

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-17**

**M. Com. (Part - II) (Term End) Examination - 2009**

**BUSINESS FINANCE**

**(Compulsory Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1) (A)** Explain the term 'Financial Plan'.

(B) State and explain factors to be considered while preparing Financial Plan.

**OR**

**Q.1) (A)** Define 'Business Finance'.

(B) State Short and Long Term Financial Requirements of a Business.

**Q.2)** Discuss in detail the Sources of Finance of the Co-operative Sector.

**OR**

**Q.2)** Discuss in detail the Sources of Finance of the Public Sector.

**Q.3)** What is NRI ? Explain need of NRI Equity Participation in Indian Industries.

**OR**

**Q.3) (A)** Write a detailed note on Globalisation of Capital Market.

(B) Explain in detail the Concept of External Commercial Borrowings.

**[3670]-17**

**1**

**P.T.O.**

**Q.4) Write notes : (Any Two)**

- (a) Financial Problems of S.S.I.
  - (b) Foreign Direct Investment
  - (c) Debt - Equity Ratio
  - (d) Limitations of Financial Plan
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-17

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

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प्र.1) (अ) 'वित्तीय योजना' ही संज्ञा स्पष्ट करा.

(ब) वित्तीय योजना तयार करतांना विचारात घ्यावे लागणारे घटक सांगा व स्पष्ट करा.

किंवा

प्र.1) (अ) व्यावसायिक वित्तपुरवठ्याची व्याख्या द्या.

(ब) व्यवसायांच्या अल्प व दीर्घ मुदतीच्या वित्तीय गरजा सांगा.

प्र.2) सहकारी क्षेत्रातील वित्तपुरवठा मार्गांची सविस्तर चर्चा करा.

किंवा

प्र.2) सार्वजनिक क्षेत्रातील वित्तपुरवठा मार्गांची सविस्तर चर्चा करा.

प्र.3) अनिवासी भारतीय म्हणजे काय ? अनिवासी भारतीयांची भारतीय उद्योगांच्या भाग भांडवलातील सहभागाची गरज स्पष्ट करा.

किंवा

प्र.3) (अ) भांडवल बाजाराचे जागतिकीकरण यावर सविस्तर टीप लिहा.

(ब) विदेशी व्यावसायिक उसनवार ही संकल्पना सविस्तर स्पष्ट करा.

प्र.4) टिपा लिहा : (कोणत्याही दोन)

(अ) लघुउद्योगांच्या वित्तीय समस्या

(ब) परकीय थेट गुंतवणूक

(क) कर्ज - भागभांडवल प्रमाण

(ड) वित्तीय योजनेच्या मर्यादा

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-16**

**M. Com. (Part - I) (Term End) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**PAPER - II**

**CENTRAL BANKING AND MONETARY POLICY**

**(Group - G)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1)** What is Money Supply ? Describe various components of Money Supply adopted by Reserve Bank of India.

**OR**

**Q.1)** Describe structure and recent trends of India's Money Supply.

**Q.2)** Define High Powered Money. Explain its importance.

**OR**

**Q.2)** What is Certificate of Deposit ? Explain its working.

**Q.3)** Explain objectives and effectiveness of Monetary Policy.

**OR**

**Q.3)** What is Fiscal Policy ? Explain scope of Fiscal Policy.

**Q.4) Write notes : (Any Two)**

- (a) Money Multiplier
  - (b) Money Market Mutual Funds
  - (c) Liquidity of Money
  - (d) Tools of Monetary Policy
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-16

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) पैशाचा पुरवठा म्हणजे काय ? भारतीय रिझर्व्ह बँकेने स्वीकारलेल्या पैशाच्या पुरवठ्याच्या विविध घटकांचे वर्णन करा.

किंवा

प्र.1) भारतातील चलन पुरवठ्याची संरचना आणि अलिकडील काळातील प्रवृत्तींचे वर्णन करा.

प्र.2) जननक्षम पैशाची व्याख्या सांगून त्याचे महत्त्व विशद करा.

किंवा

प्र.2) ठेवीचा दाखला म्हणजे काय ? त्याचे कार्य विशद करा.

प्र.3) चलनविषयक धोरणाची उद्दिष्टे आणि परिणामकारकता स्पष्ट करा.

किंवा

प्र.3) राजकोषीय धोरण म्हणजे काय ? राजकोषीय धोरणाची व्याप्ती स्पष्ट करा.

प्र.4) कोणत्याही दोनवर टिपा लिहा :

- (अ) चलन गुणक
  - (ब) नाणेबाजार परस्पर निधी
  - (क) पैशाची रोखता
  - (ड) चलनविषयक धोरणाची साधने
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-15**

**M. Com. (Part - I) (Term End) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**PAPER - I**

**LAW AND PRACTICE OF BANKING**

**(Group - G)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1)** Explain provisions of the Banking Regulation Act, 1949, regarding :

- (1) Restrictions on the Business of Banks
- (2) Audit

**OR**

**Q.1)** Explain the Banking Regulation Act, 1949 as applicable to Co-operative Banks.

**Q.2)** Explain provisions of the Reserve Bank of India Act, 1934, regarding :

- (1) Collection and Furnishing of Credit Information
- (2) Non-banking Institutions Receiving Deposits

**OR**

**Q.2)** Explain provisions of the Reserve Bank of India Act, 1934, regarding :

- (1) The Central Board of Directors of the R.B.I.
- (2) Capital, Offices, Branches and Agencies of the R.B.I.

**Q.3)** Explain provisions of the Foreign Exchange Management Act, 1999, regarding :

- (1) Export and Import of Goods
- (2) Foreign Exchange

**OR**

**Q.3)** Explain provisions of the Foreign Exchange Management Act, 1999, regarding :

- (1) Export and Import of Services
- (2) Penalties

**Q.4)** Write notes : (**Any Two**)

- (a) Powers of the R.B.I. under the Banking Regulation Act, 1949
  - (b) The Local Boards of Directors of the R.B.I.
  - (c) Management of Currency
  - (d) Investigation under FEMA, 1999
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-15

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) बँकिंग नियमन कायदा, १९४९च्या खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा :

- (1) बँकांच्या व्यवसायावरील बंधने
- (2) लेखापरीक्षण

किंवा

प्र.1) सहकारी बँकांना लागू असलेला बँकिंग नियमन कायदा, १९४९ स्पष्ट करा.

प्र.2) भारतीय रिझर्व्ह बँकेचा कायदा, १९३४च्या खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा :

- (1) पतविषयक माहिती गोळा करणे आणि देणे
- (2) ठेवी स्वीकारणाऱ्या परंतु बँका नसलेल्या संस्था

किंवा

प्र.2) भारतीय रिझर्व्ह बँकेचा कायदा, १९३४च्या खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा :

- (1) भारतीय रिझर्व्ह बँकेचे मध्यवर्ती संचालक मंडळ
- (2) भारतीय रिझर्व्ह बँकेचे भांडवल, कचेऱ्या, शाखा व गुमास्ते

प्र.3) परकीय चलन व्यवस्थापन कायदा, १९९९च्या खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा :

- (1) वस्तूंची निर्यात आणि आयात
- (2) परकीय चलन

किंवा

प्र.3) परकीय चलन व्यवस्थापन कायदा, १९९९च्या खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा :

- (1) सेवांची निर्यात आणि आयात
- (2) दंड

प्र.4) टिपा लिहा : (कोणत्याही दोन)

- (अ) बँकिंग नियमन कायदा, १९४९नुसार भारतीय रिझर्व्ह बँकेचे अधिकार
- (ब) भारतीय रिझर्व्ह बँकेची स्थानिक संचालक मंडळे
- (क) चलनाचे व्यवस्थापन
- (ड) परकीय चलन व्यवस्थापन कायदा, १९९९ प्रमाणे काळजीपूर्वक तपास

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-14**

**M. Com. (Part-I) (Term End) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**PAPER - II**

**ORGANISATION AND MANAGEMENT OF CO-OPERATIVE BUSINESS**

**(Group - F)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 100**

***Instructions :***

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

**Q.1)** “Principles of Co-operation and Principles of Management are integrated in Co-operatives.” Explain.

**OR**

**Q.1)** Explain Concept of Co-operation. State Principles of Co-operative Management.

**Q.2)** Explain Need of Professionalisation of Co-operative Management.

**OR**

**Q.2)** Explain role played by Leadership in Co-operative Management.

**Q.3)** Critically examine Organisational Structure of Co-operatives.

**OR**

**Q.3)** Explain nature and role of Co-operative Audit and Taxation.

**[3670]-14**

**1**

**P.T.O.**

**Q.4)** Discuss Business Policies followed by Credit Co-operatives.

**OR**

**Q.4)** Describe social responsibilities of Co-operative Business.

**Q.5)** Write short notes : (**Any Two**)

- (a) Role of Co-operative Department
  - (b) Marketing Co-operatives
  - (c) Commercial Viability of Co-operatives
  - (d) Employees Training in Co-operatives
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-14

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) “सहकाराची तत्त्वे आणि व्यवस्थापनाची तत्त्वे सहकारात एकत्रित केली जातात.” स्पष्ट करा.

किंवा

प्र.1) सहकाराची संकल्पना स्पष्ट करा. सहकारी व्यवस्थापनाची तत्त्वे सांगा.

प्र.2) सहकारी व्यवस्थापनेत व्यावसायीकरणाची गरज स्पष्ट करा.

किंवा

प्र.2) सहकारी व्यवस्थापनामध्ये नेतृत्वाची भूमिका स्पष्ट करा.

प्र.3) सहकारी संस्थांच्या संघटनात्मक रचनेचे टीकात्मक परीक्षण करा.

किंवा

प्र.3) सहकारातील अंकेक्षण आणि करपद्धतीचे स्वरूप आणि भूमिका स्पष्ट करा.

प्र.4) सहकारी वित्त व्यवस्थेमध्ये व्यवसायाची धोरणे कशी राबवितात याची चर्चा करा.

किंवा

प्र.4) सहकारी संस्थांची सामाजिक जबाबदारी विशद करा.

[3670]-14

3

P.T.O.

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

- (अ) सहकारी खात्याची भूमिका
  - (ब) विपणन सहकारी संस्था
  - (क) सहकाराची व्यापारी सक्षमता
  - (ड) सहकारातील कर्मचाऱ्यांचे प्रशिक्षण
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-13**

**M. Com. (Part - I) (Term End) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**PAPER - I**

**CO-OPERATIVE MOVEMENT IN INDIA AND ABROAD**

**(Group - F)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** Explain role played by Co-operation in the Development of U.K. after the Industrial Revolution.

**OR**

**Q.1)** Explain in details the concept, nature and principles of Co-operation.

**Q.2)** Explain role of International Co-operative Alliance in strengthening World Co-operative Movement.

**OR**

**Q.2)** Can Co-operation and Capitalistic System co-exist ?

**Q.3)** Describe Co-operative Movement in U.S.A.

**OR**

**Q.3)** State features of Co-operative Movement in China.

**Q.4)** Write short notes : (**Any Three**)

- (a) Economics of Co-operation
  - (b) Co-operative : Is it System or a Sector ?
  - (c) Philosophy of Co-operation
  - (d) Co-operation in Mixed Economy
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-13

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

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प्र.1) औद्योगिक क्रांतीनंतर इंग्लंडच्या विकासातील सहकाराची भूमिका स्पष्ट करा.

किंवा

प्र.1) सहकाराची संकल्पना, स्वरूप आणि तत्त्वे सविस्तरपणे स्पष्ट करा.

प्र.2) जागतिक सहकारी चळवळ सक्षम करण्यामधील जागतिक सहकारी संस्थेच्या महासंघाची भूमिका स्पष्ट करा.

किंवा

प्र.2) सहकार आणि भांडवलशाही व्यवस्था एकत्र राहू शकतात काय ?

प्र.3) अमेरिकेमधील सहकारी चळवळीचे वर्णन करा.

किंवा

प्र.3) चीनमधील सहकारी चळवळीची वैशिष्ट्ये सांगा.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) सहकाराचे अर्थशास्त्र
  - (ब) सहकारी संस्था : व्यवस्था की क्षेत्र ?
  - (क) सहकाराचे तत्त्वज्ञान
  - (ड) संमिश्र अर्थव्यवस्थेतील सहकार
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-12**

**M. Com. (Part - I) (Term End) Examination - 2009**  
**SECRETARIAL PRACTICE AND COMPANY MANAGEMENT**

**PAPER - II**

**INTELLECTUAL PROPERTY LAWS**

**(Group - E)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1)** Explain the term 'Intellectual Property'. What are various types of Intellectual Properties ?

**OR**

**Q.1)** (A) Explain reasons for the Protection of 'Intellectual Property'.

(B) State role of Intellectual Property in Development of the Nation.

**Q.2)** What is 'Patent' ? State Rights of Patentee under the Patents Act, 1970.

**OR**

**Q.2)** State Legal Provisions of the Patents Act relating to the 'Revocation and Surrender' of Patents.

**Q.3)** Explain procedure for 'Registration of Trade Mark' under the Trade Marks Act, 1999.

**OR**

**Q.3)** What is 'Trade Mark' ? State grounds for refusal of registration of Trade Marks.

**Q.4) Write short notes : (Any Three)**

- (a) Inventions
  - (b) Opposition to Patent
  - (c) Duties of a Patentee
  - (d) Functions of Trade Marks
  - (e) Qualities of a Good Trade Mark
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-12

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) बौद्धिक संपदा ही संकल्पना स्पष्ट करा. बौद्धिक संपदांचे विविध प्रकार कोणते ?

किंवा

प्र.1) (अ) बौद्धिक संपदा संरक्षणाची विविध कारणे स्पष्ट करा.

(ब) देशाच्या विकासातील बौद्धिक संपदेची भूमिका सांगा.

प्र.2) 'पेटंट' म्हणजे काय ? पेटंट कायदा, १९७० अंतर्गत पेटंट प्राप्तकर्त्याचे हक्क सांगा.

किंवा

प्र.2) 'पेटंट्स रद्द करणे' आणि 'पेटंट्सचे समर्पण करणे' या संबंधी पेटंट कायद्याच्या वैधानिक तरतूदी सांगा.

प्र.3) व्यापारी चिन्ह कायदा, १९९९ अंतर्गत व्यापारी चिन्हाची नोंदणी करण्याची कार्यपद्धती स्पष्ट करा.

किंवा

प्र.3) 'व्यापारी चिन्ह' म्हणजे काय ? व्यापारी चिन्हाची नोंदणी कोणत्या परिस्थितीत नाकारली जाते ते स्पष्ट करा.

[3670]-12

3

P.T.O.

प्र.4) टिपा घा : (कोणत्याही तीन)

(अ) शोध (Invention)

(ब) पेटंटला विरोध

(क) पेटंट प्राप्तकर्त्याची कर्तव्ये

(ड) व्यापारी चिन्हाची कार्ये

(इ) चांगल्या व्यापारी चिन्हांचे गुण

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

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**M. Com. (Part - I) (Term End) Examination - 2009**

**SECRETARIAL PRACTICE AND COMPANY MANAGEMENT**

**PAPER - I**

**LAWS AND PRACTICES RELATING TO LPG**

**(Liberalisation, Privatisation, Globalisation)**

**(Group - E)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** What is E-commerce ? State various Business Opportunities in E-commerce.

**OR**

**Q.1)** Explain the following concepts in E-commerce with suitable examples :

- (a) B2B
- (b) B2C

**Q.2)** What is Front Page Editor ? Explain various features of Front Page Editor.

**OR**

**Q.2)** Define 'HTML'. Explain various features of HTML.

**Q.3)** What is Website ? Explain importance of Website as an Advertising and Marketing Channel

**OR**

**Q.3)** Explain Sales Procedure with reference to E-commerce.

**Q.4)** Write short notes : (**Any Three**)

- (a) Advantages of E-commerce
- (b) Supply Chain Management
- (c) Hyperlinks
- (d) Digital Signatures
- (e) Modes of Payment in E-commerce

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-11

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

---

प्र.1) ई-कॉमर्स म्हणजे काय ? व्यवसायातील ई-कॉमर्सच्या विविध संधी सांगा.

किंवा

प्र.1) ई-कॉमर्समधील पुढील संज्ञा उदाहरणासह स्पष्ट करा :

- (अ) बीटुबी (B2B)
- (ब) बीटुसी (B2C)

प्र.2) फ्रंट पेज एडिटर म्हणजे काय ? फ्रंट पेज एडिटरची विविध वैशिष्ट्ये सांगा.

किंवा

प्र.2) एच.टी.एम.एल.(HTML)ची व्याख्या द्या. एच.टी.एम.एल.ची विविध वैशिष्ट्ये स्पष्ट करा.

प्र.3) संकेतस्थळ (Website) म्हणजे काय ? जाहिरात आणि विपणनाचे साधन म्हणून संकेतस्थळाचे महत्त्व स्पष्ट करा.

किंवा

प्र.3) ई-कॉमर्सच्या संदर्भात विक्री कार्यपद्धती स्पष्ट करा.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) ई-कॉमर्सचे फायदे
  - (ब) पुरवठा साखळी व्यवस्थापन
  - (क) हायपरलिंक्स
  - (ड) संगणकीय स्वाक्षरी
  - (इ) ई-कॉमर्समधील रक्कम अदा करण्याच्या पद्धती
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-10**

**M. Com. (Part - I) (Term End) Examination - 2009**

**BUSINESS ADMINISTRATION**

**PAPER - II**

**FINANCIAL MANAGEMENT**

**(Group - D)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

- (1) *All questions are compulsory.*
  - (2) *Each question carries 15 marks.*
- 
- 

**Q.1)** Define Financial Management. Explain the nature, scope and functions of a Financial Management.

**OR**

**Q.1)** Explain the portfolio handled by the Financial Manager of any Corporate Entity.

**Q.2)** What is meant by 'Cost of Capital' ? How a Cost of Capital is calculated in the case of –

- (1) Preference Shares
- (2) Retained Earnings

**OR**

**Q.2)** Explain the steps which are considered while making Capital Budget.

**Q.3)** What do you mean by the term Working Capital ? State the factors determining the Working Capital Requirement.

**OR**

**[3670]-10**

**1**

**P.T.O.**

**Q.3)** State various principles underlying the 'Dividend Policy'. Point out the impact of statutory restrictions on Dividend.

**Q.4)** Write short notes : (**Any Three**)

- (a) Zero Base Budget
  - (b) Over-capitalisation
  - (c) Fund Flow Statement
  - (d) Ratios Analysis
  - (e) Bonus Shares
  - (f) Hire Purchase and Installment System
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-10

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) प्रत्येक प्रश्नास १५ गुण आहेत.

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प्र.1) वित्तीय व्यवस्थापनाची व्याख्या द्या. वित्तीय व्यवस्थापनाचे स्वरूप, व्याप्ती आणि कार्य स्पष्ट करा.

किंवा

प्र.1) कंपनी प्रमंडळातील वित्तीय व्यवस्थापकाच्या कामाचे स्वरूप स्पष्ट करा.

प्र.2) भांडवल परिव्यय (Cost of Capital) म्हणजे काय ? खालील घटकांचे भांडवल परिव्यय कसे काढले जाते ?

- (अ) अग्रहक्काचे भाग
- (ब) संचयित मिळकत

किंवा

प्र.2) भांडवली अंदाजपत्रक तयार करतांना कोणत्या पायऱ्याचा विचार केला जातो ?

प्र.3) खेळते भांडवल म्हणजे काय ? खेळत्या भांडवलाची गरज निश्चित करणारे घटक सांगा.

किंवा

प्र.3) लाभांश धोरण ठरविताना विचारात घ्यावयाची तत्त्वे सांगा. कायदेशीर तरतूदींचा लाभांशावर होणारा परिणाम स्पष्ट करा.

[3670]-10

3

P.T.O.

प्र.4) थोडक्यात टिपा लिहा : (कोणतेही तीन)

- (अ) शून्याधारित अर्थसंकल्प
  - (ब) अधिक भांडवलीकरण
  - (क) निधी प्रवाह पत्रक
  - (ड) अनुपात विश्लेषण
  - (इ) बोनस समभाग
  - (फ) भाडे खरेदी आणि हप्तेबंद पद्धत
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-9**

**M. Com. (Part - I) (Term End) Examination - 2009**

**BUSINESS ADMINISTRATION**

**PAPER - I**

**PRODUCTION, OPERATION AND MARKETING MANAGEMENT**

**(Group - D)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1) Define Production Management. State functions of Production Management.**

**OR**

**Q.1) Describe meaning and various types of Plant Layouts.**

**Q.2) What is ABC Analysis ? State its necessity and limitations.**

**OR**

**Q.2) Explain objectives and functions of Store-keeping.**

**Q.3) What is Production Control ? Explain factors affecting Production Control.**

**OR**

**Q.3) Explain effects of Globalisation and Liberalisation on Modern Production Industry.**

**Q.4) Write short notes : (Any Three)**

- (a) Use of Computer in Material Management
  - (b) Product Policy
  - (c) Quality Circles
  - (d) Importance of Product Development
  - (e) Need of Automation
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-9

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) उत्पादन व्यवस्थापनाची व्याख्या द्या. उत्पादन व्यवस्थापनाची कार्ये सांगा.

किंवा

प्र.1) संयंत्र रचनेचा अर्थ आणि विविध प्रकारांचे वर्णन करा.

प्र.2) अ ब क विश्लेषण म्हणजे काय ? त्याची गरज व मर्यादा सांगा.

किंवा

प्र.2) मालसंग्रहणाची उद्दिष्टे आणि कार्ये सांगा.

प्र.3) उत्पादन नियंत्रण म्हणजे काय ? उत्पादन नियंत्रणावर परिणाम करणारे घटक स्पष्ट करा.

किंवा

प्र.3) जागतिकीकरण व उदारीकरण यांचे आधुनिक उत्पादन उद्योगावर होणारे परिणाम स्पष्ट करा.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

(अ) सामग्री व्यवस्थापनात संगणकाचा वापर

(ब) वस्तू धोरण

(क) गुणवत्ता मंडळ

(ड) वस्तू विकासाचे महत्त्व

(इ) स्वयंचलनाची गरज

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-8**

**M. Com. (Part - I) (Term End) Examination - 2009**

**BUSINESS PRACTICES AND ENVIRONMENT**

**PAPER - II**

**BUSINESS ENVIRONMENT**

**(Group - C)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** What is Business Environment ? Explain importance, scope and nature of Business Environment.

**OR**

**Q.1)** Explain Profile of Indian Economy. Discuss Growth of Indian Economy.

**Q.2)** Discuss in brief various aspects of Business Environment.

**OR**

**Q.2)** Explain the term Globalisation and its impact on business in 21st Century.

**Q.3)** What is the impact of Pollution on Business Environment ?

**OR**

**Q.3)** Comment on Business Environment in India during pre-post independence period.

**[3670]-8**

**1**

**P.T.O.**

**Q.4) Write short notes : (Any Three)**

- (a) Economic Reforms
  - (b) Measures to Control Pollution
  - (c) International Business Environment
  - (d) Noise Pollution
  - (e) Market Economy System
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-8

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

---

प्र.1) व्यावसायिक पर्यावरण म्हणजे काय ? त्याचे महत्त्व, व्याप्ती आणि स्वरूप स्पष्ट करा.

किंवा

प्र.1) भारतीय अर्थव्यवस्थेची रूपरेषा स्पष्ट करा व त्याच्या वाढीबाबत चर्चा करा.

प्र.2) व्यावसायिक पर्यावरणाच्या विविध घटकांवर चर्चा करा.

किंवा

प्र.2) 'जागतिकीकरण' ही संज्ञा आणि त्याचा २१व्या शतकातील व्यवसायावरील परिणाम स्पष्ट करा.

प्र.3) व्यावसायिक पर्यावरणावर प्रदूषणाचे काय परिणाम होतात ?

किंवा

प्र.3) स्वातंत्र्य पूर्व आणि स्वातंत्र्योत्तर काळातील व्यावसायिक पर्यावरणावर टिप्पणी करा.

[3670]-8

3

P.T.O.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) आर्थिक पुनर्रचना
  - (ब) प्रदूषणावरील नियंत्रणासाठीच्या उपाययोजना
  - (क) आंतरराष्ट्रीय व्यावसायिक पर्यावरण
  - (ड) ध्वनी प्रदूषण
  - (इ) बाजाराधिष्ठित अर्थव्यवस्था पद्धती
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-7**

**M. Com. (Part - I) (Term End) Examination - 2009**

**BUSINESS PRACTICES AND ENVIRONMENT**

**PAPER - I**

**BUSINESS PRACTICES**

**(Group - C)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** Explain various policies formulated in Business.

**OR**

**Q.1)** Explain role and importance of Service Sector in India.

**Q.2)** Explain concept of 'State Trading'. State advantages and limitations of State Trading.

**OR**

**Q.2)** State functions of Food Corporation of India.

**Q.3)** What is Organised Market ? Explain importance of Organised Market.

**OR**

**Q.3)** What is Stock Exchange ? Explain functions of Stock Exchanges in India.

**[3670]-7**

**1**

**P.T.O.**

**Q.4) Write short notes : (Any Three)**

- (a) Objectives of Business
  - (b) Privatisation of Trading Activities
  - (c) Importance of Forward Markets
  - (d) Objectives of SEBI
  - (e) Development of Service Sector in India
  - (f) Advantages of Listing of Securities
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-7

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
  - (2) सर्व प्रश्नांना समान गुण आहेत.
- 

प्र.1) व्यवसायामध्ये ठरविली जाणारी विविध धोरणे स्पष्ट करा.

किंवा

प्र.1) भारतामधील सेवा संस्थांची भूमिका आणि महत्त्व स्पष्ट करा.

प्र.2) 'राज्य व्यापार' ही संज्ञा स्पष्ट करा. राज्य व्यापाराचे फायदे आणि मर्यादा सांगा.

किंवा

प्र.2) भारतीय अन्न महामंडळाची कार्ये सांगा.

प्र.3) 'संघटित बाजारपेठ' म्हणजे काय ? संघटित बाजारपेठांचे महत्त्व स्पष्ट करा.

