

Total No. of Questions : 4]

SEAT No. :

PA-1803

[Total No. of Pages : 3

[5952]-401

S.Y. B.Com.

**241: BUSINESS COMMUNICATION - II**  
**(2019 Pattern) (CBCS) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1) A) Fill in the Blanks :**

**[5]**

- a) The success of every business development depends on \_\_\_\_\_ communication.
  - i) Effective
  - ii) Staff
  - iii) Manager
- b) \_\_\_\_\_ is the Written document in the form of message from one person to another within the same organization.
  - i) Office Memo
  - ii) Press Report
  - iii) Press Release
- c) \_\_\_\_\_ is an arrangement of connected computers all over the globe for exchange of data.
  - i) Internet
  - ii) Hard Disk
  - iii) Pen Drive

**P.T.O.**

- d) www stands for \_\_\_\_\_.  
 i) World Wide Web  
 ii) World Web Wide  
 iii) Web World Wide
- e) Deleted emails are stored in \_\_\_\_\_.  
 i) Inbox  
 ii) Trash  
 iii) Sent
- f) \_\_\_\_\_ letter is written to obtain information about business, Business Firm etc.  
 i) Status Enquiry  
 ii) Complaint  
 iii) Sales

B) Match the following :

[5]

**Group 'A'**

- a) WhatsApp  
 b) Facebook  
 c) Circular Letter  
 d) Import Export  
 e) E-mail

**Group 'B'**

- i) Compose  
 ii) Pamphlet  
 iii) Foreign Trade  
 iv) Mark Zuckerberg  
 v) Launched in the year 2009 in India

**Q2) Write short notes (Any 2) :**

[10]

- a) Informal Report.  
 b) Google Class Room.  
 c) Order Letter.  
 d) Blog.

- Q3)** a) What is 'Report'? Explain in detail significance of report. [8]  
b) What do you mean by 'Facebook'? Explain in detail various advantages and disadvantages of Facebook. [7]
- Q4)** a) Write a reply to enquiry letter on behalf of 'Pune traders', Bajirao Road, Pune to the proprietor 'Sai General Stores' Nashik Road, Nashik about the price and time of delivery of office Furniture. [8]  
b) What do you mean by 'Mail'? Explain various essential elements of mail. [7]



munotes.in

Total No. of Questions : 4]

SEAT No. :

PA-1804

[Total No. of Pages : 5

[5952]-402

S.Y. B.Com. (Semester - IV)

242 : CORPORATE ACCOUNTING - II

(2019 Pattern) (CBCS)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates :

- 1) Question No. 1 Compulsory.
- 2) Solve any 2 Questions from Remaining Q. No. 2, 3 & 4.
- 3) Figures to the right side indicate full marks.
- 4) Use of calculator is allowed.

Q1) A) Fill in the blanks (Any 5 out of 7) [5]

- i) Post-acquisition profit in subsidiary company is considered as \_\_\_\_\_.  
(a. Revenue profit, b. Capital profit, c. Goodwill)
- ii) Minority Interest is shown on \_\_\_\_\_.  
(a. Cost of control, b. Liabilities side of Balance sheet, c. Revenue profit)
- iii) Liquidation is a \_\_\_\_\_ procedure by which the corporate life of a company is brought to an end.  
(a. Legal procedure, b. Social procedure, c. Financial procedure)
- iv) Winding up by the order of court is known as \_\_\_\_\_.  
(a. Compulsory winding up, b. Voluntary winding up, c. Winding up by the order of court)
- v) The accounting for absorption involves closing the books of \_\_\_\_\_.  
(a. Purchasing company, b. Vendor company, c. Transferee company)

P.T.O.

- vi) Purchase Consideration = \_\_\_\_\_ (-) Liabilities taken  
(a. Assets taken. , b. Goodwill, c. Capital Reserve)
- vii) \_\_\_\_\_ is a combination of accounting and investigative techniques used to discover financial crimes.  
(a. Financial Accounting, b. Cost Accounting, c. Forensic Accounting)

**B) True or False (Any 5 out of 7) [5]**

- i) Capital Reserve is shown on the Asset side of the consolidated Balance Sheet in Holding Company account.
- ii) Loss on revaluation of Fixed assets is a capital profit.
- iii) General Reserve is transferred to the Preference shareholder's account.
- iv) Purchase Consideration can be paid in the form of cash, Equity Shares & Preference Shares.
- v) Municipal Tax is a Preferential creditor.
- vi) Liquidation of company means winding up of accompany.
- vii) Pre-acquisition profit is known as Revenue Profit.

**C) Match the pair : [5]**

- |                     |                                                       |
|---------------------|-------------------------------------------------------|
| i) Bank overdraft   | a) Profit on revaluation of fixed assets.             |
| ii) Holding Company | b) One liquidation and no formation of new company.   |
| iii) Absorption     | c) Preferential Creditors.                            |
| iv) Employees Dues  | d) Unsecured Creditors                                |
| v) Capital Profit   | e) Acquire more than 50% shares from another company. |

D) Write short notes (Any 3 out of 5)

[15]

- i) Holding Company Account
- ii) Voluntary winding up
- iii) Method of Purchase Consideration
- iv) Objective of Forensic accounting
- v) Nature of Forensic accounting

**Q2)** H Ltd. Acquired Equity shares in S Ltd as on 1<sup>st</sup> April, 2021 Their Balance Sheet as on 31<sup>st</sup> March, 2022 was as follows. [20]

**Balance Sheet as on 31<sup>st</sup> March, 2022**

| <b>Liabilities</b>            | <b>H Ltd<br/>(Rs.)</b> | <b>S Ltd.<br/>(Rs.)</b> | <b>Assets</b>                                          | <b>H Ltd.<br/>(Rs.)</b> | <b>S Ltd.<br/>(Rs.)</b> |
|-------------------------------|------------------------|-------------------------|--------------------------------------------------------|-------------------------|-------------------------|
| Share Capital                 |                        |                         | Land & Building                                        | 1,00,000                | 20,000                  |
| Eq. shares of<br>Rs. 100 each | 2,50,000               | 50,000                  | Plant & Machinery                                      | 1,50,000                | 30,000                  |
| General Reserve<br>(1/4/2021) | 50,000                 | 20,000                  | Stock                                                  | 40,000                  | 25,000                  |
| Profit and Loss A/c           | 70,000                 | 25,000                  | Debtors                                                | 30,000                  | 15,000                  |
| Creditors                     | 30,000                 | 5,000                   | Cash                                                   | 30,000                  | 10,000                  |
|                               |                        |                         | <b>Investment</b><br>(400 Shares of<br>S Ltd. at cost) | 50,000                  | -                       |
|                               | <b>4,00,000</b>        | <b>1,00,000</b>         |                                                        | <b>4,00,000</b>         | <b>1,00,000</b>         |

**Other Information :**

- 1) Sundry Debtors of H Ltd., include Rs. 5,000 due from S Ltd.
- 2) On 1<sup>st</sup> April, 2021 the Profit and Loss A/c of S Ltd. showed a credit balance of Rs. 5,000.
- 3) Included in the stock of S Ltd., are goods of Rs. 20,000 which were supplied by H Ltd., on which Company made profit of 25% on Sales.

Prepare a Consolidated Balance Sheet as on 31<sup>st</sup> March, 2022. with necessary working notes.

**Q3)** The Balance Sheet of Ashoka Ltd., Pune as on 31<sup>st</sup> March, 2022 is as follows : **[20]**

**Balance Sheet as on 31<sup>st</sup> March, 2022**

| <b>Liabilities</b>                               | <b>Rs.</b>      | <b>Assets</b>        | <b>Rs.</b>      |
|--------------------------------------------------|-----------------|----------------------|-----------------|
| Share Capital                                    |                 | Land & Building      | 2,00,000        |
| 1,000 6% Preference Shares of Rs. 100 each       | 1,00,000        | Plant & Machinery    | 2,20,000        |
| 2,000 Equity Shares of Rs. 100 each fully Paid   | 2,00,000        | Stock                | 1,00,000        |
| 3,000 Equity Shares of Rs. 100 each, Rs. 50 Paid | 1,50,000        | Debtors              | 1,00,000        |
| 6% Debentures<br>(Floating charge on all assets) | 1,00,000        | Cash at Bank         | 30,000          |
| Bank Loan (Secured on Land & Building)           | 1,00,000        | Preliminary Expenses | 40,000          |
| Sundry Creditors                                 | 90,000          | Profit and Loss A/c  | 60,000          |
| Income Tax                                       | 10,000          |                      |                 |
|                                                  | <b>7,50,000</b> |                      | <b>7,50,000</b> |

The company went into liquidation on 31<sup>st</sup> March, 2022. The preference dividend was in arrears for three years as per article it was to be paid. The arrears are payable on liquidation.

The assets were realized as follows :

Land & Building Rs.2,40,000, Plant & Machinery Rs 1,80,000, Stock Rs.70,000 and Debtors Rs. 60,000.

The Expenses of liquidation amounted to Rs. 8,000. The liquidator is entitled to a remuneration @2% on all assets realized and 3% on amount distributed to unsecured Creditors including preferential creditors. All payments made on 1<sup>st</sup> October, 2022.

**Q4)** The Balance Sheet of Hira Ltd, Pune as on 31<sup>st</sup> March,2022 was as follows:  
[20]

**Balance Sheet as on 31<sup>st</sup> March, 2022**

| <b>Liabilities</b>           | <b>Rs.</b>      | <b>Assets</b>        | <b>Rs.</b>      |
|------------------------------|-----------------|----------------------|-----------------|
| Share Capital                |                 | Land & Building      | 2,80,000        |
| 4,000 shares of Rs. 100 each | 4,00,000        | Plant & Machinery    | 2,20,000        |
| General Reserve              | 1,28,000        | Stock                | 1,96,000        |
| Profit & Loss                | 1,20,000        | Debtors              | 84,000          |
| Bills Payable                | 84,800          | Cash at Bank         | 28,800          |
| Creditors                    | 1,40,000        | Advertising Expenses | 64,000          |
|                              | <b>8,72,800</b> |                      | <b>8,72,800</b> |

Hira Ltd. was absorbed by.Sitara Ltd. Solapur on the following terms :

- i) Hira Ltd. agreed to write off Advertising Expenses against its own reserves.
- ii) Sitara Ltd. revalued the assets of Hira Ltd. as under :  
Land & Building Rs. 3,00,000, Plant & Machinery Rs. 2,08,000, Stock Rs. 2,40,000 and Debtors at Book Value.
- iii) Sitara Ltd. took over the assets and Liabilities of Hira Ltd. and agreed to discharge the purchase consideration in 5,200 Shares of Rs. 100 each at Rs. 110 per Share and balance in cash.
- iv) Hira Ltd. paid its Liquidation expenses Rs. 8,000.

Prepare Realization A/c, Sitara Ltd. A/c, Shareholders A/c, Bank A/c in the books of Hira Ltd. and Opening Entries in the books of Sitara Ltd.





Total No. of Questions : 6]

SEAT No. :

PA-1805

[Total No. of Pages : 4

[5952]-403

S.Y. B.Com. (Semester - IV)

243 : BUSINESS ECONOMICS - II (Macro)

(2019 Pattern) (CBCS)

Time : 2½ Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Q.No.1 and Q.No. 6 are compulsory.
- 2) Solve any 3 (three) questions from the remaining question Nos. 2, 3, 4 and 5.
- 3) Figures to the right indicate full marks.

Q1) a) Fill in the blanks. (any 5): [5]

- i) Transfer of value is a \_\_\_\_\_ function of money.  
(primary, secondary, contingent, other)
- ii) According to the classical view of demand, money is demanded as a \_\_\_\_\_  
(medium of exchange, store of value, transfer of value, universal acceptability)
- iii) Trade Cycle has \_\_\_\_\_ Phases.  
(Two, Three, Four, Five)
- iv) The Income and Expenditure of \_\_\_\_\_ is studied in Public Finance.  
(people, institution, farmers, government)
- v) The taxes are a \_\_\_\_\_ payment.  
(optional, compulsory, punitive, illegal)
- vi) Inflation is a state in which the value of money \_\_\_\_\_  
(decreases, increases, stabilizes, changes)

b) Match the following pairs. [5]

- | Group 'A'                       | Group 'B'                      |
|---------------------------------|--------------------------------|
| i) Multiple Credit Creation     | a) Constant Economic Growth    |
| ii) Contraction of Total Supply | b) Dr. Marshal                 |
| iii) Cash Balance Approach      | c) Increase Cash Reserve Ratio |
| iv) Tight Monetary Policy       | d) Stagflation                 |
| v) Public Expenditure and Debt  | e) Commercial Banks            |

P.T.O.

