Seat No.

[4269]-201

S.Y. B.Com. EXAMINATION, 2012 BUSINESS COMMUNICATION

(2008 **PATTERN**)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

- 1. What is communication ? Explain the nature, scope and process of communication. [16]
- 2. What is Business Letter ? Explain the essential qualities of a good business letter. [16]

Or

Write a detailed note on non-verbal communication and audio visual communication. [16]

- (a) Write a complaint letter on behalf of Kundan Furniture, Pune to the seller, Godrej Ltd., Mumbai for supply of inferior quality of furniture.
 - (b) Write an Appointment Letter from M/s Manisha Traders, Solapur to Mr. Abhijeet Patil, Pune as he is appointed as an Accounts Officer in the organisation. [8]

- (a) Write a letter on behalf of M/s Surya Electronics Ltd., Pune to the client M/s Priya Electricals Ltd., Saswad for remembering outstanding bill since two months.
- (b) Draft a Notice of Annual General Meeting to its shareholderon behalf of Bajaj Auto Ltd., Pune. [8]
- What is Report ? Explain in detail the essentials of a good report. [16]
- 5. Write short notes on (any two): [16]
 - (a) Meaning and advantages of Internet
 - (b) Electronic Clearance System (ECS)
 - (c) Contents of Resume/Bio-data
 - (d) Contents of Minutes.

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Seat	
No.	

S.Y. B.Com. EXAMINATION, 2012

CORPORATE ACCOUNTING

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

- (ii) Figures to the right indicate full marks.
- (iii) Use of calculator is allowed.

1. (A) (I) Fill in the blanks (any five) : [5]

- (1) Accounting Standard (AS)2 deals with
- (2) Preference shareholders have a preferential right to at a fixed rate.
- (3) Debentureholders are of a company.
- (4) Liquidation means of a company.
- (5) In absorption there is one of a company and no formation of company.

- (6) A company whose majority of shares have been acquired by the purchasing company is known as company.
- (7) The main purpose of reconstruction is to eliminate the accumulated losses from the books of account.
- (II) State whether the following statements are True or False
 (any *five*) : [5]
 - (1) Accounting Standard (AS)6 deals with Depreciation Accounting.
 - (2) Debenture of a company cannot be converted into shares.
 - (3) Pre-incorporation profit is known as revenue profit.
 - (4) External reconstruction means one liquidation and one formation of a company.
 - (5) Holding company's share in revenue loss are to be deducted from the profit in Consolidated Balance Sheet.

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- (6) The investment in subsidiary company by the holding company should cancel out of the share capital of the subsidiary company.
- Purchase consideration is the price payable by the (7)transferor company to the transferee company.
- Write short notes on (any two) : **(B)** [14]
 - (1) Accounting Standard (AS)13
 - (2)Issue of Shares
 - Modes of Liquidation (3)
 - (4)External Reconstruction
 - Alteration of share capital. (5)
- 2. The following is the Trial Balance of Samyak Ltd. as at 31st March, 2011 :

Particulars		Debit	Credit
		(Rs.)	(Rs.)
Stock on 1st April, 2010		75,000	
Purchases Returns			10,000
Purchases and Sales		2,45,000	3,40,000
69]-202	3		P.T.O.

Trial Balance as on 31st March, 2011

Wages	30,000	
Discount		3,000
Carriage Inward	950	
Furniture and Fittings	17,000	
Salaries	7,500	
Rent	4,000	
Sundry Expenses	7,050	
Profit and Loss Appropriation		
A/c, 31st March, 2010		15,000
Dividend paid for 2009-10	9,000	
Share Capital		1,00,000
Debtors and Creditors	27,500	17,500
Plant and Machinery	29,000	
Cash at Bank	46,200	
General Reserve		15,500
Patents and Trademarks	4,800	
Bills Receivable and Bills Payable	5,000	7,000
Total	5,08,000	5,08,000

Prepare Trading A/c, Profit and Loss Account and Profit and Loss Appropriation Account for the year ended 31st March, 2011 and Balance Sheet at that date taking into consideration the following adjustments :

- (1) Stock on 31st March, 2011 was valued at Rs. 88,000.
- (2) Depreciate Plant and Machinery @ 15%, Furniture and
 Fittings @ 10% and Patents and Trademarks @ 5%.
- (3) On 31st March, 2011 outstanding rent amounted to Rs. 800 while outstanding salaries totalled Rs. 900.
- (4) Make a provision for doubtful debts amounting to Rs. 510.
- (5) Make a provision for Income tax @ 50% of net profit.
- (6) The directors proposed a dividend @ 15% p.a. for the year ended 31st March, 2011 and transfer to General Reserve at 5% of net profit after tax. [14]

Or

Solar Ltd. issued 20,000 equity shares of Rs. 100 each at a discount of 5% payable as follows :

- On Application Rs. 25
- On Allotment Rs. 30
- On First call Rs. 25
- On Final call Rs. 15

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Applications were received 16,000 shares and all of these were accepted. Mr. Kumar holding 500 shares paid first and final call in advance with the allotment money due.

All money dues were received except the first and final call on 100 shares held by Mr. Lalit. His shares were forfeited and reissued at Rs. 90 per share as fully paid to Mr. Suraj.

Pass journal entries in the books of Solar Ltd. [14]

- 3. (A) Chandrabhaga Ltd. was registered on 1st July, 2010 to take over the business of M/s Bhima & Nira as from 1st April, 2010. The company received its certificate of commencement of business on 1st August, 2010. The accounts of the company prepared for the year ending 31st March, 2011 showed the following :
 - (1) Total turnover for the year amounted to Rs. 2,40,000 of which Rs. 30,000 related to the period from 1st April, 2010 to 1st July, 2010.
 - (2) Trading Account showed Gross Profit of Rs. 96,000.

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The following expenses were debited to Profit & Loss (3) A/c :

Particulars	Rs.
Salaries	12,000
Rent	4,800
General Expenses	1,800
Printing and Stationery	2,400
Advertising	4,200
Travelling expenses	8,400
Bad debts (Rs. 500 related to debtors	
taken over from vendors)	1,500
Directors fees	2,000
Audit fee	800
Debenture interest	5,000
Depreciation	3,600
Preliminary Expenses	3,000
Commission on sales	3,600
Interest to vendors	
(upto 30th November, 2010)	4,000
Find out the profit made by the Company prior to	o and after
incorporation.	[8]
7	P.T.O.

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 (B) From the following information, prepare a Consolidated Balance Sheet of Sagar Ltd. and its subsidiary Sarita Ltd. as at 31-3-2011 giving detailed workings : [14]

Liabilities	Sagar Ltd.	Sarita Ltd.
	(Rs.)	(Rs.)
Share capital :		
Equity shares of Rs. 10 each	6,00,000	3,00,000
General Reserve	3,00,000	90,000
Profit & Loss A/c	1,50,000	60,000
6% Debentures	_	1,50,000
Loan from Sagar Ltd.	_	15,000
Sundry Creditors	1,50,000	60,000
Bills Payable	75,000	45,000
Total	12,75,000	7,20,000
Assets	Sagar Ltd.	Sarita Ltd.
	(Rs.)	(Rs.)
Goodwill	1,50,000	-
Fixed Assets	3,00,000	3,75,000

Balance Sheet as on 31-3-2011

Investments :		
(i) 24,000 shares of Rs. 10		
each in Sarita Ltd. at cost	3,00,000	
(ii) 6% Debentures of Sarita		
Ltd. (face value Rs. 90,000)	90,000	_
(iii) Government securities		75,000
Stock	1,50,000	60,000
Sundry Debtors	1,20,000	60,000
Bills Receivable	60,000	_
Bank balance	90,000	1,50,000
Loan to Sarita Ltd.	15,000	_
Total	12,75,000	7,20,000

Additional Information :

- Sundry creditors of Sagar Ltd. include Rs. 30,000 due to Sarita Ltd.
- (2) The closing stock of Sagar Ltd. includes stock worth Rs. 45,000 supplied by Sarita Ltd. which had invoiced at cost plus 20% profit on cost.
- (3) Bills payable of Sarita Ltd. include Rs. 36,000 issued in favour of Sagar Ltd. which was discounted but not yet matured Rs. 6,000 of them.