किंवा

प्र.3) 'भागबाजार' म्हणजे काय ? भारतामधील भागबाजाराची कार्ये स्पष्ट करा.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) व्यवसायाची उद्दिष्टे
  - (ब) व्यापारी उपक्रमांचे खाजगीकरण
  - (क) वायदे बाजारांचे महत्त्व
  - (ड) सेबीची उद्दिष्टे
  - (इ) भारतीय सेवा क्षेत्राचा विकास
  - (फ) प्रतिभूर्तीच्या नोंदणीचे फायदे
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-6**

**M. Com. (Part - I) (Term End) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**PAPER - II**

**COST CONTROL AND COST SYSTEMS**

**(Group - B)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

---

**Q.1)** Define and explain the term Flexible Budget. How is a flexible budget constructed and what difficulties do you expect in the construction of a Flexible Budget ? Explain usefulness of a Flexible Budget to Management.

**OR**

**Q.1)** “The Technique of Marginal Costing can be a valuable aid to Management.” Discuss.

**Q.2)** Write short notes : **(Any Three)**

- (a) Responsibility Accounting
- (b) Reporting to Different Levels of Management
- (c) Margin of Safety
- (d) Types of Material Variances
- (e) Zero Base Budget

**Q.3)** Calculate the following Overhead Variances from the following information provided by Tulsian Ltd. :

- (a) Fixed Overhead Efficiency Variance
- (b) Fixed Overhead Capacity Variance
- (c) Fixed Overhead Expenditure Variance
- (d) Variable Overhead Efficiency Variance
- (e) Variable Overhead Expenditure Variance

| <b>Particulars</b> | <b>Budget</b> | <b>Actual</b> |
|--------------------|---------------|---------------|
| Fixed Overheads    | Rs. 30,000    | Rs. 30,690    |
| Variable Overheads | Rs. 10,000    | Rs. 8,910     |
| Hours              | 10,000        | 9,900         |
| Output in Units    | 5,000         | 4,500         |

**Q.4)** A toy manufacturing company is at present operating at 80% capacity level, the production being 15,000 units p.a. The following relevant figures are obtained from company's budgets at different capacity utilisation levels :

| <b>Particulars</b>      | <b>Capacity Levels</b> |                 |
|-------------------------|------------------------|-----------------|
|                         | <b>80% Rs.</b>         | <b>100% Rs.</b> |
| Sales                   | 20,00,000              | 25,00,000       |
| Variable Overheads      | 2,25,000               | 2,50,000        |
| Semi-variable Overheads | 1,05,000               | 1,11,000        |
| Fixed Overheads         | 4,00,000               | 4,70,000        |
| Output in Units         | 15,000                 | 18,750          |

The management expects a profit margin of 10% of sales.

You are required to work out differential cost of producing additional 3,750 units by increasing capacity utilisation level to 100%.

Total No. of Questions : 4]

[Total No. of Printed Pages : 4

**[3670]-5**

**M. Com. (Part - I) (Term End) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**PAPER - I**

**ADVANCED COST ACCOUNTING**

**(Group - B)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

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**Q.1)** What do you mean by Merit Rating ? What purpose it serves ? What are the advantages of Merit Rating ?

**OR**

**Q.1)** Explain various Documents used in Purchase Procedure.

**Q.2)** Anand Enterprises Ltd. has three departments  $P_1$ ,  $P_2$ ,  $P_3$  and two service departments  $S_1$  and  $S_2$ . The following figures are extracted from the records of the company :

|                           | <b>Rs.</b> |
|---------------------------|------------|
| Rent and Rates            | 5,000      |
| General Lighting          | 600        |
| Indirect Wages            | 1,500      |
| Power                     | 1,500      |
| Depreciation of Machinery | 10,000     |
| Sundries                  | 10,000     |

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**1**

**P.T.O.**

The following further details are available :

| Particulars                      | Total  | P <sub>1</sub> | P <sub>2</sub> | P <sub>3</sub> | S <sub>1</sub> | S <sub>2</sub> |
|----------------------------------|--------|----------------|----------------|----------------|----------------|----------------|
| Floor Space (Sq.m.)              | 10,000 | 2,000          | 2,500          | 3,000          | 2,000          | 500            |
| Light Points                     | 60     | 10             | 15             | 20             | 10             | 5              |
| Direct Wages (Rs.)               | 10,000 | 3,000          | 2,000          | 3,000          | 1,500          | 500            |
| H.P. of Machines                 | 150    | 60             | 30             | 50             | 10             | –              |
| Value of Machinery<br>(Rs. '000) | 250    | 60             | 80             | 100            | 5              | 5              |
| Working Hours                    | –      | 6,226          | 4,028          | 4,066          | –              | –              |

The expenses of S<sub>1</sub> and S<sub>2</sub> are allocated as follows :

|                      | P <sub>1</sub> | P <sub>2</sub> | P <sub>3</sub> | S <sub>1</sub> | S <sub>2</sub> |
|----------------------|----------------|----------------|----------------|----------------|----------------|
| Dept. S <sub>1</sub> | 20%            | 30%            | 40%            | –              | 10%            |
| Dept. S <sub>2</sub> | 40%            | 20%            | 30%            | 10%            | –              |

What should be the cost of a job if the Direct Material Cost is Rs. 50, Direct Labour Cost is Rs. 30 and it passes through department P<sub>1</sub>, P<sub>2</sub> and P<sub>3</sub> for 4, 5 and 3 hours respectively ?

**OR**

**Q.2)** ABC Co. Ltd. has absorbed overhead by means of a blanket rate based on direct labour hour. As from 1st January, 2006, it decides to adopt separate rates for the three main activities - storekeeping and material handling, machining and assembly. The estimates of cost and absorption rates for selling and distribution cost remain unchanged :

Overhead Absorption Rates are :

Prior to 1st January, 2006 :

Production Overhead : Rs. 5.00 per Direct Labour Hour

Selling and Distribution : 25% of Production Cost Overhead.



From 1st January, 2006 :

Production Overhead -

Storekeeping and Material Handling : 10% of Direct Material Cost

Machining : Rs. 7.50 per Machine Hour

Assembly : Rs. 3.00 per Labour Hour

Selling and Distribution Overhead : 25% of Production Cost

Direct Cost of Job 101 have been :

Direct Material Cost Rs. 900

Direct Wages :

Machining 200 hrs. @ Rs. 6.00 1,200

Assembly 100 hrs. @ Rs. 4.00 400

2,500

Contract Price of the job is Rs. 5,250 and it requires 180 machine hours to complete.

Show Job Cost Sheet for Job 101 :

- (a) As it would appear, if the job had been completed prior to 1st January, 2006.
- (b) As it would appear, if the job were completed in January, 2006.

**Q.3)** Input 7,600 units, Output 6,000 units, Closing Work-in-Progress 1,600 units.

| Items     | Degree of Completion | Process Cost (Rs.) |
|-----------|----------------------|--------------------|
| Materials | 80%                  | 14,560             |
| Labour    | 70%                  | 21,360             |
| Overhead  | 70%                  | 14,240             |

Find out :

- (a) Equivalent Production
- (b) Cost per unit of Equivalent Production
- (c) Prepare Process A A/c. assuming that there is no opening work-in-progress and process loss.

**OR**

[3670]-5

3

**P.T.O.**

**Q.3)** M/s. Radhika Enterprises Ltd. owns a fleet of taxis and the following information is available from the records maintained by the firm :

|      |                      |                     |
|------|----------------------|---------------------|
| (1)  | Number of Taxis      | 10                  |
| (2)  | Cost of each Taxi    | Rs. 2,00,000        |
| (3)  | Salary of Manager    | Rs. 6,000 p.m.      |
| (4)  | Salary of Accountant | Rs. 5,000 p.m.      |
| (5)  | Salary of Cleaner    | Rs. 2,000 p.m.      |
| (6)  | Salary of Machineman | Rs. 4,000 p.m.      |
| (7)  | Garage Rent          | Rs. 6,000 p.m.      |
| (8)  | Insurance Premium    | 5%                  |
| (9)  | Annual Tax           | Rs. 6,000 per Taxi  |
| (10) | Driver's Salary      | Rs. 2,000 per Taxi  |
| (11) | Annual Repairs       | Rs. 10,000 per Taxi |

Total life of taxi is about 2,00,000 kms. A taxi runs in all 3,000 kms in a month of which 30% runs empty. Petrol consumption is one litre for 10 kms @ Rs. 50 per litre. Oil and other sundries are Rs. 50 per 100 kms.

Calculate cost of running a taxi per km.

**Q.4)** Write short notes : (Any Three)

- (a) Causes of Under or Over Absorption
- (b) Methods of Measurement of Labour Turnover
- (c) Job Evaluation
- (d) Bin Card
- (e) Inter Process Profits

Total No. of Questions : 7]

[Total No. of Printed Pages : 3

**[3670]-4**

**M. Com. (Part-I) (Term End) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**PAPER - II**

**BUSINESS TAXATION**

**(Group - A)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Read all the questions very carefully before attempting the same.*

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**Q.1) Write short notes : (Any Three)**

**[18]**

- (a) Person
- (b) Non-resident
- (c) Exempted Income
- (d) Previous Year
- (e) Clubbing of Income

**Q.2) Mrs. Pramanik submits you the following particulars of her incomes for the previous year, 2009-2010 :**

| <b>Particulars</b>   | <b>Amount Rs.</b> |
|--|-------------------|
| Interest on Fixed Deposits after<br>Tax Deducted at Source @ 10.3% | 35,880            |
| Lottery Income after Tax Deducted at Source @ 30.9%                | 34,550            |
| Family Pension   | 84,000            |
| Agricultural Income from land situated in Laksha<br>Dweep Islands  | 15,000            |

You are required to find out income under the head 'Income from Other Sources' only of the said person for the Assessment Year, 2010-2011.

**[08]**

**[3670]-4**

**1**

**P.T.O.**

**Q.3)** Shri Shah had Long-term Capital Gain of Rs. 10,50,000 from sale of his old house in the previous year ended on 31st March, 2010. Before furnishing his return of income for this previous year, he deposited an amount of Rs. 10,00,000 in Capital Gain Bank Account for this previous year on 25th May, 2010. Find out his tax liability for the previous year ended on 31st March, 2010. **[06]**

**Q.4)** Shri Bhagidar was a partner in the firm M/s. Bhagidari. During the previous year, 2009-2010, he received salary of Rs. 3,00,000 from this firm as a working partner and Rs. 54,000 as interest on his capital contributed by him as a partner in the said firm. His share as a partner in profits of the said firm was Rs. 1,00,000. He paid Professional Tax of Rs. 10,000 as a partner for the period of five years upto 31-03-2014. Find out his Gross Total Income for the previous year ending on 31st March, 2010. **[06]**

**Q.5)** Smt. Kardate prepared her income statement for the previous year ended on 31st March, 2010 as under :

| <b>No.</b> | <b>Particulars</b>                              | <b>Amount Rs.</b>        |
|------------|---|--------------------------|
| 1.         | Income from Salaries                            | 4,55,000                 |
| 2.         | Business Income                                 | (-) 75,000               |
| 3.         | Long-term Capital Gain                          | (-) 90,000               |
| 4.         | Gross Total Income<br>[Total of No. 1, 2 and 3] | 2,90,000                 |
| 5.         | S. 80C Investments                              | 1,00,000                 |
| 6.         | Total Income                                    | 1,90,000                 |
| 7.         | Tax Payable                                     | Nil being Woman Assessee |

You are required to comment on this statement with reasons. **[06]**

**Q.6)** Smt. Peshwa was half owner of Maharaja Palace. During the previous year, 2009-10, she received a rent of Rs. 16,20,000 from Reliance Ltd. after 10% Income Tax deducted at source for the whole property.

Interest due on construction loan for the previous year, 2009-10 for this entire property was Rs. 6,00,000. Out of this, only Rs. 2,50,000 was paid during the previous year.

Property Tax for this entire property was paid as under in the previous year, 2009-10 :

| <b>For Previous Year</b> | <b>Amount (Rs.)</b>                                  |
|--------------------------|--|
| 2006-07                  | 40,000 arrears                                       |
| 2007-08                  | 30,000 arrears                                       |
| 2008-09                  | 3,30,000 (against Property Tax Bill of Rs. 3,50,000) |

Find out her income from house property. **[08]**

**Q.7)** Shri Sewak was working with Malak Ltd., Mumbai w.e.f. 1st May, 2008 as General Manager on a monthly basic salary of Rs. 40,000.

Dearness Allowance was given to him @ 20% of his Basic Salary.

House Rent @ 25% of his Basic Salary and Dearness Allowance was given to him.

He spent Rs. 10,000 per month on House Rent at Lonavala from 1st July, 2009 to 31st March, 2010.

His Transport Allowance was Rs. 1,000 per month from 1st October, 2009.

Professional Tax recovered from his Salary Rs. 2,100.

Find out his Income from Salaries. **[08]**

Total No. of Questions : 4]

[Total No. of Printed Pages : 7

**[3670]-3**

**M. Com. (Part-I) (Term End) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**PAPER - I**

**ADVANCED ACCOUNTING**

**(Group - A)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** What do you mean by Accounting Concepts ? Explain the following Accounting Concepts :

- (1) Going Concern Concepts
- (2) Dual - Aspect Concepts
- (3) Business Entity Concepts

**OR**

**Q.1)** Write short notes : **(Any Three)**

- (a) Accounting Conventions
- (b) Role of Accounting Theory
- (c) Need for Accounting Standards
- (d) Need and Significance of Environmental Accounting
- (e) Need for Valuation of Shares
- (f) Professional Development of Accounting in India

**[3670]-3**

**1**

**P.T.O.**

**Q.2)** The following are the Balance Sheets of H. Ltd., the holding company and S. Ltd., subsidiary company as at 31st March, 2009 :

| <b>Liabilities</b>   | <b>H. Ltd.</b>   | <b>S. Ltd.</b>  |
|--|------------------|-----------------|
| Equity Share Capital –<br>Fully paid shares of Rs. 10 each | 15,00,000        | 5,00,000        |
| General Reserve  | 2,90,000         | 1,20,000        |
| Profit and Loss A/c.                                       | 2,40,000         | 1,05,000        |
| Sundry Creditors   | 2,50,000         | 70,000          |
| Bills Payable  | 20,000           | 5,000           |
| <b>Total Rs.</b>   | <b>23,00,000</b> | <b>8,00,000</b> |
| <b>Assets</b>  | <b>H. Ltd.</b>   | <b>S. Ltd.</b>  |
| Goodwill   | 1,00,000         | 2,00,000        |
| Freehold Property  | 9,00,000         | 3,00,000        |
| Plant and Machinery  | 4,00,000         | 1,50,000        |
| Investment   | 4,70,000         | –               |
| Stock  | 1,50,000         | 50,000          |
| Sundry Debtors   | 1,80,000         | 80,000          |
| Bills Receivable   | 30,000           | 10,000          |
| Bank Balance   | 70,000           | 10,000          |
| <b>Total Rs.</b>   | <b>23,00,000</b> | <b>8,00,000</b> |

From the following information, prepare the consolidated Balance Sheet of H. Ltd. with its subsidiary S. Ltd. as on 31st March, 2009 :

- (1) Investment of H. Ltd. represents 40,000 Equity Shares in S. Ltd. of Rs. 10 each at cost.
- (2) On the date of acquisition of shares in S. Ltd. by H. Ltd., the undistributed reserves and profits of S. Ltd. were Rs. 50,000 and Rs. 40,000 respectively.

- (3) Debtors of H. Ltd. includes Rs. 18,000 due from S. Ltd.
- (4) The stock of S. Ltd. includes goods purchased from H. Ltd. at Rs. 15,000 which includes profit charged by H. Ltd. at  $33\frac{1}{3}\%$  on cost.
- (5) H. Ltd. and S. Ltd. have both proposal a dividend of 12% for the year 2008-09 but no effect has been given for the same in accounts.
- (6) In the case of H. Ltd. there was a contingent liability of Rs. 20,000 in respect of bills discounted.
- (7) Bills receivables of S. Ltd. includes Rs. 5,000 due from H. Ltd.

**Q.3)** From the following details write up General Ledger Adjustment A/c. and Bought and Sales Ledger Adjustment A/c. as on 31-3-2009 :

|  |            |            |
|--|------------|------------|
| Debtors (1-4-2008)                                     | Dr. 17,425 | Cr. 320    |
| Creditors (1-4-2008)                                   | Dr. 204    | Cr. 27,408 |
| Purchases  | – 25,200   |            |
| Sales  | – 28,209   |            |
| Sales Returns  | – 208      |            |
| Purchases Returns                                      | – 714      |            |
| Cash Paid to Creditors                                 | – 12,700   |            |
| Bills Receivable from Debtors                          | – 9,300    |            |
| Bills Dishonoured                                      | – 200      |            |
| Bills accepted for Creditors                           | – 7,400    |            |
| Discount allowed to Debtors                            | – 215      |            |
| Discount allowed to Debtors but<br>later on disallowed | – 100      |            |
| Cash received from Debtors                             | – 8,700    |            |
| Discount allowed by Creditors                          | – 1,020    |            |
| Cash paid to Debtors                                   | – 25       |            |
| Transfer from Debtors to Creditors Ledger              | – 1,242    |            |
| Cash Purchases   | – 4,320    |            |
| Cash Sales   | – 7,400    |            |
| Bad Debts Written Off                                  | – 215      |            |

**OR**



**Q.3)** Following are the Balances of Head Office and its Branch on 30-06-2009 :

| <b>Debit Balance</b>   | <b>Head Office</b> | <b>Branch</b> | <b>Credit Balance</b> | <b>Head Office</b> | <b>Branch</b> |
|------------------------|--------------------|---------------|-----------------------|--------------------|---------------|
| Debtors                | 2,500              | 1,200         | Capital               | 27,000             | –             |
| Branch Current A/c.    | 2,900              | –             | Creditors             | 3,000              | 2,000         |
| Purchases              | 36,000             | 12,000        | Discount              | 1,400              | 300           |
| Furniture :            |                    |               |                       |                    |               |
| Head Office            | 1,200              | –             | Good Sent to Branch   | 14,000             | –             |
| Branch                 | 500                | –             | Sales                 | 35,000             | 29,000        |
| Stock                  | 11,500             | 4,500         | Head Office Current   | –                  | 2,600         |
| Bank                   | 21,600             | 1,600         |                       |                    |               |
| Rent                   | 1,000              | 300           |                       |                    |               |
| Salary                 | 3,200              | 600           |                       |                    |               |
| Goods from Head Office | –                  | 13,700        |                       |                    |               |
|                        | <b>80,400</b>      | <b>33,900</b> |                       | <b>80,400</b>      | <b>33,900</b> |

The Closing Stock at Head Office was Rs. 18,000 and at Branch Rs. 8,000. You are told that on 30-6-09 the Head Office sent goods to Branch Rs. 300 which the Branch received on 4-07-09.

Prepare Trading and Profit and Loss A/c. of the Head Office and the Branch in the Columnar form for the year ended 30-06-09 after charging depreciation on Furniture at Head Office and Branch at 5% and give the combined Balance Sheet as on that date.

**Q.4)** Given below is the Balance Sheet of ABC Ltd. as on 31-3-09 :

| <b>Liabilities</b>   | <b>Rs.</b>      | <b>Assets</b>       | <b>Rs.</b>      |
|--|-----------------|---------------------|-----------------|
| Share Capital<br>6,000 shares of Rs. 100<br>each fully paid up | 6,00,000        | Building            | 2,70,000        |
| Profit and Loss A/c.   | 40,000          | Plant and Machinery | 1,00,000        |
| Bank Overdraft   | 10,000          | Stock               | 3,60,000        |
| Creditors  | 80,000          | Debtors             | 1,60,000        |
| Provision for Taxation   | 1,00,000        |                     |                 |
| Proposed Dividend  | 60,000          |                     |                 |
|  | <b>8,90,000</b> |                     | <b>8,90,000</b> |

The net profit of the company after deducting usual working expenses but before providing for taxation were as under :

| <b>Year</b> | <b>Rs.</b> |
|-------------|------------|
| 2008-09     | 2,00,000   |
| 2007-08     | 2,20,000   |
| 2006-07     | 1,80,000   |
| 2005-06     | 2,20,000   |
| 2004-05     | 1,70,000   |

On 31st March, 2009, Land and Building were valued at Rs. 2,80,000 and Plant and Machinery at Rs. 1,20,000, Sundry Debtors on the same date included Rs. 4,000 as irrecoverable.

Having regard to the nature of business a 10% return on net tangible capital invested is considered reasonable.

You are required to value the company's share ex-dividend. Your own valuation of goodwill may be based on five year's purchase of the annual super profits. (The tax rate is to be assumed at 50%)

**Note :** Company provides depreciation at 5% and 15% on Building and Plant and Machinery respectively.

**OR**

[3670]-3

5

**P.T.O.**

**Q.4)** From the following Trial Balance of Supriya Consumers Co-operative Society as on 31st March, 2009 :

|                         | <b>Dr.</b>       | <b>Cr.</b>       |
|-------------------------|------------------|------------------|
| Share Capital           | –                | 80,000           |
| Deposits for Members    | –                | 50,000           |
| Sales                   | –                | 12,50,000        |
| Purchase Returns        | –                | 5,000            |
| Suppliers               | –                | 10,000           |
| Interest on Investments | –                | 12,000           |
| Rebate Received         | –                | 3,000            |
| Common Good Fund        | –                | 4,000            |
| Price Fluctuation Fund  | –                | 8,000            |
| Reserve Fund            | –                | 20,000           |
| Cash in Hand            | 400              | –                |
| Cash at Bank            | 86,000           | –                |
| Furniture               | 6,000            | –                |
| Purchases               | 10,05,000        | –                |
| Customers               | 30,000           | –                |
| Carriage Inward         | 5,000            | –                |
| Sales Return            | 2,000            | –                |
| Rent                    | 10,000           | –                |
| Audit Fees              | 2,000            | –                |
| Sales Tax               | 3,000            | –                |
| Staff Salary            | 50,000           | –                |
| Printing and Stationery | 10,000           | –                |
| Investment              | 2,00,000         | –                |
| Stock in Trade          | 30,000           | –                |
| Interest Paid           | 2,600            | –                |
|                         | <u>14,42,000</u> | <u>14,42,000</u> |

**Adjustments :**

- (1) Closing Stock on 31-3-09 was Rs. 60,000.
- (2) Depreciate Furniture by 10% p.a.
- (3) Interest accrued on Deposits Rs. 1,500 and on Investment Rs. 6,000.
- (4) Outstanding Salaries Rs. 3,000 and Sales Tax Rs. 1,000 on 31-3-09.

Prepare Trading and Profit and Loss A/c. for the year ended 31-3-09 and Balance Sheet as on that date.

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-2**

**M. Com. (Part-I) (Term End) Examination - 2009**

**PRINCIPLES OF MANAGEMENT AND  
MANAGEMENT INFORMATION SYSTEM (MIS)**

**(Compulsory Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1)** What do you mean by Scientific Management ? Describe Taylor's Thought of Scientific Management.

**OR**

**Q.1)** Write notes :

- (a) Centralisation and Decentralisation
- (b) Employee Morale

**Q.2)** Define 'Motivation'. Describe various theories of Motivation.

**OR**

**Q.2)** Write notes :

- (a) Decision Tree Analysis
- (b) Control Techniques

**Q.3)** Define the term Communication. State Principles of Communication.

**OR**

**Q.3)** Write notes :

- (a) Delegation of Authority
- (b) Formal and Informal Organisation

**[3670]-2**

**1**

**P.T.O.**

**Q.4) Write short notes : (Any Three)**

- (a) Principles of Co-ordination
  - (b) Management Audit
  - (c) Management of Conflict
  - (d) Barriers in Communication
  - (e) Professional Management
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-2

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) शास्त्रीय व्यवस्थापन म्हणजे काय ? टेलर यांचे शास्त्रीय व्यवस्थापनाचे विचार स्पष्ट करा.

किंवा

प्र.1) टिपा लिहा :

(अ) केंद्रीकरण व विकेंद्रीकरण

(ब) कर्मचाऱ्यांचे मनोबल

प्र.2) अभिप्रेरणाची व्याख्या द्या. अभिप्रेरणाच्या विविध सिद्धांतांचे वर्णन करा.

किंवा

प्र.2) टिपा लिहा :

(अ) निर्णय वृक्ष विश्लेषण

(ब) नियंत्रणाची तंत्रे

प्र.3) संज्ञापनाची व्याख्या द्या. संज्ञापनाची तत्त्वे सांगा.

किंवा

प्र.3) टिपा लिहा :

(अ) अधिकार प्रदान

(ब) औपचारिक व अनौपचारिक संघटन

[3670]-2

3

P.T.O.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) समन्वयाची तत्त्वे
  - (ब) व्यवस्थापन अंकेक्षण
  - (क) संघर्षाचे व्यवस्थापन
  - (ड) संदेशवहनातील अडथळे
  - (इ) व्यावसायिक व्यवस्थापन
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 4

[3670]-1

M. Com. (Part-I) (Term End) Examination - 2009

MANAGEMENT ACCOUNTING

(Compulsory Paper) (85 Pattern)

Time : 3 Hours]

[Max. Marks : 60

*Instructions :*

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

**Q.1)** What do you mean by Management Accounting ? Explain its objectives, advantages and limitations. [15]

**OR**

**Q.1)** What do you mean by Working Capital ? Explain factors determining the Need of Working Capital. [15]

**Q.2)** The following are various ratios provided by XYZ Limited, Pune :

|                             |              |
|-----------------------------|--------------|
| Debtors Turnover Ratio      | 4 times      |
| Creditors Turnover Ratio    | 8 times      |
| Capital Turnover Ratio      | 2 times      |
| Fixed Assets Turnover Ratio | 8 times      |
| Stock Turnover Ratio        | 8 times      |
| Gross Profit Ratio          | 25%          |
| Sales during the year       | Rs. 6,00,000 |
| Reserves and Surplus        | Rs. 35,000   |

Closing Stock is more by Rs. 30,000 than the Opening Stock.

There are no long term liabilities towards the outsiders.

