income and tax liability of the company for the Assessment year 2022-23

OR

Green field cooperative society is engaged in agree produce processing and its marketing to its members. It carries its activities without the aid of power. It furnishes the following details for the year 2021-22 from which compute the taxable income for the assessment year 2022-23.

- a) Income from processing of agricultural produce Rs. 38,500.
- b) Income from marketing of agricultural produce Rs. 12,000.
- c) Dividend from other cooperative society Rs. 41,400.
- d) Income from letting of godowns Rs. 24,000.
- e) Income from commission Rs. 31,000.
- f) Profits and Gains from other business Rs. 75,000.

Q5) Devidas Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2021-22 as below : **[20]**

- a) Income from Property held under trust for charitable purposes Rs. 20,00,000.
- b) Voluntary contribution (Rs. 5,00,000 will form part of Corpus) Rs. 15,00,000.
- c) Donations paid to Charitable School Rs. 6,00,000.
- d) Scholarship paid to slum Students Rs. 4,00,000.
- e) Amount spent on holding free Eye checkup camps in Urban slums Rs. 3,00,000.
- f) Amount set apart for setting up an old age home by March 2024 Rs. 10,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2022-23.

OR

- a) PK Ltd submits details for the year 2021-22 relevant to the assessment year 2022-23. Calculate amount of advance tax payable on respective due date by the company. **[10]**
 - i) TDS at source by the suppliers and others Rs. 1,90,000.
 - ii) Income tax refund received Rs. 3,00,000.
 - iii) Disputed tax liability of Rs. 9,00,000 paid for the previous year 2020-21.
 - iv) Expected turnover Rs. 1,80,00,000 and Net Profit as a percentage of sales 12.25%.

- b) On 12th February 2022 Mrs. Deepika got a refund of Rs. 15,000 for the A.Y. 2022-23. Tax due for the said assessment year was Rs. 1,78,000. Advance tax and Income tax deducted at source amounted in all to Rs. 1,93,000. The return for the A.Y. 2022-23 was filed on 30th July 2021. Mrs. Deepika had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 15,000. As a tax consultant what will be your advice to her? [10]

Q6) Write Short Notes (Any Two) : [10]

- a) Tax Management
- b) Classification of goods
- c) Types of Assessment
- d) Incidence of Wealth Tax

Total No. of Questions : 6]

PA-4138

[5956]-Ext.-3007

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

104 : ADVANCED ACCOUNTING AND TAXATION

**Specialized Areas in Accounting and Business Tax
Assessment and Planning (Revised from 2018)**

(2015 Pattern) (Semester - II) (Special Paper - III) (Group - A)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) The following is the Trail Balance of Shree Hospital, Pune as on 31st March 2022. Prepare Profit and Loss Account for the year ended 31st March 2022 and Balance Sheet as on that date. **[20]**

Trial Balance

Name of the Account	Dr. (Rs.)	Cr. (Rs.)
Machine & Equipment	50,000	
Capital		2,50,000
Inventories (1.4.2021)	25,000	
Building	1,50,000	
Hospital Furniture	50,000	
Accounts Receivable	37,500	
Motor Van	1,00,000	
Short Term Loans		50,000
Receipt for Bed, Consultancy etc.		25,000

Purchases	12,500	
Receipts for pathological Tests		6,000
Accounts Payable		25,000
Receipts for X-ray, Scanning etc.		17,500
Advance Received from Patients		7,500
Provision for Depreciation		12,500
Government Subsidy		50,000
Fees Received for Operations		27,500
Cash in Hand	1,250	
Wages and Salaries	22,500	
Fees Paid to Doctors :		
General Practitioner	5,000	
Child Specialist	1,250	
Cardiologist	1,500	
Gynecologist	1,250	
Repairs & Renewals	7,000	
Electricity Bill	5,000	
Interest on Loans	1,250	
	4,71,000	4,71,000

Adjustments :

- a) The stock of inventory on hand 31st March 2022 was Rs. 7,500.
- b) Depreciation is to be provided as follows :
 - i) Building @20% p.a.
 - ii) Hospital Furniture @ 10% p.a.
 - iii) Machine and Equipment @75% p.a.
 - iv) Motor Van @10% p.a.
- c) Fees was payable yet Rs. 500 to cardiologist and Rs. 500 to Gynecologist.
- d) Wages and Salaries are Outstanding Rs.2, 500.

OR

The Mumbai Construction Company undertakes large contracts. The following particulars relates to Contract No. 125 carried out during the year ended 31st March 2022.

	Rs.
Work certified	1,43,000
Work uncertified	3,400
Plant installed at site	11,300
Value of plant on 31 st March 2022	8,200
Materials sent to site	64,500
Labour	54,800
Establishment Charges	3,250
Wages accrued on 31 st March 2022	1,800
Direct Expenditure	2,400
Material on hand on 31 st March 2022	1,400
Material returned to store	400
Direct expenditure accrued on 31 st March 2022	200
Contract Price	2,00,000
Cash received from contractee	1,30,000
Prepare a contract account for the year ended 31 st March 2022 and find out the profit.	

Q2) B Ltd. took over the business of A Ltd. as on 31st March 2022 on which date its Balance Sheet stood as follows : **[20]**

Balance Sheet of A Ltd. as on 31st March 2022

Liabilities	Rs.	Assets	Rs.
Share Capital		Good will	37,500
1,500 Shares of Rs. 100 each	1,50,000	Freehold Property	1,12,500
6% Debentures of Rs. 100 each	75,000	Plant & Tools	62,250
Sundry Creditors	22,500	Stock	26,250
Reserve Fund	37,500	Bills Receivable	3,375
Profit & Loss A/c	15,000	Sundry Debtors	20,625
		Cash at Bank	37,500
	3,00,000		3,00,000

B Ltd. agreed to take the assets (exclusive of Cash and Goodwill) at 10% less than the book values, to pay Rs. 56,250 for Goodwill and to take over the Debentures. The purchase consideration was to be discharged by allotment to A Ltd. of 1,125 shares of Rs. 100 each at a premium of Rs. 10 per share and balance in cash. The cost of liquidation amounted to Rs. 2,250. You are required to prepare:

- Ledger Accounts in the books of A Ltd. and
- Acquisition journal entries in the books of B Ltd.

OR

The following is the trial balance and additional information of Hotel Nandini, Nanded as on 31st March 2022.

Trial Balance as on 31st March 2022

Particulars	Dr. Rs.	Cr. Rs.
Share Capital		
17,000 5% Preference Shares of Rs. 10 each		1,70,000
28,000 Equity Shares at Rs.10 each		2,80,000
Purchases		
Liquors	1,00,000	
Provision & Stores	1,20,000	
Sales		
Food		1,60,000
Liquors		1,40,000
Income From Rooms		1,64,000
Miscellaneous Receipts		20,600
4% Mortgage Debentures		4,00,000
Premises	7,00,000	
Furniture	1,14,000	
Investment	1,04,000	
Goodwill	2,20,000	
Reserve		1,50,000
Last year Profit Balance		30,000
S. Creditors		80,000
Bills Payable		20,000
Debenture Interest	15,000	
Wages & Salaries	1,00,000	
Hotel Expenses	18,000	
General & administration Exp.	59,000	
Repair	4,350	
Interim Dividend for Half Year	4,250	
Stock 1.4.2021		
Liquor	40,000	
Provision & Store	10,400	
Cash	2,600	
Debtors	3,000	
	16,14,600	16,14,600

Adjustments :

- a) Closing stock Liquor Rs. 50,000, Provision Rs.30,000.
- b) Depreciation on Furniture @ 5% p.a.
- c) Outstanding wages Rs. 30,000.
- d) Final Dividend declared 10% on Equity Share Capital.