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- (4) Sagar Ltd. acquired 24,000 Equity shares in Sarita Ltd. on 1-4-2010 on which date the Balance Sheet of Sarita Ltd. showed General Reserve at Rs. 30,000 and Profit & Loss A/c credit balance of Rs. 15,000.
- (5) Sagar Ltd. revalued Fixed Assets of Sarita Ltd. as on 1-4-2010 at Rs. 3,90,000.
- 4. (A) The Balance Sheet of Chemical Industries Ltd. at 31st March, 2011 was as under :

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	15,000
2000 preference shares		Freehold properties	2,00,000
of Rs. 100 each	2,00,000	Plant & Machinery	3,00,000
4,000 Equity shares		Stock in Trade	50,000
of Rs. 100 each	4,00,000	Debtors	40,000
5% Debentures	1,00,000	Profit & Loss A/c	2,45,000
Bank overdraft	50,000		
Creditors	1,00,000		
	8,50,000		8,50,000

Balance Sheet as on 31st March, 2011

The company gets the following scheme of capital reduction approved by the court :

- (a) The Preference Shares to be reduced to Rs. 75 per share, fully paid up and equity shares to Rs. 37.50.
- (b) The debentureholders took over stock in trade and book debts in full settlement of the amount due to them.
- (c) The goodwill account to be eliminated.
- (d) The freehold properties to be depreciated by 50%.
- (e) The value of Plant and Machinery to be increased by Rs. 50,000.

Pass journal entries in the books of Chemical Industries Ltd. and prepare its revised Balance Sheet. [10]

(B) The following was the Balance Sheet of Mahindra Ltd. as on
 31-3-2011 : [10]

Liabilities	Rs.	Assets	Rs.
Share Capital			
4,000, 14% Preference		Land and Buildings	2,00,000
Shares of Rs. 100		Plant and Machinery	5,40,000
each fully paid up	4,00,000	Patents	40,000

Balance Sheet as on 31-3-2011

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8,000 equity shares		Stock	1,00,000
of Rs. 100 each		Sundry Debtors	2,30,000
Rs. 60 paid up	4,80,000	Cash at Bank	60,000
14% Debentures		Profit & Loss A/c	2,40,000
(having a floating			
charge on all assets)	2,30,000		
Interest accrued on			
above debentures	32,200		
Loan on Mortgage of			
Land and Building	1,50,000		
Sundry Creditors	1,17,800		
	14,10,000		14,10,000

The company went into voluntary liquidation on the above date. The dividend on 14% Preference Shares was in arrears for one year. Sundry creditors include preferential creditors amounting to Rs. 30,000.

The assets realised as follows :

Land and Building Rs. 2,80,000, Plant and Machinery Rs. 5,00,000, Patent Rs. 50,000, Stock Rs. 1,60,000, Sundry Debtors Rs. 2,00,000.

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The expenses of liquidation amounted to Rs. 29,434. The liquidator is entitled to a commission of 2% on all assets realised (except cash at bank) and 2% on the amount distributed among unsecured creditors other than Preferential Creditors. All payments were made by the liquidator on 30th June, 2011. Interest on mortgage loan shall be ignored at the time of payment.

Prepare Liquidator's Final Statement of Account.

Or

The following are the Balance Sheets of Express Limited and Super Fast Limited as on 31st March, 2011. [20]

Balance	Sheet	as	on	31-3-2011	(Express	Limited)

Liabilities	Rs.	Assets	Rs.
Share capital		Goodwill	1,00,000
10,000 equity shares of		Fixed Assets	7,50,000
Rs. 100 each	10,00,000	Stock	2,60,000
5% Debentures (Rs.100 each)	2,50,000	Debtors	2,00,000
Creditors	3,60,000	Profit & Loss A/c	3,00,000
	16,10,000		16,10,000

Liabilities	Rs.	Assets	Rs.
Authorised Capital		Goodwill	1,50,000
20,000 Equity shares of		Fixed Assets	12,00,000
Rs. 100 each	20,00,000	Stock	2,50,000
Issued Capital		Debtors	2,00,000
15,000 Equity shares of		Cash and Bank	2,00,000
Rs. 100 each	15,00,000		
Profit & Loss A/c	2,00,000		
Creditors	3,00,000		
	20,00,000		20,00,000

Balance Sheet of Super Fast Ltd. as on 31-3-2011

Super Fast Limited agreed to absorb Express Limited upon the following terms :

- Payment of cash of Rs. 15 for every share in Express Limited.
- (2) The shareholders of Express Limited to receive one share in Super Fast Limited for every two shares held by them.
- (3) Payment in cash at Rs. 110 for every debentureholder in full discharge of debentures.
- (4) Expenses of liquidation amounted to Rs. 10,000 which were paid by Super Fast Ltd. (not included in purchase consideration)

You are required to :

- (a) Prepare Realisation A/c, Super Fast Ltd. A/c, Equity Shares in Super Fast Ltd. A/c, Cash A/c, Equity shareholders A/c, 5% Debentureholders A/c in the books of Express Limited.
- (b) Pass opening entries in the books of Super Fast Limited and prepare Balance Sheet of Super Fast Limited after absorption.

Seat No.

[4269]-203

S.Y. B.Com. EXAMINATION, 2012 BUSINESS ECONOMICS (Macro)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

- (ii) Figures to the right indicate full marks.
- (iii) Draw neat diagrams wherever necessary.
- 1. Define the Macro-economics. Explain the scope and limitations of Macro-economics. [16]
- 2. What is National Income ? Explain the difficulties in measuring national income. [16]

Or

Explain the process of multiple credit creation by commercial banks. What are the limitations on credit creation ? [16]

3. Answer in brief :

- (a) Explain the Psychological Law of Consumption. [8]
- (b) What are the effects of Inflation ? [8]

Or

- (a) Explain the principle of investment multiplier. [8]
- (b) Explain the Fisher's Quantity Theory of Money. [8]
- 4. What is Public Finance ? Explain the nature and scope of Public Finance. [16]
- 5. Write short notes on (any two): [16]
 - (1) Say's law of market
 - (2) Philip's curve
 - (3) Phases of trade cycle
 - (4) Marginal efficiency of capital.

(मराठी रूपांतर)

- वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
 - (iii) आवश्यक तेथे सुबक आकृत्या काढा.
 - (iv) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
- समग्रलक्षी अर्थशास्त्राची व्याख्या द्या. समग्रलक्षी अर्थशास्त्राची व्याप्ती आणि मर्यादा स्पष्ट करा.
- 2. राष्ट्रीय उत्पन्न म्हणजे काय ? राष्ट्रीय उत्पन्न मापनातील अडचणी स्पष्ट करा. [16]

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किंवा

व्यापारी बँकांची बहुगुणित पतनिर्मित प्रक्रिया स्पष्ट करा. पतनिर्मितीवरील मर्यादा काय आहेत ?

- 3. थोडक्यात उत्तरे द्या :
 - (अ) उपभोगासंबंधीचा मानसशास्त्रीय नियम स्पष्ट करा. [8]
 - (ब) चलनविस्ताराचे परिणाम कोणते आहेत ? [8]

किंवा

- (अ) गुंतवणूक गुणकाचे तत्व स्पष्ट करा. [8]
- (ब) फिशर यांचा चलनसंख्यामान सिद्धांत स्पष्ट करा. [8]
- सार्वजनिक आयव्यय म्हणजे काय ? सार्वजनिक आयव्ययाचे स्वरूप आणि व्याप्ती स्पष्ट करा.
- 5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [16]
 - (1) 'से' यांचा बाजारपेठविषयक नियम
 - (2) फिलीप्स वक्र
 - (3) व्यापारचक्रांच्या अवस्था
 - (4) भांडवलची सिमांत कार्यक्षमता.

3

Seat	
No.	