You are required to prepare Balance Sheet from the above ratios with as much details as possible. [15]

**OR**

[3670]-1

1

P.T.O.

**Q.2)** The following are the Balance Sheets of FUNFLOW Limited, Pune, as on 31st March, 2008 and 31st March 2009 :

**Balance Sheets**

| <b>Liabilities</b>     | <b>31-03-08</b>  | <b>31-03-09</b>  | <b>Assets</b>       | <b>31-03-08</b>  | <b>31-03-09</b>  |
|------------------------|------------------|------------------|---------------------|------------------|------------------|
| Equity Share Capital   | 4,00,000         | 5,00,000         | Land and Building   | 3,00,000         | 2,70,000         |
| General Reserve        | 2,00,000         | 2,50,000         | Plant and Machinery | 4,00,000         | 6,00,000         |
| Profit and Loss A/c.   | 1,00,000         | 1,50,000         | Furniture           | 1,50,000         | 2,40,000         |
| 16% Debentures         | 6,00,000         | 5,00,000         | Investments         | 50,000           | 2,00,000         |
| Bills Payable          | 75,000           | 1,00,000         | Stock               | 4,60,000         | 3,00,000         |
| Creditors              | 2,00,000         | 1,80,000         | Debtors             | 2,00,000         | 1,00,000         |
| Bank Overdraft         | 1,35,000         | 40,000           | Bills Receivable    | 1,50,000         | 20,000           |
| Provision for Taxation | 40,000           | 30,000           | Formation Expenses  | 40,000           | 20,000           |
|                        | <b>17,50,000</b> | <b>17,50,000</b> |                     | <b>17,50,000</b> | <b>17,50,000</b> |

You are required to prepare Fund Flow Statement with necessary working notes, after considering the following information :

- (1) Equity Share Capital was issued at 5% discount which was written off through the General Reserve Account.
- (2) 16% Debentures are redeemed by purchasing in the open market at Rs. 102.
- (3) A Plant costing Rs. 60,000 having depreciated up to 80% was sold at the loss of 40% and a new machinery was purchased at the same time.
- (4) Income Tax Rs. 46,000 was paid during the year.
- (5) During the year investment costing Rs. 40,000 was sold at 40% profit.
- (6) All fixed assets are depreciated by 10%. **[15]**

**Q.3)** The following particulars are obtained from the cost records of a factory manufacturing products 'A' and 'B' :

| <b>Particulars</b>              | <b>Product 'A'</b><br><b>(Rs.)</b> | <b>Product 'B'</b><br><b>(Rs.)</b> |
|---------------------------------|------------------------------------|------------------------------------|
| Selling Price                   | 150                                | 200                                |
| Material Cost @ Rs. 15 per unit | 60                                 | 45                                 |
| Labour Cost @ Rs. 10 per hour   | 30                                 | 50                                 |
| Variable Overheads              | 20                                 | 55                                 |

Total Fixed Cost is Rs. 25,000.

You are required to advise management as to which product is better in the following different situations :

- (1) If the total sales in units is the key factor.
- (2) If the total sales in value is the key factor.
- (3) If the raw material is in short supply.
- (4) If the availability of the labour hours is restricted.
- (5) If the raw material available is 2,000 kg and maximum possible sale of each product is only 500 units, then what should be the most beneficial sales mix.

[15]

**Q.4)** WORKAP Limited has required you to find estimated amount of working capital on the basis of the following information :

- (1) The estimated output for the year 2009-10 is 90,000 units.
- (2) The Cost Price is Rs. 40 per unit.
- (3) The cost consists of Cost of Raw Materials, Labour Cost and Overheads which are in the ratio of 5:3:2.
- (4) Raw Material, Work in Progress and Finished Goods will stay in stock for the period of 10 days, 20 days and 30 days respectively.
- (5) The Work in Progress may be considered at 40% completion stage.

- (6) Wages are paid on every 10th day of the next month.
- (7) Overheads are paid with 15 days time lag.
- (8) Goods are sold with one month credit whereas purchases are made with 45 days credit period except 10% of the total purchases which are made by one month advance payment.
- (9) Add 10% of your computation for contingencies. [15]

**OR**

**Q.4)** Write notes on **any three** of the following : [15]

- (a) Scope of Management Accounting
  - (b) Liquidity Ratios
  - (c) Common Size Statement as a Method of Analysis of Financial Statements
  - (d) Cost-Profit-Volume Analysis
  - (e) Key Factor
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-26**

**M. Com. (Part - II) (Term End) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**PAPER - III**

**FOREIGN EXCHANGE AND INTERNATIONAL FINANCE**

**(Group - G)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1) (A) What is 'Foreign Exchange' ?**

**(B) Explain structure of Foreign Exchange Market.**

**OR**

**Q.1) Explain the following :**

- (a) Convertible and Non-convertible Currencies
- (b) Spot Market and Forward Market

**Q.2) What are the types of Bank Accounts which Non-Resident Indians (NRIs) can open in India ?**

**OR**

**Q.2) (A) What is Packaging Credit ?**

**(B) Explain functions of Export Credit and Guarantee Corporation (E.C.G.C.).**

**Q.3)** Explain determinants of Exchange Rate.

**OR**

**Q.3)** Describe mechanism of Export Letter of Credit.

**Q.4)** Write notes : (**Any Two**)

- (a) Post Shipment Finance
  - (b) Bill Buying Rate
  - (c) Authorised Dealers in Foreign Exchange
  - (d) Swap Rate
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-26

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

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प्र.1) (अ) 'परकीय विनिमय' म्हणजे काय ?

(ब) परकीय विनिमय बाजाराची संरचना सांगा.

किंवा

प्र.1) खालील स्पष्ट करा :

(अ) परिवर्तनीय चलने आणि अपरिवर्तनीय चलने

(ब) हजर बाजार आणि वायदा बाजार

प्र.2) अनिवासी भारतीय भारतामध्ये कोणत्या प्रकारचे बँक खाते उघडू शकतो ?

किंवा

प्र.2) (अ) बांधणी पत (Packaging Credit) म्हणजे काय ?

(ब) निर्यात पत व हमी महामंडळाची (ECGC) कार्ये स्पष्ट करा.

प्र.3) विनिमय दर निश्चित करणारे घटक स्पष्ट करा.

किंवा

प्र.3) निर्यात पत्रांची (Export Letter of Credit) यंत्रणा सांगा.

प्र.4) टिपा लिहा : (कोणत्याही दोनवर)

- (अ) भरत्तोतर वित्तपुरवठा
  - (ब) हुंडी खरेदी दर
  - (क) परकीय विनिमय बाजारातील अधिकृत विक्रेते
  - (ड) अदलाबदल दर
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-25**

**M. Com. (Part - II) (Term End) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**PAPER - III**

**CO-OPERATIVE CREDIT AND BANKING SYSTEM**

**(Group - F)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1) Discuss in detail the Evolution of Co-operative Movement in India.**

**OR**

**Q.1) Why is there a need of linking Credit with Marketing ?**

**Q.2) State functions and problems of the State Co-operative Banks.**

**OR**

**Q.2) Discuss role played by Urban Co-operative Banks in the Development of Trade and Industries.**

**Q.3) Explain Administrative Set-up of Co-operative Credit Societies in India.**

**OR**

**Q.3) What is the role played by the Commissioner in Co-operative Sector ?**

**Q.4) Write short notes : (Any Three)**

- (a) Credit Needs of Farmers
  - (b) Regulatory Role of R.B.I. in the Co-operative Set-up
  - (c) Functions of NABARD
  - (d) Legal Procedure of Registration of a Co-operative Credit Society
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-25

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

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प्र.1) भारतातील सहकारी चळवळीच्या उत्क्रांतीबाबत सविस्तर चर्चा करा.

किंवा

प्र.1) पतपुरवठा हा विपणन व्यवस्थेबरोबर जोडण्याची गरज का असते ?

प्र.2) राज्य सहकारी बँकेची कार्ये आणि समस्या सांगा.

किंवा

प्र.2) नागरी सहकारी बँकांनी व्यापार आणि उद्योगांच्या प्रगतीमध्ये केलेल्या भूमिकेची चर्चा करा.

प्र.3) भारतातील पतपुरवठा संस्थांच्या व्यवस्थापकीय संरचना स्पष्ट करा.

किंवा

प्र.3) भारतातील सहकारी क्षेत्रामध्ये आयुक्तांची कोणती भूमिका असते ?

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

(अ) शेतकऱ्यांच्या पतविषयक गरजा

(ब) रिझर्व्ह बँक ऑफ इंडियाची सहकारी पतव्यवस्थेतील नियंत्रक म्हणून भूमिका

(क) नाबार्डची कार्ये

(ड) सहकारी पतपुरवठा संस्था नोंदणी संदर्भातील कायदेशीर प्रक्रिया

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-24**

**M. Com. (Part - II) (Term End) Examination - 2009**

**SECRETARIAL PRACTICE AND COMPANY MANAGEMENT**

**PAPER - III**

**WORLD TRADE ORGANISATION**

**(Group - E)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1) What is World Trade Organisation ? Discuss its structure and working.**

**OR**

**Q.1) Give a brief account of historical background of W.T.O.**

**Q.2) What is WTO Accession ? Discuss current status of Individual Accession.**

**OR**

**Q.2) Explain various WTO Agreements.**

**Q.3) What is Dumping ? Discuss objectives, types and effects of Dumping.**

**OR**

**Q.3) Discuss in detail Anit-dumping Agreements.**

**Q.4) Write notes : (Any Three)**

- (a) Features of WTO
  - (b) WTO and Developing Countries
  - (c) GATS
  - (d) Multilateral Trading System
  - (e) Trade Related Intellectual Property Rights
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-24

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

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

---

प्र.1) जागतिक व्यापार संघटन म्हणजे काय ? या संघटनेची रचना व कामकाजाविषयी चर्चा करा.

किंवा

प्र.1) जागतिक व्यापार संघटनेची ऐतिहासिक पार्श्वभूमी विशद करा.

प्र.2) जागतिक व्यापार संघटन ॲक्सेशन म्हणजे काय ? वैयक्तिक ॲक्सेशनची सद्यःस्थितीवर चर्चा करा.

किंवा

प्र.2) जागतिक व्यापार संघटनेचे विविध ठराव स्पष्ट करा.

प्र.3) डम्पिंग म्हणजे काय ? डम्पिंगची उद्दिष्टे, प्रकार आणि परिणाम यावर चर्चा करा.

किंवा

प्र.3) डम्पिंग प्रतिबंधात्मक ठरावांवर सविस्तर चर्चा करा.

प्र.4) टिपा लिहा : (कोणत्याही तीन)

- (अ) जागतिक व्यापार संघटनेची वैशिष्ट्ये
  - (ब) जागतिक व्यापार संघटना आणि विकसनशील देश
  - (क) सेवा व्यापार सहमती करार (GATS)
  - (ड) बहुस्तरीय व्यापार पद्धती
  - (इ) बौद्धिक संपदा अधिकार
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-23**

**M. Com. (Part - II) (Term End) Examination - 2009**

**BUSINESS ADMINISTRATION**

**PAPER - III**

**HUMAN RESOURCE MANAGEMENT**

**(Group - D)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

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**Q.1)** What is Human Resource Management ? Explain functions of Human Resource Management.

**OR**

**Q.1)** Define the term Human Resource Management. Discuss various approaches to Human Resource Management.

**Q.2)** Explain concept of Training. State its need and objectives in today's Globalised World.

**OR**

**Q.2)** What do you mean by Human Resource Planning ? Explain its need and importance in context of Indian Industry.

**Q.3)** What is Career Planning ? Explain objectives and importance of Career Planning in today's Competitive World.

**OR**

**Q.3)** Explain concepts of Employee Counselling and Employee Empowerment.

**[3670]-23**

**1**

**P.T.O.**

**Q.4) Write short notes : (Any Three)**

- (a) Human Resource Development
  - (b) Human Re-engineering
  - (c) Training Methods
  - (d) Challenges of HRM
  - (e) Management Development Porgrammes
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-23

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

---

प्र.1) मानव संसाधन व्यवस्थापन म्हणजे काय ? मानव संसाधन व्यवस्थापनाची कार्ये स्पष्ट करा.

किंवा

प्र.1) मानव संसाधनाचे व्यवस्थापन या संकल्पनेची व्याख्या द्या. मानव संसाधन व्यवस्थाचे विविध दृष्टिकोन याबाबत चर्चा करा.

प्र.2) प्रशिक्षण ही संकल्पना स्पष्ट करा. आजच्या जागतिकीकरणात प्रशिक्षणाची गरज व उद्दिष्टे सांगा.

किंवा

प्र.2) मानव संसाधनाचे नियोजन म्हणजे काय ? भारतीय उद्योगाच्या संबंधात मानव संसाधन नियोजनाची गरज व महत्त्व स्पष्ट करा.

प्र.3) कारकिर्द नियोजन म्हणजे काय ? आजच्या जागतिक स्पर्धेत कारकिर्द नियोजनाची उद्दिष्टे आणि महत्त्व स्पष्ट करा.

किंवा

प्र.3) कर्मचारी समुपदेशन व कर्मचारी सबलीकरण या संकल्पना स्पष्ट करा.

[3670]-23

3

P.T.O.

प्र.4) थोडक्यात टिपा लिहा : (कोणत्याही तीन)

- (अ) मानव संसाधन विकास
  - (ब) मानवी पुनर्बाधणी
  - (क) प्रशिक्षणाच्या पद्धती
  - (ड) मानव संसाधन व्यवस्थापना समोरील आव्हाने
  - (इ) व्यवस्थापन विकास कार्यक्रम
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-22**

**M. Com. (Part - II) (Optional) Examination - 2009**

**BUSINESS PRACTICES AND ENVIRONMENT**

**PAPER - III**

**ENTREPRENEURSHIP DEVELOPMENT**

**(Group - C)**

**(Optional Paper) (82 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

---

**Q.1) (A) Explain the term Entrepreneurship. [05]**

**(B) Explain features of Entrepreneurship in detail. [10]**

**OR**

**Q.1) (A) Define the term Entrepreneur. [05]**

**(B) Explain functions of Entrepreneur. [10]**

**Q.2) Explain role of District Industries Centre as Trainer - Motivator in Entrepreneurship Development. [15]**

**OR**

**Q.2) Explain functions of Maharashtra Centre for Entrepreneurship Development. [15]**

**Q.3) Explain McClelland's Theory of Achievement Motivation. [15]**

**OR**

**Q.3) "Latest changes in Environment offers Opportunities to Women Entrepreneurs." Discuss. [15]**

**[3670]-22**

**1**

**P.T.O.**

**Q.4) Write short notes : (Any Three)**

**[15]**

- (a) Successful Entrepreneur
  - (b) Born V/s. Made Entrepreneur
  - (c) Entrepreneurship Development Programme
  - (d) Globalisation and Entrepreneurship Development
  - (e) Challenges in Service Sector
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-22

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

प्र.1) (अ) उद्योजकता ही संकल्पना स्पष्ट करा. [05]

(ब) उद्योजकतेची वैशिष्ट्ये सविस्तर स्पष्ट करा. [10]

किंवा

प्र.1) (अ) उद्योजक या संकल्पनेची व्याख्या लिहा. [05]

(ब) उद्योजकाची विविध कार्ये स्पष्ट करा. [10]

प्र.2) उद्योजकता विकासातील 'जिल्हा उद्योग केंद्रा'ची प्रेरक - प्रशिक्षक म्हणून भूमिका स्पष्ट करा. [15]

किंवा

प्र.2) महाराष्ट्र उद्योजकता विकास केंद्राची कार्ये स्पष्ट करा. [15]

प्र.3) मॅक्लेलॅंडचा 'सिद्धी प्रेरणा' सिद्धान्त स्पष्ट करा. [15]

किंवा

प्र.3) "पर्यावरणातील अलिकडच्या बदलांमुळे महिला उद्योजकांना अनेक संधी उपलब्ध झाल्या." चर्चा करा. [15]

प्र.4) टिपा लिहा : (कोणत्याही तीन)

[15]

- (अ) यशस्वी उद्योजक
  - (ब) उपजत विरुद्ध विकसित उद्योजक
  - (क) उद्योजकता विकास कार्यक्रम
  - (ड) जागतिकीकरण आणि उद्योजकता विकास
  - (इ) सेवाक्षेत्रातील आव्हाने
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-21**

**M. Com. (Part-II) (Term End) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**PAPER - III**

**COST AND MANAGEMENT AUDIT**

**(Group - B)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

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---

**Q.1)** Define and explain the term Cost Audit. Discuss scope, characteristics and objectives of Cost Audit. **[15]**

**OR**

**Q.1)** Write short notes :

- (a) Qualification and Disqualification of Cost Auditor **[08]**
- (b) Appointment and Status of a Cost Auditor **[07]**

**Q.2)** Enumerate in brief the contents of the Cost Audit Report Rules, 2001 as amended by the Cost Audit Report [Amendments] Rules, 2006. **[15]**

**OR**

**Q.2)** Define and explain what do you understand by Cost Audit Programme. Give a broad outline of the Cost Audit Programme that you would follow in an industry with which you are familiar. **[15]**

**Q.3)** With reference to Cost Audit :

- (a) Explain Cost Auditors Familiarisation with Industry and Production Process. **[08]**
- (b) Give List of Records required to be maintained by the company as per the respective Cost Accounting Record Rules. **[07]**

**Q.4)** Write short notes : **(Any Three)** **[15]**

- (a) System Audit
  - (b) Liabilities of Cost Auditors
  - (c) Cost Audit Notes and Working Papers
  - (d) Propriety Audit
  - (e) Efficiency Audit
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-20**

**M. Com. (Part - II) (Term End) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**PAPER - III**

**ADVANCED AUDITING**

**(Group - A)**

**(Optional Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

---

**Q.1)** During the course of your audit of the accounts of a large manufacturing company for the year ended 31st March, 2005, you find the following :

- (a) The sale proceeds of some machinery have been credited to the Plant and Machinery Account.
- (b) An amount of Rs. 5,00,000 in respect of insurance of machinery for the period from 1st January, 2005 to 31st December, 2005 has been shown as insurance in the P & L Account.

State whether you consider the treatment satisfactory or not and the reasons for your opinion.

**OR**

**Q.1)** State general considerations for Valuation and Verification of Assets.

**Q.2)** What is an Audit Programme ? List factors to be considered for the purpose of an Audit Programme Construction. What are the measures to overcome disadvantages of Audit Programme ?

**OR**

**Q.2)** "Vouching has been described as"the essence of Auditing". Amplify this statement. State why should we attach such importance to Vouching ?

**[3670]-20**

**1**

**P.T.O.**

**Q.3)** How will you verify Debentures issued ?

**OR**

**Q.3)** How do you verify Shares issued for consideration other than Cash ?

**Q.4)** Write short notes : **(Any Three)**

- (a) Mandatory Accounting Standards in India
  - (b) Tax Audit u/s 44 AB of Income Tax Act, 1961
  - (c) Routine Checking
  - (d) Investigation
  - (e) Audit of Dividend
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 4

**[3670]-19**

**M. Com. (Part-II) (Term End) Examination - 2009**

**BUSINESS STATISTICS**

**(Compulsory Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

**Instructions :**

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

**Q.1) Attempt any three of the following :**

**[05 each]**

- (a) Define the following terms and give one illustration of each :
  - (i) Sample Space
  - (ii) Null Event
  - (iii) Sure Event
  - (iv) Mutually Exclusive Events
  - (v) Independent Events
- (b) A sub-committee of 5 members is to be formed out of a group of 7 men and 4 ladies. Find probability that the sub-committee will consist of :
  - (i) exactly 2 ladies
  - (ii) at least 2 ladies
- (c) If  $P(A) = \frac{1}{3}$ ,  $P(B) = \frac{3}{4}$  and  $P(A \cap B) = \frac{11}{12}$ , find  $P(A \cup B)$ ,  $P(A/B)$  and  $P(B/A)$ .
- (d) A problem in Statistics is given to three students whose chances of solving it are  $\frac{1}{2}$ ,  $\frac{1}{3}$  and  $\frac{1}{4}$  respectively. What is the probability that the problem is solved ?

**Q.2)** Attempt **any three** of the following :

**[05 each]**

- (a) Write probability density function of a r.v.  $X$  which follows Normal Distribution with mean 50 and variance 16. Also write four important properties of Normal Distribution.
- (b) A new drug is found to be effective 40% of times. What is the probability that in a random sample of 5 patients, it will be effective on :
- (i) none of the patients,  
(ii) 2 of the patients,  
(iii) at least 2 of the patients ?

- (c) Find mean and variance of a Poisson r.v.  $X$ , if

$$P(X = 5) = \frac{3}{10} P(X = 4). \text{ Also find probabilities that :}$$

- (i)  $X$  takes value greater than 1,  
(ii)  $X$  takes value less than or equal to 3.

[Given  $e^{-1} = 0.367879$ ,  $e^{-1.5} = 0.223130$ ,  $e^{-2} = 0.135335$ ]

- (d) For a set of observations which are normally distributed, the mean is 534 cms and standard deviation is 13.5 cms. What percentage of observations is likely to exceed 561 cms ? What percentage of observations will lie between 520.5 and 547.5 cms ?

[Area under standard normal curve between ordinates 0 and 2 is 0.4772 and that between 0 and 1 is 0.3413].

**Q.3) (A)** Define Census Survey, Sample Survey and state advantages of Sample Survey over Census Survey.

**[05]**

**OR**

(A) Write a note on Central Statistical Organisation.

**[05]**

- (B) In a village there are 1,000 plots of 10 acres each. A sample of 10 plots is chosen at random and the yield per plot is noted to be 20, 25, 10, 15, 18, 16, 18, 20, 18, 22 quintals.

Estimate :

- (i) average yield for the entire village and  
(ii) find standard error of your estimator. [10]

**OR**

- (B) The following data relates to the survey of a locality in the study of income of the families in the locality :

| <b>Stratum</b>       | <b>Size of Stratum</b> | <b>Size of Sample</b> | <b>Sample Mean (Rs.)</b> |
|----------------------|------------------------|-----------------------|--------------------------|
| Low Income           | 1,000                  | 10                    | 2,500                    |
| Middle Income        | 18,000                 | 180                   | 7,500                    |
| Higher Middle Income | 1,500                  | 15                    | 15,000                   |
| Higher Income        | 700                    | 7                     | 25,000                   |

Estimate :

- (i) average income for each stratum,  
(ii) total income for each stratum,  
(iii) average income for the locality,  
(iv) total income of the locality. [10]

**Q.4)** Attempt **any three** of the following :

**[05 each]**

- (a) Write a short note on Statistical Techniques used in ISO 9000.
- (b) Write a short note on Systematic Sampling with one illustration.
- (c) The following are the observations in a small population of size 5 : {4, 10, 9, 8, 6}. Write all possible samples of size 2 by the method of simple random sampling without replacement. Also verify that sample mean is an unbiased estimator of population mean.
- (d) Mean and Variance of a Binomial Random Variable X are 6 and 4 respectively.

Compute :

- (i)  $P(X \leq 1)$ ,
  - (ii)  $P(2 \leq X \leq 4)$ .
-



Total No. of Questions : 4]

[Total No. of Printed Pages : 2

**[3670]-18**

**M. Com. (Part - II) (Term End) Examination - 2009**

**INDUSTRIAL ECONOMICS**

**(Compulsory Paper) (85 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 60**

***Instructions :***

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

**Q.1)** Define the term 'Industrial Economics'. Explain its importance and scope.

**OR**

**Q.1)** State and explain Inter-dependence of Agriculture and Industry.

**Q.2)** Explain various factors affecting Industrial Location.

**OR**

**Q.2)** What is meant by 'Industrial Productivity' ? Which measures have been adopted by the Government of India to increase Industrial Productivity ?

**Q.3)** Discuss role and progress of Public Sector Industries in India.

**OR**

**Q.3)** Discuss impact of 'Industrialisation' on Socio-cultural Environment and Urbanisation in India.

**Q.4) Write notes : (Any Three)**

- (a) Relationship between Industrial Development and Economic Development
  - (b) Problems of Private Sector Industries
  - (c) Causes of Unemployment of Industrial Labour
  - (d) Disinvestment Policy
  - (e) Industrialisation and Pollution
-

Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[3670]-18

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 60

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) 'औद्योगिक अर्थशास्त्र' या संज्ञेची व्याख्या करा. औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्त्व स्पष्ट करा.

किंवा

प्र.1) 'शेती आणि उद्योग' यांतील परस्पर संबंध सांगून विशद करा.

प्र.2) औद्योगिक स्थाननिश्चितीवर परिणाम करणारे विविध घटक स्पष्ट करा.

किंवा

प्र.2) औद्योगिक उत्पादकता म्हणजे काय ? भारत सरकारने औद्योगिक उत्पादकता वाढीसाठी कोणत्या उपाययोजना स्वीकारल्या आहेत ?

प्र.3) भारतातील सार्वजनिक क्षेत्रातील उद्योगांची भूमिका आणि प्रगतीची चर्चा करा.

किंवा

प्र.3) भारतातील औद्योगिकीकरणाचे सामाजिक व सांस्कृतिक पर्यावरण आणि शहरीकरण यावर झालेल्या परिणामांची चर्चा करा.

प्र.4) टिपा लिहा : (कोणत्याही तीन)

- (अ) औद्योगिक विकास आणि आर्थिक विकास यामधील संबंध
  - (ब) खाजगी क्षेत्रातील उद्योगांच्या समस्या
  - (क) औद्योगिक कामगारांच्या बेकारीची कारणे
  - (ड) निर्गुतवणूकीचे धोरण
  - (इ) औद्योगिकीकरण आणि प्रदूषण
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-319**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED MARKETING**

**SPECIAL PAPER - VI**

**MARKETING RESEARCH**

**(Group - H)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** What is Marketing Research ? Explain its role in Marketing.

**OR**

**Q.1)** Describe role of Marketing Intelligence in a Marketing Information System.

**Q.2)** Explain Marketing Research Process.

**OR**

**Q.2)** Describe various Qualitative Research Techniques.

**Q.3)** What is Advertising Research ? Describe various factors considered at the time of media selection.

**OR**

**Q.3)** (A) State difference between Industrial Marketing Research and Consumer Marketing Research.

(B) Write a note on 'Test Marketing'.