**Q2)** Explain the process of multiple credit creation of commercial banks. **[15]**

**Q3)** What is Inflation? Explain the causes of Inflation. **[15]**

**Q4)** What is Trade Cycle? State the characteristics of Trade Cycle. **[15]**

**Q5)** What is Public Expenditure? State the causes of increasing Public Expenditure. **[15]**

**Q6)** Write Short Notes on (Any Three) : **[15]**

- a) Progressive Tax
- b) Cost Push Inflation
- c) Recovery or Revival Stage of Trade Cycle
- d) Public Finance: Meaning and Definitions.
- e) Balance Budget



Total No. of Questions : 6]

PA-1805

[5952]-403

S.Y. B.Com. (Semester - IV)

243 : व्यावसायिक अर्थशास्त्र - II (समग्रलक्षी)

(2019 Pattern) (CBCS)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

- सूचना : 1) प्रश्न क्रमांक 1 आणि प्रश्न क्रमांक 6 अनिवार्य आहेत.  
2) उर्वरित प्रश्न क्रमांक 2, 3, 4 आणि 5 पैकी कोणतेही तीन सोडवा.  
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.  
4) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) [5]

- i) मूल्य संक्रमण हे पैशाचे ..... कार्य आहे.  
(प्राथमिक, दुय्यम, आनुषंगिक, इतर)
- ii) पैशाच्या मागणीविषयीच्या सनातन दृष्टिकोनानुसार, पैशाची मागणी ही .....  
म्हणून केली जाते.  
(विनिमय माध्यम, मूल्य संचन, मूल्य संक्रमण, सार्वत्रिक स्वीकार्यता)
- iii) व्यापारचक्राच्या ..... अवस्था असतात.  
(दोन, तीन, चार, पाच)
- iv) सार्वजनिक आयव्ययामध्ये ..... उत्पन्न आणि खर्चाचा अभ्यास केला जातो.  
(व्यक्तीच्या, संस्थांच्या, शेतकऱ्यांच्या, सरकारच्या)
- v) कर हे ..... देणे असते.  
(ऐच्छिक, सक्तीचे, दंडात्मक, बेकायदेशीर)
- vi) चलनविस्तार ही अशी अवस्था आहे की, ज्यामध्ये पैशाचे मूल्य .....  
(घटते, वाढते, स्थिर राहते, बदलते)

ब) योग्य जोड्या लावा.

[5]

| गट 'अ'                             | गट 'ब'                             |
|------------------------------------|------------------------------------|
| i) बहुगुणित पतनिर्मिती             | अ) स्थिर आर्थिक वृद्धीदर           |
| ii) एकूण पुरवठ्याचा संकोच          | ब) डॉ. मार्शल                      |
| iii) रोख शिल्लक दृष्टिकोन          | क) रोख राखीव निधिच्या प्रमाणात वाढ |
| iv) तेजीच्या काळातील चलनविषयक धोरण | ड) मंदीयुक्त चलनवाढ                |
| v) सार्वजनिक खर्च आणि कर्ज         | इ) व्यापारी बँका                   |

प्रश्न 2) व्यापारी बँकांची बहुगुणित पतनिर्मितीची प्रक्रिया स्पष्ट करा. [15]

प्रश्न 3) चलनवाढ म्हणजे काय? चलनवाढीचे कारणे स्पष्ट करा. [15]

प्रश्न 4) व्यापारचक्रे म्हणजे काय? व्यापारचक्राची वैशिष्ट्ये स्पष्ट करा. [15]

प्रश्न 5) सार्वजनिक खर्च म्हणजे काय? सार्वजनिक खर्च वाढीची कारणे सांगा. [15]

प्रश्न 6) टीपा लिहा (कोणत्याही तीन) [15]

- अ) प्रगतिशील कर/पुरोगामी कर
- ब) खर्चदाबनिर्मित चलनविस्तार
- क) व्यापारचक्राची उर्जितावस्था किंवा पुनरुज्जीवन
- ड) सार्वजनिक आयव्यय: अर्थ आणि व्याख्या
- इ) संतुलित किंवा समतोल अर्थसंकल्प



Total No. of Questions : 6]

SEAT No. :

**PA-1806**

**[5952]-404**

**[Total No. of Pages : 4**

**S.Y. B. Com.**

**244 : BUSINESS MANAGEMENT - II  
(2019 CBCS Pattern) (Semester - IV)**

**Time : 2½ Hours]**

**[Max. Marks : 70**

**Instructions to the candidates:**

- 1) Question No.1 and question No.6 are compulsory.
- 2) Answer any three questions from Q.2 to Q.5.
- 3) Figures to the right indicate full marks.

**Q1) A) Fill in the blanks with the most appropriate alternative given (any five)[5]**

- i) \_\_\_\_\_ is a NOT a type of an External Motivational Factor  
(Self-Confidence, Salary, Promotion, Fringe benefits)
- ii) \_\_\_\_\_ is the ability to influence others towards attainment of specific goals.  
(Coordination, Control, Leadership, Planning)
- iii) \_\_\_\_\_ refers to the extent to which businesses are socially responsible for meeting legal, ethical, and economic standards.  
(Management by Change, Corporate Governance, Corporate Citizenship, Disaster Management)
- iv) Concept of Trusteeship was introduced by \_\_\_\_\_.  
(Dr. Babasaheb Ambedkar, Mahatma Gandhi, Pandit Jawaharlal Nehru, Indira Gandhi)
- v) \_\_\_\_\_ needs are at the highest level in Maslow's Need Hierarchy Theory.  
(Psychological, Social, Safety and Security, Self-Actualisation)
- vi) \_\_\_\_\_ is an example of a man-made disaster.  
(Ladakh Land Slide, Kenya Drought, Kedarnath Cloud Burst, Ukraine Russia War)
- vii) Coordination is considered as \_\_\_\_\_ of management.  
(Essence, Mission, Social Responsibility, Economic Objective)

**P.T.O.**

B) Match the following: [5]

| Column A                   | Column B                     |
|----------------------------|------------------------------|
| i) Cloud Burst             | a) Control Technique         |
| ii) Budget                 | b) Resistance to Change      |
| iii) Bureaucratic Style    | c) Disaster Management       |
| iv) Fear of Financial Loss | d) Strict adherence to rules |
| v) McClelland              | e) Theory of Motivation      |

**Q2)** Explain in detail the Maslow's Need Hierarchy theory. [15]

**Q3)** Define Disaster Management and explain its advantages. [15]

**Q4)** Define Leadership and explain the qualities of a good Leader. [15]

**Q5)** Define Control and explain the need and importance of Control. [15]

**Q6)** Write a short note (any three). [15]

- a) Ouchi's Theory Z
- b) Importance of Coordination
- c) Corporate Governance
- d) Advantages of Democratic Style of Leadership
- f) Management of Change



Total No. of Questions : 6]

PA-1806

[5952]-404

S.Y. B. Com.

244 : BUSINESS MANAGEMENT - II  
(2019 CBCS Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

- सूचना :- 1) प्रश्न क्रमांक 1 आणि प्रश्न क्रमांक 6 अनिवार्य आहेत.  
2) प्र. 2 ते प्र. 5 मधील कोणत्याही तीन प्रश्नांची उत्तरे द्या.  
3) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवतात.

प्र.1) अ) रिकाम्या जागा भरा. (कोणत्याही 5)

[5]

- i) ..... हा बाह्य प्रेरक घटकाचा प्रकार नाही.  
(आत्मविश्वास, वेतन, बढती, आनुषंगिक लाभ)
- ii) ..... म्हणजे विशिष्ट उद्दिष्टे साध्य करण्यासाठी इतरांना प्रभावित करण्याची क्षमता.  
(समन्वय, नियंत्रण, नेतृत्व, नियोजन)
- iii) ..... म्हणजे कायदेशीर, नैतिक आणि आर्थिक मानकांची पूर्तता करण्यासाठी व्यवसाय किती प्रमाणात सामाजिकरित्या जबाबदार आहेत.  
(बदलाचे व्यवस्थापन, कॉर्पोरेट गव्हर्नन्स, कॉर्पोरेट नागरिकत्व, आपत्ती व्यवस्थापन)
- iv) विश्वस्तपदाची संकल्पना ..... यांनी मांडली.  
(डॉ. बाबासाहेब आंबेडकर, महात्मा गांधी, पंडित जवाहरलाल नेहरू, इंदिरा गांधी)
- v) म्यॅस्लोचा गरजांच्या श्रेणी सिद्धान्तामध्ये ..... गरजा सर्वोच्च स्तरावर आहेत.  
(मानसशास्त्रीय, सामाजिक, सुरक्षितता आणि सुरक्षा, आत्म-वास्तविकता)
- vi) ..... हे एक मानवनिर्मित आपत्तीचे उदाहरण आहे.  
(लडाख भूस्खलन, केनिया दुष्काळ, केदारनाथ ढगफुटी, युक्रेन-रशिया युद्ध)
- vii) समन्वय हे व्यवस्थापनाचे ..... मानले जाते  
(सार, ध्येय, सामाजिक जबाबदारी, आर्थिक उद्दिष्ट)

ब) योग्य जोड्या जूळवा.

[5]

| रकाना अ                   | रकाना ब                  |
|---------------------------|--------------------------|
| i) ढगफुटी                 | अ) नियंत्रण तंत्र        |
| ii) अंदाजपत्रक            | ब) बदलास प्रतिकार        |
| iii) नोकरशाही शैली        | क) आपत्ती व्यवस्थापन     |
| iv) आर्थिक नुकसानाची भीती | ड) नियमांचे काटेकोर पालन |
| v) मॅक्लेलॅंड             | इ) अभिप्रेणेचा सिद्धांत  |

प्र.2) म्येस्लोचा गरजांच्या श्रेणींचा सिद्धांत स्पष्ट करा.

[15]

प्र.3) आपत्ती व्यवस्थापनाची व्याख्या द्या आणि त्याचे फायदे स्पष्ट करा.

[15]

प्र.4) नेतृत्वाची व्याख्या द्या व चांगल्या नेत्याचे गुण स्पष्ट करा.

[15]

प्र.5) नियंत्रणाची व्याख्या द्या व नियंत्रणाची गरज आणि महत्त्व स्पष्ट करा.

[15]

प्र.6) थोडक्यात टिपा लिहा. (कोणत्याही 3)

[15]

- अ) औचीचा झेड सिद्धांत
- ब) समन्वयाचे महत्त्व
- क) कॉर्पोरेट गव्हर्नन्स
- ड) लोकशाही नेतृत्वशैलीचे फायदे
- इ) बदलाचे व्यवस्थापन





Total No. of Questions : 6]

SEAT No. :

**PA-1807**

[Total No. of Pages : 4

[5952]-405

**S.Y. B.Com.**

**245 : ELEMENTS OF COMPANY LAW - II**  
**(2019 CBCS Pattern) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 70*

*Instructions to the candidates:*

- 1) Questions No. 1 and questions No. 6 are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Answer any 3 question from the remaining questions No. 2, 3, 4 and 5.

**Q1) A) Fill in the blanks (Attempt Any 5):** **[5]**

- i) A person appointed by the Board of Directors is called \_\_\_\_\_.  
(Managing Director, Whole-Time Director, Director)
- ii) The person appointed to check financial verification of the company is called \_\_\_\_\_.  
(Manager, Director, Auditor)
- iii) \_\_\_\_\_ is a formal decision on any motion in the meeting.  
(Motion, Documents, Resolution)
- iv) \_\_\_\_\_ a list of items to be discussed at a formal company meeting.  
(Agenda, Minutes, Quorum)
- v) Who are the contributories at the time of liquidation of a company.  
(Creditors, Debenture holders, Equity Shareholders)
- vi) The government's official website for corporate affairs is called \_\_\_\_\_.  
(MCA Portal, Govt.in, Google)

**P.T.O.**

B) Match the following : [5]

Group - A

- i) CIN
- ii) Amendments
- iii) E-filing
- iv) Non-executive Director
- v) Quorum

Group - B

- a) Alteration
- b) Minimum number of members to be present in a meeting
- c) Corporate Identity Number
- d) Certification of E-forms
- e) Attends only Board Meeting

**Q2)** Define Board of Directors. Explain powers and duties of directors. [15]

**Q3)** What is Corporate Social Responsibility? Explain CSR Committee and activities under CSR. [15]

**Q4)** Define Meeting. Explain formalities of conducting valid meeting. [15]

**Q5)** What is E-Governance? Explain importance and advantages of E-Governance. [15]

**Q6)** Write short notes (Any three): [15]

- a) Winding up of a Company.
- b) Voting in a company meeting.
- c) Extraordinary General Meeting.
- d) Whole Time Director.
- e) Related Party Transactions.



Total No. of Questions : 6]

PA-1807

[5952]-405

S.Y. B.Com.