Q3) Write Short Notes (Any Two) : [10]

- a) Credit in case of inputs/supplies
- b) Capital Goods
- c) Log book under Transport Accounting
- d) Non-banking Financial Companies

Q4) ABC Ltd., is an Indian company is engaged in manufacture of paints for the year ending 31st March 2022. The Profit and Loss Account showed a net profit of Rs. 15,00,000. This included the following debits to the Profit and Loss Account : [20]

- a) Dividend amounted to Rs. 3,00,000 paid to shareholders.
- b) Interest amounting to Rs. 25,000 paid on the loan taken for the repayment of the company's income tax liability.
- c) Interest amounting to Rs. 25,000 paid on the loan taken to make donation to an approved charitable institution.
 - i) Rs. 1,80,000 spent by managing director on his visit to :
 - 1) Canada to buy machinery and finalize a collaboration agreement for a new independent undertaking proposed to be setup cycle tyre factory Rs. 60,000.
 - 2) USA to study export market for paints Rs. 1,20,000.
 - ii) Managing director's wife accompanied her husband Rs. 30,000 was contributed by the company towards her foreign trip expenses and the German Collaborator paid Rs. 25,000 to her towards expenses.
- d) Company incurred expenditure of Rs. 2,00,000 as follows :
 - i) Advertisement in Newspaper Rs. 80,000.
 - ii) Advertisement in Souvenir of political party Rs. 40,000.
 - iii) Guest house at factory Rs. 80,000.
- e) Penalty of Rs. 50,000 for importing raw material in contravention of import regulations. Compute the taxable income and tax liability of the company for the Assessment year 2022-23

OR

Green field cooperative society is engaged in agree produce processing and its marketing to its members. It carries its activities without the aid of power. It furnishes the following details for the year 2021-22 from which compute the taxable income for the assessment year 2022-23.

- a) Income from processing of agricultural produce Rs. 38,500.
- b) Income from marketing of agricultural produce Rs. 12,000.
- c) Dividend from other cooperative society Rs. 41,400.
- d) Income from letting of godowns Rs. 24,000.
- e) Income from commission Rs. 31,000.
- f) Profits and Gains from other business Rs. 75,000.

Q5) Devidas Charitable Trust submits the particulars of its Receipts and Payments during the previous year 2021-22 as below : **[20]**

- a) Income from Property held under trust for charitable purposes Rs. 20,00,000.
- b) Voluntary contribution (Rs. 5,00,000 will form part of Corpus) Rs. 15,00,000.
- c) Donations paid to Charitable School Rs. 6,00,000.
- d) Scholarship paid to slum Students Rs. 4,00,000.
- e) Amount spent on holding free Eye checkup camps in Urban slums Rs. 3,00,000.
- f) Amount set apart for setting up an old age home by March 2024 Rs. 10,00,000.

Compute the total income and Tax liability of the trust for the assessment year 2022-23.

OR

- a) PK Ltd submits details for the year 2021-22 relevant to the assessment year 2022-23. Calculate amount of advance tax payable on respective due date by the company. **[10]**
 - i) TDS at source by the suppliers and others Rs. 1,90,000.
 - ii) Income tax refund received Rs. 3,00,000.
 - iii) Disputed tax liability of Rs. 9,00,000 paid for the previous year 2020-21.
 - iv) Expected turnover Rs. 1,80,00,000 and Net Profit as a percentage of sales 12.25%.

- b) On 12th February 2022 Mrs. Deepika got a refund of Rs. 15,000 for the A.Y. 2022-23. Tax due for the said assessment year was Rs. 1,78,000. Advance tax and Income tax deducted at source amounted in all to Rs. 1,93,000. The return for the A.Y. 2022-23 was filed on 30th July 2021. Mrs. Deepika had proposed to complain to the Income Tax Officer regarding non-receipt of interest on refund of income tax of Rs. 15,000. As a tax consultant what will be your advice to her? [10]

Q6) Write Short Notes (Any Two) : [10]

- a) Tax Management
- b) Taxes under GST
- c) Negative list for input tax credit
- d) Registration Number Format

Total No. of Questions : 5]

SEAT No. :

PA-4139

[Total No. of Pages : 4

[5956]-Ext-3008

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

COMMERCIAL LAWS AND PRACTICES

106 : E-Security and Cyber Laws and Laws Regulation to
Copyrights and Design

(2015 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the following terms related to E-security :

[20]

- a) Hackers and crackers
- b) Computer viruses
- c) Spam
- d) Secure E-Transactions

OR

Explain E-commerce security issues and risk involved in E-commerce.

Q2) Explain computer viruses and security policy.

[20]

OR

State provisions relating to Digital signature certificates as per sections 35 to 39 of IT Act 2002.

Q3) Explain the meaning, scope, characteristics and objective of copyright Act, 1957.

[20]

OR

Define the term 'New Plant Variety'. State the provisions regarding period of validity of Registration, Surrender and Revocation of certificate.

P.T.O.

Q4) Who may apply for Registration as a 'Registration user' of Design? What are the conditions for registration as a registered user? [20]

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

- a) Types of computer crime
- b) Digital Identity and Digital Signature
- c) Powers of Central Government
- d) Rights and Privileges of Breeders and Researchers.



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Total No. of Questions : 5]

PA-4139

[5956]-Ext-3008

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

COMMERCIAL LAWS AND PRACTICES

106 : E-Security and Cyber Laws and Laws Regulation to
Copyrights and Design

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्रश्न 1) ई-सुरक्षा संदर्भात पुढील संज्ञा स्पष्ट करा. [20]

- अ) हॅकर्स आणि क्रॅकर्स
ब) संगणक व्हायरस
क) स्पॅम
ड) सुरक्षित ई-व्यवहार

किंवा

ई-कॉमर्स सिक्युरिटीच्या प्रमुख समस्या आणि धोके स्पष्ट करा.

प्रश्न 2) “संगणक व्हायरस आणि सुरक्षा प्रणाली” (धोरण) स्पष्ट करा. [20]

किंवा

Information Technology Act, 2002 (माहिती तंत्रज्ञान कायदा, 2002) (कलम 35-39) मधील संगणकीय स्वाक्षरी प्रमाणपत्राच्या तरतूदी स्पष्ट करा.

प्रश्न 3) 'मुद्रण हक्क' कायद्याचे स्वरूप, व्याप्ती, वैशिष्ट्ये आणि उद्देश स्पष्ट करा.

[20]

किंवा

“नवीन रोपे नमुने” या संज्ञाची व्याख्या द्या. रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायद्यानुसार वैधता नोंदणी कालावधी व प्रमाणपत्राची नोंद रद्द करणे व परत घेणे याबाबतच्या तरतुदी स्पष्ट करा.

प्रश्न 4) “आराखड्याचा नोंदणीकृत वापरकर्ता” या करिता कोण अर्ज करू शकतो? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणत्या अटी आहेत? [20]

प्रश्न 5) टीपा लिहा. (कोणतेही दोन) :

[20]

- अ) संगणकीय गुन्ह्यांचे प्रकार
- ब) संगणकीय ओळख आणि संगणकीय स्वाक्षरी
- क) केंद्र सरकारचे अधिकार
- ड) हक्क आणि निपजक आणि संशोधकाचे विशेषाधिकार

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Total No. of Questions : 5]

SEAT No. :

PA4212

[Total No. of Pages : 3

[5956]-Ext.-3009

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

ADVANCED COST ACCOUNTING AND COST SYSTEMS

108 : Cost Control and Cost System

(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the term Responsibility Accounting. Explain it's principles, advantages and limitations. [20]

OR

Explain in detail the concept of Activity Based Costing; and state it's advantages and limitations.

Q2) The following information of PQR Company is given for two years; [20]

Particulars	2020	2021
Sales	1,50,000	2,00,000
Profit	10,000	18,000

You are require to Calculate :

- a) P/V Ratio.
- b) Break Even Point.
- c) Fixed Cost.
- d) Margin of safety for two periods.

P.T.O.

Q3) Explain the term Budgetary control. Explain the process of preparing Budgets. [20]

OR

- a) Explain the concept of Inter-firm comparison and state it's advantages. [10]
- b) Explain the concept of Uniform Costing and it's application. [10]

Q4) From the following information you are require to Calculate [20]

- a) Material Cost Variance,
b) Material Price Variance,
c) Material Quantity Variance,
d) Material Mix Variance
e) Verify your results.

Material	Standard			Actual		
	Qty	Rate	Amount	Qty	Rate	Amount
A	27,000	2.60	70,200	28,000	2.20	61,600
B	18,000	1.70	30,600	20,000	1.80	36,000
Total	45,000		1,00,800	48,000		97,600

OR

The expenses budgeted for the production at 100% capacity of Bhima Ltd. Badlapur are given below :

Particulars	Amount (Rs.)
Direct material	6,00,000
Variable Works Overheads	2,00,000
Basic Wages	2,00,000
Fixed Production Overheads	80,000
Productive expenses (Variable)	40,000
Administrative Expenses (Fixed)	40,000
Selling Overheads (10% Fixed)	1,20,000
Distribution on Cost (80% Variable)	60,000

You are require to prepare Flexible Budget at 60% ; 80% and 100% capacity.

Q5) Write short notes (any 2) :

[20]

- a) Cash Budget.
- b) Break Even Point.
- c) Pre requisite of Inter-Firm comparison.
- d) Controllable and non-controllable cost.