S.Y. B.Com. EXAMINATION, 2012

PRINCIPLES AND FUNCTIONS OF MANAGEMENT

(Business Management)

(2008 **PATTERN**)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- 1. Define the term 'management'. Explain the features of management. [16]
- Distinguish between Taylor's Scientific Management Approach and Fayol's Administrative Management Approach. [16]

Or

- (a) Define the term Planning. Explain the various types of planning.[8]
- (b) What do you mean by Delegation of Authority ? Explain various principles of Delegation of Authority. [8]

- 3. (a) What is direction ? Explain the various principles of direction. [8]
 - (b) Explain Fredrick Herzberg's motivation hygiene theory. [8]

Or

- (a) Describe various functions of a leader. [8]
- (b) Define control. Explain the characteristics of control. [8]
- 4. What is 'Social Responsibility' ? Describe the various social responsibilities of business. [16]
- 5. Write short notes on (any two): [16]
 - (a) Modern Indian Economic Thoughts of Mahatma Gandhi
 - (b) Process of communication
 - (c) Need of co-ordination
 - (d) Event management.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात

1. व्यवस्थापनाची व्याख्या करा. व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [16]

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 टेलर यांचा 'शास्त्रीय व्यवस्थापन' दृष्टीकोन आणि फेयॉल यांचा 'प्रशासकीय व्यवस्थापन' दृष्टीकोन यामधील फरक स्पष्ट करा.
 [16]

किंवा

- (अ) नियोजनाची व्याख्या करा. नियोजनाचे विविध प्रकार स्पष्ट करा. [8]
- (ब) अधिकार प्रधान म्हणजे काय ? अधिकार प्रधानाची विविध तत्वे स्पष्ट करा.
 [8]
- (अ) निर्देशन म्हणजे काय ? निर्देशनाची विविध तत्वे स्पष्ट करा. [8]
 (ब) फ्रेडरिक हर्झबर्ग यांनी मांडलेला आरोग्यविषयक अभिप्रेरणा सिद्धांत स्पष्ट करा. [8]

किंवा

- (अ) नेतृत्वाची विविध कार्ये स्पष्ट करा. [8]
- (ब) नियंत्रणाची व्याख्या लिहा. नियंत्रणाची वैशिष्ट्ये स्पष्ट करा. [8]
- सामाजिक जबाबदारी म्हणजे काय ? व्यवसायाच्या विविध सामाजिक जबाबदाऱ्या स्पष्ट करा.
- **5.** थोडक्यात टीपा लिहा (कोणत्याही **दोन**) : [16]
 - (अ) महात्मा गांधी यांचे आधुनिक भारतीय आर्थिक विचार
 - (ब) संज्ञापन प्रक्रिया
 - (क) समन्वयाची गरज
 - (ड) प्रसंग/घटना व्यवस्थापन.

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3

Seat No.

[4269]-205

S.Y. B.Com. EXAMINATION, 2012 ELEMENTS OF COMPANY LAW

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory.

- (ii) All questions carry equal marks.
- 1. Define 'Company'. Explain in detail the stages in formation of a company.
- 2. What is 'Articles of Association' ? Distinguish between 'Memorandum of Association' and 'Articles of Association'.

Or

What is meant by 'Allotment of Shares' ? Explain the procedure of allotment of shares.

- **3.** (a) What are the statutory provisions of the buy back of shares.
 - (b) Explain the statutory provisions regarding compromise and arrangement.

- (a) Explain the concept of 'Directors Identification Number' (DIN).
- (b) Explain the duties of the Liquidator in compulsory windingup.
- **4.** Explain in detail the secretarial functions relating to statutory meeting of the company.
- 5. Write short notes on (any two) :
 - (a) Responsibilities of directors.
 - (b) Distinction between Managing Director and Manager.
 - (c) Whole-time Director.
 - (d) Exception to the rule of supremacy of the majority of shareholders.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- **सूचना :** (*i*) **सर्व** प्रश्न अनिवार्य आहेत.
 - (ii) सर्व प्रश्नांना समान गुण आहेत.
 - (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
- 'कंपनी' ची व्याख्या द्या. कंपनीच्या स्थापनेतील विविध अवस्था सविस्तर स्पष्ट करा.

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'नियमावली' म्हणजे काय ? घटनापत्रक व नियमावलीतील फरक स्पष्ट करा.
 किंवा

भाग-वाटप म्हणजे काय ? भाग-वाटपाची कार्यपद्धती स्पष्ट करा.

- 3. (अ) भागांच्या पुनर्खरेदी बाबतच्या कायदेशीर तरतूदी स्पष्ट करा.
 - (ब) तडजोड आणि व्यवस्थेसंबंधीच्या कायदेशीर तरतूदी स्पष्ट करा.

किंवा

- (अ) संचालक ओळख क्रमांक (DIN) संकल्पना स्पष्ट करा.
- (ब) शक्तीच्या कंपनी समापनामध्ये विसर्जकाची कर्तव्ये सांगा.
- 4. कंपनीच्या नियामक सभेसंबंधी चिटणीसाची कार्ये सविस्तर स्पष्ट करा.
- 5. संक्षिप्त टिपा लिहा (कोणत्याही दोन) :
 - (अ) संचालकांच्या जबाबदाऱ्या
 - (ब) व्यवस्था संचालक आणि व्यवस्थापक यामधील फरक
 - (क) पूर्णवेळ संचालक
 - (ड) भागधारकांच्या बहुमत वर्चस्व सिद्धांताचे अपवाद.

Seat	
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S.Y. B.Com. EXAMINATION, 2012

BUSINESS ADMINISTRATION

Paper I

(2008 PATTERN)

Time : Three HoursMaximum Marks : 80

N.B. :- (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

- 1. Define management. Explain its principles. [16]
- 2. Define partnership. Explain its merits and demerits. [16]

State the symptoms of industrial sickness.

- **3.** (a) Explain the social responsibilities toward consumers. [8]
 - (b) State the limitations of quality circle. [8]

Or

- (a) Explain classification of business objectives.
- (b) Discuss recent trends in location of industries.

- 4. Define globalization. Explain its features and effects. [16]
- 5. Write short notes on (any *four*) : [16]
 - (1) Business Processing Outsourcing (BPO)
 - (2) Total Quality Management (TQM)
 - (3) ISO 9000
 - (4) Role-National Productivity Concept
 - (5) Legal environment of business
 - (6) Sole proprietorship.

(मराठी रूपांतर)

- वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक. (ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
 - (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
- 1. व्यवस्थापनाची व्याख्या सांगून व्यवस्थापनाची तत्वे स्पष्ट करा. [16]
- 2. भागीदारी संस्थेची व्याख्या सांगून फायदे-तोटे स्पष्ट करा. [16]

किंवा

आजारी उद्योगधंद्याची लक्षणे सांगा.

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- 3. (अ) ग्राहकासंबंधीची सामाजिक जबाबदारी स्पष्ट करा. [8]
 - (ब) गुणवत्ता वर्तुळाची मर्यादा स्पष्ट करा. [8]

किंवा

- (अ) व्यवसायाच्या उद्देशाचे वर्गीकरण स्पष्ट करा.
- (ब) उद्योगांचे स्थानीयकरणाचे नवे कल स्पष्ट करा.
- जागतिकीकरण म्हणजे काय ? जागतिकीकरणावर परिणाम करणारी वैशिष्ट्ये स्पष्ट करा.
- 5. थोडक्यात टिपा लिहा (कोणत्याही चार) : [16]
 - (अ) वाह्य संसाधनाद्वारे व्यवस्थापन प्रक्रिया कार्य (बी. पी. ओ.)
 - (ब) संपूर्ण गुणवत्ता व्यवस्थापन (टी. क्यू. एम.)
 - (क) आय. एस. ओ. 9000
 - (ड) राष्ट्रीय उत्पादकता-भूमिका
 - (इ) कायदेशीर व्यवसाय पर्यावरण
 - (फ) एकल व्यापारी.

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S.Y. B.Com. EXAMINATION, 2012

BANKING AND FINANCE

Special Paper I

(Indian Banking System)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- 1. Explain the structure of banking system in India. [16]
- Explain the objectives and progress of bank nationalisation in India. [16]

Or

Explain the progress and functions of foreign banks in India. [16]

3. (a) State the functions of Urban Co-operative Credit Societies. [8]
(b) State the progress of private sector banks. [8]

- (a) State the recommendations of Narasimham Committee-II (1998).
- (b) State the reasons for establishment of Regional Rural Banks.
- 4. Explain the functions of Reserve Bank of India. [16]
- 5. Write short notes on (any two): [16]
 - (i) Primary Agricultural Co-operative Credit Society.
 - (ii) Management of non-performing assets.
 - (iii) Qualitative methods of credit control.
 - (iv) Debt Recovery Tribunal.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.