**[3670]-319**

**1**

**P.T.O.**

**Q.4)** Explain role and scope of Information Technology in Marketing and Marketing Research.

**OR**

**Q.4)** Describe importance of Marketing Research with reference to Elements of Marketing Mix.

**Q.5)** Write short notes : (**Any Four**)

- (a) Limitations of Marketing Research
  - (b) Types of Marketing Informations
  - (c) Characteristics of a Good Hypothesis
  - (d) Sources of Market Information
  - (e) Sales Forecasting
  - (f) Primary Data
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-319

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) विपणन संशोधन म्हणजे काय ? विपणनामध्ये विपणन संशोधनाची भूमिका स्पष्ट करा.

किंवा

प्र.1) विपणन समाचार यंत्रणेमध्ये विपणनातील विशेष माहिती व ज्ञान (Intelligence) याच्या भूमिकेचे वर्णन करा.

प्र.2) विपणन संशोधनाची प्रक्रिया स्पष्ट करा.

किंवा

प्र.2) गुणवत्तापूर्ण संशोधनाची विविध तंत्रे विशद करा.

प्र.3) जाहिरात संशोधन म्हणजे काय ? माध्यमाची निवड करताना विचारात घेतल्या जाणाऱ्या विविध घटकांचे वर्णन करा.

किंवा

प्र.3) (अ) औद्योगिक विपणन संशोधन आणि उपभोक्ता विपणन संशोधन यामधील फरक सांगा.

(ब) 'चाचणी विपणन' यावर टीप लिहा.

प्र.4) विपणन आणि विपणन संशोधनामध्ये माहिती तंत्रज्ञानाची भूमिका आणि व्याप्ती स्पष्ट करा.

किंवा

प्र.4) विपणन मिश्राच्या घटकांच्या संदर्भातील विपणन संशोधनाचे महत्त्व वर्णन करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) विपणन संशोधनाच्या मर्यादा
- (ब) बाजारपेठ माहितीचे प्रकार
- (क) आदर्श गृहीतकाची वैशिष्ट्ये
- (ड) बाजारपेठ माहितीचे स्रोत
- (इ) विक्रीचा अंदाज
- (फ) प्राथमिक तथ्ये



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-317**

**M. Com. (Semester - III) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**SPECIAL PAPER - VI**

**INTERNATIONAL FINANCE**

**(Group - G)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1) What is International Banking ? Explain various types of International Banking Offices. [15]**

**OR**

**Q.1) What are Euro Markets ? Discuss Development of Eurodollar Market. [15]**

**Q.2) Explain different types of Bonds in the International Debt Market. [15]**

**OR**

**Q.2) What are American Depository Receipts (ADRs) and Global Depository Receipts (GDRs) ? Explain procedure of Issue of ADRs and GDRs. [15]**

**Q.3) What was Exchange Rate System of Gold Standard ? Discuss features and weaknesses of Gold Standard. [15]**

**OR**

**Q.3) What is Exchange Rate ? Describe Floating Exchange Rate System. [15]**

**Q.4)** Discuss origin, structure and operations of Bank for International Settlements (BIS). **[15]**

**OR**

**Q.4)** State reasons for Establishment of International Monetary Fund (IMF). What are the objectives and functions of International Monetary Fund ? **[15]**

**Q.5)** Write notes : **(Any Two)** **[20]**

- (a) Bretton Woods System
  - (b) Pegged Currency
  - (c) Convertible and Non-convertible Currency
  - (d) International Finance Corporation (IFC)
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-317

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) आंतरराष्ट्रीय बँकिंग म्हणजे काय ? आंतरराष्ट्रीय बँकांच्या विविध कार्यालयाचे प्रकार विशद करा. [15]

किंवा

प्र.1) युरो बाजार म्हणजे काय ? युरोडॉलर बाजाराच्या विकासाची चर्चा करा. [15]

प्र.2) आंतरराष्ट्रीय कर्ज बाजारातील विविध कर्जरोख्यांचे प्रकार स्पष्ट करा. [15]

किंवा

प्र.2) अमेरिकन डिपॉझिटरी रिसिप्ट्स (ADRs) आणि ग्लोबल डिपॉझिटरी रिसिप्ट्स (GDRs) म्हणजे काय ? अमेरिकन डिपॉझिटरी रिसिप्ट्स आणि ग्लोबल डिपॉझिटरी रिसिप्ट्स प्रसृत करण्याची प्रक्रिया स्पष्ट करा. [15]

प्र.3) सुवर्ण विनिमय परिमाणात विनिमय दर कसे होते ? सुवर्ण परिमाणाच्या वैशिष्ट्ये व दोषांची चर्चा करा. [15]

किंवा

प्र.3) विनिमय दर म्हणजे काय ? बदलत्या विनिमय दरांची पद्धती विशद करा. [15]

[3670]-317

3

P.T.O.

प्र.4) बँक फॉर इंटरनेशनल सेटलमेंटची (BIS) निर्मिती, रचना आणि कार्ये स्पष्ट करा. [15]

किंवा

प्र.4) आंतरराष्ट्रीय नाणेनिधीच्या (IMF) स्थापनेची कारणे सांगा. आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे व कार्ये कोणती ? [15]

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

(अ) ब्रेटन वूड्स पद्धती

(ब) पेगड (Pegged) चलन

(क) परिवर्तनीय आणि अपरिवर्तनीय चलन

(ड) आंतरराष्ट्रीय वित्तपुरवठा महामंडळ (IFC)

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-316**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**SPECIAL PAPER - V**

**FOREIGN EXCHANGE**

**(Group - G)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

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**Q.1) What is meant by Foreign Exchange Market ? Explain its features. [15]**

**OR**

**Q.1) What do you understand by Foreign Exchange Futures and Foreign Exchange Options ? [15]**

**Q.2) State various risks associated with Foreign Exchange Transactions. Explain in detail Open Position Risk and Credit Risk. [15]**

**OR**

**Q.2) Explain the important provisions of the Foreign Exchange Management Act, 2000. [15]**

**Q.3) What is Exchange Rate ? Explain the factors influencing Exchange Rates. [15]**

**OR**

**Q.3) What is meant by a Letter of Credit ? Explain various types of Letters of Credit. [15]**

**[3670]-316**

**1**

**P.T.O.**

**Q.4)** Explain the Importance of Documents involved in Foreign Trade Transactions. [15]

**OR**

**Q.4)** Explain various methods of Financing Foreign Trade. [15]

**Q.5)** Write notes : **(Any Two)** [20]

- (a) Swap Rates
  - (b) Liquidity Risk
  - (c) Objectives of Export Import Bank of India
  - (d) Forward Market Hedging
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-316

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) उजवीकडील आकडे संपूर्ण गुण दाखवितात.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्र.1) परकीय चलन बाजारपेठ म्हणजे काय ? त्याची वैशिष्ट्ये स्पष्ट करा. [15]

किंवा

प्र.1) परकीय विनिमय वायद्याचे सौदे आणि परकीय विनिमय विकल्प यांचा आपणास काय अर्थबोध होतो ? [15]

प्र.2) परकीय चलन व्यवहाराशी संबंधित असलेल्या विविध जोखीम लिहा. मुक्त स्थिती जोखीम आणि पतजोखीम सविस्तर स्पष्ट करा. [15]

किंवा

प्र.2) परकीय चलन व्यवस्थापन कायदा, २०००च्या महत्वाच्या तरतूदी स्पष्ट करा. [15]

प्र.3) विनिमय दर म्हणजे काय ? विनिमय दरांवर परिणाम करणारे घटक स्पष्ट करा. [15]

किंवा

प्र.3) पतपत्र म्हणजे काय ? पतपत्रांचे विविध प्रकार स्पष्ट करा. [15]

प्र.4) परकीय व्यापार व्यवहारांत समाविष्ट असलेल्या दस्तऐवजांचे महत्त्व स्पष्ट करा. [15]

किंवा

प्र.4) परकीय व्यापारास वित्त पुरवठा करण्याच्या विविध पद्धती स्पष्ट करा. [15]

[3670]-316

3

P.T.O

प्र.5) टिपा लिहा : (कोणत्याही दोन)

[20]

- (अ) अदलाबदल दर
  - (ब) तरलता जोखीम
  - (क) भारतीय आयात निर्यात बँकेची उद्दिष्टे
  - (ड) वायदा बाजार बचाव
-



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-315**

**M. Com. ( Semester - III ) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**SPECIAL PAPER - VI**

**CO-OPERATIVE BANKING SYSTEM**

**(Group - F)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1)** What do you mean by Priority Sector ? Describe various types of advances given to the Priority Sector. **[16]**

**OR**

**Q.1)** Explain various measures for recovery of Bank Loans. **[16]**

**Q.2)** State purpose and functions of National Federation of State Co-operative Banks. **[16]**

**OR**

**Q.2)** Explain role of National Co-operative Bank for Rural Development in the Development of Co-operative Banking. **[16]**

**Q.3)** Describe functions and working of the Maharashtra State Co-operative Bank. **[16]**

**OR**

**Q.3)** Take a stock of the progress and problems of the Maharashtra State Co-operative Bank. **[16]**

**[3670]-315**

**1**

**P.T.O.**

**Q.4)** Describe role of NABARD in the Development of Co-operative Banking. [16]

**OR**

**Q.4)** “RBI plays an important supervisory role in Co-operative Credit System”. Discuss. [16]

**Q.5)** Write short notes : (Any Two) [16]

- (a) Advances under IRDP
  - (b) Functions of National Federation of Agricultural and Rural Development Banks
  - (c) Management of the Maharashtra State Co-operative Bank
  - (d) Historical Background of NABARD
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-315

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) अग्रक्रम क्षेत्र म्हणजे काय ? अग्रक्रम क्षेत्रासाठी दिल्या जाणाऱ्या विविध कर्जांची माहिती द्या. [16]

किंवा

प्र.1) थकीत कर्जांच्या वसूलीबाबतचे विविध उपाय स्पष्ट करा. [16]

प्र.2) राज्य सहकारी बँकांच्या राष्ट्रीय संघाचे उद्देश आणि कार्य सांगा. [16]

किंवा

प्र.2) सहकारी बँकिंग व्यवस्थेच्या विकासामधील राष्ट्रीय सहकारी ग्रामीण विकास बँकेची भूमिका स्पष्ट करा. [16]

प्र.3) महाराष्ट्र राज्य सहकारी बँकेची कार्ये आणि कार्यपद्धती विशद करा. [16]

किंवा

प्र.3) महाराष्ट्र राज्य सहकारी बँकेच्या प्रगतीचा आणि समस्यांचा आढावा घ्या. [16]

[3670]-315

3

P.T.O

प्र.4) सहकारी बँकिंग व्यवस्थेच्या विकासामधील नाबार्डची भूमिका स्पष्ट करा. [16]

किंवा

प्र.4) “सहकारी पतपुरवठ्यामध्ये भारतीय रिझर्व्ह बँक पर्यवेक्षक म्हणून महत्त्वाची भूमिका बजावते.” चर्चा करा. [16]

प्र.5) टिपा लिहा : (कोणत्याही दोन) [16]

- (अ) एकत्रित ग्रामीण विकास कार्यक्रमाखालील कर्जयोजना
- (ब) कृषी आणि ग्रामीण विकास बँकांच्या राष्ट्रीय संघाची कार्ये
- (क) महाराष्ट्र राज्य सहकारी बँकेचे व्यवस्थापन
- (ड) नाबार्डची ऐतिहासिक पार्श्वभूमी

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-314**

**M. Com. ( Semester - III ) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**SPECIAL PAPER - V**

**CO-OPERATIVE CREDIT SYSTEM**

**(Group - F)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

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**Q.1)** Explain various types of credit requirements of the Farmers.

**OR**

**Q.1)** Explain need and limitations of Institutional Agricultural Credit System in India.

**Q.2)** Describe structure of Credit Co-operatives in India.

**OR**

**Q.2)** "Most of the Primary Agricultural Co-operative Societies in Maharashtra are economically non-viable." Discuss.

**Q.3)** Examine role of Urban Co-operative Societies in Development of Business.

**OR**

**Q.3)** Explain functions and problems of Regional Rural Banks.

**Q.4)** Discuss advantages and disadvantages of Salary Earners Co-operative Credit System.

**OR**

**Q.4)** Examine role of Maharashtra State Corporation Bank in Agricultural Finance.

**Q.5)** Write short notes : **(Any Two)**

- (a) Importance of Agricultural Credit
  - (b) Functions of District Central Co-operative Banks
  - (c) Objectives behind setting up of Regional Banks
  - (d) Various types of Non-agricultural Credit Societies
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-314

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) शेतकऱ्यांना लागणाऱ्या विविध कर्जविषयक गरजा स्पष्ट करा.

किंवा

प्र.1) भारतातील संस्थात्मक कृषी पत व्यवस्थेची गरज आणि मर्यादा स्पष्ट करा.

प्र.2) भारतातील सहकारी पतपुरवठा संस्थांची रचना विशद करा.

किंवा

प्र.2) “महाराष्ट्रातील बहुसंख्य प्राथमिक पतपुरवठा संस्था आर्थिकदृष्ट्या सक्षम नाहीत.” चर्चा करा.

प्र.3) नागरी सहकारी संस्थांची व्यवसायाच्या विकासातील भूमिकेचे परीक्षण करा.

किंवा

प्र.3) प्रादेशिक ग्रामीण बँकांची कार्ये आणि समस्या स्पष्ट करा.

प्र.4) पगारदार नोकरांच्या सहकारी पतसंस्थांच्या फायदे व तोट्यांची चर्चा करा.

किंवा

प्र.4) कृषी कर्जाबाबत महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेचे परीक्षण करा.

[3670]-314

3

P.T.O

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

- (अ) कृषी पतपुरवठ्याचे महत्त्व
  - (ब) जिल्हा सहकारी बँकांची कार्ये
  - (क) प्रादेशिक ग्रामीण बँकांच्या स्थापनेची उद्दिष्ट्ये
  - (ड) बिगरशेती सहकारी पतसंस्थांचे प्रकार
-



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-313**

**M. Com. ( Semester - III ) Examination - 2009**

**COMMERCIAL LAWS AND PRACTICES**

**SPECIAL PAPER - VI**

**WORLD TRADE ORGANISATION NORMS AND PRACTICES**

**(Group - B)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

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**Q.1)** What is 'World Trade Organisation' ? Discuss its structure and working. **[15]**

**OR**

**Q.1)** Explain basic principles of W.T.O. Trading System. **[15]**

**Q.2)** Explain measures taken by W.T.O. in respect of Liberalisation of Trade in Manufacture and Agricultural Trade. **[15]**

**OR**

**Q.2)** Comment on W.T.O. Agreement's Effects on Least Developed Countries. **[15]**

**Q.3)** Explain various Trade Related Intellectual Property Rights. **[15]**

**OR**

**Q.3)** Explain procedure of W.T.O. Dispute Settlement System. **[15]**

**[3670]-313**

**1**

**P.T.O.**

**Q.4)** What is 'Dumping' ? Explain effects of dumping on importing and exporting country. [15]

**OR**

**Q.4)** Explain W.T.O. Report on Anti-dumping and review Anti-dumping Agreement. [15]

**Q.5)** Write short notes : (**Any Four**) [20]

- (a) Misunderstanding about W.T.O.
- (b) U. R. Agreement and India
- (c) W.T.O. Accession
- (d) Features of Indian Patents Law
- (e) TRIPS Agreement and W.T.O.
- (f) ASEAN Currency Crisis

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-313

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) 'जागतिक व्यापार संघटना' म्हणजे काय ? या संघटनेची रचना व कामकाजांविषयी चर्चा करा. [15]

किंवा

प्र.1) जागतिक व्यापार संघटनेच्या व्यापार पद्धतीची मूलभूत तत्त्वे स्पष्ट करा. [15]

प्र.2) उत्पादकीय व्यापार व शेतीविषयक व्यापाराच्या उदारीकरणासंबंधी जागतिक व्यापार संघटनेने योजलेल्या उपाययोजना स्पष्ट करा. [15]

किंवा

प्र.2) जागतिक व्यापार संघटनेच्या ठरावाचे अविकसित राष्ट्रांवर होणाऱ्या परिणामांची चर्चा करा. [15]

प्र.3) व्यापारासंबंधी विविध बौद्धिक संपदा हक्कांची चर्चा करा. [15]

किंवा

प्र.3) जागतिक व्यापार संघटनेच्या विवाद निराकरण पद्धतीची कार्यपद्धती स्पष्ट करा. [15]

[3670]-313

3

P.T.O

प्र.4) 'डम्पिंग' म्हणजे काय ? डम्पिंगचे आयात व निर्यात करणाऱ्या देशावर होणारे परिणाम स्पष्ट करा. [15]

किंवा

प्र.4) अँन्टी-डम्पिंग वरील जागतिक व्यापार संघटनेच्या अहवालाची चर्चा करा व अँन्टी-डम्पिंग ठरावाचे परीक्षण करा. [15]

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

- (अ) जागतिक व्यापार संघटनेसंबंधी गैरसमज
  - (ब) यु.आर. ठराव व भारत
  - (क) जागतिक व्यापार संघटन अँक्सेशन
  - (ड) पेटेंट कायद्याची वैशिष्ट्ये
  - (इ) ट्रिप्स ठराव आणि जागतिक व्यापार संघटना
  - (फ) आशियायी चलन समस्या
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-312**

**M. Com. ( Semester - III ) Examination - 2009**

**COMMERCIAL LAWS AND PRACTICES**

**SPECIAL PAPER - V**

**LAWS RELATING TO INTERNATIONAL BUSINESS**

**(Group - E)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1) (A) Explain meaning and scope of International Law. [08]**

**(B) What are the Modern Systems of International Law. [08]**

**OR**

**Q.1) Whether International Law is a law in the true sense of the term or not ? Discuss. [16]**

**Q.2) State and discuss various rights and duties of an individual in International Law. [16]**

**OR**

**Q.2) (A) What are the different theories of International Trade ? [04]**

**(B) Explain in brief Recardo's Theory of International Trade. [12]**

**Q.3) Explain 'Arbitration' as a mode of dispute resolution in case of International Trade conflicts. [16]**

**OR**

**Q.3) Explain various factors influenacing International Business Environment. [16]**

**[3670]-312**

**1**

**P.T.O.**

**Q.4) (A)** What is the basic rationale of 'Foreign Direct Investment' (F.D.I.). [04]

(B) Discuss the Regulatory Mechanism of F.D.I. [12]

**OR**

**Q.4)** Explain in detail various sources of International Law. [16]

**Q.5)** Write short notes : (Any Four) [16]

(a) Contribution of International Court of Justice in Development of International Law

(b) Diplomatic Modes of Conflict Resolution

(c) Free Trade V/s Protection

(d) Custom as a Source of Law

(e) Jurisdiction of International Court

(f) Country Similarity Theory of International Trade

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-312

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत. उजवीकडील अंक गुण दर्शवितात.
- (3) प्रश्नांच्या अर्थ स्पष्टतेसाठी इंग्रजी प्रश्नपत्रिका ग्राह्य धरली जाईल.

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प्र.1) (अ) आंतरराष्ट्रीय कायद्याचा अर्थ व व्याप्ती स्पष्ट करा. [08]

(ब) आंतरराष्ट्रीय कायद्याच्या आधुनिक यंत्रणा कोणत्या ? [08]

किंवा

प्र.1) आंतरराष्ट्रीय कायदा हा कायद्याच्या मूळ संकल्पनेनुसार खरेच कायदा आहे किंवा नाही ? चर्चा करा. [16]

प्र.2) आंतरराष्ट्रीय कायद्याप्रमाणे व्यक्तीचे हक्क व कर्तव्ये कोणती ते सांगून चर्चा करा. [16]

किंवा

प्र.2) (अ) आंतरराष्ट्रीय व्यापाराचे विविध सिद्धांत कोणते ? [04]

(ब) रिकार्डोचा आंतरराष्ट्रीय व्यापारविषयक सिद्धांत थोडक्यात स्पष्ट करा. [12]

प्र.3) आंतरराष्ट्रीय व्यापारी कलह सोडविण्यासाठी 'लवाद' ह्या माध्यमाचा उपयोग कसा होतो ते लिहा. [16]

किंवा

प्र.3) आंतरराष्ट्रीय व्यापारविषयक पर्यावरणावर प्रभाव टाकणाऱ्या घटकांचे वर्णन करा. [16]

प्र.4) (अ) थेट परकीय गुंतवणूकीमागील मूलभूत तत्त्व कोणते ? [04]

(ब) थेट परकीय गुंतवणूकीबाबतच्या नियमनात्मक रचनेवर चर्चा करा. [12]

किंवा

प्र.4) आंतरराष्ट्रीय कायद्याच्या विविध स्रोतांचे सविस्तर वर्णन करा. [16]

प्र.5) टिपा लिहा : (कोणत्याही चार) [16]

(अ) आंतरराष्ट्रीय कायद्याच्या विकासामधील आंतरराष्ट्रीय न्यायालयाचे योगदान

(ब) कलह निवारणाच्या राजनैतिक पद्धती

(क) मुक्त व्यापार विरुद्ध संरक्षण

(ड) 'प्रथा' कायद्याचा एक स्रोत

(इ) आंतरराष्ट्रीय न्यायालयाच्या अधिकार कक्षा

(फ) 'कंट्री सिमीलॅरीटी'चा आंतरराष्ट्रीय व्यापारविषयक सिद्धांत



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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M. Com. ( Semester - III ) Examination - 2009

**BUSINESS ADMINISTRATION**

**SPECIAL PAPER - VI**

**ORGANISATIONAL BEHAVIOUR**

**(Group - D)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** What do you mean by 'Organisational Behaviour' ? State goals of Organisational Behaviour.

**OR**

**Q.1)** Define the term 'Organisational Culture'. State importance of creating and maintaining Organisational Culture.

**Q.2)** What do you mean by 'Attitude Change' ? What are the dimensions of Attitude Change ?

**OR**

**Q.2)** Explain significance of 'Impression Management'.

**Q.3)** What is 'Motivation' ? Explain Herzberg's Theory.

**OR**

**Q.3)** Define the term 'Emotional Intelligence'. State importance of Emotional Intelligence at Workplace.

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1

**P.T.O.**

**Q.4)** What are causes and effects of 'Stress' ?

**OR**

**Q.4)** Explain difference between 'Group' and 'Team'. State significance of 'Team Building'.

**Q.5)** Write short notes : (**Any Four**)

- (a) Characteristics of Organisational Culture
  - (b) Personality
  - (c) Informal Groups
  - (d) Job Satisfaction
  - (e) Primary Motives
  - (f) Conflict Management
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-311

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

---

प्र.1) 'संघटनात्मक वर्तन' म्हणजे काय ? संघटनात्मक वर्तनाची उद्दिष्टे स्पष्ट करा.

किंवा

प्र.1) 'संघटनात्मक संस्कृती' या संज्ञेची व्याख्या स्पष्ट करा. संघटनात्मक संस्कृतीची निर्मिती व जपणूक यांचे महत्त्व सांगा.

प्र.2) 'दृष्टिकोन बदल' म्हणजे काय ? दृष्टिकोन बदलाचे पैलू स्पष्ट करा.

किंवा

प्र.2) प्रभाव व्यवस्थापनाचे महत्त्व विशद करा.

प्र.3) 'अभिप्रेरण' म्हणजे काय ? 'हर्झबर्ग यांचा सिद्धान्त' स्पष्ट करा.

किंवा

प्र.3) 'भावनिक बुद्धिमत्ते'ची व्याख्या स्पष्ट करा. भावनिक बुद्धिमत्तेचे कार्यस्थानी असणारे महत्त्व विशद करा.

प्र.4) ताणतणावाची कारणे व परिणाम स्पष्ट करा.

किंवा

प्र.4) 'गट' आणि 'संघ' यांमधील फरक स्पष्ट करा. 'संघबांधणी'चे महत्त्व विशद करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) संघटनात्मक संस्कृतीची वैशिष्ट्ये
  - (ब) व्यक्तिमत्व
  - (क) अनौपचारिक गट
  - (ड) कार्य समाधान
  - (इ) प्राथमिक प्रेरणा
  - (फ) संघर्ष व्यवस्थापन
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-310**

**M. Com. ( Semester - III ) Examination - 2009**

**BUSINESS ADMINISTRATION**

**SPECIAL PAPER - V**

**HUMAN RESOURCE MANAGEMENT**

**(Group - D)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

(1) *All questions are compulsory.*

(2) *All questions carry equal marks.*

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**Q.1)** What is 'Human Resource Management' ? Explain various functions of Human Resource Management.

**OR**

**Q.1)** What are the Challenges of Tomorrow faced by Human Resource Management ?

**Q.2)** What is 'Manpower Planning' ? Explain various External Sources of Recruitment.

**OR**

**Q.2)** Describe in detail the steps involved in the Selection Process of Employees.

**Q.3)** What is Training ? Explain various methods of Training of Employees.

**OR**

**Q.3)** Explain need and objectives of Training.

**Q.4)** Define the term 'Performance Appraisal'. Explain various methods of Performance Appraisal.

**OR**

**Q.4)** What is 'Job Evaluation' ? Explain various methods of Job Evaluation.

**Q.5)** Write short notes : (**Any Four**)

- (a) Kinds of Retirements
  - (b) Lay-offs
  - (c) HR Audit
  - (d) Retrenchment of Employees and Dismissal of Employees
  - (e) Quality Circles
  - (f) Types of Transfers
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-310

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

---

प्र.1) मानवी संसाधन व्यवस्थापन म्हणजे काय ? मानवी संसाधन व्यवस्थापनाची विविध कार्ये स्पष्ट करा.

किंवा

प्र.1) मानवी संसाधन व्यवस्थापनाला पेलावी लागणारी 'उद्याची आव्हाने' कोणती ?

प्र.2) मनुष्यबळ नियोजन म्हणजे काय ? बाह्य भरतीचे विविध स्रोत स्पष्ट करा.

किंवा

प्र.2) कर्मचाऱ्यांच्या निवड प्रक्रियेतील विविध टप्पे सविस्तर विशद करा.