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Total No. of Questions : 5]

SEAT No. :

PA-4140

[5956]-Ext.-3010

[Total No. of Pages : 2

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

116 : ADVANCED BANKING AND FINANCE

Central Banking and Monetary Policy

(2015 Pattern) (Special Paper - II)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Describe in detail various regulations of the Reserve Bank of India regarding licensing of banks and opening of new banks. **[20]**

OR

Explain in detail the role of the Reserve Bank of India in rural credit. **[20]**

Q2) Define monetary policy. Describe in detail various objectives of monetary policy. **[20]**

OR

State quantitative and qualitative instruments of monetary policy. **[20]**

Q3) Define central banking. Explain in detail origin and evolution of central banking. **[20]**

OR

Write in detail various recommendations of the working group of Dr. Y.V. Reddy in 1998 regarding money supply. **[20]**

Q4) Describe in detail rights of the Reserve Bank of India regarding control over management and subsidiaries of commercial banks. **[20]**

OR

Write in detail regulatory framework of non-banking financial companies. **[20]**

Q5) Write short notes on (Any Two): **[20]**

- a) RBI as a custodian of foreign reserves.
- b) Pre-shipment credit.
- c) Board for financial supervision.
- d) Money supply measures.



P.T.O.

Total No. of Questions : 5]

PA-4140

[5956]-Ext.-3010

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

116 : ADVANCED BANKING AND FINANCE

Central Banking and Monetary Policy

(2015 Pattern) (Special Paper - II)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) बँकाना परवाना व नवीन बँक उघडणे यासंदर्भात भारतीय रिझर्व्ह बँकेच्या विविध नियमनांचे सविस्तर वर्णन करा. [20]

किंवा

ग्रामीण पतपूर्वव्याप्तीत भारतीय रिझर्व्ह बँकेची भूमिका सविस्तर स्पष्ट करा.

प्र.2) चलनविषयक धोरणाची व्याख्या द्या. चलनविषयक धोरणाच्या विविध उद्दिष्टांचे सविस्तर वर्णन करा. [20]

किंवा

चलनविषयक धोरणांची संख्यात्मक आणि गुणात्मक साधने नमूद करा.

प्र.3) मध्यवर्ती बँक व्यवसायाची व्याख्या द्या. मध्यवर्ती बँक व्यवसायाचा उदय आणि उत्क्रांती सविस्तर स्पष्ट करा. [20]

किंवा

द्रव्य पूर्ववठा संदर्भातील 1998 मधील डॉ. वाय. व्ही. रेड्डीच्या कार्यकारी गटाच्या विविध शिफारशी सविस्तर सविस्तर लिहा.

प्र.4) व्यापारी बँकांच्या व्यवस्थापनावरील नियंत्रण व सहाय्यकारी बँक संदर्भातील भारतीय रिझर्व्ह बँकेच्या अधिकारांचे सविस्तर वर्णन करा. [20]

किंवा

बँकेतर वित्तीय कंपनीची नियामक चौकट सविस्तर लिहा.

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) भारतीय रिझर्व्ह बँक परदेशी राखीव निधीची रक्षक
ब) प्री-शीपमेन्ट क्रेडीट
क) वित्तीय पर्यवेक्षण मंडळ
ड) पैशाची मापने



Total No. of Questions : 5]

SEAT No. :

PA-4141

[Total No. of Pages : 2

[5956]Ext.-4001
M.Com. (Part - II) (External)
201 : BUSINESS FINANCE
(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define Business Finance. Explain nature and importance of Business Finance. **[20]**

OR

What is Business Finance? Explain public Sector sources of Business Finance.

Q2) What is Stock Exchange? Explain functions of stock exchange. **[20]**

OR

What is Foreign Institutional Investment? Explain need and limitations of Foreign Institutional Investment.

Q3) What is Credit Rating? Explain need and methodology of credit rating. **[20]**

OR

What is a Listing Regulation? Explain advantages of Listing Regulation.

Q4) Explain background of establishment of Securities & Exchange Board of India. **[20]**

OR

What is Mutual Fund? Explain types of mutual fund.

Q5) Write short notes on (Any Two): **[20]**

- a) Project appraisal.
- b) Need of SEBI.
- c) E-Broking.
- d) Foreign Direct Investment.



P.T.O.

Total No. of Questions : 5]

PA-4141

[5956]Ext.-4001

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

201 : BUSINESS FINANCE

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) व्यावसायिक वित्त पुरवठ्याची व्याख्या द्या. व्यावसायिक वित्त पुरवठ्याचे स्वरूप व महत्त्व स्पष्ट करा. [20]

किंवा

व्यावसायिक वित्त पुरवठा म्हणजे काय? व्यावसायिक वित्त पुरवठ्याचे सार्वजनिक क्षेत्र स्रोत स्पष्ट करा.

प्र.2) रोखे बाजार म्हणजे काय? रोखे बाजाराची कार्ये स्पष्ट करा. [20]

किंवा

परकीय संस्थात्मक गुंतवणूक म्हणजे काय? परकीय संस्थात्मक गुंतवणूकीची गरज आणि मर्यादा स्पष्ट करा.

प्र.3) पत मुल्यांकन म्हणजे काय? पत मुल्यांकनाची गरज आणि पद्धती स्पष्ट करा. [20]

किंवा

सुची नियमन म्हणजे काय? सुची नियमनाचे फायदे स्पष्ट करा.

प्र.4) सेबीच्या स्थापनेची पार्श्वभूमी स्पष्ट करा. [20]

किंवा

परस्पर निधी म्हणजे काय? परस्पर निधीचे प्रकार स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणतेही दोन) [20]

- अ) प्रकल्प मुल्यमापन
- ब) सेबीची गरज
- क) ई-ब्रोकींग
- ड) परकीय प्रत्यक्ष गुंतवणूक



Total No. of Questions : 5]

SEAT No. :

PA-4142

[Total No. of Pages : 4

[5956]-Ext.-4002

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

(202-B) : INDUSTRIAL ECONOMIC ENVIRONMENT

(2015 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is Industrial Finance? Explain the Internal Sources of Industrial Finance. **[20]**

OR

What is mean by Globalization? What are effects of Globalization on Indian Industry.

Q2) Explain the Export and Import policy in India since - 1991. **[20]**

OR

Explain National Environmental Policy (2006) of India.

Q3) Explain the growth and present position of IT Industries in India. **[20]**

OR

Explain the causes of Industrial disputes.

P.T.O.

Q4) Explain the need and types of Industrial Finance.

[20]

OR

Explain the Environmental problems arise by the Industrial Development.

Q5) Write Short Notes (any two) :

[20]

- a) Special Economic Zones (SEZ).
- b) Concept of Liberalization.
- c) Prospects of IT Industry.
- d) Labour policy reforms.

Total No. of Questions : 5]

PA-4142

[5956]-Ext.-4002

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

(202-B) : INDUSTRIAL ECONOMIC ENVIRONMENT

(2015 Pattern)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

सूचना:

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

प्रश्न 1) औद्योगिक वित्तपुरवठा म्हणजे काय? औद्योगिक वित्तपुरवठ्याचे अंतर्गत स्रोत स्पष्ट करा. [20]

किंवा

जागतिकीकरण म्हणजे काय? जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

प्रश्न 2) भारताचे 1991 पासूनचे आयात-निर्यात धोरण स्पष्ट करा. [20]

किंवा

भारताचे राष्ट्रीय पर्यावरण धोरण (2006) स्पष्ट करा.

प्रश्न 3) भारतातील माहिती-तंत्रज्ञान उद्योगांची वृद्धी आणि सघनस्थिती स्पष्ट करा. [20]

किंवा

भारतातील औद्योगिक कलहाची कारणे स्पष्ट करा.

प्रश्न 4) औद्योगिक वित्तपुरवठ्याची गरज आणि प्रकार स्पष्ट करा. [20]

किंवा

औद्योगिक विकासामुळे निर्माण होणाऱ्या पर्यावरणीय समस्या स्पष्ट करा.

प्रश्न 5) थोडक्यात टिपा लिहा (कोणत्याही दोन)

[20]

- अ) विशेष आर्थिक क्षेत्र (सेझ)
- ब) उदारीकरणाची संकल्पना
- क) माहिती तंत्रज्ञान उद्योगांचे भवितव्य
- ड) कामगार धोरणातील सुधारणा

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Total No. of Questions : 5]

SEAT No. :

PA-4143

[5956]- Ext - 4003

[Total No. of Pages : 2

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

**203 : ADVANCED AUDITING AND SPECIALIZED AREAS IN
AUDITING
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the various aspects of Audit under computerized Information System (CIS) Environment. **[20]**

OR

What are the capital profits? Are such profits available for distribution as dividends? Discuss.