245 : ELEMENTS OF COMPANY LAW - II

(2019 CBCS Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

- सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहेत.  
2) प्रश्न क्रमांक 2, 3, 4 आणि 5 मधील कोणतेही 3 प्रश्न सोडवा.  
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) रिकाम्या जागा भरा. (कोणत्याही 5)

[5]

- i) संचालक मंडळाने नियुक्त केलेल्या व्यक्तीला ..... असे म्हणतात.  
(व्यवस्थापकीय संचालक, पूर्ण वेळ संचालक, संचालक)
- ii) कंपनीच्या आर्थिक लेखांच्या पडताळणी करण्यासाठी नेमलेल्या व्यक्तीला ..... असे म्हणतात.  
(व्यवस्थापक, संचालक, अंकेक्षक)
- iii) मंजूर झालेल्या प्रस्तावाला ..... असे म्हणतात.  
(प्रस्ताव, दस्तऐवज, ठराव)
- iv) कंपनीच्या सभेत अनुक्रमे चर्चा करावयाच्या विषयांच्या यादीला ..... असे म्हणतात.  
(कार्यक्रमपत्रिका, इतिवृत, गणसंख्या)
- v) कंपनीच्या समपनावेळी देणी देण्यासाठी उत्तरदायित्व असलेल्या व्यक्तींना ..... असे म्हणतात.  
(धनको, कर्जरोखेधारक, सामान्य भागधारक)
- vi) ..... हे कंपनीच्या व्यवहारांविषयीचे सरकारचे अधिकृत संकेतस्थळ आहे.  
(MCA Portal, Gov.in, Google)

ब) जोड्या लावा.

[5]

गट अ

गट ब

i) सी. आय. एन.

अ) बदल

ii) दुरुस्ती

ब) सभेसाठी उपस्थित किमान सभासद संख्या

iii) ई-फायलिंग

क) कंपनी ओळख क्रमांक

iv) अकार्यकारी संचालक

ड) ई-फॉर्म प्रमाणित करणे

v) गणसंख्या

इ) फक्त संचालक मंडळाच्या सभेसाठी उपस्थिती

प्र.2) संचालक मंडळाची व्याख्या द्या. संचालकांचे अधिकार आणि कर्तव्ये सविस्तर स्पष्ट करा. [15]

प्र.3) कंपनीची सामाजिक जबाबदारी म्हणजे काय? सामाजिक जबाबदारी समिती आणि समितीचे उपक्रम याबाबत सविस्तर माहिती लिहा. [15]

प्र.4) सभेची व्याख्या लिहा. सभेच्या आयोजनाबाबतच्या कायदेशीर बाबी सविस्तर लिहा. [15]

प्र.5) ई-गव्हर्नन्स म्हणजे काय? ई-गव्हर्नन्सचे महत्त्व आणि फायदे सविस्तर स्पष्ट करा. [15]

प्र.6) टिपा लिहा. (कोणत्याही तीन) [15]

अ) कंपनीचे समापन

ब) सभेतील मतदान

क) विशेष सर्वसाधारण सभा

ड) पूर्णवेळ संचालक

इ) संबंधित पक्षांशी व्यवहार



Total No. of Questions : 4]

SEAT No. :

**PA-1808**

[Total No. of Pages : 4

[5952]-406

**S.Y. B.Com.**

**246A : BUSINESS ADMINISTRATION - II**  
**(2019 CBCS Pattern) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) A)** Fill in the blanks with the most appropriate alternative (Any 5): **[5]**

- i) An agreement enforceable by law is known as a \_\_\_\_\_ agreement. (Valid, Void, Illegal)
- ii) Business units having an investment up to Rs. 1 crore and turnover up to Rs. 5 crores are considered as a \_\_\_\_\_ unit. (Micro, Small, Medium)
- iii) \_\_\_\_\_ is not a limitation of Joint Stock Company. (Perpetual succession, Lack of secrecy, Limited Liability)
- iv) Limited Liability Partnership Act, India was introduced in \_\_\_\_\_. (2004, 2006, 2008)
- v) The \_\_\_\_\_ governs the levy of income tax in India. (Income tax act 1961, Central Sales Tax act 1956, Bombay Sales Tax Act 1953)
- vi) Indian Partnership Act was passed in the year \_\_\_\_\_. (1932, 1930, 1934)

**B)** Match the following: **[5]**

- | Column A                       | Column B                                                     |
|--------------------------------|--------------------------------------------------------------|
| i) Merger & Acquisition        | a) Rethinking of business process                            |
| ii) Business Engineering       | b) Contract between private entity and government enterprise |
| iii) Outsourcing               | c) License fee                                               |
| iv) Public Private Partnership | d) BPO                                                       |
| v) Franchising                 | e) Elimination of Competition                                |

**P.T.O.**

**Q2)** Write a short note (any two):

**[10]**

- a) Filing Returns.
- b) Factors affecting Productivity of Business.
- c) Role of Business towards Government.
- d) Disadvantages of Franchising.

**Q3) a)** Explain in detail about the Licensing in India.

**[8]**

b) State the advantages of boost productivity.

**[7]**

**Q4) a)** Explain the importance of Business Strategy.

**[8]**

b) Explain the types of mergers.

**[7]**



Total No. of Questions : 4]

PA-1808

[5952]-406

S.Y. B.Com.

246 A : BUSINESS ADMINISTRATION - II

(2019 CBCS Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

- सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.  
2) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवतात.

प्र.1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) [5]

- कायद्याने लागू होणाऱ्या करारास ..... करार म्हणतात. (वैध, निरर्थक, बेकायदेशीर)
- 1 कोटी रुपयांपर्यंतची गुंतवणूक आणि 5 कोटी रुपयांपर्यंतची उलाढाल असलेल्या व्यवसायास ..... म्हणतात. (सूक्ष्मउद्योग, लघुउद्योग, मध्यम उद्योग)
- ..... ही संयुक्त भांडवली संस्थेची मर्यादा नाही. (शाश्वत उत्तराधिकार, गुप्ततेचा अभाव, मर्यादित दायित्व)
- भारतामध्ये मर्यादित दायित्व भागीदारी कायदा ..... साली संमत करण्यात आला. (2004, 2006, 2008)
- भारतातील आयकर आकारणीचे नियमन ..... कायद्या अंतर्गत केले जाते. (आयकर कायदा 1961, केंद्रीय विक्रीकर कायदा 1956, बॉम्बे विक्रीकर कायदा 1953)
- भारतीय भागीदारी कायदा ..... मध्ये मंजूर झाला. (1932, 1930, 1934)

ब) योग्य जोड्या जुळवा. [5]

- | रकाना अ                      | रकाना ब                                           |
|------------------------------|---------------------------------------------------|
| i) विलीनीकरण आणि संपादन      | अ) व्यवसाय प्रक्रियेचा पुनर्विचार                 |
| ii) व्यवसाय अभियांत्रिकी     | ब) खाजगी संस्था आणि सरकारी उपक्रम यांच्यातील करार |
| iii) आउटसोर्सिंग             | क) परवाना शुल्क                                   |
| iv) सार्वजनिक खाजगी भागीदारी | ड) बि.पि.ओ.                                       |
| v) फ्रेंचायझिंग              | इ) स्पर्धा संपुष्टात आणणे                         |

**प्र.2)** थोडक्यात टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) रिटर्न/विवरण दाखल करणे
- ब) व्यवसाय उत्पादकतेवर परिणाम करणारे घटक
- क) शासनाप्रती व्यवसायाची भूमिका
- ड) फ्रेंचायझिंगचे तोटे

**प्र.3)** अ) भारतातील परवाना धोरणाची सविस्तर माहिती सांगा.

[8]

ब) उत्पादकता वाढीचे फायदे स्पष्ट करा.

[7]

**प्र.4)** अ) व्यवसाय व्यव्हरचनेचे महत्व विशद करा.

[8]

ब) विलीनीकरणाचे प्रकार स्पष्ट करा.

[7]





Total No. of Questions : 4]

SEAT No. :

PA-1809

[5952]-407

[Total No. of Pages : 4

S.Y. B.Com.

**246 (b) : BANKING & FINANCE - II**

**Indian Banking System - II**

**(2019 CBCS Pattern) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) A) Fill in the blanks (Any 5) : [5]**

- i) The structure of co-operative Banks providing long term loans is \_\_\_\_\_.
  - a) One Tier
  - b) Two Tier
  - c) Three Tier
  - d) Multi Tier
- ii) On \_\_\_\_\_ Industrial Development Bank of India was established as a wholly owned subsidiary of Reserve Bank of India.
  - a) 1 July 1964
  - b) 12 July 1949
  - c) 2 July 1982
  - d) 1 July 1955
- iii) A bank which controls the supply of credit in an economy is \_\_\_\_\_.
  - a) State Bank of India
  - b) Central Bank
  - c) Development Bank
  - d) Co-operative Bank
- iv) \_\_\_\_\_ bank is having maximum numbers of branches in India.
  - a) State Bank in India
  - b) Punjab National Bank
  - c) Bank of Baroda
  - d) Reserve Bank of India
- v) In \_\_\_\_\_ the insurance sector was opened up to the private sector.
  - a) 1991
  - b) 1999
  - c) 1998
  - d) 1982
- vi) Risk-weighted assets ratio of own funds of a bank is \_\_\_\_\_.
  - a) Capital Adequacy Ratio
  - b) Cash Reserve Ratio
  - c) Statutory Liquidity Ratio
  - d) None of the above

**P.T.O.**

B) Match the following: [5]

| A                                          | B       |
|--------------------------------------------|---------|
| i) Indian co-operative Credit Societ's Act | a) 1982 |
| ii) NABARD                                 | b) 1904 |
| iii) EXIM Bank                             | c) 1930 |
| iv) Narsimham Committee                    | d) 1982 |
| v) B.I.S.                                  | e) 1991 |

Q2) Write short notes (Any 2): [10]

- a) State co-operative Banks.
- b) Industrial Credit and Investment Corporation of India (ICICI).
- c) Islamic Banks
- d) Capital Adequacy Norms.

Q3) a) Explain functions of primary agriculture credit society. [8]

b) Explain challenges before development banks in India. [7]

Q4) a) Explain functions of central banks. [8]

b) Discuss Basel-2 norms for Indian banks in detail. [7]



# PA-1809

**S.Y. B.Com.**

## Indian Banking System - II

(मराठी रूपांतर)

[एकूण गुण : 50

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

**प्र.1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच)** **[5]**

- i) दिर्घकालीन कर्जपुरवठा करणाऱ्या सहकारी बँकांची रचना ..... आहे.  
अ) एकस्तरीय                      ब) द्विस्तरीय  
क) त्रिस्तरीय                      ड) बहुस्तरीय
- ii) ..... रोजी रिझर्व्ह बँकेची संपूर्ण मालकीची उप कंपनी म्हणून भारतीय औद्योगिक विकास बँकेची स्थापना झाली.  
अ) 1 जुलै 1964                      ब) 12 जुलै 1949  
क) 2 जुलै 1982                      ड) 1 जुलै 1955
- iii) अर्थव्यवस्थेतील पतपुरवठ्यावर नियंत्रण ठेवणारी बँक म्हणजे ..... होय.  
अ) स्टेट बँक ऑफ इंडिया                      ब) मध्यवर्ती बँक  
क) विकास बँक                      ड) सहकारी बँक
- iv) ..... ही भारतातील सर्वात मोठी सार्वजनिक क्षेत्रातील शाखा असणारी बँक आहे.  
अ) स्टेट बँक ऑफ इंडिया                      ब) पंजाब नॅशनल बँक  
क) बँक ऑफ बडौदा                      ड) रिझर्व्ह बँक ऑफ इंडिया
- v) सन ..... मध्ये विमाक्षेत्र खाजगी क्षेत्रासाठी खुले करण्यात आले.  
अ) 1991                      ब) 1999  
क) 1998                      ड) 1982
- vi) बँकांच्या स्वनिधाचे जोखीमभारीत मालमत्तेशी असलेले प्रमाण म्हणजे ..... होय.  
अ) भांडवलपूर्तता प्रमाण                      ब) रोख राखीव निधी प्रमाण  
क) तरलता प्रमाण                      ड) वरीलपैकी नाही

ब) जोड्या लावा :

[5]

- |                                   |         |
|-----------------------------------|---------|
| i) भारतातील सहकारी पतसंस्था कायदा | अ) 1982 |
| ii) नाबार्ड                       | ब) 1904 |
| iii) एक्झिम बँक                   | क) 1930 |
| iv) नरसिंहम समिती                 | ड) 1982 |
| v) B.I.S.                         | इ) 1991 |

प्र.2) टिपा लिहा. (कोणतेही दोन)

[10]

- अ) राज्य सहकारी बँका
- ब) भारतीय औद्योगिक पत आणि गुंतवणूक महामंडळ (आय सी आय सी आय)
- क) इस्लामिक बँका
- ड) भांडवल पर्याप्तता निकष

प्र.3) अ) प्राथमिक कृषी पतसंस्थेची कार्ये स्पष्ट करा.