प्र.3) प्रशिक्षण म्हणजे काय ? कर्मचारी प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

किंवा

प्र.3) प्रशिक्षणाची गरज आणि उद्दिष्टे स्पष्ट करा.

प्र.4) 'कामकाज मूल्यांकन' (Performance Appraisal) या संज्ञेची व्याख्या द्या. कामकाज मूल्यमापनाच्या विविध पद्धती स्पष्ट करा.

किंवा

प्र.4) 'कार्य-मूल्यमापन' (Job Evaluation) म्हणजे काय ? कार्य-मूल्यमापनाच्या विविध पद्धती स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही चार)

(अ) सेवानिवृत्तीचे प्रकार (Kinds of Retirements)

(ब) टाळे बंदी (Lay-offs)

(क) मानवी संसाधन अंकेक्षण (HR Audit)

(ड) कर्मचारी कपात व कर्मचारी बडतरफी (Retrenchment of Employees and Dismissal of Employees)

(इ) गुणवत्ता वर्तुळे (Quality Circles)

(फ) बदलीचे प्रकार (Types of Transfer)



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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**M. Com. ( Semester - III ) Examination - 2009**

**BUSINESS PRACTICE AND ENVIRONMENT**

**SPECIAL PAPER - VI**

**ENTREPRENEURSHIP DEVELOPMENT**

**(Group - C)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Explain the problems in Entrepreneurship Development.

**OR**

**Q.1)** Explain the role of Government in Entrepreneurship Development.

**Q.2)** Explain the role of Specialised Institutions in Entrepreneurship Development Programme.

**OR**

**Q.2)** What is PERT ? Explain the importance of Project Design in Developing New Business.

**Q.3)** Explain the role played by Project Management Co-ordination and Control with Industrial Sickness.

**OR**

**Q.3)** Write in detail Entrepreneurship Development Programme efforts in India.

**Q.4)** What do you mean by Project Management ? Explain the different issues in Project Management.

**OR**

**[3670]-309**

**1**

**P.T.O.**

**Q.4)** Write short notes :

- (a) Entrepreneurship Development
- (b) Dot Com Entrepreneurship Development
- (c) Research and Development
- (d) Entrepreneurship within Organisation

**Q.5)** Write short notes : (**Any Four**)

- (a) Project Direction
  - (b) Different Issues Related to Entrepreneurship Development
  - (c) Corporate Strategy
  - (d) Search for Business Idea
  - (e) Network Analysis
  - (f) Creativity and Innovation
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-309

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

---

प्र.1) उद्योजकता विकासातील समस्या स्पष्ट करा.

किंवा

प्र.1) उद्योजकता विकासातील सरकारची भूमिका स्पष्ट करा.

प्र.2) उद्योजकता विकास कार्यक्रमातील विशेष संस्थांची भूमिका स्पष्ट करा.

किंवा

प्र.2) पर्ट (PERT) म्हणजे काय ? प्रकल्प आराखड्याचे नवीन व्यवसायाच्या विकासातील महत्त्व सांगा.

प्र.3) औद्योगिक आजारपणासंबंधी प्रकल्प व्यवस्थापन समन्वय आणि नियंत्रण यांची भूमिका स्पष्ट करा.

किंवा

प्र.3) उद्योजकता विकास कार्यक्रमासंबंधी भारतात कोणते प्रयत्न करण्यात आले यावर सविस्तर माहिती लिहा.

प्र.4) प्रकल्प व्यवस्थापन म्हणजे काय ? प्रकल्प व्यवस्थापनातील विविध पैलू (Issues) स्पष्ट करा.

किंवा

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3

P.T.O

प्र.4) थोडक्यात टिपा लिहा :

- (अ) उद्योजकता विकास
- (ब) डॉट कॉम उद्योजकता
- (क) संशोधन आणि विकास
- (ड) संघटनेतील उद्योजकता

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) प्रकल्प निर्देशन
  - (ब) उद्योजकता विकासासंबंधी विविध पैलू
  - (क) कंपनी ब्यूरचना
  - (ड) व्यावसायिक कल्पनेचा शोध
  - (इ) नेटवर्क विश्लेषण
  - (फ) उपक्रमशीलता आणि नवनिर्मिती
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-308**

**M. Com. ( Semester - III ) Examination - 2009**

**BUSINESS PRACTICE AND ENVIRONMENT**

**SPECIAL PAPER - V**

**ENTREPRENEURSHIP BEHAVIOUR**

**(Group - C)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** Define the term 'Entrepreneurship'. State and explain the prominent features of 'Entrepreneurship'.

**OR**

**Q.1)** Discuss the personal and social traits required to be possessed by the Successful Entrepreneur. Justify your answer with the examples of Entrepreneurs you have studied.

**Q.2)** "It is said that entrepreneurs are born and not made." Do you agree with this statement ? Explain the need of training particularly to the first generation entrepreneurs.

**OR**

**Q.2)** You have been retained by an automobile manufacturer to design the training programme to a batch of newly recruited production shop supervisors. Write a note to be submitted to the training manager of the company, incorporating in it the training inputs to be included in the training programme of duration of a week.

**Q.3)** State need and importance of Training to the 'Trainer'.

**OR**

**Q.3)** State and explain the methods of development of achievement motivation as related to entrepreneurship problems.

**Q.4)** Explain the Process of Conceiving Business Idea. Give practical examples quoting the success stories of the established business houses.

**OR**

**Q.4)** Take a review of new business opportunities in the service sector particularly in post liberalisation period.

**Q.5)** Write short notes : (**Any Four**)

- (a) Behavioural Testing of Entrepreneurs
- (b) Training within the Industry
- (c) Role of Trainer
- (d) Methods of Testing the Effectiveness of Training
- (e) Training Agencies
- (f) Methodology of Developing Training Models

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-308

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) प्रत्येक प्रश्नास समान गुण आहेत.

---

प्र.1) 'उद्योजकता' या संज्ञेची व्याख्या द्या. उद्योजकतेची प्रमुख गुणवैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.1) यशस्वी उद्योजक होण्यासाठी आवश्यक असणाऱ्या वैयक्तिक व सामाजिक गुणांची चर्चा करा. तुम्ही केलेल्या उद्योजकांच्या अभ्यासाच्या आधारे ह्या गुणांचे समर्थन करा.

प्र.2) "उद्योजकता ही उपजतच असावी लागते. शिकवून उद्योजक घडू शकत नाही." या विधानाशी आपण सहमत आहात काय ? या विधानाची साधक बाधक चर्चा करून प्रथम पिढीतील उद्योजकांना आवश्यक असणाऱ्या प्रशिक्षणाचे महत्त्व स्पष्ट करा.

किंवा

प्र.2) वाहन उद्योगातील एका कारखान्याने नवीन नेमणूक केलेल्या उत्पादक पर्यवेक्षकांसाठी प्रशिक्षण कार्यक्रम आराखडा तयार करण्यासाठी आपणास नेमलेले आहे. त्यासाठी एका आठवड्याच्या प्रशिक्षण शिबिरामधील सर्व प्रशिक्षण घटकांचा समावेश असलेले टिपण तयार करा.

प्र.3) प्रशिक्षक प्रशिक्षणाची गरज व महत्त्व स्पष्ट करा.

किंवा

प्र.3) उद्योजकांच्या समस्यांशी निगडित विकाससाध्य प्रेरणांचे प्रकार स्पष्ट करा.

[3670]-308

3

P.T.O

प्र.4) व्यावसायिक कल्पनेच्या उगमाची प्रक्रिया स्पष्ट करा. सुस्थितीत असलेल्या औद्योगिक घराण्यांच्या यशोगाथा उदाहरणासहित स्पष्ट करा.

किंवा

प्र.4) उदारीकरणानंतरच्या कालावधीतील सेवाक्षेत्रातील नवीन व्यावसायिक संधींचा आढावा घ्या.

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) उद्योजकाची वर्तणूक चाचणी
  - (ब) उद्योगांतर्गत प्रशिक्षण
  - (क) प्रशिक्षकाची भूमिका
  - (ड) प्रशिक्षण परिणामकारकतेच्या चाचणीचे प्रकार
  - (इ) प्रशिक्षण संस्था
  - (फ) प्रशिक्षण नमूना विकसित करण्याच्या पद्धती
-



Total No. of Questions : 5]

[Total No. of Printed Pages : 3

**[3670]-307**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**SPECIAL PAPER - VI**

**MANAGEMENT AUDIT**

**(Group - B)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

- (1) *Attempt all questions.*
  - (2) *All questions carry equal marks.*
  - (3) *Use of Non-programmable calculator, wherever necessary, is allowed.*
- 
- 

**Q.1)** What do you mean by the 'Management Audit' ? Explain its importance, objectives and scope.

**OR**

**Q.1)** Explain :

- (a) Conduct and Essentials of Management Audit
- (b) Programme of Management Audit

**Q.2)** What is meant by 'Corporate Image' ? Explain Programme of Corporate Image Audit.

**Q.3)** Explain meaning and concept of 'Operational Audit'. Describe approach and reporting under Operational Audit.

**OR**

**Q.3)** Explain objectives of Operational Audit. Describe Programme for Operational Audit.

**[3670]-307**

**1**

**P.T.O.**

**Q.4)** Write short notes : **(Any Four)**

- (a) Management Audit and Cost Audit
- (b) Preliminaries of Management Audit
- (c) Corporate Service Audit
- (d) Corporate Development Audit
- (e) Evaluation of Corporate Culture
- (f) Evaluation of Consumer Services

**Q.5)** From the following data relating to 3 companies for 2009, evaluate corporate image of each company and rank them accordingly :

| <b>Particulars</b>                       | <b>Coca Cola</b> | <b>Thums Up</b> | <b>Pepsi</b> |
|--|------------------|-----------------|--------------|
| Sales                                    | 480              | 550             | 440          |
| Net Income                               | 570              | 450             | 270          |
| Assets                                   | 530              | 690             | 610          |
| Change in Sales since 2007               | 2,320            | 280             | 1,270        |
| Change in Profit since 2007              | 1,310            | 1,570           | 2,340        |
| Equity                                   | 790              | 810             | 440          |
| Employees                                | 100              | 970             | 940          |
| Assets per Employee                      | 4,700            | 1,350           | 980          |
| Sales per Employee                       | 4,210            | 1,030           | 760          |
| % of Profit to Sales                     | 256              | 127             | 62           |
| % of Profit to Equity                    | 112              | 73              | 53           |
| 10 years Earning per Share               | 137              | 51              | 174          |
| Total Return to Investors<br>(1999-2009) | 343              | 332             | 418          |
| Return to Investors                      | 353              | 412             | 375          |

**OR**

**Q.5)** A project is composed of seven activities as per details given below :

| <b>Activity</b> | <b>Normal Time (Days)</b> | <b>Crash Time (Days)</b> | <b>Normal Cost (Rs.)</b> | <b>Crash Cost (Rs.)</b> |
|-----------------|---------------------------|--------------------------|--------------------------|-------------------------|
| 1-2             | 4                         | 3                        | 1,500                    | 2,000                   |
| 1-3             | 2                         | 2                        | 1,000                    | 1,000                   |
| 1-4             | 5                         | 4                        | 1,875                    | 2,250                   |
| 2-3             | 7                         | 5                        | 1,000                    | 1,500                   |
| 2-5             | 7                         | 6                        | 2,000                    | 2,500                   |
| 3-5             | 2                         | 1                        | 1,250                    | 1,625                   |
| 4-5             | 5                         | 4                        | 1,500                    | 2,125                   |

Indirect Cost per day of the project is Rs. 500. You are required to :

- (a) Draw Project Network.
- (b) Determine Critical Path and its duration.
- (c) Find optimum duration and resultant cost of the project.

Total No. of Questions : 5]

[Total No. of Printed Pages : 3

**[3670]-306**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEM**

**SPECIAL PAPER - V**

**COST AUDIT**

**(Group - B)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

- (1) *Attempt all questions.*
  - (2) *All questions carry equal marks.*
  - (3) *Use of Non-programmable calculator, wherever necessary, is allowed.*
- 
- 

**Q.1)** Define and explain the term Cost Audit. Discuss its scope and advantages.

**OR**

**Q.1)** Explain concepts of :

- (a) Efficiency Audit
- (b) Propriety Audit
- (c) Social Audit
- (d) System Audit

**Q.2)** Explain :

- (a) Qualifications
  - (b) Disqualifications
  - (c) Appointment
  - (d) Removal
  - (e) Status
- of a Cost Auditor.

**Q.3)** Define and explain what do you understand by Cost Audit Programme ? Give a broad outline of the Cost Audit Programme that you would follow in an industry with which you are familiar.

**OR**

**Q.3)** What do you mean by the 'Annexures' attached to the Cost Audit Report ? List down all necessary annexures required to be submitted alongwith Cost Audit Report.

**Q.4)** Write short notes : **(Any Four)**

- (a) Contents of Cost Audit Report
- (b) Audit Notes and Working Papers
- (c) Cost Audit Programme
- (d) Liabilities of Cost Auditor
- (e) Objectives of Cost Audit
- (f) Rights of Cost Auditor

**Q.5)**

**Mala B Dena Co. Ltd.**  
**Profit and Loss A/c.**  
**for the year ended 31-3-2009**

| <b>Particulars</b>            | <b>Rs.</b>       | <b>Particulars</b>                       | <b>Rs.</b>       |
|-------------------------------|------------------|--|------------------|
| Materials                     | 27,40,000        | Sales (1,20,000 units)                   | 60,00,000        |
| Wages                         | 15,10,000        | Stock of Finished Goods<br>(4,000 units) | 1,60,000         |
| Factory Expenses              | 8,30,000         | Stock of Work in Progress :              |                  |
| Administrative<br>Expenses    | 3,82,400         | Material                   – 64,000      |                  |
| Selling and Dist.<br>Expenses | 4,50,000         | Wages                     – 36,000       |                  |
| Priliminary<br>Expenses       | 60,000           | Factory Expenses – 20,000                | 1,20,000         |
| Net Profit                    | 3,25,600         | Dividend Received                        | 18,000           |
|                               | <b>62,98,000</b> |  | <b>62,98,000</b> |

Cost Accounts shows :

- (1) Factory Expenses have been allocated to the production @ 20% on prime cost.
- (2) Administrative Expenses @ Rs. 3 per unit on units produced.
- (3) Selling and Distribution Expenses @ Rs. 4 per unit sold.

You are required to prepare a Costing Profit and Loss Account of the company and reconcile profit disclosed with that shown in the Financial Accounts.

**OR**

**Q.5)** Calculate the following ratios :

- (a) Current Ratio
- (b) Profit to Capital Employed
- (c) Profit to Net Sales
- (d) Profit to Net Worth

from the following data :

|   |           |   |           |
|---|-----------|---|-----------|
| Current Assets  | 3,00,000  | Investment :  |           |
| Current Liabilities   | 1,00,000  | Outside   | 5,00,000  |
| Share Capital   | 5,00,000  | Other   | 2,00,000  |
| Goodwill  | 3,00,000  | Capital Work in Progress  | 10,00,000 |
| Net Fixed Assets<br>(Including Revalued<br>assets appropriated<br>by Rs. 12,00,000) | 5,80,000  | Misc. Expenditure   | 1,00,000  |
| Sales   | 40,00,000 | Accumulated Losses  | 5,00,000  |
| Profit for Current<br>Year  | 20,00,000 | Accumulated Profits   | 8,00,000  |
|   |           | Reserve and Surplus<br>(including revaluation<br>Reserve Rs. 12,00,000) | 29,00,000 |

**[3670]-306/3**

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-305**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**SPECIAL PAPER - VI**

**SPECIALISED AREA IN AUDITING**

**(Group - A)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Discuss Provisions of Section 44AB of the Income Tax Act with reference to the persons covered and the form of Audit Report.

**OR**

**Q.1)** Explain nature, scope and purpose of Internal Audit.

**Q.2)** Write short notes : **(Any Two)**

- (a) Clauses of Form 3CD
- (b) Areas of Internal Audit
- (c) Audit Reports of Banks
- (d) Review of Internal Control

**Q.3)** Explain special features of Audit of Co-operative Societies specially with reference to appointment of Auditors and Contents of Audit Report based on the provisions of Maharashtra State Co-operative Societies Act, 1960.

**OR**

**[3670]-305**

**1**

**P.T.O.**

**Q.3)** State special points to be considered in the Audit of Public Sector Undertaking.

**Q.4)** Describe special features of Audit of Educational Institution.

**OR**

**Q.4)** State objects of Government Audit and Role of Comptroller and Auditor General of India.

**Q.5)** Write short notes : (**Any Two**)

- (a) Audit Report of Co-operative Societies
  - (b) Audit of Charitable Trusts
  - (c) Structure of Financial Administration in India
  - (d) Public Accounts Committee
-



Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-304**

**M. Com. ( Semester - III ) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**SPECIAL PAPER - V**

**ADVANCED AUDITING**

**(Group - A)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** What is Audit Programme ? Explain advantages and disadvantages of Audit Programme. Explain how will you draft an Audit Programme for Audit of a Limited Company.

**OR**

**Q.1)** How would you verify the following Assets and Liabilities ?

- (a) Provision for Taxation
- (b) Leasehold Property
- (c) Contingent Liabilities
- (d) Petty Cash

**Q.2)** Write short notes : **(Any Two)**

- (a) Basic Principles of Audit
- (b) Role of International Auditing and Assurance Standard Board
- (c) Advantages of Flow Chart
- (d) Procedure for Issuing AAS (Auditing and Assurance Standard)

**Q.3)** Describe various steps in the evaluation of Internal Control System.

**OR**

**Q.3)** Define Investigation. In what respect does an investigation differ from Audit ? Explain provisions of Companies Act, 1956 regarding Investigation of a Company.

**Q.4)** What is Audit Committee ? Explain Powers of Audit Committee.

**OR**

**Q.4)** State special aspects in the audit of E-commerce Transaction.

**Q.5)** Write short notes : **(Any Two)**

- (a) Profit and Divisible Profit
- (b) Corporate Governance
- (c) Use of Computers for Audit Purpose
- (d) Audit of Share Capital Transaction

Total No. of Questions : 5]

[Total No. of Printed Pages : 5

[3670]-303

M. Com. ( Semester - III ) Examination - 2009

BUSINESS STATISTICS

(Compulsory Paper) (2008 Pattern)

Time : 3 Hours]

[Max. Marks : 80

*Instructions :*

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

**Q.1) Attempt any four of the following :**

**[04 each]**

- (a) Define the following terms :
  - (i) Discrete Random Variable (D.R.V.)
  - (ii) Mean of a Discrete Random Variable
  - (iii) Standard Normal Variate
  - (iv) Probability Mass Function (P.M.F.)
  - (v) Time Series
- (b) Probability that a bullet fired from a gun hits target is  $\frac{1}{5}$ . If 5 such bullets are fired, what is the probability that –
  - (i) target is hit ?
  - (ii) target is hit twice ?

- (c) The average number of customers arriving at a bank counter per hour is 4. What is the probability that half an hour will pass –
- without a customer at the counter ?
  - with only one customer at the counter ?
- (Given  $e^{-2} = 0.135335$ )
- (d) State five properties of normal distribution based on area.
- (e) Explain working of a Single Sampling Plan.
- (f) A baker sells 5 types of cakes. Profit due to sale of each type of cake is Rs. 1, 1.5, 0.5, 0.75 and 0.25 respectively. The demands for these cakes are 10%, 5%, 20%, 50% and 15% respectively. What is the expected profit per cake ?

**Q.2)** Attempt **any four** of the following :

**[04 each]**

- (a) Daily wages of 1,000 workers in a factory are normally distributed with mean wage Rs. 150 and standard deviation (S.D.) 15. Estimate number of workers having daily wages :
- between Rs. 140 and Rs. 160,
  - more than Rs. 150.
- (b) To study buying habits of rural and urban females, a sample of 400 females was selected randomly from each area. The data on their expenditure per week on buying different goods was collected with the following results :

|                     | <b>Rural<br/>(Rs.)</b> | <b>Urban<br/>(Rs.)</b> |
|---------------------|------------------------|------------------------|
| Average Expenditure | 220                    | 300                    |
| S.D. of Expenditure | 40                     | 25                     |

Test at 5% l.o.s. whether difference in the means is significant.

- (c) A machine produces 16 defectives in a sample of 500 articles. After overhauling, it produced 3 defectives in a batch of 100. Is there any significant difference in the performance due to overhauling ? Use 5% l.o.s.
- (d) In an experiment on immunization of cattle from tuberculosis, the following results were obtained :

|                | Affected | Not Affected |
|----------------|----------|--------------|
| Inoculated     | 12       | 26           |
| Not Inoculated | 16       | 6            |

Was immunization effective in controlling susceptibility of tuberculosis ?

(Given value of  $\chi^2$  for 1 degree of freedom at 5% l.o.s. = 3.84)

- (e) Define the following terms :
- (i) AQL
  - (ii) LTPD
  - (iii) ATI
  - (iv) Producer's Risk
  - (v) Consumer's Risk
- (f) State uses of Time Series.

**Q.3) Attempt any four of the following : [04 each]**

- (a) A computer operator claims that she can type at the rate of 100 words per minute on an average. In 10 trials, she typed at an average rate of 116 words with a S.D. of 15 words. Can we accept her claim at 5% l.o.s. ?  
(Given value of t for 9 degrees of freedom at 5% = 1.383)
- (b) Distinguish between Chance Causes and Assignable Causes of Variation.
- (c) In a single sampling plan  $N = 10,000$ ,  $n = 100$  and  $c = 3$ , compute AOQ if the lots submitted are 0.1 percent defective.

- (d) Explain graphical method of measuring the trend in a time series.
- (e) On an average 2 houses in 1,000 in a certain district have a fire during a year. If there are 2,000 houses in that district, what is the probability that exactly 5 houses will have a fire during the year ?  
(Given  $e^{-4} = 0.01832$ )
- (f) Define the following terms :
- Null Hypothesis
  - Alternative Hypothesis
  - Level of Significance
  - Critical Region
  - Test of Hypothesis

**Q.4)** Attempt **any two** of the following :

**[08 each]**

- (a) A machine is set to produce packets of given weight. The results of 10 samples each of size 5 are given below :

|                                    |    |    |    |    |    |    |    |    |    |    |
|------------------------------------|----|----|----|----|----|----|----|----|----|----|
| <b>Mean (<math>\bar{X}</math>)</b> | 15 | 17 | 15 | 18 | 17 | 14 | 18 | 15 | 17 | 16 |
| <b>Range (R)</b>                   | 7  | 7  | 4  | 9  | 8  | 7  | 12 | 4  | 11 | 5  |

Draw  $\bar{X}$  and R charts and comment on the state of control.

(Given  $A_2 = 0.58$ ,  $D_3 = 0$ ,  $D_4 = 2.12$  for  $n = 5$ )

- (b) Below are given the figures of production (in thousand quintals) of a sugar factory :

|                   |      |      |      |      |      |      |      |
|-------------------|------|------|------|------|------|------|------|
| <b>Year</b>       | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 |
| <b>Production</b> | 80   | 90   | 92   | 83   | 94   | 99   | 92   |

- Fit a straight line trend to these data.
- Plot data on the graph and show trend line.

- (c) A test in mathematics was conducted for 12 students and their marks (X) were recorded. Then they were given intensive coaching in mathematics for a month and another test was conducted for them. Their marks (Y) in the second test were recorded. The data for both the tests were as follows :

|          |    |    |    |    |    |    |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|----|----|----|----|----|----|
| <b>X</b> | 50 | 42 | 51 | 26 | 35 | 42 | 60 | 41 | 70 | 55 | 62 | 38 |
| <b>Y</b> | 62 | 40 | 61 | 35 | 30 | 52 | 68 | 51 | 84 | 63 | 72 | 50 |

Was there a significant difference between the average marks in the two tests ?

(Given value of t for 11 degrees of freedom at 5% l.o.s.=2.20)

**Q.5) Attempt any two of the following :**

**[08 each]**

- (a) The following table gives number of missing rivets noted at aircraft final inspection :

|                              |     |     |     |     |     |     |     |     |     |
|------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Airplane Number</b>       | 201 | 202 | 203 | 204 | 205 | 206 | 207 | 208 | 209 |
| <b>No. of Missing Rivets</b> | 8   | 16  | 14  | 19  | 11  | 15  | 8   | 11  | 21  |

Compute control limits and plot a control chart for the number of missing rivets per plane. What value of the number of missing rivets would you suggest for the future period ?

- (b) Describe components of a time series.
- (c) Of a large group of men, 4 percent are under 60 inches in height and 40 percent are between 60 and 65 inches. Assuming normal distribution, find mean and standard deviation.

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-302**

**M. Com. (Semester - III) Examination - 2009**

**INDUSTRIAL ECONOMICS**

**(Compulsory Paper) (2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Discuss inter-relationship between Industrial Development and Economic Development.

**OR**

**Q.1)** State and explain progress and problems of Special Economic Zones (SEZ).

**Q.2)** Write short notes : **(Any Two)**

- (a) Weber's Theory of Location
- (b) Factors Affecting Industrial Productivity
- (c) Impact of Industrialisation on Urbanisation
- (d) Problems of Small Scale Industries

**Q.3)** What are the causes of Industrial Imbalance in India ?

**OR**

**Q.3)** Critically examine role of Public Sector in India.

**Q.4)** State and explain importance and problems of Private Sector Enterprises.

**OR**

**Q.4)** State and explain factors influencing Location of Industries.



**Q.5) Write short notes : (Any Two)**

- (a) Importance of Small Scale Industries
  - (b) Impact of Industrialisation on Global Warming
  - (c) Need of Balanced Regional Industrial Development
  - (d) Scope of Industrial Economics
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-302

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) औद्योगिक विकास आणि आर्थिक विकास यांच्यामधील अंतरसंबंधाची चर्चा करा.

किंवा

प्र.1) विशेष आर्थिक क्षेत्राची प्रगती आणि समस्या सांगा व स्पष्ट करा.