- (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
- (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

भारतातील बॅंक प्रणालीची रचना स्पष्ट करा.

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[16]

2.	भारतातील बॅंकांच्या राष्ट्रीयकरणाची उद्दिष्टे व प्रगती स्पष्ट करा.	[16]
	किंवा	
	भारतातील परकीय बँकांची कार्ये व प्रगती स्पष्ट करा.	[16]
3.	(अ) नागरी सहकारी पतसंस्थांची कार्ये सांगा.	[8]
	(ब) खाजगी बॅंकांची प्रगती सांगा.	[8]
	किंवा	
	(अ) नरसिंहम समिती-II (1998) च्या शिफारशी सांगा.	[8]
	(ब) प्रादेशिक ग्रामीण बँकांच्या स्थापनेची कारणे सांगा	[8]
4.	भारतीय रिझर्व्ह बॅंकेची कार्ये सविस्तर स्पष्ट करा	[16]
5.	थोडक्यात टिपा लिहा (कोणत्याही दोन) :	[16]
	(i) प्राथमिक कृषी पतसंस्था	
	(ii) निष्क्रिय मालमत्तेचे व्यवस्थापन	
	(iii) गुणात्मक पतनियंत्रणाच्या पद्धती	
	(iv) कर्जवसुली न्यायाधिकरण.	

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Total No. of Questions—5]

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S.Y. B.Com. EXAMINATION, 2012 BUSINESS LAWS AND PRACTICES

Paper I

(2008 PATTERN)

Time : Three HoursMaximum Marks : 80

N.B. :- (i) All questions are compulsory.

(*ii*) Figures to the right indicate full marks.

- Explain in detail Amalgamation of market committees under the Agricultural Produce Marketing (Development and Regulation) Act, 1963.
 [16]
- State the objectives of the Multi-state Co-operative Societies Act, 2002. Explain the powers and functions of Chief Executive under the Act. [16]

Or

What is Marketing Board ? Explain the functions and powers of State Marketing Board. [16]

3. (a) Explain the obligations and rights of Insurer. [8]
(b) Explain the concept of Re-Audit under the MCS Act. [8]

- (a) Explain the concept of Double Insurance. [8]
- (b) Explain the terms in Marine Insurance. [8]
- 4. Explain the term Life Insurance Policy. Describe the types of Life Insurance Policy. [16]
- 5. Write short notes on (any two) : [8+8]
 (i) Measurement of Insurable Value
 - (ii) Features of Marine Insurance
 - (iii) Difference between Fire Insurance and Marine Insurance
 - (*iv*) Insurance Contract.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.
 - (ii) उजवीकडे दर्शविलेले प्रश्नसाठीचे गुण आहेत.
 - (iii) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पहावी.
- कृषी उत्पन्न खरेदी-विक्री (विकास व नियमन) कायदा, 1963 अंतर्गत बाजार समित्यांचे एकत्रीकरण प्रक्रिया सविस्तर स्पष्ट करा.
- बहु-राज्य सहकारी संस्था कायदा, 2002ची उद्दिष्ट्ये सांगा. या कायद्याअंतर्गत मुख्य कार्यकारी अधिकाऱ्याचे अधिकार व कार्ये स्पष्ट करा.

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किंवा

पणन-मंडळ म्हणजे काय ? राज्य पणन मंडळाची कार्ये आणि अधिकार स्पष्ट करा.

- (अ) विमा प्रतिनिधीची कर्तव्ये आणि अधिकार काय आहेत ? [8]
 (ब) MCS कायद्याअंतर्गत 'पुनर्लेखा परिक्षण' यावर टिप तयार करा. [8]
 किंवा
 - (अ) 'दुहेरी विमा' ही संकल्पना स्पष्ट करा. [8]
 - (ब) 'सागरी विमा' योजना प्रकारातील अटी सांगा. [8]
- जीवन विमा ही संकल्पना स्पष्ट करा. जीवन विमा पॉलीसीचे प्रकार स्पष्ट करा.
 [16]
- 5. थोडक्यात टीपा लिहा (कोणतेही दोन) : [8+8]
 - (i) विमामूल्याचा मापदंड
 - (ii) सागरी विम्याची वैशिष्ट्ये
 - (iii) अग्नी विमा आणि सागरी विमा यांतील फरक
 - (iv) विमा करार.

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Seat	
No.	

S.Y. B.Com. EXAMINATION, 2012 CO-OPERATION AND RURAL DEVELOPMENT Special Paper I (Theory)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :— (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- 1. What is co-operation ? Explain the nature and modified principles of co-operation. [16]
- 2. State and explain the objectives and features of Co-operative Societies Act, 1912. [16]

Or

Explain the various approaches of Rural development. [16]

- **3.** (*a*) State the provisions regarding management of Co-operative Society as given in Maharashtra State Co-operative Societies Act, 1960. [8]
 - (b) Explain the effects of globalization of Indian economy on rural development in India.[8]
- (a) Explain the progress of Urban Co-operative Banks in India. [8]
- (b) State the importance of Panchayat Raj System in rural development. [8]
- 4. Explain the thought and work of Mahatma Gandhi about rural development. [16]
- 5. Write short notes on (any two): [16]
 - (1) Role of co-operative legislation in strengthening the co-operative movement in India.
 - (2) Problems of Co-operative Sugar Factories in Maharashtra.
 - (3) Objectives of Rural Development.
 - (4) Demerits of globalization.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80

सूचना :— (i) **सर्व** प्रश्न आवश्यक आहेत.

- (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
- सहकार म्हणजे काय ? सहकाराचे स्वरूप व सहकाराची सुधारित तत्वे स्पष्ट करा.

 $\mathbf{2}$

3.

सहकारी संस्था कायदा, 1912 ची उद्दिष्ट्ये आणि वैशिष्ट्ये सांगा व स्पष्ट करा [16]
 किंवा

ग्रामीण विकासाचे विविध दृष्टीकोन स्पष्ट करा. [16]

 (अ) महाराष्ट्र राज्य सहकारी संस्था कायदा 1960 मधील सहकारी संस्थेच्या व्यवस्थापन विषयक तरतुदी सांगा.
 (ब) भारतीय अर्थव्यवस्थेच्या जागतिकीकरणाचे भारतातील ग्रामीण विकासावर झालेले परिणाम

किंवा

(अ) भारतातील नागरी सहकारी बॅंकांची प्रगती स्पष्ट करा. [8]

[8]

(ब) ग्रामीण विकासात पंचायत राज व्यवस्थेचे महत्व सांगा. [8]

4. महात्मा गांधी यांचे ग्रामीण विकासासंबंधी विचार आणि कार्य स्पष्ट करा. [16]

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [16]

(1) भारतातील सहकारी चळवळ बळकट करण्यातील सहकारी कायद्यांची भूमिका.

- (2) महाराष्ट्रातील सहकारी साखर कारखान्यांच्या समस्या.
- (3) ग्रामीण विकासाची उद्दिष्ट्ये.
- (4) जागतिकीकरणाचे तोटे.

स्पष्ट करा.

3

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S.Y. B.Com. EXAMINATION, 2012

COST AND WORKS ACCOUNTING

Special Paper I

(2008 **PATTERN**)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (*ii*) Figures to the right indicate full marks.
 - (*iii*) Use of calculator is allowed.

1. (A) Fill in the blanks : [5]

- (i)costs are partly fixed and partly variable.
- (*iii*) Royalty payable is to be treated as...... expenses.
- (iv) Bin card is a record of.....only.
- (v) Maintaining.....is the most simple and economical method of time keeping.

- (B) State whether the following statements are True or False : [5]
 - (i) Costing, cost accounting and cost accountancy are synonymous.
 - (*ii*) Cost accounting can replace Financial Accounting.
 - (*iii*) A bill of materials is prepared by a production department.
 - (iv) Time rate system of wage payment is more suitable where the quantity of work is of highest importance.
 - (v) Job evaluation is a systematic evaluation of the personality and performance of each employee by his supervisor.
- **2.** Differentiate between Financial Accounting and Cost Accounting. [15]

Or

What is Cost ? Explain the classification of cost in detail.