Q2) What do you mean by 'Internal control'? Explain the significance and evaluation of Internal control procedures. **[20]**

OR

What do you mean by 'Routine checking' and 'Vaeching'? How will you vaech the sales Book?

Q3) What do you mean by Internal Audit? What should be the main funcions of an Internal Auditor? Under whom should he work and to whom report his findings? What powers should he have for the successful performance of his duties?**[20]**

OR

What special points would you bear in mind besides the normal audit routine, while conducting the audit of a Bank.

P.T.O.

Q4) Explain the provisos of Tax Audit under section 44 AB of Income Tax Act. [20]

OR

Discuss the special points to which you would give attention while auditing the accounts of Educational Institutions.

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

- a) Role of Auditing and Assurance standard Board in India.
- b) Corporate Governance.
- c) Special aspects of Computerized Information System (CIS) Audit Environment.
- d) Contents of the audit report of cooperative society.
- e) Special points taken into consideration in Audit of Hospital.
- f) Duties and powers of the comptroller and Auditor General of India.



Total No. of Questions : 5]

SEAT No. :

PA-4248

[Total No. of Pages : 2

[5956]Ext.-4003A

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

**203 : ADVANCED AUDITING AND SPECIALISED AREAS
IN AUDITING
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is mean by Verification and Valuation? How will you verify the Fixed Assets discuss in detail. **[20]**

OR

Distinguish Between Audit and Investigation. State the principles of Investigation.

Q2) What do you mean by Internal Control? Explain the significance and evaluation of internal control procedure. **[20]**

OR

Explain the preliminaries to the audit of limited company

Q3) What is Internal Audit? State its nature and scope. **[20]**

OR

Explain the long form bank audit report.

Q4) Discuss special points to which you would give attention while auditing the Accounts of Charitable Trust. **[20]**

OR

What is Corporate Governance? Explain the verification of compliance of Corporate Governance.

P.T.O.

Q5) Write Short Notes (Any Three)

[20]

- a) Audit report of Co-operative Society.
- b) Role of Auditing and Assurance Standard
- c) Internal Audit Report
- d) Public Accounts Committee
- e) Audit of Local Bodies
- f) Tax Audit u/s 44AB of Income Tax Act



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Total No. of Questions : 5]

SEAT No. :

PA-4144

[5956] Ext.- 4004

[Total No. of Pages : 2

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

Advanced Cost Accounting and Cost System

207 : COST AND MANAGEMENT AUDIT

(2015 Pattern) (Semester - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Explain the term Cost Audit. State the objects and advantages of Cost Audit. **[20]**

OR

Explain the term Management Audit. State the organizational needs for Management Audit.

Q2) What is Cost Auditor? State the Appointment, Rights and Responsibilities of Cost Auditor. **[20]**

OR

Explain in detail Cost Audit Report.

Q3) What is Audit Programme state its Advantages and also explain the Steps in preparation of Cost Audit Programme. **[20]**

OR

How the Cost Auditor evaluate the Internal Control System and state the term Audit Notes.

P.T.O.

Q4) Explain in detail the Audit of Management Process.

[20]

OR

Explain in detail Social Audit of Business Enterprises.

Q5) Write short notes (Any Four)

[20]

- a) Efficiency Audit
- b) Proprietary Audit
- c) MIS
- d) System Audit
- e) Audit of Special Responsibility of Management.
- f) Audit Working Paper



Total No. of Questions : 6]

SEAT No. :

PA-4145

[5956]-Ext.-4005

[Total No. of Pages : 4

M.Com. - II (External)

BUSINESS ADMINISTRATION

**213 : Human Resource Management and Organisational Behavior
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Section I and II should be answered in the same answer book.*

SECTION- I

(Organisational Behavior)

Q1) Definition of organizational behavior? Explain the theoretical and conceptual frame works for the study of organizational behavior. **[15]**

OR

Define the term organizational culture. Discuss how culture can be creating and maintaining in an organization.

Q2) Explain the details types of motives. **[15]**

OR

Explain the details groups cohesiveness and team building.

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

- a) Types of teams
- b) Models of organizational behavior
- c) Virtual design
- d) Job satisfaction

P.T.O.

SECTION- II
(Human Resource Management)

Q4) Explain the employee leasing and global sourcing of labour in detail. [15]

OR

Define manpower planning. Explain in detail objectives of manpower planning.

Q5) What is performance appraisal? Explain the details ethics and errors of performance appraisal. [15]

OR

Definition of training. Explain the process and methodology of training.

Q6) Write short notes (Any Two) [20]

- a) Human recourse audit
- b) VRS
- c) Lay off employees
- d) Job enrichment



Total No. of Questions : 6]

PA-4145

[5956]-Ext.-4005

M.Com. - II (External)

BUSINESS ADMINISTRATION

**213 : Human Resource Management and Organisational Behavior
(2015 Pattern)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-
- 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 2) विभाग I आणि II ची उत्तरे एकाच उत्तरपुस्तिकेत द्यावीत.

SECTION- I

(Organisational Behavior)

प्र.1) संघटनात्मक वर्तनाची व्याख्या सांगा. संघटनात्मक वर्तनाच्या अभ्यासाच्या सैद्धांतिक व संकल्पनात्मक आराखडा स्पष्ट करा. [15]

किंवा

संघटनात्मक संस्कृती या संकल्पनेची व्याख्या करा. एखाद्या संघटनात्मक संस्कृती कशी तयार केली जाऊ शकते आणि कशी टिकवून ठेवता येईल यावर चर्चा करा.

प्र.2) प्रेरणांचे प्रकार सविस्तर स्पष्ट करा. [15]

किंवा

समूह सामंजस्य आणि संघ बांधणी सविस्तर स्पष्ट करा.

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

- अ) संघ प्रकार
- ब) संघटनात्मक वर्तनाची प्रारूपे
- क) आभासी डिझाईन
- ड) कार्यसमाधान

SECTION- II
(Human Resource Management)

प्र.4) कर्मचाऱ्याची नेमितीक नियुक्ती आणि जागतिक स्त्रोत सविस्तर स्पष्ट करा. [15]

किंवा

मनुष्यबळ नियोजनाची व्याख्या सांगा. मनुष्यबळ नियोजनाचे उद्देश सविस्तर स्पष्ट करा.

प्र.5) कार्यक्षमता मूल्यमापन म्हणजे काय? कार्यक्षमता मूल्यमापनाचे नीतिमूल्ये आणि चुका सविस्तर स्पष्ट करा. [15]

किंवा

प्रशिक्षणाची व्याख्या द्या. प्रशिक्षणाची प्रक्रिया आणि कार्यपद्धती सविस्तर स्पष्ट करा.

प्र.6) टिपा लिहा. (कोणत्याही दोन) [20]

- अ) मानवी संसाधन अंकेक्षण
- ब) स्वेच्छनिवृत्ती
- क) कामगार कपात
- ड) कार्य समृद्धी



Total No. of Questions : 5]

SEAT No. :

PA-4146

[Total No. of Pages : 2

[5956]-Ext.-4006

M.Com. - II (External)

215 : ADVANCED BANKING AND FINANCE

Foreign Exchange International Finance

(2015 Pattern) (Group - G) (Special Paper - III)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is International Money Market? Elaborate the development of Euro Dollar Market. **[20]**

OR

What do mean by foreign exchange market? State various participants in foreign exchange market.

Q2) What is International Debt Market? Explain the various instruments in International Debt Market. **[20]**

OR

Explain the role of Reserve Bank of India in foreign exchange market.

Q3) Explain the following:

- a) Types of Floating Rate System **[10]**
- b) Types of Pegging **[10]**

OR

Explain the objectives of foreign trade documentation and state types of Draft.

Q4) Explain in detail the organisation and functions of Bank for International Settlements (BIS). **[20]**

OR

Explain in detail the methods of financing foreign trade.

Q5) Write notes on (any two) **[20]**

- a) American Depository Receipts (ADRs) and Global Depository Receipts (GDRs).
- b) ECGC
- c) BRICS
- d) Currency futures.



P.T.O.

Total No. of Questions : 5]

PA-4146

[5956]-Ext.-4006

M.Com. - II (External)

215 : ADVANCED BANKING AND FINANCE

Foreign Exchange International Finance

(2015 Pattern) (Group - G) (Special Paper - III)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) आंतरराष्ट्रीय नाणेबाजार म्हणजे काय? युरो डॉलर बाजाराच्या विकासाची सविस्तर माहिती द्या. [20]

किंवा

विदेशी विनिमय बाजार म्हणजे काय? विदेशी विनिमय बाजारातील विविध सहभागी घटक सांगा.