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

- (अ) वेबरचा स्थाननिश्चितीचा सिद्धांत
- (ब) औद्योगिक उत्पादकतेवर परिणाम करणारे घटक
- (क) औद्योगिकीकरणाचा नागरिकीरणावरील परिणाम
- (ड) लघुउद्योगांच्या समस्या

प्र.3) भारतातील औद्योगिक असमतोलाची कारणे कोणती आहेत ?

किंवा

प्र.3) भारतातील सार्वजनिक क्षेत्राच्या भूमिकेचे टीकात्मक परीक्षण करा.

[3670]-302

3

P.T.O.

प्र.4) खाजगी क्षेत्रातील प्रकल्पांचे महत्त्व आणि समस्या सांगा व स्पष्ट करा.

किंवा

प्र.4) उद्योगाच्या स्थाननिश्चितीवर परिणाम करणारे घटक सांगा व स्पष्ट करा.

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

- (अ) लघुउद्योगाचे महत्त्व
- (ब) औद्योगिकीकरणाचे जागतिक तापमानवाढीवरील प्रभाव
- (क) समतोल प्रादेशिक औद्योगिक विकासाची गरज
- (ड) औद्योगिक अर्थशास्त्राची व्याप्ती

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-301**

**M. Com. (Semester - III) Examination - 2009**

**BUSINESS FINANCE**

**(Compulsory Paper)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Define 'Business Finance'. Discuss its scope. State importance of Business Finance.

**OR**

**Q.1)** Explain Time Value of Money with future and present value.

**Q.2)** What is 'Strategic Financial Planning' ? State its objectives and steps. What are the limitations of a Strategic Financial Planning ?

**OR**

**Q.2)** What do you mean by 'Capitalisation' ? Explain in detail the Concept of Over-capitalisation and Under-capitalisation.

**Q.3)** What is 'Preference Share' ? Describe in detail its characteristics, advantages and disadvantages.

**OR**

**Q.3)** Give meaning of the term 'Debenture'. State its classification. Explain procedure of Issue of Debentures.

**Q.4)** What is 'Short Term Finance' ? State its characteristics. Explain in detail various sources of Short Term Finance.

**OR**

**[3670]-301**

**1**

**P.T.O.**

**Q.4)** What is 'Project Financing' ? Explain in detail evaluation of project in respect of following aspects :

- (a) Financial
- (b) Commercial
- (c) Managerial

**Q.5)** Write short notes : (**Any Four**)

- (a) Importance of Project Financing
  - (b) Working Capital
  - (c) Dividend Policy
  - (d) Characteristics of Equity Shares
  - (e) Importance of Time Value of Money
  - (f) Objectives of Business Finance
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-301

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) 'व्यावसायिक वित्तपुरवठ्या'ची व्याख्या द्या आणि त्याच्या व्याप्तीची चर्चा करा. व्यावसायिक वित्तपुरवठ्याचे महत्त्व सांगा.

किंवा

- प्र.1) पैशाचे भविष्यकालीन व सध्याचे मूल्य यांच्या आधारावर पैशाचे समयमूल्य स्पष्ट करा.
- प्र.2) 'व्युहरचनात्मक वित्तीय नियोजन' म्हणजे काय ? त्याची उद्दिष्ट्ये व पायऱ्या सांगा. व्युहरचनात्मक वित्तीय नियोजनाच्या मर्यादा कोणत्या ?

किंवा

- प्र.2) 'भांडवलीकरण' म्हणजे काय ? अधि-भांडवलीकरण आणि न्यूनतम भांडवलीकरण या संकल्पना सविस्तरपणे स्पष्ट करा.
- प्र.3) 'अग्रहक्क भाग' म्हणजे काय ? त्याची वैशिष्ट्ये, फायदे व तोटे सविस्तरपणे वर्णन करा.

किंवा

- प्र.3) 'कर्जरोखे' या संज्ञेचा अर्थ स्पष्ट करा. त्याचे वर्गीकरण सांगा. कर्जरोखे विक्रीची कार्यपद्धती स्पष्ट करा.

[3670]-301

3

P.T.O.

प्र.4) 'अल्पकालीन वित्तपुरवठा' म्हणजे काय ? त्याची वैशिष्ट्ये सांगा. अल्पकालीन वित्तपुरवठ्यासाठी उपलब्ध असलेले विविध वित्तीय स्रोत सविस्तरपणे स्पष्ट करा.

किंवा

प्र.4) 'प्रकल्प वित्तपुरवठा' म्हणजे काय ? खालील संदर्भात प्रकल्पाचे मूल्यमापन सविस्तरपणे स्पष्ट करा :

- (अ) आर्थिक
- (ब) व्यापारविषयक
- (क) व्यवस्थापकीय

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) प्रकल्प वित्तपुरवठ्याचे महत्त्व
- (ब) खेळते भांडवल
- (क) लाभांश धोरण
- (ड) सामान्य भागाची वैशिष्ट्ये
- (इ) पैशाच्या समयमूल्याचे महत्त्व
- (फ) व्यावसायिक वित्तपुरवठ्याची उद्दिष्ट्ये

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-118**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED MARKETING**

**SPECIAL PAPER - II**

**CONSUMER BEHAVIOUR**

**(Group - H)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** What is meant by 'Consumer Behaviour' ? Explain need for studying it. Also state its importance.

**OR**

**Q.1)** Explain impact of Family on Consumer Decision-making Process. Give examples.

**Q.2)** What is Perception ? Discuss various Internal and External Factors affecting Perception of Customer.

**OR**

**Q.2)** Define the term Learning. Discuss in detail Components of Learning Process.

**Q.3)** What is Motivation ? Explain application of Maslow's Need Theory and McClelland's Achievement Theory of Motivation in Marketing.

**OR**

**Q.3)** Define 'Consumer Research'. Describe in detail Consumer Research Process.



**Q.4)** Explain different Consumer Protection Legislations in India.

**OR**

**Q.4)** Write a detail explanatory note on 'Ethics in Business'.

**Q.5)** Write short notes : (**Any Four**)

- (a) Positive and Negative Motivation
  - (b) Methods for Collecting Primary Data
  - (c) Attitude Formation
  - (d) Consumer Movement
  - (e) Role of Government in Consumer Protection
  - (f) Women Customer
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-118

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) ग्राहकाचे वर्तन म्हणजे काय ? ग्राहकाच्या वर्तनाचा अभ्यास करण्याची गरज व महत्त्व स्पष्ट करा.

किंवा

प्र.1) ग्राहकाच्या निर्णय प्रक्रियेवर होणारा कुटुंबाचा परिणाम स्पष्ट करा. उदाहरणे द्या.

प्र.2) संवेदन म्हणजे काय ? ग्राहकाच्या संवेदनेवर परिणाम करणाऱ्या अंतर्गत व बाह्य घटकांची चर्चा करा.

किंवा

प्र.2) अध्ययन या संज्ञेची व्याख्या द्या. अध्ययन प्रक्रियेतील घटकांची सविस्तर चर्चा करा.

प्र.3) अभिप्रेरणा म्हणजे काय ? मॅस्लो आणि मॅक्लेलॅन्ड यांचे अभिप्रेरणेविषयीचे सिद्धांत विपणनामध्ये कसे वापरले जातात ते स्पष्ट करा.

किंवा

प्र.3) 'ग्राहक संशोधन' याची व्याख्या द्या. ग्राहक संशोधन प्रक्रिया सविस्तर विशद करा.

प्र.4) भारतामधील ग्राहक संरक्षणाविषयीचे विविध कायदे स्पष्ट करा.

किंवा

प्र.4) 'व्यवसायातील नीतिमूल्ये' यावर सविस्तर स्पष्टीकरणात्मक टीप लिहा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) सकारात्मक आणि नकारात्मक अभिप्रेरणा
- (ब) प्राथमिक तत्त्वे गोळा करण्याच्या पद्धती
- (क) अभिवृत्तीची निर्मिती (Formation)
- (ड) ग्राहक चळवळ
- (इ) ग्राहक संरक्षणामधे सरकारची भूमिका
- (फ) स्त्री ग्राहक

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-117**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED MARKETING**

**SPECIAL PAPER - I**

**MARKETING TECHNIQUES**

**(Group - H)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1) What is Marketing Organisation ? Explain different forms of Marketing Organisation. [16]**

**OR**

**Q.1) Define Salesmanship. Explain elements and importance of Salesmanship. [16]**

**Q.2) Explain in detail various Pricing Methods. [16]**

**OR**

**Q.2) Explain in detail Elements of Promotion Mix. [16]**

**Q.3) Explain in detail New Product Decision Process. [16]**

**OR**

**Q.3) Elaborate factors considered in Channel Decision. [16]**

**Q.4)** What do you mean by Market Segmentation ? Explain essentials of Effective Market Segmentation. **[16]**

**OR**

**Q.4)** Define Marketing Research. Explain types and techniques of Marketing Research. **[16]**

**Q.5)** Write short notes : **(Any Four)** **[16]**

- (a) Product Life Cycle
  - (b) Objectives of Pricing
  - (c) Objectives of Advertising
  - (d) Importance of Branding
  - (e) E-marketing
  - (f) Components of MIS
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-117

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

---

प्र.1) विपणन संघटन म्हणजे काय ? विपणन संघटनेचे विविध प्रकार स्पष्ट करा. [16]

किंवा

प्र.1) विक्रयकलेची व्याख्या सांगून विक्रयकलेचे घटक आणि महत्त्व स्पष्ट करा. [16]

प्र.2) किंमत निर्धारणाच्या विविध पद्धती स्पष्ट करा. [16]

किंवा

प्र.2) विक्रयवृद्धि मिश्रणाचे घटक सविस्तर स्पष्ट करा. [16]

प्र.3) नवीन उत्पादन निर्णयाची प्रक्रिया सविस्तर स्पष्ट करा. [16]

किंवा

प्र.3) वितरण साखळी निवडीचा निर्णय घेतांना कोणते घटक विचारात घ्यावे लागतात, ते विशद करा. [16]

प्र.4) बाजारपेठ विभागीकरण म्हणजे काय ? कार्यक्षम बाजारपेठ विभागीकरणाच्या बाबी स्पष्ट करा. [16]

किंवा

प्र.4) विपणन संशोधनाची व्याख्या सांगून विपणन संशोधनाचे प्रकार आणि तंत्रे स्पष्ट करा. [16]

[3670]-117

3

P.T.O.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

[16]

- (अ) वस्तू जीवनमान चक्र
  - (ब) किंमत निर्धारणाचे उद्देश
  - (क) जाहिरातीची उद्दिष्ट्ये
  - (ड) मुद्रांकनाचे महत्त्व
  - (इ) ई-मार्केटिंग
  - (फ) बाजारपेठ माहिती प्रणालीचे घटक
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-116**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**SPECIAL PAPER - II**

**CENTRAL BANKING**

**(Group - G)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1) Describe Evolution of Central Banking. [15]**

**OR**

**Q.1) Explain Evolution of Reserve Bank of India. [15]**

**Q.2) Describe recent developments in Currency Management of Reserve Bank of India. [15]**

**OR**

**Q.2) Evaluate role of RBI towards Management of Public Debt. [15]**

**Q.3) State nature of Regulation and Supervision of RBI on Commercial Banks. [15]**

**OR**

**Q.3) Discuss Regulatory Framework for Non-banking Financial Companies. [15]**

**[3670]-116**

**1**

**P.T.O.**



**Q.4)** Explain the following aspects : **[15]**

- (1) Control Over Management
- (2) Annual Accounts and Audit

**OR**

**Q.4)** Explain the following aspects : **[15]**

- (1) Issue of Currency Notes
- (2) Cash Reserve and Liquid Assets

**Q.5)** Write notes : **(Any Two)** **[20]**

- (a) Opening of New Banks
  - (b) Licensing of Banks
  - (c) Credit Information Bureau
  - (d) Banker to the Government
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-116

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) मध्यवर्ती बँकेच्या उत्क्रांतीचे वर्णन करा. [15]

किंवा

प्र.1) भारतीय रिझर्व्ह बँकेच्या उत्क्रांतीचे स्पष्टीकरण करा. [15]

प्र.2) रिझर्व्ह बँक ऑफ इंडियाच्या अलिकडील काळातील चलनविषयक व्यवस्थापनाच्या विकासाचे वर्णन करा. [15]

किंवा

प्र.2) सार्वजनिक कर्जाच्या व्यवस्थापनातील रिझर्व्ह बँकेच्या भूमिकेचे मूल्यमापन करा. [15]

प्र.3) रिझर्व्ह बँकेचे व्यापारी बँकांवरील नियंत्रण आणि पर्यवेक्षणाचे स्वरूप सांगा. [15]

किंवा

प्र.3) बँकेतर वित्तीय कंपनीच्या नियंत्रण संरचनेचे वर्णन करा. [15]

प्र.4) खालील बाबी स्पष्ट करा : [15]

- (1) व्यवस्थापनावरील नियंत्रण
- (2) वार्षिक खाती व हिशेब तपासणी

किंवा

प्र.4) खालील बाबी स्पष्ट करा : [15]

- (1) कागदी चलनाची निर्मिती
- (2) रोख निधी आणि तरल मालमत्ता

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

- (अ) नवीन बँका सुरु करणे
  - (ब) बँकांना परवाना देणे
  - (क) पत माहिती कचेरी
  - (ड) सरकारची बँक
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-115**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED BANKING AND FINANCE**

**SPECIAL PAPER - I**

**LAW AND PRACTICE OF BANKING (BANKING LAWS)**

**(Group - G)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** What is a Bank ? Explain functions of a Bank as per the Banking Regulation Act, 1949. **[15]**

**OR**

**Q.1)** Define a Cheque. Distinguish between a Cheque and a Bill of Exchange. **[15]**

**Q.2)** Explain the following : **[15]**

- (a) Holder in Due Course
- (b) Payment in Due Course

**OR**

**Q.2)** Explain functions of the Reserve Bank of India as per Section 17 of the Reserve Bank of India Act, 1934. **[15]**

**Q.3)** Explain provisions of the Foreign Exchange Management Act, 1999 regarding : **[15]**

- (1) Currency
- (2) Foreign Security

**OR**

**Q.3)** Explain provisions of the Foreign Exchange Management Act, 1999 regarding : **[15]**

- (1) Contravention and Penalties
- (2) Authorised Person

**Q.4)** Explain provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of the Security Interest Act, 2002 regarding : **[15]**

- (1) Regulation of Securitisation and Reconstruction of Financial Assets and Financial Institutions
- (2) Central Registry

**OR**

**Q.4)** Explain provisions of the Securitisation and Reconstruction of Financial Assets and Enforcement of the Security Interest Act, 2002 regarding : **[15]**

- (1) Offences and Penalties
- (2) Enforcement of Security Interest

**Q.5)** Write notes : **(Any Two)** **[20]**

- (a) Distinction between a Bill of Exchange and a Promissory Note
- (b) The Central Board of Directors of the Reserve Bank of India
- (c) Foreign Exchange
- (d) Non-resident Indian

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-115

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) बँक म्हणजे काय ? बँकिंग नियमन कायदा, १९४९ नुसार बँकेची कार्ये स्पष्ट करा. [15]

किंवा

प्र.1) धनादेशाची व्याख्या लिहा. धनादेश आणि हुंडी यातील फरक लिहा. [15]

प्र.2) खालील बाबी स्पष्ट करा : [15]

- (अ) यथाविधिधारक
- (ब) यथाविधि प्रदान

किंवा

प्र.2) भारतीय रिझर्व्ह बँक कायदा, १९३४च्या कलम १७नुसार भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा. [15]

प्र.3) परकीय चलन व्यवस्थापन कायदा, १९९९ मधील खालील तरतूदी स्पष्ट करा : [15]

- (1) चलन
- (2) परकीय प्रतिभूती

किंवा

[3670]-115

3

P.T.O.

प्र.3) परकीय चलन व्यवस्थापन कायदा, १९९९ मधील खालील तरतूदी स्पष्ट करा : [15]

- (1) उल्लंघन आणि दंड
- (2) अधिकृत व्यक्ती

प्र.4) तारणीकरण व वित्तीय मालमत्तेची पुनर्रचना आणि तारणातील हितसंबंधाच्या अंमलबजावणीचा कायदा, २००२ मधील खालील बाबीसंदर्भातील तरतूदी स्पष्ट करा : [15]

- (1) तारणीकरण आणि वित्तीय मालमत्तेची पुनर्रचना आणि वित्तीय संस्थांवरील नियंत्रण
- (2) मध्यवर्ती नोंदपुस्तक

किंवा

प्र.4) तारणीकरण व वित्तीय मालमत्तेची पुनर्रचना आणि तारणातील हितसंबंधाच्या अंमलबजावणीचा कायदा, २००२ मधील खालील बाबीसंदर्भातील तरतूदी स्पष्ट करा : [15]

- (1) गुन्हे आणि दंड
- (2) तारणातील हितसंबंधातील अंमलबजावणी

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

- (अ) हुंडी आणि वचनचिठ्ठी यातील फरक
- (ब) भारतीय रिझर्व्ह बँकेचे मध्यवर्ती संचालक मंडळ
- (क) परकीय चलन
- (ड) अनिवासी भारतीय

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-114**

**M. Com. (Semester - I) Examination - 2009**  
**CO-OPERATION AND RURAL DEVELOPMENT**  
**SPECIAL PAPER - II**  
**ORGANISATION OF CO-OPERATIVE BUSINESS**  
**(Group - F)**  
**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

---

**Q.1) Explain need of integrating Principles of Management with Principles of Co-operation. How it will improve Performance of Co-operatives ? [16]**

**OR**

**Q.1) Explain importance of Professionalisation in Co-operative Management. [16]**

**Q.2) Discuss need of Communication and Leadership in Co-operative Organisations. Explain problems of Communication and Leadership in Co-operative Organisation in India. [16]**

**OR**

**Q.2) Describe advantages and disadvantages of Federal Structure of Co-operative Organisation. [16]**

**Q.3) State need of Co-operative Training. Discuss role of District Co-operative Union in Co-operative Training. [16]**

**OR**

**Q.3) What Co-operative Education ? Explain role of Vaikunthbhai Mehta National Co-operative Institute in Co-operative Education. [16]**



**Q.4)** Explain progress and problems of Non-agricultural Credit Co-operative Societies in Maharashtra. **[16]**

**OR**

**Q.4)** Review Performance of Co-operative Sugar Factories in Maharashtra. State their defects and problems. **[16]**

**Q.5)** Write notes : **(Any Four)** **[16]**

- (a) Rochdale's Principles of Co-operation
- (b) Management Functions of Co-operatives
- (c) Organisational Structure of Co-operative Banking in India
- (d) Limitations of Co-operative Audit System in India
- (e) Importance of Job Oriented Co-operative Training
- (f) Problems of Housing Co-operatives in Maharashtra

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-114

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) व्यवस्थापनाच्या तत्वांची सहकाराच्या तत्वांशी जुळणीची गरज स्पष्ट करा. सहकारी संस्थांच्या कामगिरीत ती कशी सुधारणा करू शकेल ? [16]

किंवा

प्र.1) सहकारी व्यवस्थापनाच्या व्यावसायिकीकरणाचे महत्त्व स्पष्ट करा. [16]

प्र.2) सहकारी संघटनेतील संदेशवहन व नेतृत्वाच्या गरजेची चर्चा करा. भारतातील सहकारी संघटनेतील संदेशवहन आणि नेतृत्वाच्या समस्या स्पष्ट करा. [16]

किंवा

प्र.2) सहकारी संघटनेच्या संघीय रचनेचे फायदे व तोट्यांचे वर्णन करा. [16]

प्र.3) सहकार प्रशिक्षणाची गरज सांगा. सहकार प्रशिक्षणातील जिल्हा सहकारी संघाच्या भूमिकेची चर्चा करा. [16]

किंवा

प्र.3) सहकार शिक्षण म्हणजे काय ? वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेची सहकार शिक्षणामधील भूमिका स्पष्ट करा. [16]

प्र.4) महाराष्ट्रातील बिगर कृषी सहकारी पतसंस्थांची प्रगती व समस्या स्पष्ट करा. [16]

किंवा

प्र.4) महाराष्ट्रातील सहकारी साखर कारखान्यांच्या कामगिरीचा आढावा घ्या. त्यांचे दोष आणि समस्या सांगा. [16]

प्र.5) टिपा लिहा : (कोणत्याही चार) [16]

(अ) रॅशडेलची सहकाराची तत्त्वे

(ब) सहकारी संस्थांची व्यवस्थापकीय कार्ये

(क) भारतातील सहकारी बँक व्यवस्थेची संघटनात्मक रचना

(ड) भारतातील सहकारी अंकेक्षण पद्धतीच्या मर्यादा

(इ) रोजगाराभिमुख सहकारी प्रशिक्षणाचे महत्त्व

(फ) महाराष्ट्रातील सहकारी गृहबांधणी संस्थांच्या समस्या

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-113**

**M. Com. (Semester - I) Examination - 2009**

**CO-OPERATION AND RURAL DEVELOPMENT**

**SPECIAL PAPER - I**

**CO-OPERATIVE MOVEMENT IN INDIA**

**(Group - F)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1) Explain broad features of Co-operative Movement in India. [16]**

**OR**

**Q.1) Discuss provisions of Maharashtra State Co-operative Societies Act, 1960 regarding registration of Co-operatives. Explain up-to-date amendment in it. [16]**

**Q.2) Describe Financial Provisions made by Government of India for strengthening Co-operative Movement during various Five Year Plans. [16]**

**OR**

**Q.2) Explain Legal Control of Government over Co-operatives in India. [16]**

**Q.3) Explain provisions of Maharashtra State Co-operative Societies Act, 1960 regarding Management of Co-operatives. Suggest measures to eliminates deficiencies of Management of Co-operatives. [16]**

**OR**

**Q.3) Explain Findings and Recommendations of Vaidyanathan Committee. [16]**

**Q.4)** Explain role of Maharashtra Rajya Sahakari Bank in strengthening Co-operative Movement in Maharashtra. **[16]**

**OR**

**Q.4)** Explain achievements and failures of NABARD in supporting Co-operatives in India. **[16]**

**Q.5)** Write short notes : **(Any Four)** **[16]**

- (a) Globalisation and Co-operatives in India
- (b) Powers of District Registrar of Co-operatives
- (c) Recommendations of Mirdha Committee
- (d) Findings of Godbole Committee
- (e) Provisions of Maharashtra Co-operative Societies Act, 1960 Regarding Properties and Funds of Co-operatives
- (f) Suggestions of All India Rural Credit Survey Committee

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-113

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) भारतातील सहकारी चळवळीची ठळक वैशिष्ट्ये स्पष्ट करा. [16]

किंवा

प्र.1) महाराष्ट्र राज्य सहकारी संस्था कायदा, १९६० मधील सहकारी संस्थांची नोंदणी संबंधी तरतूदीची चर्चा करा. त्यामधील आजपर्यंतच्या दुरुस्त्या स्पष्ट करा. [16]

प्र.2) सहकारी चळवळीच्या सक्षमीकरणासाठी भारत सरकारने विविध पंचवार्षिक योजनांमध्ये केलेल्या वित्तीय तरतूदीचे वर्णन करा. [16]

किंवा

प्र.2) भारतातील सहकारी संस्थांवरील सरकारचे वैधानिक नियंत्रण स्पष्ट करा. [16]

प्र.3) महाराष्ट्र राज्य सहकारी संस्था कायदा, १९६० मधील सहकारी संस्थांच्या व्यवस्थापनासंबंधी तरतूदी स्पष्ट करा. सहकारी संस्थांच्या व्यवस्थापनातील त्रुटी कमी करण्यासाठी उपाय सूचवा. [16]

किंवा

प्र.3) वैद्यनाथन समितीचे निष्कर्ष आणि शिफारशी स्पष्ट करा. [16]

[3670]-113

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P.T.O.

प्र.4) महाराष्ट्रातील सहकारी चळवळीच्या सक्षमीकरणातील महाराष्ट्र राज्य सहकारी बँकेची भूमिका स्पष्ट करा. [16]

किंवा

प्र.4) भारतातील सहकारी संस्थांना आधार देण्यामधील नाबार्डचे यश आणि अपयश स्पष्ट करा. [16]

प्र.5) टिपा लिहा : (कोणत्याही चार) [16]

(अ) भारतातील सहकार क्षेत्र आणि जागतिकीकरण

(ब) जिल्हा सहकारी संस्था निबंधकाचे अधिकार

(क) मिर्धा समितीच्या शिफारशी

(ड) गोडबोले समितीचे निष्कर्ष

(इ) महाराष्ट्र राज्य सहकारी संस्था कायदा, १९६० मधील सहकारी संस्थाची मालमत्ता व निधीसंबंधी तरतूदी

(फ) अखिल भारतीय ग्रामीण पतपुरवठा पाहणी समितीच्या शिफारशी

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-112**

**M. Com. (Semester - I) Examination - 2009**

**COMMERCIAL LAWS AND PRACTICES**

**SPECIAL PAPER - II**

**INTELLECTUAL PROPERTY LAWS**

**(Group - E)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1)** Explain nature of 'Intellectual Property'. State importance of Intellectual Property. How is it exploited for commercial purpose ?

**OR**

**Q.1)** Explain the term 'Intellectual Property'. How is it protected ? Discuss role of Intellectual Property in Economic and Cultural Development of the Country.

**Q.2)** Who may apply for a Patent ? State rights conferred on a Patentee under the Patents Act, 1970. What are the duties of a Patentee ?

**OR**

**Q.2)** (A) Discuss nature of Offences and Penalties under the Patents Act, 1970.

(B) Explain Powers of Central Government under the Patents Act, 1970.



**Q.3)** State rights conferred by Registration of Trade Marks. On which grounds registration of Trade Marks is being refused ?

**OR**

**Q.3)** State composition of 'Appellate Board' under the Trade Marks Act, 1999. What are the qualifications for appointment as Chairman of the Board ? Explain Procedure and Powers of Appellate Board.

**Q.4)** Define the term 'Biological Diversity'. What are the objectives of the Biological Diversity Act ? State provisions of the Act regarding access of Biological Resources in India.

**OR**

**Q.4)** (A) Who can oppose grant of Patent and on what grounds ?

(B) What are the functions of Trade Marks ?