[8]

ब) भारतातील विकास बँकांसमोरील आव्हाने स्पष्ट करा.

[7]

प्र.4) अ) मध्यवर्ती बँकेची कार्ये स्पष्ट करा.

[8]

ब) भारतीय बँकांबाबत असलेल्या बेसल-2 निकषांची सविस्तर चर्चा करा.

[7]



Total No. of Questions : 4]

SEAT No. :

**PA-1810**

**[5952]-408**

**[Total No. of Pages : 4**

**S.Y. B.Com.**

**246 C : BUSINESS LAW & PRACTICES - II**  
**(2019 Pattern) (Semester - IV)**

**Time : 2½ Hours]**

**[Max. Marks : 50**

**Instructions to the candidates:**

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

**Q1) A) Fill in the blanks (Attempt Any 5):** **[5]**

- i) An institution established in the spirit of equality is a \_\_\_\_\_  
Institution.  
(Partnership, Sole trader, Cooperative)
- ii) \_\_\_\_\_ were established to provide raw materials to workers in  
small & cottage industries.  
(Agricultural co-operative societies, Industrial co-operative societies,  
Service co-operative societies)
- iii) \_\_\_\_\_ it is an independent impartial third party.  
(Arbitrator, The Owner, Agent)
- iv) M.R.T.P. Act was converted into \_\_\_\_\_ Act.  
(Partnership Act, Factory Act, Competition Act)
- v) Life Insurance corporation was nationalized in \_\_\_\_\_.  
(1990, 1949, 1956)
- vi) A collective stoppage of work by employees in an industry is  
\_\_\_\_\_.  
(Lock out, Strike, Lay-off)

**P.T.O.**

B) Match the following: [5]

| Group A                     | Group B |
|-----------------------------|---------|
| i) Patent Act               | a) 1957 |
| ii) Copyright Act           | b) 1904 |
| iii) First Co-operative Act | c) 1970 |
| iv) Competition Act         | d) 1999 |
| v) Trade mark Act           | e) 2000 |

Q2) Write a short note (Any 2): [10]

- a) Rural co-operative societies.
- b) Term Insurance.
- c) Rights of competition Commission.
- d) Lay-off.

Q3) a) State the features of co-operative society & explain the types of co-operative societies. [8]

b) Explain the various types of Life Insurance. [7]

Q4) a) Explain concepts of Cartel, dominant position, acquisition under competition Act 2002. [8]

b) Explain the dispute settlement mechanism under the Industrial disputes Act, 1947. [7]



Total No. of Questions : 4]

PA-1810

[5952]-408

S.Y. B.Com.

246 C : BUSINESS LAW & PRACTICES - II

(2019 Pattern) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

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

प्र.1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच)

[5]

- i) समानतेच्या भावनेने स्थापन केलेली संस्था म्हणजे ..... संस्था होय.  
(भागीदारी, एकल व्यापारी, सहकारी)
- ii) लघु आणि कुटीर उद्योगातील श्रमिकांना कच्चा माल उपलब्ध करून देण्यासाठी .....  
स्थापन करण्यात आल्या.  
(शेती सहकारी संस्था, औद्योगिक सहकारी संस्था, सेवा सहकारी संस्था)
- iii) ..... हा एक स्वतंत्र निःपक्षपाती तृतीय पक्ष असतो.  
(लवाद, मालक, एजंट)
- iv) एम.आर.टी.पी. चे रूपांतर ..... या कायद्यात झाले.  
(भागीदारी कायदा, कारखाना कायदा, स्पर्धा कायदा)
- v) ..... मध्ये जीवन विम्याचे राष्ट्रीयीकरण झाले.  
(1990, 1949, 1956)
- vi) उद्योगात असलेल्या कामगारांनी एकत्रितपणे काम बंद ठेवणे म्हणजेच ..... होय.  
(टाळेबंदी, संप, कामगार कपात)

ब) जोड्या लावा.

[5]

| गट अ                    | गट ब    |
|-------------------------|---------|
| i) पेटंट कायदा          | अ) 1957 |
| ii) कॉपीराईट कायदा      | ब) 1904 |
| iii) पहिला सहकारी कायदा | क) 1970 |
| iv) स्पर्धा कायदा       | ड) 1999 |
| v) व्यापारी चिन्ह कायदा | इ) 2000 |

प्र.2) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) ग्रामीण सहकारी संस्था
- ब) मुदत विमा
- क) स्पर्धा आयोगाचे अधिकार
- ड) कामगार कपात

प्र.3) अ) सहकारी संस्थांची वैशिष्ट्ये लिहून सहकारी संस्थांचे प्रकार स्पष्ट करा.

[8]

ब) जीवन विम्याचे विविध प्रकार स्पष्ट करा.

[7]

प्र.4) अ) स्पर्धा कायदा, 2002 अंतर्गत, कार्टेल, संपादन, प्रबळ स्थिती स्पष्ट करा.

[8]

ब) औद्योगिक विवाद कायदा, 1947 नुसार विवाद मिटविण्याची यंत्रणा स्पष्ट करा.

[7]





Total No. of Questions : 4]

SEAT No. :

PA-1811

[Total No. of Pages : 4

[5952]-409

S.Y. B.Com. (Semester - IV)

246 (D) : Co- Operation and Rural Development - II

(Special Paper-II) (Regular)

(2019 Pattern)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks (any 5) : [5]

- i) 'One man one Vote' principle is recommended by \_\_\_\_\_ committee.
  - a) Gorwala
  - b) Mac Lagan
  - c) Minto Morley
- ii) The rules and regulations of co-operative societies are formed in its \_\_\_\_\_.
  - a) Cooperative Act
  - b) Co-operative Rules
  - c) General Body
- iii) Who is responsible for interest rates on deposits in co-operative society?
  - a) Member
  - b) Registrar
  - c) President
- iv) Cooperative societies with areas of cooperation more than two states are registered by \_\_\_\_\_.
  - a) Central Registrar
  - b) Central Government
  - c) RBI
- v) DCCBs stands for \_\_\_\_\_.
  - a) District central cooperative Banks
  - b) Director of central cooperative Bank.
  - c) Danish Credit cooperative Bank.
- vi) The first Dairy cooperative society was registered in 1913 at \_\_\_\_\_.
  - a) Anand in Gujarat
  - b) Allahabad in UP
  - c) Aurangabad in Maharashtra

P.T.O.

- B) Match the following [5]
- | Group 'A'                                     | Group 'B'                                      |
|-----------------------------------------------|------------------------------------------------|
| i) First cooperative society                  | a) Co-operation                                |
| ii) First Dairy cooperative Society           | b) Housing co-operative societies              |
| iii) Each works for all and all work for each | c) 1904                                        |
| iv) Cooperative credit societies Act          | d) Capitalization                              |
| v) Registrar of cooperative Societies         | e) Regulates the registration                  |
|                                               | f) Katra cooperative dairy society             |
|                                               | g) Agriculture credit cooperative society 1905 |

**Q2) Short Notes (Any 2) :** [10]

- a) Objectives of cooperative societies Act, 1912.
- b) Documents required for registration to multi-state co-operative societies.
- c) Procedure of appointment of Registrar for cooperative societies.
- d) Historical development of cooperative legislation.

**Q3) a) State the benefits of co-operative legislation.** [8]

b) Explain the functions and duties of the central Registrar. [7]

**Q4) a) State the provisions Regarding management of cooperative societies.** [8]

b) State the functions and Problems of cooperative Housing societies. [7]



Total No. of Questions : 4]

PA-1811

[5952]-409

S.Y. B.Com. (Semester - IV)

246 (D) : Co- Operation and Rural Development - II

(Special Paper-II) (Regular)

(2019 Pattern)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणतेही 5) [5]

i) 'एक व्यक्ती एक मत' या तत्वाची शिफारस ..... समितीने केली आहे.

अ) गोरवाला

ब) मॅक लगन

क) मिंटो मोर्ले

ii) सहकारी संस्थांचे नियम व कायदे ..... मध्ये तयार होतात.

अ) सहकारी कायदा

ब) सहकारी नियम

क) सामान्य संस्था

iii) सहकारी संस्थेतील ठेवीवर व्याजदराची जबाबदारी कोणाची?

अ) सदस्य

ब) रजिस्टर

क) अध्यक्ष

iv) दोन राज्यांपेक्षा जास्त सहकार क्षेत्र असलेल्या सहकारी संस्थांची नोंदणी ..... केली जाते.

अ) केंद्रिय निबंधक

ब) केंद्रिय सरकार

क) भारतीय रिझर्व बँक

v) DCCBs म्हणजे .....

अ) जिल्हा मध्यवर्ती सहकारी बँक

ब) मध्यवर्ती सहकारी बँकेचे संचालक

क) डॅनिश क्रेडिट सहकारी बँक

vi) पहिली दुध सहकारी संस्था 1913 मध्ये ..... येथे नोंदणीकृत झाली.

अ) गुजरातमधील आनंद

ब) उत्तर प्रदेशातील अलाहाबाद

क) महाराष्ट्रातील औरंगाबाद

ब) जोड्या जुळवा.

[5]

गट 'अ'

गट 'ब'

- |                                                                         |                                |
|-------------------------------------------------------------------------|--------------------------------|
| i) पहिली सहकारी संस्था                                                  | अ) सहकार्य                     |
| ii) पहिली डेअरी सहकारी संस्था                                           | ब) गृहनिर्माण सहकारी संस्था    |
| iii) प्रत्येक सर्वासाठी कार्य करते<br>आणि प्रत्येकासाठी सर्व कार्य करते | क) 1904                        |
| iv) सहकारी पतसंस्था कायदा                                               | ड) भांडवलीकरण                  |
| v) सहकारी संस्थांचे निबंधक                                              | इ) नोंदणीचे नियमन करते         |
|                                                                         | फ) कटरा सहकारी डेअरी सोसायटी   |
|                                                                         | ग) कृषी पंत सहकारी संस्था 1905 |

प्रश्न 2) टिपा लिहा. (कोणत्याही 2)

[10]

- अ) सहकारी संस्था अधिनियम 1912 ची उद्दिष्टे
- ब) बहुराज्यीय सहकारी संस्थांच्या नोंदणीसाठी आवश्यक कागदपत्रे
- क) सहकारी संस्थासाठी निबंधक नियुक्तीची प्रक्रिया
- ड) भारतातील सहकारी साखर कारखान्यांचा ऐतिहासिक विकास

प्रश्न 3) अ) सहकारी कायद्याचे फायदे सांगा.

[8]

ब) केंद्रिय निबंधकाची कार्ये आणि कर्तव्ये स्पष्ट करा.

[7]

प्रश्न 4) अ) सहकारी संस्थांच्या व्यवस्थापनाबाबतच्या तरतुदी सांगा.

[8]

ब) सहकारी गृहनिर्माण संस्थांची कार्ये आणि समस्या सांगा.

[7]



Total No. of Questions : 4]

SEAT No. :

PA-1812

[Total No. of Pages : 3

[5952]-410

S.Y. B.Com.

246 - E : COST AND WORKS ACCOUNTING - II

(2019 Pattern) (Semester - IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) A) Fill in the blanks by choosing the proper alternative given in the bracket (any five) : [5]

- a) Under \_\_\_\_\_ method, group and sub groups are denoted by combination of alphabets or letters. (Alpha-numeric Method, Alphabetic Method, Numeric Method).
- b) \_\_\_\_\_ Method is useful when the prices are falling. (LIFO, FIFO, Weighted Average).
- c) Under \_\_\_\_\_ wage rate system the workers are paid on the basis of unit of output. (Rowan Premium Plan, Time , Piece).
- d) The objective of \_\_\_\_\_ is to reward an employee suitably on the basis of his merit. (Job analysis, Merit Rating , Labour Turnover).
- e) CAM stands for \_\_\_\_\_ (Computer Access Mode, Computer Aided Manufacturing, Computer Aided Mapping).
- f) \_\_\_\_\_ is a record of both quantities and values. (store ledger, bin card, inspection note).

PTO.

**B) Match the following Pairs :****[5]**

| Group 'A'                    | Group 'B'             |
|------------------------------|-----------------------|
| 1) Time booking              | a) Unavoidable cause  |
| 2) Bin Card                  | b) Rowan Premium Plan |
| 3) Domestic responsibilities | c) Ranking method     |
| 4) Job evaluation            | d) Job Ticket         |
| 5) Incentive plan            | e) Store keeper       |

**Q2) Write short notes on any two of the following :****[10]**

- a) Merit Rating.
- b) Distinguish between Bin card and Store ledger.
- c) Methods of Time Booking.
- d) Direct Cost.