प्र.2) आंतरराष्ट्रीय कर्जबाजार म्हणजे काय? आंतरराष्ट्रीय कर्ज बाजारातील विविध साधने स्पष्ट करा. [20]

किंवा

भारतीय रिझर्व्ह बँकेची विदेशी विनिमय बाजारातील भूमिका स्पष्ट करा.

प्र.3) खालील बाबी स्पष्ट करा.

अ) बदलत्या दर पद्धतीचे प्रकार

[10]

ब) बांधणी चलनाचे प्रकार

[10]

किंवा

विदेशी व्यापारातील दस्तऐवजांचे उद्देश स्पष्ट करा. आणि ड्राफ्ट चे प्रकार सांगा.

प्र.4) आंतरराष्ट्रीय सेटलमेंटस् बँकेचे संघटन आणि कार्ये सविस्तर स्पष्ट करा. [20]

किंवा

विदेशी व्यापाराला वित्तपुरवठा करण्याच्या विविध पद्धती सविस्तर स्पष्ट करा.

प्र.5) टिपा लिहा. (कोणत्याही दोन) [20]

अ) अमेरिकन डिपॉझिटरी रिसीटस् आणि ग्लोबल डिपॉझिटरी रिसीट्स

ब) आंतरराष्ट्रीय पत आणि हमी महामंडळ

क) ब्रीक्स (BRICS)

ड) करन्सी फ्युचर्स



Total No. of Questions : 5]

SEAT No. :

PA-4147

[Total No. of Pages : 2

[5956]-Ext.-4007

M.Com. - II (External)

ADVANCED MARKETING (Special Paper- V)

217 : Marketing Research International Marketing

(2015 Pattern) (Semester - III) (Group - H)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) What is meant by International Marketing? Explain scope and objective of International marketing. **[20]**

OR

Explain in detail the Recent Import-Export procedure.

Q2) Explain the reasons for entry in international marketing. **[20]**

OR

What are the various kinds of Facilities and Incentives available to export business? Discuss briefly.

Q3) What is meant by export financing? Explain the role played by various financial institutions in export finance. **[20]**

OR

Describe challenges and opportunities in International Marketing.

Q4) a) Write a note on GATT. **[10]**

b) State Functions of world trade organisation. **[10]**

OR

a) State procedure of obtaining Export Credit Insurance.

b) Describe Exchange Facilities provided by RBI and EXIM Bank.

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

- a) Labelling and packaging of goods
- b) Export License
- c) Significance of samples in exporting
- d) Barriers in International Marketing
- e) Marine Insurance
- f) Uniform Pricina



P.T.O.

Total No. of Questions : 5]

PA-4147

[5956]-Ext.-4007

M.Com. - II (External)

ADVANCED MARKETING (Special Paper- V)

217 : Marketing Research International Marketing

(2015 Pattern) (Semester - III) (Group - H)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

प्र.1) आंतरराष्ट्रीय विपणन म्हणजे काय? आंतरराष्ट्रीय विपणनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा. [20]

किंवा

आधुनिक आयात-निर्यात कार्यपद्धती स्पष्ट करा.

प्र.2) आंतरराष्ट्रीय विपणनातील प्रवेशाची कारणे सविस्तर स्पष्ट करा. [20]

किंवा

निर्यात व्यापारासाठी उपलब्ध असणाऱ्या विविध प्रकारच्या सुविधा आणि प्रलोभने (Incentives) कोणती याविषयी थोडक्यात चर्चा करा.

प्र.3) निर्यात वित्तपुरवठा म्हणजे काय? निर्यात वित्तपुरवठ्यामध्ये विविध वित्तसंस्थांनी निभावलेली भूमिका स्पष्ट करा. [20]

किंवा

आंतरराष्ट्रीय विपणनातील आव्हाने आणि संधी यांचे वर्णन करा.

प्र.4) अ) गॅट यावर टिप लिहा. [10]

ब) जागतिक व्यापार संघटनेची कार्ये सांगा. [10]

किंवा

अ) निर्यात पतविमा मिळविण्याची पद्धती सांगा. [10]

ब) आर. बी. आय. व एक्झीम बँकेकडून दिला जाणाऱ्या विनिमय सुविधा विशद करा. [10]

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

अ) वस्तुचे चिह्नीकरण आणि संवेष्टन

ब) निर्यात परवाना

क) निर्यात व्यापारातील नमुना वाटपाचे महत्त्व

ड) आंतरराष्ट्रीय विपणनातील अडथळे

इ) सागरी विमा

फ) समान/एकसारखी किंमत



Total No. of Questions : 6]

SEAT No. :

PA-4239

[Total No. of Pages : 4

[5956]-Ext.-4008A

M.Com. - II (External)

204 : ADVANCE ACCOUNTING AND TAXATION

**Recent Advances in Accounting, Taxation, Auditing and Case Studies
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt all questions from Section I.*
- 2) *Attempt any two questions from Section II.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of calculator is allowed.*

SECTION - I

Q1) Explain various provisions in clause 49 of Listing Agreement regarding the Board of Directors of a company. **[15]**

OR

Explain the term Human Resource Accounting. Explain the purpose and significance of Human resource accounting. **[15]**

Q2) Explain the meaning and nature of Intellectual Property. Explain the accounting treatment of Intangible Assets as per the applicable Accounting Standards. **[15]**

OR

Explain various provisions relating to Audit as per Companies Act 2013. **[15]**

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

- a) Salient features of GST
- b) IFRS
- c) Transfer Pricing
- d) Forensic Accounting
- e) Employee Stock Option

P.T.O.

SECTION - II

(Attempt any two from the following three)

Q4) From the following balance sheet of Victorious Ltd., Evaluate the financial position of the company on the basis of the following ratios: **[25]**

- a) Current Ratio
- b) Quick Ratio
- c) Debt Equity Ratio
- d) Proprietary Ratio
- e) Fixed Assets to Net worth Ratio

Liabilities	Amount	Assets	Amount
Equity Share Capital	5,00,000.00	Land & Building	10,00,000.00
Reserves and Surplus	3,00,000.00	Plant & Machinery	2,00,000.00
Profit and Loss Account	1,00,000.00	Furniture	2,00,000.00
10% Debentures	1,00,000.00	Stock	3,00,000.00
Sundry Creditors	4,50,000.00	Bills Receivable	4,000.00
Bills Payable	2,50,000.00	Sundry Debtors	45,000.00
Outstanding Expenses	1,80,000.00	Cash in hand	1,51,000.00
Outstanding Taxes	1,20,000.00	Cash at Bank	1,00,000.00
Total	20,00,000.00	Total	20,00,000.00

Support your answers with appropriate comments and suggestions.

Q5) In the following cases discuss the provisions and allowable deductions under chapter VIA for the AY22 - 23. **[25]**

- a) Mr. Ashok an employee of a private company paid the following Life Insurance premiums :

Self - Rs. 26,000/- (Capital Sum Assured - policy Amount - Rs. 2,50,000)

Father - Rs. 28,500/- (Capital Sum Assured - policy Amount Rs. 1,50,000)

Spouse - Rs. 8,000/- (Capital Sum Assured - policy Amount Rs. 1,00,000)

Son - Rs. 4,000/- (Capital Sum Assured - policy Amount Rs. 1,00,000)

Daughter - Rs. 3,000/- (Capital Sum Assured - policy Amount Rs. 1,00,000)

- b) Mr Ashok paid the Medical Insurance Premium
Self - Rs. 20,000/-
Mother - Rs. 20,000/-
Son - Rs. 5,000/-
- c) Mr. Ashok paid the following tuition fees
M.Com tuition fees for his spouse - Rs. 21,000/-
Std. VII and Std. X tuition fees for his children - Rs. 45,000/-
- d) Mr. Ashok aged 61 years received the interest from his investments in the following manner during the accounting year 21 - 22 :

Name of the Bank	Type of Account	Interest received/accrued
ICICI	Saving	Rs. 11,000
SBI	Fixed Deposit	Rs. 21,500/-
PNB	Recurring Deposit	Rs. 14,650/-

- e) Net Dividend received during the accounting year 21 - 22 by Mr. Ashok from the following investments :

Name of the Domestic Company	Dividend Received
SAIL	Rs. 4,522/-
MRF	Rs. 3,560/-

- Q6) a)** From the following calculate the value of Depreciation and written down value of each block of asset of XYZ Co., for the AY 2022 - 2023. **[10]**

Following table shows the opening values, Purchased and Sales of different assets for the accounting year 21 - 22 :

Type of Asset	% of Depreciation	Opening Balance	Purchase Date 12/12/21	Sales 6/10/21
Residential Building	5%	Rs. 10,00,000		
Furniture	10%	Rs. 3,00,000	Rs. 2,00,000	
Plant and Machinery	15%	Rs. 5,00,000		Rs. 2,00,000

- b) ABC partnership firm was maintaining the following books of accounts in the physical form till the accounting year 20 - 21. Traditionally it maintained the following books of accounts : [10]

- Cash book
- Day Books
- Ledger
- Cash flow register

In the accounting year 21 - 22, the firm upgraded the accounting system to the digital form. The above books were maintained in the electronic mode. Hence it presented the print outs of the above data to the assessing officer.