- **3.** Write short notes on (any three): [15]
 - (i) Stores Location
 - (ii) Weighted Average Price Method
 - (iii) Inventory Ratios
 - (iv) Rowan Premium Plan
 - (v) Reduction of Labour Turnover.

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4. (A) From the following particulars, prepare a cost sheet showing the components of the total sales and the profit for the year ended 31st December 2011 : [15]

Particulars

Rs.

Stock of finished goods (1st January, 2011)	6,000
Stock of raw materials (1st January, 2011)	40,000
Work-in-progress (1st January, 2011)	15,000
Purchase of raw materials	4,75,000
Carriage inwards	12,500
Factory rent, taxes	7,250
Other production expenses	43,000
Stock of finished goods (31st December, 2011)	15,000
Income Tax	5,000
Wages	1,75,000
Works manager's salary	30,000
Donations	10,000
Factory employees' salary	60,000
Interest on Bank Loan	20,000
Power expenses	9,500
General expenses	32,500
Sales for the year	8,60,000
Stock of raw materials (31st December, 2011)	50,000
Work-in-progress (31st December, 2011)	10,000
Trade Discount	2,000

[4269]-210

(B) Calculate the earnings of A and B under Taylor's Differential Piece Rate System, from the following information : [5] Standard production 21 units per hour : Factory day : 8 hours Normal time rate : Rs. 8.40 per hour Differential to be applied : 80% of piece rate below standard, 120% of piece rate at or above standard

Mr. A produces 150 units a day.

Mr. B produces 180 units a day.

5. (A) From the following particulars write up the priced Stores Ledger under Last-in-first-out. [10]

Date Particulars

- Dec. 1 Stock in hand 500 units at Rs. 20
- Dec. 2 Issued 200 units
- Dec. 3 Purchased 150 units at Rs. 22
- Dec. 4 Issued 100 units
- Dec. 5 Purchased 200 units at Rs. 25
- Dec. 6 Issued 300 units
- Dec. 7 Purchased 10 units at Rs. 22
- Dec. 8 Issued 100 units
- Dec. 9 Issued 50 units

On 10th Dec. it was noticed that there is shortage of 10 units.

[4269]-210

(B) You are supplied with the following information from the books of a concern :

Particulars	Material-x	Material-y
	Rs.	Rs.
Opening stock	7,000	10,000
Purchases	1,15,000	1,68,000
Closing stock	5,000	12,000

Calculate the material turnover ratio of the above materials and state which of the two materials is more fast moving. [10]

Or

From the following, calculate earnings of a worker under :

(i) Halsey plan and

(ii) Rowan plan.

Time allowed		48 hours	
Time taken		40 hours	
Rate per hour	_	Rs. 10.	[10]

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S.Y. B.Com. EXAMINATION, 2012

BUSINESS STATISTICS

Special Paper I

(2008 **PATTERN**)

Time : Three Hours

N.B. :- (i) All questions are compulsory.

- (*ii*) Figures to the right indicate full marks.
- (iii) Use of statistical tables and calculator is allowed.
- 1. (A) Attempt any *four* of the following :
 - (a) Define an attribute with an illustration.
 - (b) Give any two uses of vital statistics.
 - (c) State whether each of the statements given below is true or false :
 - (i) Partial correlation lies between 0 and 1.
 - (*ii*) In dichotomous classification of 2 attributes, there are 4 ultimate classes.
 - (d) What do you mean by balanced transportation problem ?
 - (e) What do you mean by extrapolation ?
 - (f) Calculate variance from the following results :

 $\mu_1' = 0.4, \quad \mu_2' = 1.16.$

P.T.O.

Maximum Marks : 80

[8]

- (B) Attempt any two of the following : [8]
 - (a) Fit a trend line to the following data by least square method :

Year	Production
1998	12
1999	20
2000	28
2001	32
2002	50

(b) Obtain initial basic feasible solution using North West corner method for the following transportation problem :

Markets \rightarrow	D ₁	D ₂	D ₃	D ₄	Supply
Sources ↓					
01	4	3	2	5	6
02	6	1	4	3	9
03	7	2	4	6	7
Demand	4	6	6	6	22

Also find the corresponding transportation cost.

(c) For a group of 10 items $\sum x = 452$, , mode = 43.7, find Karl Pearson's coefficient of skewness.

- 2. Attempt any two of the following :
 - (a) Using simplex method, solve the following L.P.P. :

```
MaximizeZ = 6X + 4YSubject to2X + 3Y \leq 303X + 2Y \leq 24X, Y \geq 0.
```

(b) Given the following information find equation of plane of regression of ${\rm X}_1$ on ${\rm X}_2$ and ${\rm X}_3$:

Variable	Mean	Standard	Correlation
		deviation	coefficient
X ₁	100.3	26.7507	$r_{12} = 0.8915$
X_2	79.4	36.9011	$r_{13} = 0.8633$
X ₃	74.1	11.3634	$r_{23} = 0.8633$

Also estimate X_1 when $X_2 = 80$, $X_3 = 75$.

- (c) (i) In an institute out of 200 students 140 are boys. In an examination 100 boys and 40 girls passed. Determine coefficient of association between sex and success.
 - (*ii*) State the working rule to obtain maxima and minima for a cost function f(x).

- **3.** Attempt any *two* of the following : [16]
 - (a) Obtain initial basic feasible solution using Vogel's Approximation method for the following transportation problem :

Markets \rightarrow	D ₁	D ₂	D ₃	D ₄	Supply
Sources ↓					
01	21	16	25	13	11
02	17	18	14	23	13
03	32	27	18	41	19
Demand	6	10	12	15	43

Also find the corresponding transportation cost.

(b) The values of X and Y are given below :

X	$\mathbf{Y} = f(x)$
2	5
4	51
6	193
8	479
10	957

Using Newton's forward formula find the value of y at X = 3.

(c) (i) The cost function C for output X is given by :

$$C = X^2 - 4X + 6.$$

Find variable cost, fixed cost and marginal cost.

[4269]-211

- (ii) Obtain dual of the following LPP :
- 4. Attempt any two of the following : [16]
 - (a) If f(0) = 5, f(1) = 3 and f(5) = 35, find the value of f(3) using Lagrange's interpolation formula.
 - (b) (i) Give any two uses of vital statistics.

Age group	Population	No. of Deaths
0—15	6000	150
15—40	20000	180
40—60	10000	120
Over 60	4000	160

(*ii*) Find age specific death rates for the following data :

(c) (i) Explain the concept of Auto regressive model.

(*ii*) Given : $r_{12} = 0.7$, $r_{13} = 0.5$, $r_{23} = 0.5$ find $R_{1.23}$ and $r_{13.2}$.

- 5. Attempt any two of the following :
 - (a) Five wagons A, B, C, D and E are available at 5 stations.These are required at 5 stations. The distance between various stations in km is given below :

[16]

Stations \rightarrow	Ι	II	III	IV	V
Wagons ↓					
А	11	17	8	16	20
В	9	7	12	6	15
С	13	16	15	12	16
D	21	24	17	28	26
Е	14	10	12	11	15

Give the schedule of transportation of wagons so that the distance (in km) covered is minimum.