**Q3) A) The following transactions took place relating to Material Y during December 2022 :**

| Date    | Particular | Quantity (Units) | Rate per Unit (Rs.) |
|---------|------------|------------------|---------------------|
| Dec. 3  | Received   | 3,000            | 20                  |
| Dec.7   | Issued     | 1,000            | --                  |
| Dec.12  | Received   | 500              | 10                  |
| Dec.18  | Issued     | 800              | --                  |
| Dec.25  | Received   | 1,200            | 15                  |
| Dec.28  | Received   | 300              | 18                  |
| Dec. 30 | Issued     | 1,000            | --                  |

You are required to prepare the Store Ledger Account under the LIFO methods and also calculate the closing stock.

**[8]**

- B)** From the following particulars supplied by the personal department of ABC Ltd, calculate labour Turnover Rate under Separation Method, Replacement Method and Flux Method [7]

|                                                        |      |
|--------------------------------------------------------|------|
| Total number of employees at the beginning of the year | 950  |
| Total number of employees at the end of the year       | 1050 |
| Number of employees who left during the year           | 40   |
| Number of employees who are recruited during the year  | 20   |

- Q4) A)** Calculate the Total earnings of Mr. Ganesh under Halsey and Rowan Premium Plan with the help of following information. [8]

|               |      |                |
|---------------|------|----------------|
| Time Taken    | ---- | 72 hours       |
| Time Allowed  | ---- | 90 hours       |
| Rate of wages | ---- | Rs. 2 per hour |

- B)** What is JIT? Explain the advantages and disadvantages of Just In Time system. [7]



Total No. of Questions : 6]

SEAT No. :

PA-1813

[Total No. of Pages : 6

[5952]-411

S.Y. B.Com.

**246 F : Business Statistics - II**  
**(2019 Pattern) (Semester - IV)**

**Time : 2½ Hours]**

**[Max. Marks : 70**

**Instructions to the candidates :**

- 1) Question No. 1 and Question No. 6 are compulsory.
- 2) Solve any three questions from the remaining question from 2, 3, 4 and 5.
- 3) Figures to the right indicate full marks.
- 4) Use of calculator and statistical table is allowed.

**Q1) Choose the correct alternative from each of the following (Any Ten) :**

**[1 Mark Each]**

- a) If in a LPP, the solution of a variable can be made infinity large without violating the constrain the solution is \_\_\_\_\_.
  - i) Infeasible
  - ii) Unbounded
  - iii) Alternative
  - iv) None of the above
- b) A rise in prices before Diwali is an example of \_\_\_\_\_.
  - i) Cyclical variation
  - ii) Irregular variation
  - iii) Secular Trend
  - iv) Seasonal variation
- c) Every LPP is associated with another LPP is called \_\_\_\_\_.
  - i) Primal
  - ii) Dual
  - iii) Non-linear programming
  - iv) None of the above

**P.T.O.**



- d) In marking assignments, which of the following should be preferred?
- i) Only row having single zero
  - ii) Only column having single zero
  - iii) Only row/column having single zero
  - iv) Column having more than one zero
- e) \_\_\_\_\_ are expressed is in the form of inequities or equations.
- i) Constraints
  - ii) Objective Functions
  - iii) both i) and ii)
  - iv) None of the above
- f) \_\_\_\_\_ is a method for computing a basic feasible solution of a transportation problem, where the basic variables are chosen according to the unit cost of transportation.
- i) Least cost method
  - ii) Vogel's approximation method
  - iii) North west corner method
  - iv) Modified distribution method
- g) Additive model for time series  $Y =$  \_\_\_\_\_.
- i)  $T \times S \times C \times I$
  - ii)  $T - S - C - I$
  - iii)  $T + S + C + I$
  - iv)  $T + S - C \times I$
- h) To make an unbalanced assignment problem balanced, what are added with all entries as zeroes?
- i) Dummy rows
  - ii) Dummy columns
  - iii) both i) and ii)
  - iv) Dummy entries
- i) For solving an assignment problem, which method is used?
- i) Least cost method
  - ii) Hungarian method
  - iii) Vogel's approximation method
  - iv) None of the above

- j) Which of the following methods is used to verify the optimality of the current solution of the transportation problem \_\_\_\_\_
- Least cost method
  - Vogel's approximation method
  - Modified distribution method
  - All of the above
- k) The constant in exponential smoothing method in time series is known as \_\_\_\_\_.
- Smoothing constant
  - Smoothing variable
  - Exponential constant
  - Exponential variable
- l) In transportation problem, if opportunity cost  $d_{ij} = c_{ij} - (u_i + v_j) = 0$  for some  $i$  and  $j$  in the optimal solution then there exists \_\_\_\_\_.
- Bounded solution
  - Alternate solution
  - Infeasible solution
  - Alternate solution does not exist

**Q2) Attempt the following :**

- Distinguish between seasonal variations and cyclic variations. **[3]**
- Compute 3 yearly moving averages for the following data : **[4]**

| Year                     | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
|--------------------------|------|------|------|------|------|------|------|------|
| Production<br>(in tones) | 78   | 73   | 71   | 73   | 75   | 78   | 73   | 77   |

- c) Fit a second degree trend by the method of least squares to the following data : [8]

|                 |      |      |      |      |      |
|-----------------|------|------|------|------|------|
| Year            | 1993 | 1994 | 1995 | 1996 | 1997 |
| Sales in 10,000 | 35   | 56   | 79   | 80   | 40   |

Also estimate sales for year 1998.

**Q3) Attempt the following :**

- a) Define the term 'Initial Basic Feasible Solution (IBFS)' in the Linear Programming Problem. [3]

- b) Obtain the dual problem of the following Linear programming problem

$$\text{Minimize } Z = 17X_1 + 13X_2 + 18X_3$$

Subject to

$$18X_1 + 12X_2 + X_3 \geq 13$$

$$13X_1 + 16X_2 + 14X_3 \geq 14$$

$$14X_1 + X_2 + 15X_3 \geq 11$$

$$X_1 + 15X_2 + 12X_3 \geq 17$$

$$X_1, X_2, X_3 \geq 0$$

[4]

- c) Using Simplex Method, Solve the following linear programming problem

$$\text{Max } Z = 2X_1 + 3X_2 + 4X_3$$

Subject to

$$3X_1 - 2X_3 \leq 41$$

$$2X_1 + X_2 + X_3 \leq 35$$

$$2X_2 + 3X_3 \leq 30$$

$$X_1, X_2, X_3 \geq 0$$

[8]

**Q4) Attempt the following :**

- a) Explain the difference between the transportation problem and assignment problem. [3]
- b) Obtain initial basic feasible solution using North West Corner method for following transportation problem.

| Markets →<br>Sources ↓ | D <sub>1</sub> | D <sub>2</sub> | D <sub>3</sub> | D <sub>4</sub> | Capacity |
|------------------------|----------------|----------------|----------------|----------------|----------|
| O <sub>1</sub>         | 3              | 5              | 7              | 6              | 50       |
| O <sub>2</sub>         | 2              | 5              | 8              | 2              | 75       |
| O <sub>3</sub>         | 3              | 6              | 9              | 2              | 25       |
| Demand                 | 20             | 20             | 50             | 60             | 150      |

Also find the corresponding transportation cost. [4]

- c) Obtain initial basic feasible solution using Vogel Approximation method for following transportation problem.

| Warehouse →<br>Factory ↓ | W <sub>1</sub> | W <sub>2</sub> | W <sub>3</sub> | W <sub>4</sub> | Capacity |
|--------------------------|----------------|----------------|----------------|----------------|----------|
| F <sub>1</sub>           | 19             | 30             | 50             | 10             | 7        |
| F <sub>2</sub>           | 70             | 30             | 40             | 60             | 9        |
| F <sub>3</sub>           | 40             | 8              | 70             | 20             | 18       |
| Demand                   | 5              | 8              | 7              | 14             | 34       |

Is this solution is optimal? [8]

**Q5) Attempt the following :**

- a) What is an unbalanced assignment problem? How to make such problem balanced? [3]

- b) Three different airplanes are to be assigned to handle three cargo consignments with a view to maximize profit (in lakh rupees). The profit matrix is given as follows : [4]

| Airplanes | Cargo Consignment |       |       |
|-----------|-------------------|-------|-------|
|           | $C_1$             | $C_2$ | $C_3$ |
| $A_1$     | 1                 | 4     | 5     |
| $A_2$     | 2                 | 3     | 3     |
| $A_3$     | 3                 | 1     | 2     |

- c) A company has four jobs to be done. The following matrix shows the time (in hours) taken on 4 different machines find minimum solution so as to minimize the total time required. [8]

|   | I  | II | III | IV |
|---|----|----|-----|----|
| A | 5  | 23 | 14  | 8  |
| B | 10 | 25 | 1   | 23 |
| C | 35 | 16 | 15  | 12 |
| D | 16 | 23 | 21  | 7  |

**Q6) Attempt any Three of the following :** [15]

- Explain 'Transportation Problem'.
- Write an algorithm to solve assignment problem for optimal cost.
- Explain the different components of time series with illustration.
- What is degeneracy in L.P.P. solution? Explain how degeneracy is resolved?
- Describe the method of exponential smoothing used for the estimation method.



Total No. of Questions : 4]

SEAT No. :

PA-1814

[Total No. of Pages : 4

[5952]-412

S.Y. B.Com. (Semester - IV)

246 - G : BUSINESS ENTREPRENEURSHIP - II

(2019 Pattern) (Special Paper - I)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) Fill in the blanks (Any Five) :

[5]

- i) SHG, Stands for \_\_\_\_\_.
  - a) Saving Health Group
  - b) Self Help Group
  - c) Same Help Group
- ii) In Year \_\_\_\_\_ Self Help Group was introduced in India.
  - a) 1980
  - b) 1992
  - c) 1996
- iii) \_\_\_\_\_ Sector has emerged as the largest sector in India.
  - a) Tertiary
  - b) Primary
  - c) Secondary
- iv) The service sector include \_\_\_\_\_ Activity.
  - a) Agriculture
  - b) Transport
  - c) Fishing
- v) The company was commenced as OYO rooms in the year \_\_\_\_\_.
  - a) 2013
  - b) 2010
  - c) 2020
- vi) EDP stands for \_\_\_\_\_.
  - a) Enterprise Development Programme
  - b) Entrepreneurship Development Programme
  - c) Entrepreneur Development Programme

P.T.O.

B) Match the following : [5]

Group 'A'

Group 'B'

- |                           |                    |
|---------------------------|--------------------|
| i) Globalization          | a) Tata industries |
| ii) Mr. Ratan Tata        | b) Service sector  |
| iii) Tele communication   | c) 1991            |
| iv) Social Distancing     | d) 10-20           |
| v) Self Help Group member | e) Primary sector  |
|                           | f) Covid - 19      |
|                           | g) 20-30           |

Q2) Write Short Notes (Any Two) : [10]

- a) Evolution of self help group.
- b) Types of service ventures.
- c) Mr. Radhakishan Damani.
- d) Cultural challenges of Entrepreneurship Development.

Q3) a) Explain the Disadvantages of Group Entrepreneurship. [8]

- b) Discuss the Entrepreneurial opportunities of service industry in Rural Areas. [7]

Q4) a) Discuss the challenges of Entrepreneurship Development. [8]

- b) Explain the industrial contribution of Mr. Sanjeev Bhikchandani. [7]



Total No. of Questions : 4]

PA-1814

[5952]-412

S.Y. B.Com. (Semester - IV)

246 - G : BUSINESS ENTREPRENEURSHIP - II

(2019 Pattern) (Special Paper - I)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) [5]
- i) एस.एच. जी. म्हणजे .....
- अ) आरोग्य बचन गट  
ब) स्वयं सहाय्यता गट  
क) समान सहाय्यता गट
- ii) भारतामध्ये ..... साली स्वयं सहाय्यता गटाची सुरुवात झाली.
- अ) 1980  
ब) 1992  
क) 1996
- iii) भारतातील सर्वात मोठे क्षेत्र म्हणून ..... क्षेत्राचा उदय होतो.
- अ) तृतीयक  
ब) प्राथमिक  
क) द्वितीय
- iv) सेवा क्षेत्रामध्ये ..... या कृतीचा समावेश होतो.
- अ) शेती  
ब) वाहतूक  
क) मासेमारी



- v) ओ. वाय. ओ. रूमस या कंपनीची सुरुवात ..... वर्षी झाली.  
 अ) 2013  
 ब) 2010  
 क) 2020
- vi) ईडीपी म्हणजे .....  
 अ) उपक्रम विकास कार्यक्रम  
 ब) उद्योजकता विकास कार्यक्रम  
 क) उद्योजक विकास कार्यक्रम

ब) जोड्या लावा.