Comment whether the AO would accept the print out data of the books of Accounts as per the provisions of section 2(12A)

Mr. Akshay (age 45 years) (Gross Taxable Income 6,85,000/-) failed to file his Income tax return by the due date, for the AY 21 - 22.

- Comment on the penalty to be charged to him for not filling the return within the specified due date.
 - Comment on the Due date of filling the belated and revised ITR for the AY 22 - 23.
- c) Following are the details of the Assets of a Charitable Trust in the accounting year 2021 - 2022 : [5]

Particulars	Amount
Original cost of Machinery	Rs. 5,00,000
Installation charges	Rs. 1,00,000
Total Cost of old Machinery	Rs. 6,00,000
Original Cost of New Machinery	Rs. 7,00,000
Installation charges of New Machinery	Rs. 40,000
Total Cost of New Machinery	Rs. 7,40,000
Sale Proceeds of old Machinery	Rs. 8,00,000

You are required to show the working for the computation of Taxable Capital Gains.



Total No. of Questions : 6]

SEAT No. :

PA-4149

[Total No. of Pages : 3

[5956]Ext.-4009

M.Com. - II (External)

ADVANCED COST ACCOUNTING AND COST SYSTEM

**208 : Recent Advances in Cost Accounting and Case Studies in
Cost and Works Accounting
(2015 Pattern) (Special Paper - IV)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *Attempt all questions from Section I.*
- 2) *Attempt any two question from Section II.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of calculator is allowed.*

SECTION - I

Q1) Describe in brief the nature and objectives of CAS 08 to 10. **[15]**

OR

Describe the scope and main terms in CAS Service Cost Centre (13), Pollution Control Cost (14), Selling and Distribution Overhead (15). **[15]**

Q2) Explain in detail features and benefits of Enterprises Resources Planning (ERP). **[15]**

OR

Explain the objectives and scope of generally accepted cost accounting principles. **[15]**

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

- a) Scope of CAS - 3.
- b) Reports of Cost Audit.
- c) Implementation of ERP.
- d) Problems of Productive Audit.

P.T.O.

SECTION - II

(Attempt any two)

Q4) As a Cost Accountant reconcile the following data considering cost records as a base : **[25]**

Particular	Rs.
Net Loss as per costing records	1,72,400
Works overhead under recovered in costing	3,120
Administrative overhead recovered in excess	1,700
Depreciation over charged in costing	1,300
Interest received not included in costing	8,000
Obsolescence charged (Loss) in financial books	5,700
Income tax provided in financial books	40,300
Bank interest credited in financial books	750
Store adjustment (Cr) in financial books	475
Opening stock is undervalued in cost accounts by	1,400
Closing stock overvalued in cost accounts by	2,400
Interest charged in cost account only	6,000
Provision for doubtful debts in financial books	150
Preliminary Expenses written off in financial books	800

Q5) a) A practising Doctor now spend Rs. 0.90 per kilometre on Taxi fares for his patients visits. He is considering two other alternatives, the purchase of a new small car or an old bigger car. **[15]**

The estimated cost figures are:

Particular	New Small Car	Old Big Car
Purchase Price	Rs. 3,50,000	Rs. 2,00,000
Sale price after 5 years	Rs. 1,90,000	Rs. 1,20,000
Repairs and Servicing p.a.	Rs. 10,000	Rs. 12,000
Taxes and Insurance p.a.	Rs. 17,000	Rs. 7,000
Petrol consumption per litre	10 km	7 km
Petrol Price per litre	Rs. 35	Rs. 35

He estimates that he does 10,000 km. annually. What is the total cost of alternatives and which should be the best alternatives? If his practice expands and he has to do 19,000 km. per annum. What should be his decision? As a Cost Accountant give your comments with suitable working.

- b) Annual demand for a particular item of inventory is 10,000 units. Inventory carrying cost per unit per year is 20% and ordering cost is Rs. 40 per order. The price quoted by the supplier is Rs. 4 per unit. However, the supplier is willing to give discount of 5% for orders of 1,500 units or more. As an expert give your opinion whether to avail the discount offer or no. [10]

Q6) a) A firm can purchase a separate part from an outside source at Rs. 11 per unit. There is a proposal that the spare part be produced in the Factory itself. For this purpose a machine costing Rs. 1,00,000 with annual capacity of Rs. 20,000 units and a life of 10 years will be required. A foreman with a monthly salary of Rs. 500 will have to be changed. Materials required will be Rs. 4.00 per unit and wages Rs. 2.00 per unit. Variable overheads are 150% of direct labour. The firm can easily raise funds at 10% p.a. As an Expert in this field advice the firm whether the proposal should be accepted or no with reason. [15]

- b) You are appointed as a Cost Accountant. From the following particulars show the calculations of: [10]

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

Materials	Standard		Actual	
	Units	Price (Rs.)	Units	Price (Rs.)
A	1,010	1.0	1,080	1.2
B	410	1.5	380	1.8
C	350	2.0	380	1.9



Total No. of Questions : 5]

SEAT No. :

PA-4150

[Total No. of Pages : 4

[5956]-Ext.- 4010

M.Com. - II (External)

BUSINESS ADMINISTRATION

**214 : Recent Advances in Business Administration and Case Studies
(2015 Pattern)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Part I and II should be written on the same Answer Sheet.*

PART - I

Q1) Define Five's System. Explain in detail the utility of Five's system of Quality Management. **[20]**

OR

Define Cross Cultural Management. Explain in detail the issues in Cross Cultural Management. **[20]**

Q2) Define Turn Around Management. Explain in detail the significance of Turn Around Management. **[20]**

OR

Define Innovation Management. Explain in detail the advantages and significance of Innovation Management. **[20]**

Q3) Write short notes (Any Two) **[10]**

- a) Six Sigma
- b) Global Management System
- c) Restructuring of Business
- d) Tools of E.R.P.

P.T.O.

PART - II

Solve following Cases

Q4) Case Study No.: 1

[25]

The Indian Government has implemented the scheme of Public Distribution System (PDS) for food grains and other essential consumer items. The main objective of the scheme had been to ensure the supply of the essential consumer items to the vulnerable sections of society. However, it has been found that the scheme has not been very efficient and many of the 'vulnerable' society members could not avail of the services of this distribution system.

The Government is now proposing to launch a new Targeted Public Distribution Scheme (TPDS). This scheme shall segment the lower and higher segment consumers through separate ration cards and prices for the items sold.

- a) Suggest the possible reasons for the inefficiencies of the PDS.
- b) What actions should be undertaken to ensure the success of TPDS?

Q5) Case Study No. : 2

[25]

'Shalimar Pvt. Ltd.' is one of the well - established company in India. It was a major attrition problem with senior executive. It was believed that the executive were existing the company as they were unable to reconcile with its 'Power of One' strategy. The strategy was about merging the beverages wing and the food division barring water division. It was aimed at leveraging the synergetic benefit of selling food and beverages together since consumers tended to buy beverages and snacks together. Five senior executives of Shalimar Pvt. Ltd. resigned from company in 2016 joining a stream of colleagues who had left the company following a change in corporate strategy. Even though shalimar Pvt. Ltd. had leadership development initiatives in place and had created a talent pool, industry observers felt that the company would have to resolve the attrition issue at the top level with effective people strategy as well as change management initiatives.

Questions :

- a) State issues and challenges involved in dealing with the employee attrition at Shalimar Pvt. Ltd.
- b) Analyse how Shalimar Pvt. Ltd. can deal with the resistance of employees towards change in its corporate strategy.
- c) Explore ways in which Shalimar Pvt. Ltd. can retain its seniors executives and make a change in corporate strategy acceptable for them?



Total No. of Questions : 5]

PA-4150

[5956]-Ext.- 4010

M.Com. - II (External)

BUSINESS ADMINISTRATION

**214 : Recent Advances in Business Administration and Case Studies
(2015 Pattern)**

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-
- 1) सर्व प्रश्न सोडवणे अनिवार्य आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 3) भाग I आणि II एकाच उत्तरपत्रिकेवर लिहावे.