(b) Compare the mortality situation of population B with standard population A from the data given below :

Age	A		В		
group	Population	Deaths	Populations	Deaths	
0—30	5000	150	6000	240	
30—60	7000	210	8000	160	
Above 60	3000	120	250	75	

(c) The following data give the sales of company for the year
 1995-2004. Calculate 5 yearly moving averages and plot them
 along with the original time series :

Year	Sales
1995	50
1996	82
1997	65
1998	86
1999	70
2000	52
2001	90
2002	65
2003	87
2004	43

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S.Y. B.Com. EXAMINATION, 2012

BUSINESS ENTREPRENEURSHIP

Paper I

(2008 **PATTERN**)

Time : Three HoursMaximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- 1. State definition, need and importance of Entrepreneurship. [16]
- 2. Explain entrepreneurial career of Mr. Pramod Choudhari. [16]

Or

Write a detailed note on Entrepreneurial Motives and Kakinada Experiment. [16]

- **3.** (a) What is Franchising ? State various steps in starting new franchise. [8]
 - (b) State various opportunities to service industry in urban area. [8]

Or

- (a) Write a detailed note on 'Group Entrepreneurship'. [8]
- (b) Write a note on Business Process Outsourcing (BPO). [8]
- 4. State definition and evolution of Self-help Group and explain various schemes for Self-help Group. [16]
- 5. Write short notes on (any two): [16]
 - (a) Entrepreneurial career as an option
 - (b) Social responsibilities
 - (c) Types of service industry
 - (d) Social and political problems in entrepreneurship development in India.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे. (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

- 1. उद्योजकतेची व्याख्या, गरज आणि महत्व स्पष्ट करा. [16]
- 2. श्री प्रमोद चौधरी यांची उद्योजकिय कारकिर्द स्पष्ट करा. [16]

किंवा

उद्योजकिय संप्रेरणा आणि काकिनाडा प्रयोग यावर सविस्तर टीप लिहा. [16]

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3.	(अ)	व्यवसायाधिक	ार म्हणजे	काय ?	नवीन	व्यवसार्या	धिकार	सुरू	करावयाच्या	বিবিধ
		पाय-या विश	द करा.							[8]
	(ब)	शहरी भागात	ोल सेवा	उद्योगाच्या	বিবিध	। संधी	स्पष्ट	करा.		[8]

किंवा

- (अ) 'समूह उद्योजकता' यावर सविस्तर टीप लिहा. [8]
- (ब) 'बाह्यस्रोतार्थ व्यवसायिक प्रक्रिया' (BPO) यावर टीप लिहा. [8]
- स्वयं सहाय्यता गटाची व्याख्या व उत्क्रांती स्पष्ट करा व स्वयं सहाय्यता गटासाठीच्या विविध योजना विशद करा.
- **5.** थोडक्यात टीपा लिहा (कोणतेही दोन) : [16]
 (अ) उद्योजकता एक कारकिर्द
 - (ब) सामाजिक जबाबदाऱ्या
 - (क) सेवा उद्योगाचे प्रकार
 - (ड) भारतातील उद्योजकता विकासातील सामाजिक व राजकिय अडथळे.

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S.Y. B.Com. EXAMINATION, 2012

MARKETING MANAGEMENT

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- What is Marketing Manager ? Explain the functions of Marketing Manager. [16]
- 2. What is Promotion Mix ? Discuss the various sales promotion techniques and methods. [16]

Or

What is Consumer Movement ? Explain the need and importance of Consumer Education.

- **3.** (a) Explain the scope of Ethics in Marketing. [8]
 - (b) Explain difference between Agricultural Product Marketing and Manufactured Product Marketing. [8]

Or

- (a) Explain marketing communication through product clues.
- (b) Explain the role of transport services in marketing.
- 4. What is Customer Relationship Management ? Discuss the difficulties encountered in establishing a successful Customer Relationship Management (CRM). [16]
- 5. Write short notes on (any two): [16]
 - (a) Importance of marketing communication
 - (b) Scope of agricultural marketing
 - (c) Importance of marketing
 - (d) Challenges facing marketers.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

- (ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- 1. विपणन व्यवस्थापक म्हणजे काय ? विपणन व्यवस्थापकाची कार्ये स्पष्ट करा. [16]
- विक्रयवृद्धी मिश्र म्हणजे काय ? विक्रयवृद्धी मिश्रचे तंत्रे आणि पद्धती यांची चर्चा करा.

किंवा

ग्राहक चळवळ म्हणजे काय ? ग्राहक शिक्षणाची गरज आणि महत्व स्पष्ट करा.

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- 3. (अ) नीतितत्वांची विपणनातील व्याप्ती स्पष्ट करा. [8]
 - (ब) शेतीमालाचे विपणन आणि उत्पादित वस्तूच्या विपणनातील फरक स्पष्ट करा. [8]

किंवा

- (अ) वस्तू केंद्रामार्फत विपणन संज्ञापन स्पष्ट करा.
- (ब) विपणनातील वाहतूक सेवेची भूमिका स्पष्ट करा.
- ग्राहक संबंध व्यवस्थापन म्हणजे काय ? यशस्वी ग्राहक संबंध व्यवस्थापनातील कार्यक्रमात येणाऱ्या अडचर्णीवर चर्चा करा.
 [16]
- 5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [16]
 - (अ) विपणन संज्ञापनाचे महत्व
 - (ब) होत विपणनाची व्याप्ती
 - (क) विपणनाचे महत्व
 - (ड) विपणनकर्त्यासमोरील आव्हाने.

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S.Y. B.Com. EXAMINATION, 2012 AGRICULTURAL AND INDUSTRIAL ECONOMICS Special Paper I

(2008 PATTERN)

Time : Three Hours

N.B. :— (i) All questions are compulsory.

(*ii*) Figures to the right indicate full marks.

- 1. What is Agricultural Economics ? Explain the nature and scope of Agricultural Economics. [16]
- 2. What is Agricultural Productivity ? Explain the causes of low productivity of Agriculture. [16]

Or

Define Industrial Economics ? Explain the scope and importance of Industrial Economics.

- **3.** (*a*) Explain the Non-Institutional sources of Agricultural Finance. [8]
 - (b) Explain the economies of large scale production. [8]

Or

- (a) Explain the defects of Agricultural Marketing.
- (b) Explain the factors affecting the location of Industries.

P.T.O.

Maximum Marks : 80

- **4.** What is Industrial Productivity ? Explain the factors influencing industrial productivity. [16]
- **5.** Write short notes on (any two): [16]
 - (a) Institutional Sources of Agricultural Finance
 - (b) Functions of Agriculture Price Commission
 - (c) Role of Industrialization in Economic Development
 - (d) Concept of Special Economic Zone (SEZ).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (*i*) **सर्व** प्रश्न सोडविणे आवश्यक आहे.

- (ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
- 1. कृषी अर्थशास्त्र म्हणजे काय ? कृषी अर्थशास्त्राचे स्वरूप व व्याप्ती स्पष्ट करा. [16]
- रोतीची उत्पादकता म्हणजे काय ? रोतीची उत्पादकता कमी असण्याची कारणे स्पष्ट करा.

किंवा

औद्योगिक अर्थशास्त्राची व्याख्या द्या. औद्योगिक अर्थशास्त्राची व्याप्ती आणि महत्व स्पष्ट करा.

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- 3. (अ) कृषी वित्त पुरवठ्याचे बिगर संस्थात्मक स्रोत स्पष्ट करा. [8]
 - (ब) मोठ्या प्रमाणावरील उत्पादनाच्या बचती स्पष्ट करा. [8]

किंवा

- (अ) रोतमाल विक्रीव्यवस्थेचे दोष स्पष्ट करा.
- (ब) औद्योगिक स्थान निश्चितीवर परिणाम करणारे घटक स्पष्ट करा.
- औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा.
- **5.** थोडक्यात टीपा लिहा (कोणत्याही **दोन**) : [16]
 - (अ) कृषी वित्त पुरवठ्याचे संस्थात्मक स्रोत
 - (ब) कृषी मूल्य आयोगाची कार्ये
 - (क) आर्थिक विकासात औद्योगिकरणाची भूमिका
 - (ड) विशेष आर्थिक क्षेत्राची (सेझ) संकल्पना.

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S.Y. B.Com. EXAMINATION, 2012

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

Special Paper I

(Defence Budgeting and Finance Management)

(2008 PATTERN)

Time : Three Hours

N.B. :— (i) All questions are compulsory.

(*ii*) Figures to the right indicate full marks.

- 1. Answer in 20 words each (any ten): [20]
 - (1) What do you mean by Defence Public Sector ?
 - (2) Define Zero Budget.
 - (3) Define National Power.
 - (4) Write the meaning of Budgetary Perspectives.
 - (5) Define War Finance.
 - (6) Define Military Technology.
 - (7) State the meaning of Ideology.
 - (8) Write the meaning of Defence Economics.
 - (9) What do you mean by Economic Forecasting ?
 - (10) State the meaning of Integrated Defence Logistics.