[5]

| गट 'अ'                         | गट 'ब'              |
|--------------------------------|---------------------|
| i) जागतिकीकरण                  | अ) टाटा उद्योग      |
| ii) श्री. रतन टाटा             | ब) सेवा क्षेत्र     |
| iii) दूरसंचार                  | क) 1991             |
| iv) सामाजिक अंतर               | ड) 10-20            |
| v) स्वयं सहाय्यता गटातील सदस्य | इ) प्राथमिक क्षेत्र |
|                                | फ) कोविड - 19       |
|                                | य) 20-30            |

प्रश्न 2) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) स्वयं सहाय्यता गटाची उत्क्रांती  
 ब) सेवा उद्योगाचे प्रकार  
 क) श्री. राधाकिशन दमानी  
 ड) उद्योजकता विकासातील सांस्कृतिक आव्हाने

प्रश्न 3) अ) गट उद्योजकतेचे तोटे स्पष्ट करा.

[8]

ब) ग्रामीण भागातील सेवा उद्योजकीय संधीची चर्चा करा.

[7]

प्रश्न 4) अ) उद्योजकता विकासातील आव्हानांची चर्चा करा.

[8]

ब) श्री. संजीव भिकचंदानी यांचे उद्योगातील योगदान स्पष्ट करा.

[7]



Total No. of Questions : 4]

SEAT No. :

PA-1815

[Total No. of Pages : 4

[5952]-413

S.Y. B.Com.

246 - H : MARKETING MANAGEMENT - II

(2019 Pattern) (Semester - IV) (CBCS)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) a) Fill in the blanks (Attempt any 5) : [5]

- i) \_\_\_\_\_ is the marketing of products and services that are presumed to be environmentally safe.  
(Green marketing, Digital marketing, Marketing mix, Social media marketing)
- ii) Face book is an example of \_\_\_\_\_.  
(Green marketing, E-marketing, Rural marketing, Marketing mix)
- iii) \_\_\_\_\_ is an example of business to business services.  
(Yahoo, Youtube brand channel, Google, Chrome)
- iv) International marketing ensures \_\_\_\_\_ utilisation of resources.  
(Minimum, Maximum, Normal, Proper)
- v) On-line advertisements are \_\_\_\_\_.  
(Expensive, Entertaining, Time consuming, Personal)
- vi) \_\_\_\_\_ help to protect the environment.  
(E-marketing, Green marketing, Digital marketing, Social media marketing)

b) Match the following : [5]

Group 'A'

Group 'B'

- |                            |                              |
|----------------------------|------------------------------|
| i) Green Marketing         | a) Savings in marketing cost |
| ii) E-marketing            | b) Plastic ban               |
| iii) On-line marketing     | c) Increase in technology    |
| iv) Web - analytics        | d) Face book                 |
| v) International marketing | e) Statistical information   |
|                            | f) Marketing mix             |

P.T.O.

**Q2) Write short notes (Any 2) :**

**[10]**

- a) Strategies of Green marketing
- b) Challenges before E-marketing
- c) Content marketing
- d) Facets of International marketing

**Q3) a) Define Green marketing. Explain the various objectives of Green marketing. [8]**

b) What is meant by E-marketing? Explain the advantages of E-marketing. [7]

**Q4) a) What do you mean by Digital marketing? Explain how digital marketing is different from traditional marketing? [8]**

b) Define International marketing. Explain the forces influencing International marketing. [7]



[5952]-413

S.Y. B.Com.

**246 - H : MARKETING MANAGEMENT - II**  
**(2019 Pattern) (Semester - IV) (CBCS)**  
**(मराठी रूपांतर)**

वेळ : 2½ तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) अ) रिकाम्या जागा भरा. (कोणत्याही पाच) [5]
- i) ..... हे अशा वस्तु किंवा सेवांचे विपणन असते की, ज्या वस्तु व सेवा पर्यावरणासाठी सुरक्षित असतात.  
(हरित विपणन, डिजिटल विपणन, विपणन मिश्र, सामाजिक प्रसारमाध्यमाद्वारे विपणन)
- ii) फेसबुक हे ..... चे उदाहरण आहे.  
(हरित विपणन, इ-विपणन, ग्रामीण विपणन, विपणन मिश्र)
- iii) ..... हे व्यवसाय ते व्यवसाय सेवांचे उदाहरण आहे.  
(याहु, युट्युब ब्रॉड चॅनल, गुगल, क्रोम)
- iv) आंतरराष्ट्रीय विपणन संसाधनांचा ..... वापर सुनिश्चित करतात.  
(किमान, कमाल, सर्वसाधारण, योग्य)
- v) ऑनलाइन जाहिराती ..... असतात.  
(खर्चीक, मनोरंजक, वेळखाऊ, वैयक्तिक)
- vi) ..... मुळे पर्यावरणाचे संरक्षण होते.  
(इ-विपणन, हरित विपणन, डिजिटल विपणन, सामाजिक प्रसारमाध्यमाद्वारे विपणन)

ब) जोड्या लावा.

[5]

| गट 'अ'                 | गट 'ब'              |
|------------------------|---------------------|
| i) हरित विपणन          | अ) विपणन खर्चात बचत |
| ii) इ-विपणन            | ब) प्लास्टिक बंदी   |
| iii) ऑनलाईन विपणन      | क) तंत्रज्ञान वाढ   |
| iv) वेब ॲनॅलेटिक्स     | ड) फेसबुक           |
| v) आंतरराष्ट्रीय विपणन | इ) सांख्यिकी माहिती |
|                        | फ) विपणन मिश्र      |

प्रश्न 2) टिपा लिहा. (कोणतेही 2)

[10]

- अ) हरित विपणनाची व्युत्पत्ती
- ब) इ-विपणनासमोरिल आव्हाने
- क) सामग्री विपणन / समाविष्ट विपणन
- ड) आंतरराष्ट्रीय विपणनाचे विविध पैलू

प्रश्न 3) अ) हरित विपणन म्हणजे काय? हरित विपणनाची उद्दिष्टे सांगा.

[8]

ब) इ-विपणनाचा अर्थ सांगा. इ-विपणनाचे फायदे लिहा.

[7]

प्रश्न 4) अ) डिजिटल विपणन म्हणजे काय? पारंपारिक विपणन व डिजिटल विपणन यांमधील फरक सांगा.

[8]

ब) आंतरराष्ट्रीय विपणनाच्या व्याख्या सांगा. आंतरराष्ट्रीय विपणनावर परिणाम करणारे घटक / प्रवाह सांगा.

[7]



Total No. of Questions : 4]

SEAT No. :

PA-1816

[Total No. of Pages : 4

[5952]-414

S.Y. B.Com. (Semester - IV)

**246(I) : AGRICULTURAL AND INDUSTRIAL ECONOMICS - II**  
**(2019 Pattern)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) A) Fill in the blanks (Attempt any 5 out of 6) [5]**

- i) The Active soil forming factor \_\_\_\_\_
  - a) Climate
  - b) Relief
  - c) Organism
  - d) Climate and organism
- ii) \_\_\_\_\_ is not component of farm business.
  - a) Land
  - b) Capital
  - c) Labour and management
  - d) Air
- iii) \_\_\_\_\_ is adopted to desert condition.
  - a) Goats
  - b) Buffaloes
  - c) Camels
  - d) Caws
- iv) External commercial Borrowings (ECBS) form part of \_\_\_\_\_.
  - a) Current Account
  - b) Capital account
  - c) Balance of payment
  - d) Balance of Business
- v) Productivity =
  - a) Input/output
  - b) output/input
  - c) output-input
  - d) Input-output
- vi) Productivity is the \_\_\_\_\_ of production system.
  - a) Measurement
  - b) Efficiency
  - c) Measurement and Efficiency
  - d) Capital

**P.T.O.**

B) Match the following. [5]

- |                       |                                  |
|-----------------------|----------------------------------|
| i) Debenture          | a) Source of Industrial Finance  |
| ii) Agricultural Risk | b) Output per man Hour of labour |
| iii) Productivity     | c) Public sector                 |
| iv) Canara Bank       | d) DMI                           |
| v) AGMARK             | e) Price Fluctuation             |

**Q2)** Write a Short Notes on the following (Any 2 out of 4) : [10]

- a) Types of Farming
- b) Farm management
- c) Importance of productivity in competitive environment
- d) Productivity Measurement

**Q3)** a) Define Farm management. Explain the Scope and objectives of Farm Management. [8]

b) Explain the strategies to manage the Risk and Uncertainty in Agriculture. [7]

**Q4)** a) Explain the various sources of Industrial Finance. [8]

b) Explain the need of Foreign capital. [7]



[5952]-414

S.Y. B.Com. (Semester - IV)

246(I) : AGRICULTURAL AND INDUSTRIAL ECONOMICS - II

(2019 Pattern)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 50

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

- 
- प्रश्न 1) अ) रिकाम्या जागी योग्य शब्द भरा. (6 पैकी कोणत्याही 5) [5]
- i) माती तयार करण्यामध्ये ..... हे/हा घटक सक्रीय आहे.  
अ) हवामान ब) भांडवल  
क) जीव ड) हवामान आणि जीव
- ii) ..... हा शेती व्यवसायातील घटक नाही.  
अ) जमीन ब) भांडवल  
क) कामगार आणि व्यवस्थापन ड) हवा
- iii) वाळवंट स्थितीत ..... प्राणी पाळला जातो.  
अ) शेळ्या ब) म्हशी  
क) उंट ड) गायी
- iv) बाह्य व्यवसायिक कर्ज ..... चा भाग आहे.  
अ) चालू खाते ब) भांडवली खाते  
क) व्यवहार तोल ड) व्यापार तोल
- v) उत्पादकता =  
अ) आदाने/प्रदाने ब) प्रदाने/आदाने  
क) प्रदाने-आदाने ड) आदाने-प्रदाने
- vi) उत्पादन प्रणालीची उत्पादकता ही ..... आहे.  
अ) मोजमाप ब) कार्यक्षमता  
क) मोजमाप आणि कार्यक्षमता ड) भांडवल



- ब) जोड्या जुळवा. [5]
- |                |                                 |
|----------------|---------------------------------|
| i) डिबेंचर     | अ) कंपनीसाठी दिलेले कर्ज भांडवल |
| ii) कृषी धोका  | ब) श्रमप्रती मनुष्य तास उत्पादन |
| iii) उत्पादकता | क) सार्वजनिक क्षेत्र            |
| iv) कॅनरा बँक  | ड) डि. एम. आय.                  |
| v) अँगमार्क    | इ) किंमत चढ उतार                |

प्रश्न 2) टिपा लिहा. (4 पैकी कोणत्याही 2) [10]

- अ) शेतीचा प्रकार  
ब) शेती व्यवस्थापन  
क) स्पर्धात्मक वातावरणात उत्पादकतेचे महत्त्व  
ड) उत्पादन मापन

प्रश्न 3) अ) शेती व्यवस्थापनाची व्याख्या करा. शेती व्यवस्थापनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा. [8]  
ब) कृषी क्षेत्रातील धोका आणि अनिश्चितता व्यवस्थापनाच्या व्यहरचना स्पष्ट करा. [7]

प्रश्न 4) अ) औद्योगिक वित्ताचे विविध स्रोत स्पष्ट करा. [8]  
ब) परकीय भांडवलाची गरज स्पष्ट करा. [7]



Total No. of Questions : 4]

SEAT No. :

PA-1817

[Total No. of Pages : 4

[5952]-415

S.Y. B.Com. (Semester - IV)

**246 (J) : DEFENCE BUDGETING, FINANCE & MANAGEMENT - II**  
**(2019 Pattern)**

*Time : 2½ Hours]*

*[Max. Marks : 70*

*Instructions to the candidates:*

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

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

**[5 × 2 = 10]**

- a) Define the Indian economy.
- b) Define war finance.
- c) Define third world countries.
- d) State the role of the department of Defence production.
- e) Define war time economy.
- f) What is a peacetime economy?

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

**[4 × 5 = 20]**

- a) DRDO
- b) War potential
- c) Arms production
- d) Rationing
- e) Inflation

**P.T.O.**

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

**[4 × 5 = 20]**

- a) Write salient features of the Indian economy.
- b) Explain the role of the department of defence expenditure.
- c) Explain source of finance.
- d) Explain third world countries' meaning and concept.
- e) Explain military industrialization.

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

**[2 × 10 = 20]**

- a) Explain Indian Defence spending from 1947 to till date.
- b) Explain the relevance of the arms production to third world countries.
- c) Explain in detail the importance of DRDO in war.



Total No. of Questions : 4]

PA-1817

[5952]-415

S.Y. B.Com. (Semester - IV)

246 (J) : DEFENCE BUDGETING, FINANCE & MANAGEMENT - II

(2019 Pattern)

(मराठी रूपांतर)

वेळ : 2½ तास]

[एकूण गुण : 70

सूचना :- 1) सर्व प्रश्न अनिवार्य.