भाग - I

प्र.1) फाईव्ह'ज प्रणाली ची व्याख्या द्या. संपूर्ण गुणवत्ताची फाईव्ह'ज प्रणालीची उपयुक्तता सविस्तर स्पष्ट करा. [20]

किंवा

आंतर-सांस्कृतिक व्यवस्थापनाची व्याख्या द्या. आंतर-सांस्कृतिक व्यवस्थापनातील समस्या सविस्तर स्पष्ट करा. [20]

प्र.2) पुनरुज्जीवन व्यवस्थापनाची व्याख्या द्या. पुनरुज्जीवन व्यवस्थापनाचे महत्त्व सविस्तर स्पष्ट करा. [20]

किंवा

नाविन्यपूर्ण व्यवस्थापनाची व्याख्या द्या. नाविन्यपूर्ण व्यवस्थापनाचे फायदे आणि महत्त्व सविस्तर स्पष्ट करा. [20]

प्र.3) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) सिक्स सिग्मा
- ब) जागतिक व्यवस्थापन प्रणाली
- क) उद्योगाची पुनः रचना
- ड) ई.आर.पी. ची साधने

प्र.4) केस क्रमांक : 1

[25]

भारत सरकारने सार्वजनिक वितरण व्यवस्थेमार्फत अन्नधान्ये तसेच इतर आवश्यक उपभोग्य वस्तूंच्या वितरणाची योजना (पी.डी.एस.) राबविलेली आहे. या योजनेचा उद्देश समाजातील दुर्बल घटकांना या वस्तूंचा पुरेसा प्रमाणात पुरवठा व्हावा हा आहे. तथापि, समाजातील दुर्बल घटकांना या योजनेचा पुरेसा उपयोग होत नाही कारण हि व्यवस्था पुरेशी कार्यक्षम नाही असे आढळून आले आहे.

या पार्श्वभूमीवर, शासनाने विशिष्ट ध्येय लक्षित सार्वजनिक वितरण व्यवस्था (टी.पी.डी.एस.) राबविण्याचे प्रस्तावित केले आहे. हि योजना सर्वात कमी उत्पन्न गटातील उपभोक्त्यांसाठी राबविली जाईल, या योजनेअंतर्गत सर्वात कमी तसेच उच्च उत्पन्न गटातील उपभोक्त्यांना वेगवेगळ्या रंगाच्या शिधापत्रिका दिल्या जातील तसेच त्यांना पुरविल्या जाणाऱ्या वस्तूंचे दरहि भिन्न असतील.

अ) सार्वजनिक वितरण व्यवस्थेच्या अकार्यक्षमतेची शक्य असणारी कारणे नमूद करा.

ब) विशिष्ट ध्येय लक्षित सार्वजनिक वितरण व्यवस्था यशस्वी होण्यासाठी कोणती कृती करणे आवश्यक आहे.

प्र.5) केस क्रमांक : 2

[25]

‘शालिमार प्रा. लि.’ ही भारतातील नामांकित कंपनी मधील एक आहे. या कंपनीमध्ये वरिष्ठ पातळीवरील कार्यकारी अधिकारी वर्ग व्यवस्थापकीय कामकाज पूर्ण करताना आपल्या पदावरील कामकाजात महत्वाची श्रेष्ठ व्यक्ती नक्की कोण या बाबत सर्वांनाच प्रश्न सतावत होता. कंपनीतील काही अधिकारी वर्ग कंपनी सोडून बाहेर पडत होते व याचे कारण म्हणजे कंपनीचे एक छत्री कारभारामुळे घेतलेल्या निर्णया बाबत व व्यावसायिक व्यूहरचने बरोबर या अधिकारी वर्गास ताळमेळ साधता येत नव्हता. कंपनीने ग्राहकाची गरज/ मागणी नुसार व्यावसायिक व्यूहरचना करताना पाणी सोडून सर्व पेय विभाग व खाद्यपदार्थ विभाग एकत्र करून, एकत्रित साठा ठेऊन व्यवसाय वाढ करण्या बाबतचा निर्णय घेतला. सन 2016 मध्ये कंपनीच्या पाच वरिष्ठ अधिकाऱ्यांनी आपल्या पदाचा राजीनामा देऊन कंपनी सोडली आणि कंपनीच्या व्यावसायिक व्यूहरचना बदलांशी समन्वय साधता न आल्यामुळे पूर्वी कंपनी सोडलेल्या अधिकाऱ्यांबरोबर एकत्र आले. शालिमार प्रा. लि. कंपनीने आपल्या कंपनीमध्ये वरिष्ठ पातळीवरील अधिकाऱ्यांसाठी नैतृत्व गुण वाढीसाठी केलेले प्रयत्न व्यवस्थापन तंत्रातील बदलाशी समन्वय साधण्यासाठी व प्रतिभावंत कुशल अधिकारी वर्गासाठी जोडून ठेवणारी यंत्रणा उभारून देखील उद्योग निरीक्षकांच्या मते कंपनीने व्यवस्थापनाचे वरिष्ठ पातळीवरील काम करणाऱ्या अधिकाऱ्यांच्या प्रश्नांचा विचार करावा व यासाठी कार्यक्षम व्यक्तींना एकत्र आणण्यासाठी आपल्या व्यवस्थापन धोरणात बदल करावा.

प्रश्न :

अ) शालिमार प्रा.लि. मधील कामगार सोडून जाण्यामुळे होणाऱ्या समस्या आणि आव्हाने स्पष्ट करा.

ब) शालिमार प्रा. लि. च्या व्यूहरचना बदलांना होणाऱ्या कामगार विरोधात कंपनी कशी सामोरी जाईल याचे विश्लेषण करा.

क) कंपनीचे वरिष्ठ पातळीवरील अधिकारी वर्ग कंपनीच्या व्यूहरचनात्मक बदलाशी जुळवून घेतील व कंपनी सोडून बाहेर न जाता कंपनीमध्ये राहतील यासाठी कंपनीने कोणत्या मार्गाचा अवलंब करावा असे आपणास वाटते स्पष्ट करा.



Total No. of Questions : 5]

SEAT No. :

[Total No. of Pages : 4

PA-4151

[5956]-Ext.-4012

M.Com.-II (External)

ADVANCED BANKING & FINANC

216 :Research Methodology & Case Studies

(2015 Pattern) (Special Paper - IV) (Paper-II) (Theory)

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

Q1) Define the term financial inclusion. Explain its benefits, RBI guidelines and constraints associated to it. **[20]**

OR

Explain the term CAMELS. “Discuss good management takes care of remaining in CAMELS rating of any Bank” whether you agree or not express your views in detail.

Q2) What do you mean by Financial Institutional Investments (FII). State the changing trends in Financial Institutional Investments. **[20]**

OR

Elaborate the term customer Relationship Management. Explain in detail the customer services and customer education required.

Q3) Write short notes (any two) **[10]**

- a) Non performing Assets (NPA)
- b) Certificate of deposits
- c) Internet Banking
- d) Role of Micro - finance

P.T.O.

CASE STUDY

Instruction to the candidates:

- 1) All cases carry equal marks.***
- 2) Solve any two cases from the following.***

Case No. : 1

[25]

Q1) How would you help a government officer who is transferred every 3 to 6 years with regard to advice over the following issues?

- a) What bank should he open a saving bank account?
- b) He wishes to take a loan with tenure of 15 years? Which bank should he borrow from?
- c) How can he go about opening a fixed and recurring deposit account?
- d) What suggestions can you offer regarding account portability within the bank? Can you site an example of any such recent case in Indian banking.

Case No. : 2

[25]

Q2) Mr. Narayan approach to HDFC bank for opening saving Bank Account. Give your comment in following situation.

- a) What are K.Y.C. Norms? Is it necessary for HDFC Bank to follow K.Y.C. Norms while opening saving Account?
- b) Does HDFC Bank allowed to Mr. Narayan to open saving Bank Account?
- c) Which precautions should be taken by HDFC Bank while opening partnership firm saving account?
- d) Which precautions should taken by HDFC Bank while opening Hindu undivided family saving Account?

Case No. : 3

[25]

Q3) Suppose you are a bank manager, how will you solve the following cases?