**Q.5)** Write short notes : **(Any Four)**

(a) Functions of 'World Court'

(b) Patent Agent

(c) Register of Trade Marks

(d) Patent Office

(e) Collective Mark

(f) National Bio-diversity Authority

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-112

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

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प्र.1) बौद्धिक संपदेचे स्वरूप स्पष्ट करा. बौद्धिक संपदेचे महत्त्व सांगा. व्यापारी हेतूकरिता तिचा वापर कसा केला जातो ?

किंवा

प्र.1) 'बौद्धिक संपदा' ही संज्ञा स्पष्ट करा. तिचे संरक्षण कसे केले जाते ? राष्ट्राच्या आर्थिक व सांस्कृतिक विकासातील बौद्धिक संपदेची भूमिका विशद करा.

प्र.2) पेटन्टसाठी कोण अर्ज करू शकतो ? पेटन्ट कायदा, १९७० अंतर्गत पेटन्ट धारकास दिलेले हक्क सांगा. पेटन्ट धारकाची कर्तव्ये कोणती ?

किंवा

प्र.2) (अ) पेटन्ट कायदा, १९७० अंतर्गत 'अपराधांचे स्वरूप आणि शिक्षा' यावर चर्चा करा.

(ब) पेटन्ट कायदा, १९७० अंतर्गत केंद्र सरकारचे अधिकार स्पष्ट करा.

प्र.3) व्यापार चिन्हाच्या नोंदणीमुळे मिळणारे हक्क सांगा. कोणत्या पार्श्वभूमिवर व्यापार चिन्हाची नोंदणी नाकारली जाते ?

किंवा

प्र.3) व्यापार चिन्ह कायदा, १९९९ अंतर्गत अपीलिय मंडळाची रचना सांगा. या मंडळाचा अध्यक्ष म्हणून नेमणूकीसाठी पात्रता कोणती ? अपीलिय मंडळाची कार्यपद्धती व अधिकार स्पष्ट करा.

[3670]-112

3

P.T.O.

प्र.4) 'जैवशास्त्रीय विविधता' या संज्ञेची व्याख्या द्या. जैवशास्त्रीय विविधता कायद्याची उद्दिष्ट्ये कोणती ? भारतातील जैवशास्त्रीय साधन-सामग्रीचा उपयोग करून घेण्यासंबंधी या कायद्यातील तरतूदी सांगा.

किंवा

प्र.4) (अ) पेटन्ट मान्यतेस कोण आणि कोणत्या पार्श्वभूमिवर विरोध करू शकतो ?  
(ब) व्यापार चिन्हाची कार्ये कोणती ?

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) जागतिक न्यायालयाची कार्ये
  - (ब) पेटन्ट अभिकर्ता
  - (क) व्यापार चिन्ह नोंदवही
  - (ड) पेटन्ट कार्यालय
  - (इ) सामूहिक चिन्ह
  - (फ) राष्ट्रीय जैवविविधता अधिकारिता
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-111**

**M. Com. (Semester - I) Examination - 2009**

**COMMERCIAL LAWS AND PRACTICES**

**SPECIAL PAPER - I**

**INFORMATION SYSTEM AND E-COMMERCE PRACTICES**

**(Group - E)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

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**Q.1) Define E-commerce. Explain advantages and limitations of E-commerce.**

**OR**

**Q.1) Explain Process of Electronic Shopping.**

**Q.2) What is Global Information System ? State benefits of Global Information System.**

**OR**

**Q.2) Define Internet. Explain various Components of Internet.**

**Q.3) Define Supply Chain Management. Explain Value Chains in E-commerce.**

**OR**

**Q.3) Define Portal. State features of Portal.**

**Q.4)** Write notes :

- (a) Benefits of Internet Advertising
- (b) Secure Electronic Transaction Protocol

**OR**

**Q.4)** Write notes :

- (a) Electronic Certificate
- (b) Proxy Application Gate-way

**Q.5)** Write short notes : (**Any Four**)

- (a) Scope of E-commerce
- (b) Electronic Retailing and Malls
- (c) Benefits of Electronic Data Interchange (EDI)
- (d) Extranet
- (e) Smart Cards
- (f) Portals in India

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-111

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) ई-कॉमर्सची व्याख्या द्या. ई-कॉमर्सचे फायदे व मर्यादा स्पष्ट करा.

किंवा

प्र.1) 'इलेक्ट्रॉनिक शॉपिंग'ची कार्यपद्धती स्पष्ट करा.

प्र.2) 'जागतिक माहिती पद्धती' (Global Information System) म्हणजे काय ? जागतिक माहिती पद्धतीचे फायदे सांगा.

किंवा

प्र.2) इंटरनेटची व्याख्या द्या. इंटरनेटचे विविध घटक स्पष्ट करा.

प्र.3) पुरवठा साखळी व्यवस्थापनाची व्याख्या सांगा. ई-कॉमर्समधील मूल्य साखळ्या स्पष्ट करा.

किंवा

प्र.3) पोर्टलची व्याख्या द्या. पोर्टलची वैशिष्ट्ये विशद करा.

प्र.4) टिपा लिहा :

- (अ) इंटरनेटवरील जाहिरातीचे फायदे
- (ब) इलेक्ट्रॉनिक व्यवहार सुरक्षा

किंवा

[3670]-111

3

P.T.O.

प्र.4) टिपा लिहा :

- (अ) इलेक्ट्रॉनिक प्रमाणपत्र
- (ब) प्रॉक्सी ॲप्लिकेशन गेटवे

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) ई-कॉमर्सची व्याप्ती
  - (ब) इलेक्ट्रॉनिक रिटेलींग व मॉल्स
  - (क) इलेक्ट्रॉनिक डेटा इंटरचेंजचे लाभ
  - (ड) इक्स्ट्रानेट (Extranet)
  - (इ) स्मार्ट कार्ड्स
  - (फ) भारतातील पोर्टल्स
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-110**

**M. Com. (Semester - I) Examination - 2009**

**BUSINESS ADMINISTRATION**

**SPECIAL PAPER - II**

**FINANCIAL MANAGEMENT**

**(Group - D)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1) State Goals of Financial Management and explain role of Finance Manager.**

**OR**

**Q.1) What is Capital Budgeting ? Describe various Capital Budgeting Techniques.**

**Q.2) Explain various Investment Decision Methods.**

**OR**

**Q.2) Describe significance, types and limitations of Ratio Analysis.**

**Q.3) What is Working Capital ? State its types and describe factors affecting size of Working Capital.**

**OR**

**Q.3) (A) State need for Financial Analysis.**

**(B) Write a note on 'Fund Flow Analysis'.**



- Q.4)** (A) Write a note on Inventory Management.  
 (B) List New Trends in Indian Financial System.

**OR**

- Q.4)** **Gavaskar and Co. Ltd.**  
**Balance Sheet as on 31-3-2009**

| <b>Liabilities</b>                   | <b>Rs.</b>       | <b>Assets</b>                                | <b>Rs.</b>       |
|--------------------------------------|------------------|--|------------------|
| Share Capital                        | 5,00,000         | Fixed Assets                                 | 10,00,000        |
| Secured Loan                         | 7,50,000         | Investments                                  | 2,50,000         |
| Unsecured Loan                       | 2,50,000         | Current Assets                               | 7,50,000         |
| Current Liabilities<br>and Provision | 5,00,000         | (Including Closing<br>Stock of Rs. 2,50,000) |                  |
|                                      | <b>20,00,000</b> |  | <b>20,00,000</b> |

From the above Balance Sheet, calculate :

- (a) Current Ratio  
 (b) Quick Ratio  
 (c) Debt - Equity Ratio  
 (d) Proprietor's Fund Ratio
- Q.5)** Write short notes : **(Any Four)**
- (a) Capital Expenditure  
 (b) Sources of Funds  
 (c) Financial Markets  
 (d) Problems of Receivables Management  
 (e) Role of SEBI in Capital Market  
 (f) Utility of Balance Sheet  
 (g) Gross and Net Profit Ratio

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भाकरिता मूळ इंग्रजी प्रश्नपत्रिका पहावी.

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प्र.1) वित्तीय व्यवस्थापनाची उद्दिष्टे सांगा आणि वित्त व्यवस्थापकाची भूमिका स्पष्ट करा.

किंवा

प्र.1) भांडवली अंदाजपत्रक म्हणजे काय ? भांडवली अंदाजपत्रकाची विविध तंत्रे विशद करा.

प्र.2) गुंतवणूकीच्या निर्णयासंबंधातील विविध पद्धती स्पष्ट करा.

किंवा

प्र.2) गुणोत्तर (Ratios) प्रमाण विश्लेषणाचे महत्त्व, प्रकार आणि मर्यादा विशद करा.

प्र.3) खेळते भांडवल म्हणजे काय ? त्याचे प्रकार सांगा आणि खेळत्या भांडवलाच्या आकारावर परिणाम करणारे घटक विशद करा.

किंवा

प्र.3) (अ) वित्तीय विश्लेषणाची गरज सांगा.

(ब) 'वित्त प्रवाह विश्लेषण' यावर टीप लिहा.

[3670]-110

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P.T.O.

- प्र.4) (अ) मालसाठा (Inventory) व्यवस्थापन यावर टीप लिहा.  
(ब) भारतीय वित्तीय व्यवस्थेतील नवीन प्रवाह

किंवा

- प्र.4) गावस्कर आणि कंपनी लिमिटेड  
ताळेबंद ३१-३-२००९

| जिंदगी (Liabilities) | रु.       | मालमत्ता (Assets)  | रु.       |
|----------------------|-----------|--|-----------|
| भाग भांडवल           | ५,००,०००  | स्थिर मालमत्ता   | १०,००,००० |
| तारण कर्जे           | ७,५०,०००  | गुंतवणूक   | २,५०,०००  |
| विना तारण कर्जे      | २,५०,०००  | चालू मालमत्ता  | ७,५०,०००  |
| चालू देय व देयके     | ५,००,०००  | (यामधे अखेरचा<br>शिल्लक मालसाठा<br>रु. २,५०,००० समाविष्ट<br>आहे) |           |
|                      | २०,००,००० |  | २०,००,००० |

वरील ताळेबंदानुसार खालील गुणोत्तर प्रमाणे काढा :

- (अ) चालू प्रमाण गुणोत्तर (Current Ratio)  
(ब) तरल प्रमाण गुणोत्तर (Quick Ratio)  
(क) कर्ज - भांडवल प्रमाण गुणोत्तर (Debt - Equity Ratio)  
(ड) मालकी भांडवल प्रमाण गुणोत्तर (Proprietor's Fund Ratio)
- प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) भांडवली खर्च  
(ब) वित्त उभारणीचे मार्ग  
(क) वित्तीय बाजारपेठा  
(ड) येणे व्यवस्थापना (Receivables Management) मधील अडचणी  
(इ) भांडवल बाजारामध्ये सेबीची भूमिका  
(फ) ताळेबंदाची उपयोगिता  
(ग) ढोबळ व निव्वळ नफा गुणोत्तर (Ratio) प्रमाण

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-109**

**M. Com. (Semester - I) Examination - 2009**

**BUSINESS ADMINISTRATION**

**SPECIAL PAPER - I**

**PRODUCTION AND OPERATIONS MANAGEMENT**

**(Group - D)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** Define Production Management. Explain important functions of Production Management in detail.

**OR**

**Q.1)** What is Service System ? Explain in detail the role of Service System in modern economy.

**Q.2)** What is Product Design ? Explain different characteristics of Good Design.

**OR**

**Q.2)** Explain concept of Product Control. What are the factors affecting Product Control ?

**Q.3)** What is Store-keeping ? Explain objectives and functions of Store-keeping.

**OR**

**Q.3)** What is Logistic Management ? Explain importance of Logistic Management to today's Globalisation.

**Q.4)** Explain meaning of Productivity. What are the factors affecting Productivity ?

**OR**

**Q.4)** Write notes :

- (a) Need of Total Quality Management
- (b) Effects of Liberalisation and Globalisation on Industries

**Q.5)** Write short notes : **(Any Four)**

- (a) Material Handling
  - (b) Materials Management
  - (c) Production Planning
  - (d) Techniques of Product Development
  - (e) Plant Layout
  - (f) Inventory Control
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-109

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

---

प्र.1) उत्पादन व्यवस्थापनाची व्याख्या द्या. उत्पादन व्यवस्थापनाची महत्त्वाची कार्ये सविस्तर स्पष्ट करा.

किंवा

प्र.1) सेवा पद्धती म्हणजे काय ? आधुनिक अर्थव्यवस्थेत सेवा पद्धतीच्या वाढत्या भूमिके विषयी सविस्तर स्पष्ट करा.

प्र.2) वस्तू रचना म्हणजे काय ? चांगल्या वस्तू रचनेची विविध वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.2) वस्तू नियंत्रण ही संकल्पना स्पष्ट करा. वस्तू नियंत्रणावर परिणाम करणारे घटक कोणते ?

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

किंवा

प्र.3) लॉजिस्टिक व्यवस्थापन म्हणजे काय ? आजच्या जागतिकीकरणातील लॉजिस्टिक व्यवस्थापनाचे महत्त्व स्पष्ट करा.

प्र.4) उत्पादकता याचा अर्थ स्पष्ट करा. उत्पादकतेवर प्रभाव पाडणारे घटक कोणते ?

किंवा

प्र.4) टिपा लिहा :

- (अ) संपूर्ण गुणवत्ता व्यवस्थापनाची गरज
- (ब) उद्योगावरील जागतिकीकरण आणि उदारीकरणाचे परिणाम

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) माल हाताळणी
  - (ब) सामग्री व्यवस्थापन
  - (क) उत्पादन नियोजन
  - (ड) वस्तू विकासाची तंत्रे
  - (इ) संयंत्र रचना
  - (फ) मालसाठा नियंत्रण
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-108**

**M. Com. (Semester - I) Examination - 2009**

**BUSINESS PRACTICES AND ENVIRONMENT**

**SPECIAL PAPER - II**

**BUSINESS ENVIRONMENT AND POLICIES**

**(Group - C)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Define Business Environment and explain its characteristics. Discuss Classification of Business Environment.

**OR**

**Q.1)** Why is Study of Business Environment necessary ?

**Q.2)** Write a detailed note on Educational and Technological Environment of India.

**OR**

**Q.2)** Compare Business Environment of India before and after Globalisation.

**Q.3)** Explain characteristics of Market Economy System.

**OR**

**Q.3)** “Before independence Business Environment in India was not healthy.” Do you agree with this statement ? Explain.



**Q.4)** Discuss any two problems of economic growth with reference to India.

**OR**

**Q.4)** Discuss in detail different types of Pollutions.

**Q.5)** Write notes : (**Any Two**)

- (a) Inclusive Growth
  - (b) Social Justice
  - (c) Global Recession
  - (d) International Business Environment
  - (e) Pollution Control Act
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-108

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

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प्र.1) व्यावसायिक पर्यावरणाची व्याख्या लिहा व त्याची वैशिष्ट्ये स्पष्ट करा. व्यावसायिक पर्यावरणाच्या वर्गीकरणाची चर्चा करा.

किंवा

प्र.1) व्यावसायिक पर्यावरणाचा अभ्यास का आवश्यक आहे ?

प्र.2) भारतातील शैक्षणिक व तंत्रज्ञान विषय पर्यावरण यावर सविस्तर टीप लिहा.

किंवा

प्र.2) जागतिकीकरणापूर्वीचे व जागतिकीकरणानंतरचे भारतातील व्यावसायिक पर्यावरण याची तुलना करा.

प्र.3) बाजारावर आधारित अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.3) “स्वातंत्र्यपूर्व काळातील भारतातील व्यावसायिक पर्यावरण निकोप नव्हते.” तुम्ही या विधानाशी सहमत आहात का ? स्पष्ट करा.

प्र.4) भारताच्या संदर्भात, आर्थिक वृद्धीच्या कोणत्याही दोन प्रश्नांची चर्चा करा.

किंवा

प्र.4) प्रदूषणाच्या निरनिराळ्या प्रकारांची चर्चा करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) समावेशक वृद्धी

(ब) सामाजिक न्याय

(क) जागतीक मंदी

(ड) आंतरराष्ट्रीय व्यावसायिक पर्यावरण

(इ) प्रदूषण नियंत्रण कायदा

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-107**

**M. Com. (Semester - I) Examination - 2009**

**BUSINESS PRACTICES AND ENVIRONMENT**

**SPECIAL PAPER - I**

**ORGANISED TRADES AND MARKETS**

**(Group - C)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

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

**Q.1)** Explain importance of Service Sector in India with reference to E-commerce.

**OR**

**Q.1)** What is Food Corporation of India ? Explain role of Food Corporation of India.

**Q.2)** What is Business ? Explain various policies of Business.

**OR**

**Q.2)** What is State Trading Corporation ? State importance of State Trading Corporation.

**Q.3)** Define Regulated Market. State role and nature of Regulated Market.

**OR**

**Q.3)** What is Co-operative Marketing ? Explain objectives and importance of Co-operative Marketing.

**Q.4)** State importance of Stock Exchange Board of India in modern business.

**OR**

**Q.4)** Define Co-operative Marketing. Explain importance and role of Co-operative Marketing.

**Q.5)** Write short notes : **(Any Two)**

- (a) Role of Stock Exchange in India
  - (b) Forward Market
  - (c) Scope of Business in Modern Business
  - (d) Business Practices with Reference to E-commerce
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-107

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

---

प्र.1) भारतातील सेवा क्षेत्राचे ई-कॉमर्सच्या संदर्भातील महत्त्व स्पष्ट करा.

किंवा

प्र.1) भारतीय अन्न महामंडळ म्हणजे काय ? भारतीय अन्न महामंडळाची भूमिका स्पष्ट करा.

प्र.2) व्यवसाय म्हणजे काय ? व्यवसायाची विविध धोरणे स्पष्ट करा.

किंवा

प्र.2) राज्य व्यापार महामंडळ म्हणजे काय ? राज्य व्यापार महामंडळाचे महत्त्व सांगा.

प्र.3) नियंत्रित बाजाराची व्याख्या द्या. नियंत्रित बाजाराची भूमिका आणि स्वरूप सांगा.

किंवा

प्र.3) सहकारी विपणन म्हणजे काय ? सहकारी विपणनाची उद्दिष्टे आणि महत्त्व स्पष्ट करा.

प्र.4) सेबीचे आधुनिक व्यवसायामध्ये महत्त्व सांगा.

किंवा

प्र.4) सहकारी विपणनाची व्याख्या द्या. सहकारी विपणनाचे महत्त्व व भूमिका स्पष्ट करा.

[3670]-107

3

P.T.O.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

- (अ) भारतातील भाग बाजाराची भूमिका
  - (ब) विकसित बाजार
  - (क) आधुनिक व्यावसायिक पद्धतीमध्ये व्यवसायाची व्याप्ती
  - (ड) ई-कॉमर्सच्या संदर्भात व्यवसायाची व्याप्ती
-

Total No. of Questions : 5]

[Total No. of Printed Pages : 4

**[3670]-106**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**SPECIAL PAPER - II**

**COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING**

**(Group - B)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

- (1) *All questions are compulsory.*
  - (2) *Figures in the bracket indicate full marks.*
- 
- 

**Q.1) (A) State whether the following statements are **true** or **false** : [05]**

- (a) A Budget Manual contains summary of all Financial Budgets.
- (b) Material Usage Variance = Standard Price  
(Standard Qty. – Actual Qty.)
- (c) The objective of Uniform Costing is to maximise profit.
- (d) Responsibility Accounting is an approach to Cost Control.
- (e) Zero Based Budgeting is based on the incremental approach and previous years figures are considered as a base.

**(B) Fill in the blanks : [05]**

- (a) \_\_\_\_\_ is a summary of all functional budgets in a capsule form.
- (b) Standard Cost is a \_\_\_\_\_ Cost.
- (c) \_\_\_\_\_ is a must for meaningful interfirm comparison.
- (d) \_\_\_\_\_ accounting fixes responsibility for Cost Control Purpose.
- (e) Zero Based Budgeting tries to overcome weaknesses of \_\_\_\_\_ budgeting.



**Q.2)** Define Uniform Costing. Give its advantages and limitations. [15]

**OR**

**Q.2)** “Responsibility Accounting is an important device for control.” Explain. [15]

**Q.3)** Write short notes : (**Any Three**) [15]

- (a) Zero Base Budget (ZBB)
- (b) Labour Variance Analysis
- (c) Application of Uniform Costing
- (d) Advantages of Inter Firm Comparison
- (e) Reporting to Different Levels of Management

**Q.4)** The Standard Cost of a chemical mixture is as under :

- 8 tons of material A at Rs. 40 per ton
- 12 tons of material B at Rs. 60 per ton
- Standard Yield is 90% of input

Actual Cost for a period is as under :

- 10 tons of material A at Rs. 30 per ton
- 20 tons of material B at Rs. 68 per ton
- Actual Yield is 26.5 tons

**Compute :**

- (a) Material Cost Variance
- (b) Material Price Variance
- (c) Material Usage Variance
- (d) Material Mix Variance
- (e) Material Yield Variance [20]

**Q.5)** Goldman Company Limited operates on a system of Flexible Budgets. With the aid of the following information, you are required to prepare Flexible Budget at 80%, 90% and 100% level of activity showing profits that would result at these levels :

- (a) The present sale of 8,00,000 units at Rs. 10 each is at the normal level of 80%. If the output is increased to 90%, the selling price will be reduced by  $2\frac{1}{2}\%$  and if the output reached 100%, the original selling price will be reduced by 5% in order to reach a wider market.
- (b) The prime cost per unit is Rs. 5 made up of Direct Materials Rs. 3.50, Direct Labour Rs. 1.25 and Direct Expenses Re. 0.25. If output reaches 90% level of activity and above, a saving of 5% can be effected in the purchase price of raw materials.
- (c) Variable Overhead : Salesmen's Commission will be 5% of the Sales Value.
- (d) Semi-variable Overheads at normal level of activity are :

|                   | <b>Rs.</b> |
|-------------------|------------|
| Supervision       | – 80,000   |
| Power             | – 70,000   |
| Heat and Light    | – 40,000   |
| Maintenance       | – 50,000   |
| Salesmen Expenses | – 60,000   |
| Indirect Labour   | – 1,00,000 |
| Transport Cost    | – 2,00,000 |

These are expected to increase by 5% if output reaches 90% level and by a further 10% if it reaches 100% level.

(e) Fixed Overheads are :

|                  |   | <b>Rs.</b> |             |
|------------------|---|------------|-------------|
| Rent and Rates   | – | 1,00,000   |             |
| Depreciation     | – | 4,00,000   |             |
| Advertisement    | – | 5,00,000   |             |
| Administration   | – | 7,50,000   |             |
| Sales Department | – | 2,00,000   |             |
| General          | – | 50,000     | <b>[20]</b> |

**OR**

**Q.5)** The following information has been obtained from the records of a manufacturing organisation using Standard Costing System :

| <b>Particulars</b>       | <b>Standard</b> | <b>Actual</b> |
|--------------------------|-----------------|---------------|
| Production (Units)       | 4,000           | 3,800         |
| Working Days             | 20              | 21            |
| Fixed Overheads (Rs.)    | 40,000          | 39,000        |
| Variable Overheads (Rs.) | 12,000          | 12,000        |

You are required to calculate the following overhead variances :

- (a) Variable Overhead Variance
- (b) Fixed Overhead Variance :
  - (i) Expenditure Variance
  - (ii) Volume Variance
  - (iii) Efficiency Variance
  - (iv) Calendar Variance

Also prepare a statement reconciling standard fixed overheads worked out by using Standard Overhead Rate and Actual Overheads. **[20]**

Total No. of Questions : 6]

[Total No. of Printed Pages : 4

**[3670]-105**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED COST ACCOUNTING AND COST SYSTEMS**

**SPECIAL PAPER - I**

**ADVANCED COST ACCOUNTING**

**(Group - B)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

- (1) *Attempt all questions.*
- (2) *Figures to the right indicate full marks.*
- (3) *Answers to both the sections should be written in the same answer-book.*
- (4) *Use of calculator is allowed.*

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**SECTION - I : THEORY**

**Q.1) Fill in the blanks :**

**[10]**

- (a) The Total of Direct Costs is called as \_\_\_\_\_.
- (b) \_\_\_\_\_ Overhead is the same amount per unit of time though the volume of output changes.
- (c) Checking physical condition and quantity of stock periodically is called as \_\_\_\_\_.
- (d) The document which moves from department to department and worker to worker with the job to record time spent on a particular job is called as \_\_\_\_\_.
- (e) Expenses of \_\_\_\_\_ departments are transferred to \_\_\_\_\_ departments in secondary distribution.
- (f) For interior designing \_\_\_\_\_ costing method is the suitable method.

- (g) Profit may be added while transferring costs from one stage of production to next stage of production in \_\_\_\_\_ Costing Method.
- (h) No contract price is determined in \_\_\_\_\_ type of contracts.
- (i) There are \_\_\_\_\_ stages in a product life cycle.
- (j) Averaging Life Costs is a feature of \_\_\_\_\_ costing.