2) उजवीकडील अंक गुण दर्शवितात.

प्रश्न 1) खालीलपैकी कोणतेही पाच प्रश्न सोडवा.

[5 × 2 = 10]

- अ) भारतीय अर्थव्यवस्था व्याख्या द्या.
- ब) वॉर फायनान्स व्याख्या द्या.
- क) तिसऱ्या जगातील राष्ट्र व्याख्या द्या.
- ड) संरक्षण उत्पादन विभागाची भूमिका सांगा.
- इ) युद्धकालीन अर्थव्यवस्था व्याख्या द्या.
- फ) शांतता कालीन अर्थव्यवस्था म्हणजे काय?

प्रश्न 2) टिपा लिहा. (कोणतेही चार)

[4 × 5 = 20]

- अ) डी आर डी ओ
- ब) युद्ध गतिमानता
- क) शस्त्रास्त्रे उत्पादन
- ड) रेशनिंग
- इ) चलनवाढ

प्रश्न 3) खालीलपैकी कोणतेही चार प्रश्न सोडवा.

[4 × 5 = 20]

- अ) भारतीय अर्थव्यवस्थेचे सुप्त वैशिष्ट्य लिहा.
- ब) संरक्षण खर्च विभागाची भूमिका लिहा.
- क) सोर्स ऑफ फायनान्स स्पष्ट करा.
- ड) तिसऱ्या जगातील राष्ट्र अर्थ आणि संकल्पना सांगा.
- इ) लष्करी औद्योगीकरण स्पष्ट करा.

प्रश्न 4) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

[2 × 10 = 20]

- अ) 1947 ते आजपर्यंतच्या संरक्षण खर्चाचे सविस्तर विश्लेषण करा.
- ब) तिसऱ्या जगातील राष्ट्रांच्या शस्त्रास्त्र उत्पादनाचा रिलेवन्स स्पष्ट करा.
- क) युद्धातील डी आर डी ओ चे महत्व सविस्तर विशद करा.



Total No. of Questions : 4]

SEAT No. :

PA-1818

[Total No. of Pages : 4

[5952]-416

S.Y. B.Com.

**246 K : INSURANCE TRANSPORT AND TOURISM - II**  
**(2019 Pattern) (Regular) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) a)** Fill in the blanks (Any 5) :

**[5]**

- i) The pull factor in tourism is \_\_\_\_\_.
  - a) rest & relaxation
  - b) escape
  - c) amenities
- ii) A visitor who stays in the country visited for at least one night is known as \_\_\_\_\_.
  - a) visitor
  - b) resident
  - c) tourist
- iii) Which of the following is a secondary component of tourism?
  - a) Hawkers
  - b) Catering
  - c) Tour operator
- iv) What is the ratio of FDI in the accommodation sector in India?
  - a) 49%
  - b) 51%
  - c) 100%

**P.T.O.**

- v) In which year the Government of India introduced National Action plan?
- 1982
  - 1988
  - 1992
- vi) The term 'Gastronomy' refers to an aspect of \_\_\_\_\_
- space tourism
  - medical tourism
  - culture tourism
- b) Match the following : [5]
- | 'A' Group                    | 'B' Group                                    |
|------------------------------|----------------------------------------------|
| i) Tourism                   | a) Covers a wide variety of services         |
| ii) Visit to Mecca           | b) By exchanging currencies in global market |
| iii) Water Tourism           | c) Cruising                                  |
| iv) Tourism product          | d) Cultural attractions                      |
| v) Foreign Exchange Earnings | e) Travel for pleasure.                      |
|                              | f) Religious Tourism.                        |
|                              | g) 5% of world GDP                           |

**Q2) Short Notes (any 2) :** [10]

- Significance of Tourism
- Business Tourism
- Environmental Impact of Tourism
- Employment Generation in Tourism sector in India

**Q3) a) Explain the different types of tourism.** [8]

b) State the Health Tourism in detail. [7]

**Q4) a) Explain the socio-cultural Impact of Tourism.** [8]

b) State the Tourism Infrastructural Development in India. [7]



Total No. of Questions : 4]

PA-1818

[5952]-416

S.Y. B.Com.

246 K : INSURANCE TRANSPORT AND TOURISM - II

(2019 Pattern) (Regular) (Semester - IV)

(मराठी रूपांतर)

वेळ : 2½ तास ]

[एकूण गुण : 50

सूचना :

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

प्रश्न 1) अ) रिकाम्या जागा भरा (कोणतेही 5) :

[5]

- i) पर्यटनातील पुल घटक ..... आहे.
  - अ) विश्रांती आणि निवांतपणा
  - ब) सुटणे
  - क) सुविधा
- ii) किमान एक रात्र भेट दिलेल्या देशात राहणाऱ्या अभ्यागताला ..... म्हणून ओळखले जाते.
  - अ) अभ्यागत
  - ब) रहिवासी
  - क) पर्यटक
- iii) खालीलपैकी कोणता पर्यटनाचा दुय्यम घटक आहे.
  - अ) फेरीवाले
  - ब) खानपान
  - क) टूर ऑपरेटर
- iv) भारतातील निवास क्षेत्रामध्ये थेट परकीय गुंतवणुकीचे प्रमाण किती आहे.
  - अ) 49%
  - ब) 51%
  - क) 100%



- v) भारत सरकारने राष्ट्रीय कृती योजना कोणत्या वर्षी लागू केली ?  
 अ) 1982  
 ब) 1988  
 क) 1992
- vi) 'गॅस्ट्रोनाॅमी' हा शब्द एका ..... पैलूला संदर्भित करतो ?  
 अ) अंतराल पर्यटन  
 ब) वैद्यकीय पर्यटन  
 क) सांस्कृतिक पर्यटन

ब) जोड्या जुळवा :

[5]

'अ' गट

'ब' गट

- |                    |                                         |
|--------------------|-----------------------------------------|
| i) पर्यटन          | अ) विविध प्रकारच्या सेवांचा समावेश      |
| ii) मकळाला भेट     | ब) जागतिक बाजारपेठेत चलनांची देवाणघेवाण |
| iii) जलपर्यटन      | क) कृडिंग                               |
| iv) पर्यटन उत्पादन | ड) सांस्कृतिक आकर्षण                    |
| v) परकीय चलन कमाई  | इ) आनंदासाठी पर्यटन                     |
|                    | फ) धार्मिक पर्यटन                       |
|                    | य) जागतिक जीडीपीच्या 5%                 |

प्रश्न 2) टीपा लिहा (कोणत्याही 2) :

[10]

- अ) पर्यटनाचे महत्त्व  
 ब) व्यावसायिक पर्यटन  
 क) पर्यटनाचा पर्यावरणीय परिणाम  
 ड) भारतीय पर्यटन क्षेत्रातील रोजगार निर्मिती

प्रश्न 3) अ) पर्यटनाचे विविध प्रकार स्पष्ट करा.

[8]

ब) 'आरोग्य पर्यटन' तपशीलवार सांगा.

[7]

प्रश्न 4) अ) पर्यटनाचा सामाजिक - सांस्कृतिक प्रभाव स्पष्ट करा.

[8]

ब) भारतातील पर्यटन पायाभूत सुविधांचा विकास सांगा.

[7]



Total No. of Questions : 6]

SEAT No. :

PA-1819

[Total No. of Pages : 3

[5952]-417

S.Y. B.Com.

**COMPUTER PROGRAMMING AND APPLICATION - II**

**Relational Database Management System**

**(2019 Pattern) (CBCS) (Semester - IV) (246L)**

*Time : 2½ Hours]*

*[Max. Marks : 70*

*Instructions to the candidates:*

- 1) *Q.No. 1 and Q.No. 6 are compulsory.*
- 2) *Solve any three questions from the remaining questions No. 2, 3, 4 and 5.*
- 3) *Figure to the right indicates full marks.*

**Q1) a) Fill in the blanks (any five) : [5]**

- i) \_\_\_\_\_ statement is used to add new row of data to a table in the database.
  - a) Update
  - b) Insert
  - c) Drop
  - d) Select
- ii) DSN stands for \_\_\_\_\_.
  - a) Data source mode
  - b) Data source name
  - c) Data side mode
  - d) Data sink mode
- iii) \_\_\_\_\_ statement is used to add, delete or modify column in an existing table.
  - a) Update
  - b) Insert
  - c) Alter
  - d) Delete
- iv) \_\_\_\_\_ Command is used to save changes invoked by transaction to the database.
  - a) Update
  - b) Rollback
  - c) Commit
  - d) Drop
- v) \_\_\_\_\_ function returns the systems current date and time.
  - a) New-Time
  - b) Last-day
  - c) Sysdate
  - d) Time

**P.T.O.**

vi) \_\_\_\_\_ statement is used to remove privileges assigned to user.

- a) Rollback
- b) Revoke
- c) Grant
- d) Commit

b) Match the pairs : [5]

Group I

Group II

- |          |             |
|----------|-------------|
| i) DDL   | a) UPDATE   |
| ii) DML  | b) CREATE   |
| iii) DCL | c) ROLLBACK |
| iv) TCL  | d) GRANT    |
| v) LIKE  | e) %, -     |
|          | f)   , &&   |

**Q2)** Answer the following questions : [15]

- a) What are the disadvantages of RDBMS?
- b) Write select command with all options.
- c) Employee table having following structure :  
(Emp\_id, emp\_name, J\_date, salary)
  - i) Create employee table with above given structure.
  - ii) Display all records of employee having Joining date as 15-May-2022.
  - iii) Add following record to employee table.  
(01, Ravi Raj, 15-June-2022, 40000)
  - iv) Delete Record of employee having Emp\_id = 01
  - v) Change employee name of employee id = 05 to "Amit Deo".

**Q3)** Answer the following questions : [15]

- a) Explain datatypes of SQL
- b) Explain comparison operators of SQL
- c) Write any five numeric functions of SQL

**Q4)** Answer the following questions : **[15]**

- a) Explain types of SQL JOINS.
- b) Write an IN and BETWEEN operator.
- c) Explain syntax of sequence.

**Q5)** Answer the following questions : **[15]**

- a) Explain purpose of using subquery.
- b) Write an SET operators.
- c) Write an EXISTS and NOT EXISTS operator.

**Q6)** Write short notes on following (any 3) : **[15]**

- a) Primary key
- b) Foreign key
- c) ADO
- d) DSN
- e) DDBMS

**\*\*\***

Total No. of Questions : 4]

SEAT No. :

PA-1820

[Total No. of Pages : 2

[5952]-418

S.Y. B.Com. (Semester - IV)

VOC-245(A) : COMPUTER APPLICATIONS - I

(2019 Pattern) (CBCS)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

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

Q1) A) Fill in the Blanks.

[5]

- a) \_\_\_\_\_ is called as processed data.
- |                  |              |
|------------------|--------------|
| i) Domain        | ii) Decision |
| iii) Information | iv) System   |
- b) A \_\_\_\_\_ is a collection of parts that linked to achieve a common purpose.
- |                  |              |
|------------------|--------------|
| i) Data          | ii) System   |
| iii) Information | iv) Feedback |
- c) DSS is an application for Information systems that helps in \_\_\_\_\_.
- |                      |                         |
|----------------------|-------------------------|
| i) System Design     | ii) System Monitoring   |
| iii) Decision Making | iv) Information Storage |
- d) ESS has \_\_\_\_\_ components.
- |        |       |
|--------|-------|
| i) 1   | ii) 2 |
| iii) 3 | iv) 4 |
- e) To run \_\_\_\_\_ system, trained and experienced employees are needed.
- |          |         |
|----------|---------|
| i) ERP   | ii) DSS |
| iii) ESS | iv) MIS |

P.T.O.

B) Match the following. [5]

Column A

Column B

- |                           |             |
|---------------------------|-------------|
| i) Operational Management | a) MIS      |
| ii) Tactical Management   | b) Finance  |
| iii) Strategic Management | c) Software |
| iv) Component of MIS      | d) DSS      |
| v) Component of ERP       | e) TPS      |

Q2) Write short note on the following (Any two) : [10]

- a) ERP Applications
- b) Decision Support System
- c) MIS

Q3) Answer the following (Any four) : [20]

- a) What do understand by Executive Support System? Explain.
- b) What are the types of decision support system? Explain in brief.
- c) What are the features of ESS?
- d) Why MIS is needed? Explain
- e) What are the various components of DSS?

Q4) Answer the following Question (Any one) : [10]

- a) What is ERP? Explain scope and features of ERP.
- b) What is Information Systems? Explain briefly types of Information System.