Maximum Marks : 80

- (11) Define Leadership.
- (12) What do you mean by 'War Time Economy'. ?
- (13) Define Defence Management.
- **2.** Answer in **50** words each (any two): [10]
 - (1) Explain objectives of War Time Economy.
 - (2) Discuss demerits of War Time Economy.
 - (3) Describe role of Foreign Collaboration in Defence Production.
 - (4) Explain types of Budgeting.
- **3.** Answer in 150 words each (any two): [20]
 - (1) Explain role of leadership in Defence Expenditure.
 - (2) Discuss causes of increasing Defence Expenditure.
 - (3) Explain importance of Defence Planning.
 - (4) Describe role of R & D in Defence Production.
- 4. Answer in 300 words each (any two): [30]
 - (1) Write in short salient features of Indian Economy.
 - (2) Analyse India's Defence Spending since 1990.
 - (3) Discuss Internal Security Threate Perception in determining Security Expenditure.
 - (4) Discuss relationship between Defence and Development.

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(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक गुण दर्शवितात.

1. प्रत्येकी 20 शब्दात उत्तरे दया (कोणतेही दहा) : [20]

- (1) डिफेन्स पब्लीक सेक्टर म्हणजे काय ?
- (2) झिरो बजेटची व्याख्या द्या.
- (3) राष्ट्रीय शक्तीची व्याख्या द्या.
- (4) बजेटरी परस्पेक्टीव्हचा अर्थ लिहा.
- (5) वॉर फायनन्सची व्याख्या द्या.
- (6) लष्करी तंत्रज्ञानाची व्याख्या द्या.
- (7) विचारधाराचा अर्थ लिहा.
- (8) संरक्षणाचे अर्थशास्त्रचा अर्थ लिहा.
- (9) ईकॉनामिक फोरकॉस्टींग म्हणजे काय ?
- (10) इन्टीग्रेटेड डिफेन्स लॉजिस्टीक्स्चा अर्थ लिहा.
- (11) नेतृत्वची व्याख्या दया.
- (12) युद्धकालीन अर्थव्यवस्था म्हणजे काय ?
- (13) संरक्षण व्यवस्थापनाची व्याख्या द्या.
- 2. प्रत्येकी 50 शब्दात उत्तरे द्या (कोणतेही दोन) : [10]
 - (1) युद्धकालीन अर्थव्यवस्थेचे उद्दिष्टे स्पष्ट करा.
 - (2) युद्धकालीन अर्थव्यवस्थेच्या दोषांबाबत चर्चा करा.
 - (3) संरक्षण उत्पादनातील परकीय सहकार्याच्या भूमिकेचे वर्णन करा.
 - (4) अंदाजपत्रकाचे प्रकार स्पष्ट करा.

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- **3.** प्रत्येकी 150 शब्दात उत्तरे दया (कोणतेही **दोन**) : [20]
 - (1) संरक्षण खर्चा संदर्भातील नेतृत्वाची भूमिका स्पष्ट करा.
 - (2) संरक्षणावरील वाढणाऱ्या खर्चाची 'कारणे' याबाबत चर्चा करा.
 - (3) संरक्षण नियोजनाचे महत्व स्पष्ट करा.
 - (4) संरक्षण उत्पादनातील संशोधन आणि विकासाच्या भूमिकेचे वर्णन करा.
- 4. प्रत्येकी 300 शब्दात उत्तरे दया (कोणतेही दोन) : [30]
 - (1) भारतीय अर्थव्यवस्थेचे प्रमुख गुणधर्म थोडक्यात लिहा.
 - (2) 1990 पासूनच्या भारताच्या संरक्षणावरील खर्चाचे विश्लेषण करा.
 - (3) सुरक्षेवरील खर्च निर्धारीत करतांना अंतर्गत सुरक्षेविषयी धोक्याची संकल्पना कशाप्रकारे निर्णायक ठरते ? त्याबाबत चर्चा करा.
 - (4) संरक्षण आणि विकास यातील संबंधाबाबत चर्चा करा.

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S.Y. B.Com. EXAMINATION, 2012

INSURANCE, TRANSPORT AND TOURISM

Paper I

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

- (*ii*) Figures to the right indicate full marks.
- 1. Define Life Insurance. Explain the basic principles of Life Insurance. [16]
- 2. Differentiate between General Insurance and Life Insurance. [16] Or

Explain various types of General Insurance.

- **3.** (*a*) Explain the role of Insurance Regulatory Development Authority (IRDA). [8]
 - (b) Explain potential areas for tourism development. [8]

Or

- (a) Explain different types of Life Insurance Policies.
- (b) Explain various types of Tourist Accommodation.

- 4. Explain the impact of tourism on economical and social aspect of society. [16]
- 5. Answer the following questions (any two): [16]
 - (a) Explain the need for tourism planning.
 - (b) What is Agro and Sports tourism ?
 - (c) State the responsibilities of Tour Operator.
 - (d) State pre-tour and post-tour activities.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80 सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

- (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
- 1. आयुर्विम्याची व्याख्या द्या. आयुर्विम्याची मुख्य तत्वे स्पष्ट करा. [16]
- 2. सर्वसाधारण विमा व आयुर्विमा यातील फरक स्पष्ट करा. [16]

किंवा

सर्वसाधारण विम्याचे विविध प्रकार स्पष्ट करा.

(अ) 'विमा नियमनात्मक विकास अधिकार' (IRDA) ची भूमिका स्पष्ट करा.[8]
 (ब) पर्यटन विकासासाठी संभाव्य पर्यटन क्षेत्रे स्पष्ट करा. [8]

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किंवा

- (अ) आयुर्विमा पत्रांचे वेगवेगळे प्रकार स्पष्ट करा.
- (ब) पर्यटन निवास व्यवस्थेचे विविध प्रकार स्पष्ट करा.
- 4. समाजातील आर्थिक व सामाजिक घटकांवर पर्यटनाचा पडणारा प्रभाव स्पष्ट करा. [16]
- 5. खालील प्रश्नांची उत्तरे लिहा (कोणतेही दोन) : [16]
 - (अ) पर्यटन नियोजनाची गरज स्पष्ट करा.
 - (ब) कृषी आणि क्रीडा पर्यटन म्हणजे काय ?
 - (क) यात्रा आयोजकाच्या जबाबदाऱ्या सांगा.
 - (ड) यात्रे अगोदर व यात्रेनंतरची कामे सांगा.

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S.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

Paper I

(Visual Basic)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
 - (iii) Neat diagrams must be drawn wherever necessary.
- **1.** (A) Answer the following questions (any *four*) : [8]
 - (i) Differentiate between Picture Box and Image Box in V.B.
 - (ii) What do you mean by Array ?
 - (iii) Define Popup Menu.
 - (iv) What is Expression ?
 - (v) List the Logical Operators.

- (B) Give the output of the following section of code (any two) : [8]
 - (i) Dim row, col as Integer Private Sub Command_Click() For row = 1 to 4For col = 1 to 3 Print "*" Next Col Print Next row End Sub (ii) Dim sum, no, avg as Integer Private Sub Command_Click() Sum = 0for no = 1 to 10sum = sum + noNext Print sum avg = sum/10
 - Print avg

End Sub

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(iii) Dim p as Integer

Private Sub Command_Click() For p = 10 to 30 step 2 Print p Next End Sub

- 2. Attempt any two of the following : [16]
 - (i) Explain in detail the use and working of Status bar in V.B.
 - (*ii*) Explain the steps to connect with Access Database using ADODC Control.
 - (iii) Explain Select Case Statement with the help of proper example.
- **3.** (A) Write purpose and Syntax of the following (any *four*) : [8]
 - (*i*) Text Box
 - (ii) Combo Box
 - (*iii*) Line Control
 - (iv) Option Button
 - (v) Drivelist Box.
 - (B) Write properties and methods of the following (any two) : [8]
 - (*i*) Check Box
 - (ii) Shape Control
 - (*iii*) List Box.

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- 4. Attempt any two of the following : [16]
 - (i) What is DSN ? Explain different types of DSN in V.B.
 - (ii) What is Data Report ? Explain the steps to create a Report in V.B.
 - (iii) Explain different types of functions in V.B.
- 5. Attempt any two of the following : [16]
 - (i) Explain different Common Dialog Boxes in V.B.
 - (ii) What is Design a form in VB to calculate Total amount of Grocery Bill. Display Four labels for item names, Four text boxes for reading item quantity and Four text Boxes for item rate. Write a program to calculate item amount and net amount.
 - (iii) Explain Menu Editor in detail.