**Q.2)** Explain procedure of charging overhead to the final output i.e. Cost Units. **[15]**

**OR**

**Q.2)** Write treatment of the following in Cost Accounts : **[15]**

- (a) Normal Loss of Materials
- (b) Overtime Wages
- (c) Abnormal Loss
- (d) Idle Capacity Costs
- (e) Cost of Patents

**Q.3)** Write short notes : **(Any Three)** **[15]**

- (a) Features of Life Cycle Costing
- (b) Stages of Product Life Cycle
- (c) Secondary Distribution of Overhead
- (d) Incentive Schemes of Labour Remuneration
- (e) Labour Turnover

## SECTION - II : PRACTICAL PROBLEMS

**Q.4)** In a light engineering factory, there are three machine centres namely A, B and C. Each is having distinct sets of machines. The annual expenses for the factory are estimated as :

|                     | <b>Rs. Lakhs</b> |
|---------------------|------------------|
| (1) Depreciation    | 4.00             |
| (2) Indirect Labour | 9.00             |
| (3) Insurance       | 2.00             |
| (4) Electric Power  | 3.00             |
| (5) Supervision     | 1.60             |
| (6) Labour Welfare  | 3.00             |
| (7) Other Expenses  | 6.00             |

Other information of the departments is given below :

|                                 | <b>A</b> | <b>B</b> | <b>C</b> |
|---------------------------------|----------|----------|----------|
| (1) No. of Workers              | 20       | 20       | 40       |
| (2) Machine Hours               | 30,000   | 30,000   | 40,000   |
| (3) HP of Machines              | 40       | 25       | 25       |
| (4) Value of Assets (Rs. Lakhs) | 10       | 16       | 14       |
| (5) Direct Wages (Rs. Lakhs)    | 8        | 10       | 12       |

Calculate Composite Machine Hour Rate for each of the three machine centres. [12]

**Q.5)** From the information given below relating to a contract, ascertain : [12]

- (a) Profit to be transferred
- (b) Cost of Work-in-progress

|                              | <b>Rs.</b> |
|------------------------------|------------|
| Materials sent to site       | 86,000     |
| Labour engaged on Site       | 65,000     |
| Plant issued                 | 80,000     |
| Direct Expenses              | 8,000      |
| Establishment Charges        | 4,000      |
| Materials returned to Stores | 600        |

|  | <b>Rs.</b> |
|--|------------|
| Work Certified                           | 1,90,000   |
| Work Uncertified                         | 7,700      |
| Materials in hand at the end of the year | 2,000      |
| Wages accrued at the end of the year     | 300        |
| Cash received                            | 1,61,500   |
| Contract Price                           | 2,00,000   |
| Depreciation of Plant                    | 7,000      |

**Q.6)** From the following details, prepare statement of : **[16]**

- (a) Equivalent Production,
- (b) Statement of Cost, and
- (c) Find the value of :
  - (i) Output Transferred, and
  - (ii) Closing Work-in-progress

Use FIFO Method.

Opening Work-in-progress 2,000 units

Materials 100% complete Rs. 7,500

Labour 60% complete Rs. 3,000

Overhead 60% complete Rs. 1,500

Units introduced into the process - 8,000

The process costs incurred during the period –

Materials                      Rs. 1,00,000

Labour                              Rs. 78,000

Overhead                         Rs. 39,000

During the period 8,000 units were completed and transferred to the next process.

There were 2,000 units in the process at the end of the period. The stage of completion was estimated as :

Materials 100%, Labour 50%, Overhead 50%.

Total No. of Questions : 6]

[Total No. of Printed Pages : 4

**[3670]-104**

**M. Com. (Semester - I) Examination : 2009**  
**ADVANCED ACCOUNTING AND TAXATION**  
**SPECIAL PAPER - II**  
**INCOME TAX**  
**(Group - A)**  
**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

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**Q.1) Write short notes : (Any Three) [12]**

- (a) Assessment Year
- (b) Person
- (c) Entertainment Allowance
- (d) Payment of Fringe Benefit Tax
- (e) Inter-Head Adjustment Sec. 71

**Q.2) Answer any two of the following : [12]**

- (a) State rules for determining residential status of an assessee for income tax purpose.
- (b) Explain various 'Fringe Benefits' taxable in the hands of Employee.
- (c) Explain deductions allowed from Capital Gain.
- (d) State deductions allowed u/s 80 to an Individual Assessee.

**Q.3) Mr. Ajay owns two houses and both are occupied by him for his own residence. He has given the following information. As an Income Tax Consultant give your advice to Mr. Ajay which house should be treated as self occupied ? Consider Assessment Year, 2010-11 :**



| <b>Particulars</b>   | <b>House I<br/>Rs.</b> | <b>House II<br/>Rs.</b> |             |
|----------------------|------------------------|-------------------------|-------------|
| Municipal Valuation  | 60,000                 | 30,000                  |             |
| Fair Rent            | 85,000                 | 32,000                  |             |
| Standard Rent        | 65,000                 | 36,000                  |             |
| Annual Rent (Fair)   | 90,000                 | 40,000                  |             |
| Municipal Taxes paid | 10%                    | 10%                     |             |
| Fire Insurance       | 600                    | 360                     |             |
| Interest on Loan     | 1,41,600               | Nil                     |             |
| Date of Loan taken   | 1st April, 1998        | –                       | <b>[12]</b> |

**Q.4)** Mr. Adikrao, a resident individual, furnishes the following particulars relevant for the Assessment Year, 2010-11 :

**Profit and Loss Account for the year ending  
31st March, 2010**

| <b>Particulars</b>  | <b>Amount<br/>Rs.</b> | <b>Particulars</b>                            | <b>Amount<br/>Rs.</b> |
|---|-----------------------|---|-----------------------|
| Salary to Staff   | 34,000                | Gross Profit                                  | 6,86,000              |
| General Expenses  | 48,000                | Commission and<br>Discount                    | 2,17,200              |
| Bad Debts Written Off   | 15,000                | Salary Receipts                               | 43,000                |
| Reserve for Losses  | 2,000                 | Short Term Profit<br>on Sale of<br>Investment | 31,000                |
| Fire Insurance<br>(Office Premises)   | 4,200                 |   |                       |
| Advertisement   | 2,400                 |   |                       |
| Add : Outstanding   | 1,600                 |   |                       |
| Interest on Capital   | 3,500                 |   |                       |
| Interest on Bank Loan   | 14,500                |   |                       |
| Expenditure on<br>acquisition of a patent<br>right acquired and put<br>to use on June 30,<br>2009 | 17,000                |   |                       |

| Particulars  | Amount<br>Rs.   | Particulars | Amount<br>Rs.   |
|--|-----------------|-------------|-----------------|
| Lump sum consideration for acquiring know-how on March 3, 2010 | 60,000          |             |                 |
| Depreciation on Plant and Machinery                            | 28,000          |             |                 |
| Provision for Outstanding Sales Tax                            | 13,000          |             |                 |
| Net Profit   | 7,34,000        |             |                 |
|  | <b>9,77,200</b> |             | <b>9,77,200</b> |

**Other Information :**

- (1) Advertisement Expenditure includes Rs. 3,400 being cost of 2 diaries (cost of each being Rs. 1,700) presented to customers.
- (2) Depreciation on Plant and Machinery according to Income Tax provision comes to Rs. 29,700.
- (3) Salary to Staff includes payment of Rs. 8,000 to a relative which is unreasonable to the extent of Rs. 3,000.
- (4) Out of Outstanding Sales Tax and Excise Duty, Rs. 3,000 is paid on July 10, 2010 and Rs. 8,000 is paid on October 3, 2010. The balance is not paid as yet. Due date of filing return of income is July 31, 2010.
- (5) Income of Adikrao from company deposit is Rs. 12,000, which is not shown in the Profit and Loss Account.

Determine Taxable Income from Business of Mr. Adikrao for the Assessment Year, 2010-11.

[16]

**Q.5)** Mr. Akshay, who is a person with disability, submits the following information :

|  |          |
|--|----------|
| (1) Salary (per annum)                         | 2,10,000 |
| (2) Rent received (per month)                  | 2,000    |
| (3) Dividend from Co-operative Society         | 3,000    |
| (4) Interest on Bank Deposits                  | 7,000    |
| (5) Interest on Government Securities          | 5,000    |
| (6) Winnings from Lotteries                    | 2,000    |
| (7) NSC (VIII Issue) purchased during the year | 15,000   |
| (8) Deposit under PPF Scheme                   | 35,000   |

He earned a Long Term Capital Gain of Rs. 8,000 on Sale of Shares during the year.

**Compute :**

(a) taxable income

(b) tax liability

for the Assessment Year, 2010-11

**[16]**

**Q.6)** Mr. Vijay furnishes the following particulars of his incomes and losses for the Previous Year, 2009-10 :

|   | <b>Rs.</b> |
|---|------------|
| (1) Taxable Income from Salary              | 25,000     |
| (2) Interest on Securities (Gross)          | 2,000      |
| (3) Income from House Property (Net)        | 8,000      |
| (4) Profit from Cloth Business              | 20,000     |
| (5) Speculation Profit                      | 5,000      |
| (6) Long Term Capital Gain                  | 12,000     |
| (7) Short Term Capital Gain                 | 4,000      |
| (8) Share of Profit from a Partnership Firm | 2,600      |
| (9) Current Year Depreciation               | 1,500      |

The items brought forward from Assessment Year, 2009-10 are as follows :

- (1) Unabsorbed Depreciation Rs. 5,000.
- (2) Speculation Loss Rs. 15,000.
- (3) Loss from Stationery Business (discontinued) Rs. 8,000.
- (4) Long Term Capital Loss Rs. 15,000.
- (5) Short Term Capital Loss Rs. 6,000.

Compute Gross Total Income of Mr. Vijay for the Assessment Year, 2010-11 and give details of losses to be set-off and carried forward by him.

**[12]**

Total No. of Questions : 5]

[Total No. of Printed Pages : 6

**[3670]-103**

**M. Com. (Semester - I) Examination - 2009**

**ADVANCED ACCOUNTING AND TAXATION**

**SPECIAL PAPER - I**

**ADVANCED ACCOUNTING**

**(Group - A)**

**(2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

***Instructions :***

- (1) *All questions are compulsory.*
  - (2) *Figures to the right indicate full marks.*
  - (3) *Give working notes wherever necessary.*
  - (4) *Use of non-programmable calculator is allowed.*
- 
- 

**Q.1) Explain Nature of Accounting. Describe in detail Professional Development of Accounting in India. [16]**

**OR**

**Q.1) Write short notes : (Any Four) [16]**

- (a) Consistency Convention
- (b) Materiality Convention
- (c) Realisation Concept
- (d) Entity Concept
- (e) Need for Accounting Standards

**Q.2)** The Balance Sheets of three companies, A Ltd., B Ltd. and C Ltd. as on 31st March, 2009 are given below :

| <b>Liabilities</b>                        | <b>A Ltd.<br/>(Rs.)</b> | <b>B. Ltd.<br/>(Rs.)</b> | <b>C. Ltd.<br/>(Rs.)</b> |
|---|-------------------------|--------------------------|--------------------------|
| Share Capital<br>(Shares of Rs. 100 each) | 1,50,000                | 1,00,000                 | 60,000                   |
| Reserves                                  | 20,000                  | 10,000                   | 7,500                    |
| Profit and Loss A/c.                      | 50,000                  | 30,000                   | 25,000                   |
| Sundry Creditors                          | 20,000                  | 25,000                   | 15,000                   |
| A Ltd.                                    | –                       | 10,000                   | 8,000                    |
|   | <b>2,40,000</b>         | <b>1,75,000</b>          | <b>1,15,500</b>          |
| <b>Assets</b>                             | <b>A Ltd.<br/>(Rs.)</b> | <b>B Ltd.<br/>(Rs.)</b>  | <b>C Ltd.<br/>(Rs.)</b>  |
| Goodwill                                  | 20,000                  | 15,000                   | 10,000                   |
| Fixed Assets                              | 70,000                  | 50,000                   | 60,000                   |
| Shares in B Ltd.<br>(750 Shares)          | 90,000                  | –                        | –                        |
| in C. Ltd.<br>(100 Shares)                | 15,000                  | –                        | –                        |
| in C. Ltd.<br>(350 Shares)                | –                       | 52,000                   | –                        |
| Due from B Ltd.                           | 12,000                  | –                        | –                        |
| C Ltd.                                    | 8,000                   | –                        | –                        |
| Current Assets                            | 25,000                  | 58,000                   | 45,500                   |
|   | <b>2,40,000</b>         | <b>1,75,000</b>          | <b>1,15,500</b>          |

All shares were acquired on 1st October, 2008. On 1st April, 2008 the balances were :

|                      | <b>A Ltd.</b> | <b>B Ltd.</b> | <b>C Ltd.</b> |
|----------------------|---------------|---------------|---------------|
|                      | <b>Rs.</b>    | <b>Rs.</b>    | <b>Rs.</b>    |
| Reserves             | 10,000        | 10,000        | 5,000         |
| Profit and Loss A/c. | 5,000         | 5,000 (Dr.)   | 3,000         |

Profits during 2008-09 were earned evenly over the year.

In November, 2008 each company declared and paid an interim dividend of 10% p.a. for six months. A Ltd. and B Ltd. have credited their Profit and Loss A/c. with the dividends received. During 2008-09 C Ltd. fabricated a machine costing Rs. 10,000 which it sold to B Ltd. for Rs. 12,000. B Ltd. then sold machine to A Ltd. for Rs. 13,000; the transactions being completed on 31st March, 2009.

Prepare consolidated Balance Sheet of the group as on 31st March, 2009.

[16]

**Q.3)** The following particulars were extracted from the books of Taj Ltd. on 1st April, 2008 on which date a winding up order was made :

| <b>Particulars</b>   | <b>Rs.</b> |
|--|------------|
| Equity Share Capital<br>(40,000 Equity Shares of Rs. 10 each, Rs. 5 paid)                      | 2,00,000   |
| 14% Preference Shares<br>(40,000 shares of Rs. 10 each)  | 4,00,000   |
| 14% First Mortgage Debentures secured by floating charge on all assets except uncalled capital | 3,00,000   |
| Fully Secured Creditors<br>(Value of Security 70,000)  | 60,000     |
| Partly Secured Creditors<br>(Value of Security 20,000)   | 40,000     |
| Preferential Creditors   | 12,000     |
| Bills Payable  | 2,00,000   |
| Unsecured Creditors  | 1,40,000   |
| Bank Overdraft   | 20,000     |

| <b>Particulars</b>                                   | <b>Rs.</b> |
|--|------------|
| Bills Receivable                                     | 30,000     |
| Bills Discounted (One bill for Rs. 20,000 is bad)    | 80,000     |
| Book Debts : Good                                    | 20,000     |
| Doubtful (50%)                                       | 14,000     |
| Bad  | 12,000     |
| Land and Building<br>(Estimated to produce 2,00,000) | 3,00,000   |
| Stock (Estimated to produce 80,000)                  | 1,00,000   |
| Machinery (Estimated to produce 4,000)               | 10,000     |
| Cash in Hand   | 200        |

Prepare a Statement of Affairs of Taj Ltd.

[16]

**Q.4)** Following was the Trial Balance on 31st March, 2009 of Mumbai Branch of an American Firm having Head Office in New York :

| <b>Particulars</b>                 | <b>Rs. (Dr.)</b> | <b>Rs. (Cr.)</b> |
|------------------------------------|------------------|------------------|
| Stock on 1st April, 2008           | 12,600           | –                |
| Purchases and Sales                | 75,000           | 1,12,500         |
| Debtors and Creditors              | 39,000           | 26,000           |
| Bills Receivable and Bills Payable | 10,400           | 9,100            |
| Salaries and Wages                 | 4,800            | –                |
| Rent, Rates and Taxes              | 5,100            | –                |
| Furniture                          | 4,910            | –                |
| Cash at Bank                       | 28,990           | –                |
| New York Account                   | –                | 33,200           |
|                                    | <b>1,80,800</b>  | <b>1,80,800</b>  |

On 31st March, 2009 the stock was valued at Rs. 2,500. The debit balance of the branch account in New York books on 31st March, 2009 was \$ 2,680 and Furniture Account appeared at \$ 1,850. On 31st March, 2009 there was cash in transit from Mumbai to New York amounting to Rs. 2,600. The rate of exchange on 31st March, 2008 was Rs. 48 and on 31st March, 2009 was Rs. 50. Average rate of the year was Rs. 49.

Prepare Branch Profit and Loss A/c. and Balance Sheet in the Head Office Books. [16]

**Q.5)** Following was the Balance Sheet of Express Pvt. Ltd., as on 31st December, 2008. You are required to work out fair value of its shares :

**Balance Sheet**

| Liabilities                                 | Rs.              | Assets                        | Rs.              |
|---|------------------|-------------------------------|------------------|
| 2,000, 8% Preference Shares of Rs. 100 each | 2,00,000         | Building (Cost)               | 1,80,000         |
| 3,000 Equity Shares of Rs. 100 each         | 3,00,000         | Furniture                     | 25,000           |
| Reserve Fund                                | 1,00,000         | Stock at Market Value         | 3,95,000         |
| Profit and Loss A/c. :                      |                  | Sundry Debtors                | 3,15,000         |
| On 1-1-08 Rs. 1,00,000                      |                  | 6% Govt. Securities (at Cost) | 2,45,000         |
| For 2008 Rs. <u>3,20,000</u>                | 4,20,000         | Cash at Bank                  | 50,000           |
| Accident Insurance Fund                     | 80,000           | Preliminary Expenses          | 10,000           |
| Depreciation Provision :                    |                  |                               |                  |
| For Building 25,000                         |                  |                               |                  |
| For Investments <u>40,000</u>               | 65,000           |                               |                  |
| Creditors                                   | 55,000           |                               |                  |
|   | <b>12,20,000</b> |                               | <b>12,20,000</b> |



The company's business prospects for 2009 are equally good. The Building and Investments are worth Rs. 4,00,000 and Rs. 2,10,000 respectively. 12% is the normal rate of dividend declared by similar business after payment of income-tax of 50% of profit and transfer to general reserve 20% of balance of profits. Profits for the last 3 years have shown an upward trend of Rs. 40,000 annually. [16]

**OR**

**Q.5)** What is Leasing ? Explain advantages and disadvantages of Leasing in detail. [16]

Total No. of Questions : 5]

[Total No. of Printed Pages : 2

**[3670]-102**

**M. Com. (Semester - I) Examination - 2009**

**STRATEGIC MANAGEMENT**

**(Compulsory Paper) (2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instructions :**

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

**Q.1)** Explain concept of 'Strategic Management'. Discuss characteristics of Strategic Management.

**OR**

**Q.1)** Discuss various elements involved in Strategic Management Process.

**Q.2)** What is 'External Business Environment' ? Explain various factors of External Business Environment to be evaluated in Strategic Analysis.

**OR**

**Q.2)** (A) What is 'Strategic Vision' ? Explain purposes of developing a Strategic Vision.

(B) What is a 'Mission of a Company' ? State characteristics of a Mission Statement.

**Q.3)** Define 'Strategic Planning'. Explain stages involved in the Strategic Planning Process.

**OR**

**Q.3)** (A) What is 'SWOT Analysis' ? Explain significance of SWOT Analysis.

(B) What is 'Core Competency' ? What are advantages of Identifying Core Competencies ?

**Q.4)** What is 'Strategy Implementation' ? Explain key issues in the Strategy Implementation.

**OR**

**Q.4)** (A) State need of Research and Development Strategy.

(B) State objectives of Financial Strategy.

**Q.5)** Write short notes : (**Any Four**)

(a) Nature of Management Ethics

(b) Mergers and Acquisitions

(c) Financial Planning

(d) Advantages of Logistic Strategy

(e) Matrix Organisation Structure

(f) Economic Environment

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[3670]-102

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 80

सूचना :

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

---

प्र.1) 'ब्यूहरचनात्मक व्यवस्थापन' ही संकल्पना स्पष्ट करा. ब्यूहरचनात्मक व्यवस्थापनाच्या वैशिष्ट्यांची चर्चा करा.

किंवा

प्र.1) ब्यूहरचनात्मक व्यवस्थापन प्रक्रियेत अंतर्भूत होणाऱ्या विविध घटकांची चर्चा करा.

प्र.2) 'बाह्य व्यावसायिक पर्यावरण' म्हणजे काय ? ब्यूहरचनात्मक विश्लेषणात मूल्यांकन केल्या जाणाऱ्या बाह्य व्यावसायिक पर्यावरणाच्या विविध घटकांचे स्पष्टीकरण करा.

किंवा

प्र.2) (अ) 'व्यावसायिक दूरदृष्टी' म्हणजे काय ? ब्यूहरचनात्मक दूरदृष्टी विकसित करण्याचे हेतू स्पष्ट करा.

(ब) 'कंपनीचे ध्येय' म्हणजे काय ? ध्येयवाक्याची वैशिष्ट्ये सांगा.

प्र.3) ब्यूहरचनात्मक नियोजनाची व्याख्या द्या. ब्यूहरचनात्मक नियोजन प्रक्रियेत अंतर्भूत होणाऱ्या पायऱ्यांचे स्पष्टीकरण करा.

किंवा

[3670]-102

3

P.T.O.

- प्र.3) (अ) 'स्वॉट विश्लेषण' म्हणजे काय ? स्वॉट विश्लेषणाचे महत्त्व स्पष्ट करा.  
(ब) 'मुख्य क्षमता' म्हणजे काय ? मुख्य क्षमतांचा शोध घेण्याचे फायदे कोणते ?
- प्र.4) 'ब्यूहरचनेची अमलबजावणी' म्हणजे काय ? ब्यूहरचनेच्या अमलबजावणीतील मुख्य बाबींचे (Issues) स्पष्टीकरण करा.

किंवा

- प्र.4) (अ) संशोधन व विकास ब्यूहरचनेची गरज सांगा.  
(ब) वित्तीय ब्यूहरचनेची उद्दिष्ट्ये सांगा.
- प्र.5) टिपा लिहा : (कोणत्याही चार)
- (अ) व्यवस्थापकीय नीतिमूल्यांचे स्वरूप  
(ब) एकत्रीकरण आणि संपादन  
(क) वित्तीय नियोजन  
(ड) लॉजिस्टिक ब्यूहरचनेचे फायदे  
(इ) मॅट्रिक्स संघटन रचना  
(फ) आर्थिक पर्यावरण

Total No. of Questions : 5]

[Total No. of Printed Pages : 4

**[3670]-101**

**M. Com. (Semestor - I) Examination - 2009**

**MANAGEMENT ACCOUNTING**

**(Compulsory Paper) (2008 Pattern)**

**Time : 3 Hours]**

**[Max. Marks : 80**

**Instruction :**

*All questions are compulsory and carry equal marks.*

**Q.1)** What is 'Management Accounting' ? How is it advantageous over Financial Accounting ? State limitations of Management Accounting.

**OR**

**Q.1)** What is Responsibility Accounting ? Explain its objectives and structure as a Divisional Performance Measurement.

**Q.2)** The following are the Balance Sheets of CFS Limited, Pune, drawn as on 31-3-2008 and 31-03-2009 :

**Balance Sheets**

| <b>Liabilities</b>        | <b>31-03-08</b> | <b>31-03-09</b> | <b>Assets</b>          | <b>31-03-08</b> | <b>31-03-09</b> |
|---------------------------|-----------------|-----------------|------------------------|-----------------|-----------------|
| Share Capital             | 1,50,000        | 1,50,000        | Machinery              | 40,000          | 70,000          |
| Profit and Loss A/c.      | 8,000           | 11,500          | Land and Building      | 1,00,000        | 1,60,000        |
| Reserve for Contingencies | 30,000          | 35,000          | Stock                  | 41,000          | 31,000          |
| Depreciation Fund         | 20,000          | 32,000          | Investments            | 18,000          | 25,000          |
| 12% Debentures            | 50,000          | 50,000          | Sundry Debtors         | 70,000          | 95,000          |
| 14% Debentures            | –               | 60,000          | Outstanding Commission | 2,300           | 3,200           |
| Sundry Creditors          | 51,500          | 48,000          | Bank                   | 20,400          | –               |
| Bank Overdraft            | –               | 15,000          | Cash                   | 11,300          | 13,100          |
| Outstanding Expenses      | 8,500           | 5,800           | Preliminary Expenses   | 15,000          | 10,000          |
|                           | <b>3,18,000</b> | <b>4,07,300</b> |                        | <b>3,18,000</b> | <b>4,07,300</b> |

**[3670]-101**

**1**

**P.T.O.**

You are required to prepare Cash Flow Statement with necessary working notes after considering the following additional information :

**Additional Information :**

- (a) No depreciation is charged on building.
- (b) A machine costing Rs. 20,000, depreciated upto 30% was sold at 20% loss.
- (c) 14% Debentures are issued @ 5% discount.
- (d) During the year 1,000 shares in FFS Limited are purchased. The pre-acquisition dividend on these shares was Rs. 2,500.
- (e) Compensation Rs. 18,600 paid to a workman is written off through reserve for contingencies.

**Q.3)** What is Ratio Analysis ? Explain various types of ratios which are computed for analysing Liquidity and Long Term Solvency of an Organisation.

**OR**

**Q.3)** From the following information prepare Balance Sheet with as much details as possible :

- Current Ratio 2.5
- Liquidity Ratio 1.5
- Stock Turnover Ratio 6 times
- Fixed Assets Turnover Ratio 2 times
- Average Debt Collection Period 2 months
- Fixed Assets to Net Worth 1 : 1
- Reserves to Share Capital 0.5 : 1
- Gross Profit Ratio 20%
- Net Working Capital Rs. 6,00,000

**Q.4)** Explain meaning and kinds of Working Capitals. What are the factors to be considered while determining need of Working Capital ?

**OR**

**Q.4)** Mr. 'X' has procured you the following information related to the year 2008-09 :

- Output – 10,000 units
- Sales Price (25% above the cost) – Rs. 150
- Cost consists of Material, Labour, Factory Overheads and Office Overheads in the ratio of 4 : 2 : 3 : 1.
- Overheads include depreciation as follows :
  - Machinery – Rs. 50,000
  - Office Equipments – Rs. 30,000
- Factory and Office Overheads are fixed to the extent of  $\frac{1}{3}$ rd and  $\frac{2}{3}$ rd of the total overheads.
- Raw Material and Work-in-progress will stay in stock for 10 days and 15 days respectively.
- Work-in-progress is to be considered as 40% and 60% complete as to Labour Cost and Overheads.
- Finished Goods equal to half of the sales of the next month is to be kept in stock.
- Wages are paid on monthly basis and overheads are paid in the same month.
- Purchases are made on one month credit while goods are sold on credit period of 1.5 months.
- Output for the next year will be 15,000 units.
- Cash for contingencies be kept Rs. 50,000.

You are required to find out estimated amount of Working Capital.



**Q.5) Write notes : (Any Four)**

- (a) Functions of Management Accountant
  - (b) Common Sized Analysis
  - (c) Uses of Fund Flow Statement
  - (d) Receivables Management
  - (e) Investment Centres
  - (f) Importance of Working Capital
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