Total No. of Questions : 4]

SEAT No. :

PA-1821

[Total No. of Pages : 2

[5952]-419

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

**ADVERTISING, SALES PROMOTION AND SALES  
MANAGEMENT - I**

**245B VOC : Advertisting and Media Planning  
(2019 Pattern) (CBCS) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) A) Fill in the blanks :**

**[1 × 5 = 5]**

- i) Sub elements of product mix includes .....
  - a) New product development
  - b) Branding
  - c) Packaging
  - d) All the above
- ii) \_\_\_\_\_ ensures repeat purchase and helps marketers overcome competition from other firms.
  - a) Brand awareness
  - b) Brand loyalty
  - c) Brand association
  - d) None of the above
- iii) \_\_\_\_\_ is not a part of marketing mix.
  - a) Product
  - b) Purpose
  - c) Place
  - d) Price
- iv) Social media marketing focuses on \_\_\_\_\_.
  - a) Social platform
  - b) Individual shop
  - c) Whole sale
  - d) All of the above
- v) Which term is adopted for updates by Twitter users?
  - a) Tweets
  - b) Toots
  - c) Twinks
  - d) Posts

**P.T.O.**

B) Match the following : [5]

- | A                                         | B                          |
|-------------------------------------------|----------------------------|
| i) Micro blogging                         | a) Brand                   |
| ii) It is specific name, symbol or design | b) Promotion mix           |
| iii) Credit or Discount                   | c) Post very short entries |
| iv) Coupons                               | d) Place mix               |
| v) Channel of distribution                | e) Price mix               |

**Q2) Short Notes: (Any 2)** [10]

- a) Web advertising.
- b) Elements of product mix.
- c) Types of branding.

**Q3) Answer the following questions: (Any 4)** [20]

- a) Write a note on AIDAS.
- b) Write techniques of sales promotion.
- c) State the functions of branding.
- d) Social media advertising.
- e) Write sub elements of price mix.

**Q4) Answer the following: (Any 1)** [10]

- a) What do you mean by marketing mix? Explain in brief elements of marketing mix.
- b) Differentiate between online sales promotion and in store sales promotion.





Total No. of Questions : 4]

SEAT No. :

PA-4203

[Total No. of Pages : 3

[5952]-420

S.Y. B.Com. (Semester - IV)

(Vocational)

**TAX PROCEDURE AND PRACTICES - I**

**245 CVOC : Income Tax (Paper - III)**

**(2019 Pattern) (CBCS)**

**Time : 2½ Hours]**

**[Max. Marks : 50**

**Instructions to the candidates :**

- 1) Q.1 and Q.2 is compulsory.
- 2) Solve any 2 questions from questions 3, 4 and 5.
- 3) Use of calculator is allowed.
- 4) Figures to the right indicate full marks.

**Q1) a) State following statements are true or false (any 5) : [5]**

- i) Advance tax is to be paid in 3 instalments.
- ii) Maximum interest allowable on partners' capital is 10%.
- iii) Certain domestic companies can opt special rate of 25%.
- iv) Speculation loss can be carry forward for 6 years only.
- v) Apex Appealing income tax authority is CBDT.
- vi) Maximum penalty in case of failure to get books of account audited under section 44AB of Income Tax Act is Rs. 1,50,000.

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

- i) Provision of inter source is given under following section \_\_\_\_\_.  
(Section 70, Section 71, Section 72, Section 73)
- ii) Minor child income is clubbed in the income of \_\_\_\_\_.  
(Mother, Father, Guardian, Parents whose GTI is higher)

**P.T.O.**

- iii) Rate of income tax for partnership firm is \_\_\_\_\_.  
(20%, 30%, 40%, 10%)
- iv) Return whom to be verified is given under following section \_\_\_\_\_.  
(140, 140A, 139(1), 141AA)
- v) Basic exemption limit for company is \_\_\_\_\_.  
(Rs. 10,000, Rs. 2,00,000, Rs. 2,50,000, NIL)
- vi) Provision regarding default in payment of advance tax is given under following section \_\_\_\_\_.  
(Section 234A, Section 234B, Section 234C, Section 234F)

**Q2) Write short notes on (Any 2) :** **[10]**

- a) Provision of return whom to be verified.
- b) Tax deducted at source u/c 194J.
- c) Provisions for carry forward and set off of Non speculation business loss.
- d) Interest for deferment in payment of Income tax.

**Q3) a) Types of Assessment under Income tax Act.** **[15]**

- b) Various Income tax authorities under Income tax Act.

**Q4) Explain the following provisions related to Company.** **[15]**

- a) Book Profit
- b) Minimum alternate tax
- c) Tax rates applicable to various companies

**Q5)** Following is the profit and Loss account of SD and Co. (a partnership firm) for the year ending 31-3-2022 is as follows : **[15]**

| Particulars                     | Amount Rs. | Particulars            | Amount Rs. |
|---------------------------------|------------|------------------------|------------|
| Cost of goods sold              | 10,00,000  | Sales                  | 18,00,000  |
| Remuneration to partners        | 4,49,000   | Rent of house property | 60,000     |
| Interest to partners @18% p.a.  | 60,000     | Dividend               | 1,70,000   |
| Municipal tax of house property | 25,000     |                        |            |
| Other expenses                  | 2,36,000   |                        |            |
| Net Profit                      | 2,60,000   |                        |            |
| Total                           | 20,30,000  | Total                  | 20,30,000  |

Other information :

- a) Out of the other expenses, Rs.18,400 is not deductible u/s 36,37(1) and 43B.
- b) On 15-1-2022, the firm pays an outstanding GST liability of Rs. 54,700 of the previous year 2020-21. As this amount pertains to the previous year 2021-21, it has not been debited to the aforesaid Profit and Loss account.

Compute the income from business of the SD and Co. for the AY 2022-23 assuming that the firm does not opt for presumptive taxation scheme.



Total No. of Questions : 4]

SEAT No. :

PA-1822

[Total No. of Pages : 2

[5952]-421

S.Y. B.Com.

**246-A-VOC: COMPUTER APPLICATIONS - II**  
**(2019 Pattern) (Semester - IV) (CBCS) (Vocational)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates :*

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

**Q1) A) Fill in the blanks :**

**[5]**

- a) \_\_\_\_\_ tag is used to scroll piece of text or image on web page.
  - i) scroll
  - ii) move
  - iii) roll
  - iv) marquee
- b) Which of the following is relational operator in JavaScript?
  - i) ++
  - ii) >=
  - iii) !
  - iv) /
- c) Which of the following element is responsible for making the text bold in HTML?
  - i) <i>
  - ii) <bd>
  - iii) <b>
  - iv) <bl>
- d) \_\_\_\_\_ tag is used to display images in HTML.
  - i) image
  - ii) img
  - iii) display
  - iv) imgshow
- e) A collection of elements of the same data type is called \_\_\_\_\_.
  - i) String
  - ii) Array
  - iii) Object
  - iv) Variable

**P.T.O.**

B) Match the following : [5]

- |              |                                             |
|--------------|---------------------------------------------|
| a) <marquee> | i) most important heading                   |
| b) H1        | ii) tag contains information about web page |
| c) For       | iii) tag used to scroll text                |
| d) <head>    | iv) least important heading                 |
| e) H6        | v) JavaScript loop                          |

Q2) Write short note on (Any TWO) : [10]

- a) Arithmetic Operator in JavaScript
- b) Frame tag in HTML
- c) Unordered list in HTML
- d) Body tag in HTML

Q3) Answer the following (Any FOUR) : [20]

- a) What is hyperlink? How hyperlink is created in HTML? Explain tag with syntax and example.
- b) Explain while loop in JavaScript with syntax and example.
- c) Explain <font> tag in HTML with attributes.
- d) What is variable in JavaScript? Explain.
- e) Explain image tag with syntax and example.

Q4) Answer the following : [10]

- a) What is Array? Explain Arrays in JavaScript with example.
- b) Explain table tag in HTML. Explain <tr> and <td> tag with syntax and example.



Total No. of Questions : 4]

SEAT No. :

PA-1823

[Total No. of Pages : 2

[5952]-422

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

**PERSONAL SELLING & SALESMANSHIP (Paper - IV)**

**246(B) : Advertising, Sales Promotion & Sales Management - II**

**(2019 Pattern) (CBCS) (Semester - IV)**

*Time : 2½ Hours]*

*[Max. Marks : 50*

*Instructions to the candidates:*

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

**Q1) A) Fill in the blanks :**

**[5]**

- i) It is the process of introducing new product in market.
  - a) Product life cycle
  - b) Product like cycle
  - c) New product development
  - d) Product image cycle
- ii) In Growth stage of product life cycle sales are
  - a) very high
  - b) very low
  - c) moderate
  - d) rapidly increasing
- iii) In process of selling getting more information about prospective customers known as
  - a) Idea presentation
  - b) Pre approach
  - c) Marketing
  - d) Prospecting
- iv) \_\_\_\_\_ are emotions behind purchase of products
  - a) Buying motives
  - b) Selling motives
  - c) marketing decisions
  - d) Bargaining motives
- v) This is most used medium for social marketing.
  - a) Instagram
  - b) e-mail
  - c) posters
  - d) Website

**P.T.O.**

B) Match the pairs : [5]

- |                                             |                                         |
|---------------------------------------------|-----------------------------------------|
| i) Introduction stage                       | a) Low sales                            |
| ii) Maturity stage                          | b) More intensive distribution of goods |
| iii) It is specific name, picture or design | c) Brand                                |
| iv) Multiple use of product                 | d) Emotional Buying motives             |
| v) Love and affection                       | e) Rational buying motive               |

Q2) Write short note on ( any 2) : [10]

- a) After sales services
- b) Types of customers
- c) Rational buying motives
- d) Online marketing

Q3) Answer the following (any 4) : [20]

- a) Packaging and labelling of product
- b) Emotional buying motives
- c) Green marketing
- d) Direct Marketing
- e) Services Marketing
- f) Patronage buying motives

Q4) Answer the following (any 1) : [10]

- a) Explain in detail process of selling.
- b) Write detail note various types of customers.



Total No. of Questions : 4]

SEAT No. :

PA-2702

[Total No. of Pages : 3

[5952]-423

S.Y. B.Com. (Vocational)

TAX PROCEDURE & PRACTICES -II

246C : Goods & Service Tax

(2019 Pattern) (Semester-IV)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

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

Q1) A) State whether the following statement is TRUE or FALSE. [5]

- i) The time limit to pay the value of supply with taxes to avail the input tax credit is 180 days.
- ii) Proportionate credit for capital goods is allowed for business and non-business purpose.
- iii) The details of outward supplies shall include details of debit notes, credit notes and revised invoices issued in relation to outward supplies.
- iv) Input tax credit fully restricted in case of switchover from taxable to exempt supplies.
- v) A payment voucher need not be raised if the supplier is an unregistered person.

B) Choose correct answer (Any Five) : [5]

- i) Invoice-wise details of Supplies made by Taxable person are filed in\_\_\_\_\_
  - a) GSTR-1
  - b) GSTR-2
  - c) GSTR-3
  - d) GSTR-9

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- ii) Input Tax credit as credited in Electronic Credit ledger can be utilized for \_\_\_\_\_
- a) Payment of Interest      b) Payment of penalty  
c) Payment of Fine      d) Payment of Taxes
- iii) Annual audit report is required to be certified by practicing \_\_\_\_\_
- a) CA      b) CMA  
c) CA or CMA      d) MCA
- iv) Provisional Input tax credit can be utilized against \_\_\_\_\_
- a) Any Tax liability  
b) Self-Assessed Output Tax liability  
c) Interest and Penalty  
d) Fine
- v) Final return shall be furnished in the form \_\_\_\_\_
- a) GSTR-2      b) GSTR-5  
c) GSTR-10      d) GSTR-9
- vi) Form no \_\_\_\_\_ return is required to be furnished for outward supplies made by the registered person.
- a) GSTR-1      b) GSTR-1B  
c) GSTR-2      d) GSTR-2B

**Q2) Write Short Notes (Any Two) :**

**[10]**

- a) Tax Deducted at Source under GST  
b) Self-assessment under GST law  
c) Input tax credit  
d) Bill of Supply

**Q3) Answer the following questions (Any Four) :**

**[20]**

- a) Explain the provisions regarding assessment of unregistered persons under GST.
- b) How will transfer of credit on account of sale, merger, amalgamation etc. be effected?
- c) What is the maximum time limit to claim the Input tax credit?
- d) What are the conditions applicable to Input service distributor to distribute the credit?
- e) What is the difference between the Input tax credit in case of Compulsory Registration and Voluntary Registration?
- f) Give details about the contents of GSTRI.

**Q4) Answer any One of the following questions:**

**[10]**

- a) What are the different types of GST returns and due dates thereon?
- b) Explain the various provisions of Audit by tax authorities.