- a) A bill of exchange dated 25th April 2017 payable 3 months after the date. What is the due dates for this bill.
- b) A customer presented a cheque in bank dated 1st Feb. 2017 on 2nd May 2017.
- c) A cheque is payable to Mansi Jog or order. It is Stolen and Mansi's endorsement is forged, The Banker pays the cheque in due course. What is banker's liabilities? Can the bank debit the Drawer's Account with the amount of cheque?
- d) What are the necessary conditions for a payment in order to be present in due course as per Negotiable Instrument Act, 1881?



Total No. of Questions : 5]

PA-4151

[5956]-Ext.-4012

M.Com.-II (External)

ADVANCED BANKING & FINANCE

Research Methodology & Case Studies

(2015 Pattern) (Special Paper - IV) (Paper-II) (Theory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.
 - 4) तिन केसेस पैकी कोणत्याही दोन केस सोडवा.

प्र.1) वित्तीय समायोजनाची व्याख्या देऊन वित्तीय समायोजनाचे फायदे, रिझर्व्ह बँकेची मार्गदर्शक तत्वे आणि त्यांच्या अडचणी स्पष्ट करा. [20]

किंवा

“CAMELS हि संकल्पना स्पष्ट करून बँकाचे चांगले व्यवस्थापन बँकाना दिल्या जाणाऱ्या CAMELS च्या इतर दर्जांची (श्रेणीची) काळजी घेते” आपण याच्याशी सहमत आहात काय? सविस्तर स्पष्ट करा.

प्र.2) वित्तीय संस्थात्मक गुंतवणुकदार (FII) संज्ञेची व्याख्या द्या. वित्तीय संस्थात्मक गुंतवणुकदारां मधील बदलाच्या प्रवृत्ती स्पष्ट करा.

किंवा

स्पष्ट करा. ग्राहक व्यवस्थापनातील संबंध संकल्पना, ग्राहक सेवा आणि ग्राहक शिक्षण गरजेचे आहे सविस्तर स्पष्ट करा. [20]

प्र.3) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) अनुत्पादक मालमत्ता (NPA)
- ब) ठेव प्रमाणपत्र
- क) इंटरनेट बँकींग
- ड) सुक्ष्म वित्ताची भूमिका

मराठी रुपांतर

- सूचना :- 1) खाली दिलेल्या तीन उदाहरणांना पैकी कोणतेही दोन उदाहरणे सोडवा.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

केस नं.:1

प्र.1) प्रत्येक 3 ते 6 वर्षांमध्ये बदली होणाऱ्या सरकारी अधिकाऱ्यास खालील बाबीसंदर्भात आपण काय सल्ला देऊन मदत कराल. [25]

- अ) त्याने कोणत्या बँकेत खाते उघडावे?
- ब) 15 वर्षांच्या कालावधीसाठी त्यास कर्ज घ्यावयाचे असल्यास त्याने ते कोणत्या बँकेमार्फत घ्यावे?
- क) मुदत व आवर्ती ठेव खाते उघडण्याबाबतीत त्याने काय करावे?
- ड) बँक अंतर्गत खाते सुवाहयतेबद्दल तुम्ही काय सुचवाल? यासंदर्भात भारतीय बँकिंग मधील आपण एखादे उदाहरण देल शकाल काय?

केस नं.:2

प्र.2) श्री. नारायण यांनी बचत खाते उघडण्यासाठी एच.डी.एफ.सी. बँकेबरोबर संबंध साधला. पुढील परिस्थिती नुसार आपले स्पष्टीकरण द्या. [25]

- अ) आपले ग्राहक जाणा नियमावली म्हणजे काय? बजत खाते उघडतांना एच.डी.एफ.सी. बँकेने आपले ग्राहक जाणा (K.Y.C.) नियमावली पाळणे आवश्यक आहे?
- ब) एच.डी.एफ.सी. बँक श्री. नारायण यांना बचत खाते उघडण्यास परवानगी देईल?
- क) भागीदारीचे बचत खाते उघडतांना एच.डी.एफ.सी. बँकेने कोणती काळजी घ्यावी?
- ड) हिंदू अविभक्त कुटुंबाचे खाते उघडतांना एच.डी.एफ.सी. बँकेने कोणती काळजी घ्यावी?

केस नं.:3

प्र.3) आपण बँक मॅनेजर आहे, असे समजून पुढे दिलेल्या केसेस कशा हाताळाल? [25]

- अ) तीन महिन्यांनंतर देय असलेले विनीमय पत्र 25 एप्रिल 2017 रोजी काढलेली आहे. या विनीमय पत्राची देय तारीख कोणती?
- ब) 1 फेब्रुवारी 2017 चा धनादेश एका ग्राहकाने 2 मे 2017 रोजी बँकेत सादर केला.
- क) मानसी जोग किंवा तिच्या आदेशावरून देय असलेला धनादेश काढल्यानंतर चोरीला जातो. पुढे मानसीचे बतावर पृष्ठांकन होते. बँकेतर्फे धनादेशाचे पैसे यथासमय दिले जातात. येथे बँकेची जबाबदारी काय? बँक आदेशकाच्या खात्यातून चेकची रक्कम वजा करू शकते?
- ड) चलनक्षम दस्तावेज कायदा, 1881 प्रमाणे यथासमय पैसे देव्यात येण्यासाठी कोणत्या अटी पूर्ण करणे आवश्यक आहे?



Total No. of Questions : 5]

SEAT No. :

PA-4152

[Total No. of Pages : 2

[5956]-Ext.-4013

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

ADVANCED MARKETING

**218 : Recent Trends in Marketing
(2015 Pattern) (Special Paper - IV)**

Time : 3 Hours]

[Max. Marks : 100

Instructions to the candidates:

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

- Q1)** a) i) sustainable development [5]
ii) Sustainable marketing [5]
b) Explain the concepts and importance Sustainable marketing. [10]

OR

- a) Explain the types of marketing strategies. [10]
b) Explain the advertising and media planning. [10]
Q2) a) Explain the concept of social media mix. [10]
b) Explain the concept of search engine marketing and search engine optimization. [10]

OR

- a) Explain the details concepts of multi brand retail. [10]
b) Explain the importance of retailing. [10]
Q3) Explain ten different services in modern time of marketing. [20]

OR

- a) Explain the process of integrated marketing communication in modern times. [10]
b) Explain AIDA model. [10]
Q4) Explain the factors to be in to consideration while adopting a particular strategy. [20]

OR

- Explain the details alibab, filipkart and ebay e-marketing websites. [20]
Q5) Write short notes (any two) [20]
a) Event management services
b) Electronic payment system
c) Smart cards
d) Importance of e - commerce in marketing

❖ ❖ ❖

P.T.O.

Total No. of Questions : 5]

PA-4152

[5956]-Ext.-4013

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

ADVANCED MARKETING

218 : Recent Trends in Marketing
(2015 Pattern) (Special Paper - IV)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 100

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

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- प्र.1)** अ) i) शाश्वत विकास. [5]
ii) शाश्वत विपणन. [5]
ब) शाश्वत विपणनाची संकल्पना आणि महत्त्व स्पष्ट करा. [10]
किंवा
अ) विपणन व्यव्हरचनेचे प्रकार स्पष्ट करा. [10]
ब) जाहिरात आणि माध्यम नियोजन सविस्तर स्पष्ट करा. [10]
- प्र.2)** अ) सामाजिक माध्यम मिश्र याची संकल्पना स्पष्ट करा. [10]
ब) विपणन शोध साधन आणि पर्याप्तता शोध साधन या संकल्पना स्पष्ट करा. [10]
किंवा
अ) मल्टि ब्रँड रिटेल ही संकल्पना सविस्तर स्पष्ट करा. [10]
ब) रिटेलिंग चे महत्त्व स्पष्ट करा. [10]
- प्र.3)** विपणाच्या आधुनिक काळातील कोणत्याही दहा सेवांचे वर्णन करा. [20]
किंवा
अ) आधुनिक काळात एकात्मिक विपणन संप्रेषणाची प्रक्रिया स्पष्ट करा. [10]
ब) लक्ष, आवड, इच्छा, आणि कृती चे परिणाम स्पष्ट करा. [10]
- प्र.4)** एखादी विशिष्ट विपणन व्यव्हरचना स्वीकारताना कोणते घटक विचारात घेतले जातात ते स्पष्ट करा. [20]
किंवा
अलिबाब, फिलिप्कार्ट आणि ईबे ह्या ई-विपणन वेबसाइटस सविस्तर स्पष्ट करा. [20]
- प्र.5)** टीप लिहा. (कोणत्याही दोन) [20]
अ) कार्यक्रम व्यवस्थापन सेवा
ब) इलेक्ट्रॉनिक पेमेंट सिस्टम.
क) स्मार्ट कार्ड
ड) विपणनात ई-कॉमर्सचे महत्त्व