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S.Y. B.Com. EXAMINATION, 2012

(Vocational Course)

COMPUTER APPLICATIONS

Paper III (Theory)

(RDBMS)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

- *N.B.* :- (*i*) Question **1** is compulsory and solve any *five* from the remaining questions.
 - (ii) Draw a neat-labelled diagram wherever necessary.
 - (*iii*) Figures to the right indicate full marks.
- Define RDBMS. Discuss in detail the benefits of Database in Business. [10]
- 2. Explain in brief the following terms with syntax and example : [6]
 (a) Update
 - (b) Alter Table.

3.	Explain in brief Relational Database model.	[6]
4.	 Explain the following functions : (a) Length() (b) Count(). 	[6]
5.	Explain in brief the following :	[6]
	(a) Foreign Key	
	(b) Not Null Constraint.	
6.	Explain the following with examples : (a) Order By Clause	[6]
	(b) Where Clause.	
7.	What is Normalisation ? Explain in detail.	[6]
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S.Y. B.Com. EXAMINATION, 2012

ADVERTISEMENT, SALES PROMOTION AND

SALES MANAGEMENT

Paper III (Vocational)

(Advertising and Media Planning)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :- (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Define Advertising. Explain the various media of Advertising. [12]

Or

State the concept of Advertising Media. State and explain the factors to be considered while selecting a media. [12]

2. What do you mean by testing of Advertising ? Discuss the pre-testing methods of Advertising. [12]

Give the meaning of Advertising Copy. Explain in detail the essentials of a good copy. [12]

- **3.** Write short notes on (any two): [16]
 - (a) Branding
 - (b) Role of Animation and Graphics
 - (c) Advertising Strategy
 - (d) Media Scheduling.

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S.Y. B.Com. EXAMINATION, 2012

TAX PROCEDURE AND PRACTICES

Paper III (Vocational)

(Income Tax)

(2008 **PATTERN**)

Time : Two Hours

Maximum Marks : 40

N.B. :- (i) All questions are compulsory.

- (*ii*) Figures to the right indicate full marks.
- 1. Answer the following questions in 20 words each (any *five*) : [10]
 - (1) What are the due dates for filing returns u/s 139(1) of Income Tax Act for A.Y. 2012-2013 ?
 - (2) When does liability for Advance Tax arise ? How is advance tax to be paid ?
 - (3) Who can sign return of Income ?
 - (4) 'Capital receipts' and 'Revenue receipts' under I.T.
 - (5) What is 1st Appeal ? When and to whom it is to be made ?
 - (6) What is Tax Audit ? Who is liable for Audit ?
 - (7) What deduction u/s 80 DD is available and to whom ?

- **2.** Answer in **50** words each (any two) : [8]
 - (1) Who is called resident in India ? What is scope of total income ?
 - What are the rates of taxes in case of an Individual for A.Y. 2012-2013 ?
 - (3) Discuss any five exempted incomes under I.T. Act.
 - (4) What is meant by 'short-term capital gains' and 'long-term capital gains' ?
- **3.** Answer in 150 words each (any two): [10]
 - (1) Who is called 'person' under I.T. Act ?
 - (2) Discuss the provisions for T.D.S. under I.T. Act.
 - (3) When is the income of other person added in the income of assessee ?
 - (4) Discuss provisions for 'interest' and 'penalties' under I.T. Act.
- 4. Write short notes on (any two): [12]
 - (1) Powers and duties of I.T.O.
 - (2) Provisions for set-off and carry forward of losses under I.T. Act.
 - (3) Provisions of Refunds under I.T. Act.
 - (4) Importance of 'PAN' and 'TAN'.

 $\mathbf{2}$

Mrs. Swapanali working in ABC Co. of Pune submits details of her incomes for the period 01/04/2011 to 31/03/2012:

(1)	Basic pay	₹ 25,000 p.m.
(2)	D.A. (50% for retirement benefit)	@ 45% of basic
(3)	H.R.A. (actual rent paid \gtrless 5,000 p.m.)	₹ 10,000 p.m.
(4)	Medical allowance (actually spent ₹ 2,000)	₹ 400 p.m.
(5)	Tiffin allowance	₹ 400 p.m.
(6)	Received rent from house	₹ 2,000 p.m.
(7)	Interest on Govt. securities	₹ 5,000 p.a.
(8)	Dividend from Indian Co.	₹ 3,500 p.a.
She made contribution to R.P.F. @ 10% of basic salary, her employer		
also contributed the same amount. Paid premium of LIC ₹ 20,000.		
She gave donation to Prime Minister's Relief Fund \gtrless 5,000.		

Compute her 'Taxable Income' and 'Tax Payable'.

Total No. of Questions-7]

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Maximum Marks : 40

S.Y. B.Com. EXAMINATION, 2012

(Vocational Course)

COMPUTER APPLICATIONS

Paper-IV

(Theory)

(Software Engineering)

(2008 PATTERN)

Time : Two Hours

N.B. :- (i) Question No. 1 is compulsory and solve any *five* from rest of the questions.

- (*ii*) Figures to the right indicate full marks.
- (iii) Draw a neat labelled diagram wherever necessary.
- 1. What is a System ? What are the characteristics of System ? [10]
- 2. Explain Spiral Model with diagram. [6]
- **3.** Explain Structured System Analysis and Design Method. [6]

4. Explain the following : [6] (a) Fact Gathering Techniques

(b) Flow Charting.

- 5. Explain what is normalization.
- Explain the need of feasibility study before taking up the task of System Design.
- 7. What is System Analyst ? State roles of System Analyst. [6]

Total No. of Questions—3]

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No.	

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S.Y. B.Com. EXAMINATION, 2012

(Vocational Course)

ADVERTISEMENT, SALES PROMOTION AND SALES

MANAGEMENT

Paper IV

(Personnel Selling and Salesmanship)

(2008 **PATTERN**)

Time : Two Hours

Maximum Marks : 40

- **N.B.** :- (i) All questions are compulsory.
 - (*ii*) Figures to the right indicate full marks.
- What do you mean by 'Marketing Mix' ? Narrate in detail elements of marketing mix. [12]

Or

Define 'personal selling'. Narrate importance of personal selling in modern marketing. [12]

 State and explain 'process of sales' with logical steps involved in it. [12]

Or

Explain in detail various types of customers a salesman has to face. [12]

- **3.** Write short notes on (any two):
 - (i) Sales manual
 - (ii) Problems in selling
 - (iii) Emotional buying motives of customer

[16]

(*iv*) Retail marketing.

Total No. of Questions-4]

[Total No. of Printed Pages-3]

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S.Y. B.Com. EXAMINATION, 2012

(Vocational Course)

TAX PROCEDURE AND PRACTICES

Paper IV

(Wealth Tax, Service Tax and Central Excise)

(2008 **PATTERN**)

Time : Two Hours

Maximum Marks : 40

- **N.B.** :- (i) All questions are compulsory.
 - (ii) Figures to the right indicate full marks.
- 1. Answer in 20 words each (any five) : [10]
 - (i) State the basis of charge of Wealth Tax.
 - (ii) On which date and on which year Net Wealth is chargeable to Wealth Tax ?
 - (*iii*) What is the initial exemption limit for charging the service tax ? What is current rate of Service Tax ?
 - (iv) Who is liable to get registered under Service Tax and from which department ?

- (v) Under which Constitutional Authority Central and StateGovernments are empowered to levy Excise Duty ?
- (vi) What are the basic conditions for levy of Central Excise Duty ?
- (vii) Define "Manufacturer" under Central Excise.
- **2.** Answer in **50** words each (any two): [8]
 - (a) What are the provisions relating to "valuation" of "Excisable Goods" to charge the excise duty ?
 - (b) Under which situation excisable goods can be cleared without payment of excise duty ?
 - (c) State the various "Service Tax Exemptions" ?
 - (d) Which are the taxable Assets under Section 2(ea) of Wealth Tax ?
- **3.** Answer in 150 words each (any two): [10]
 - (a) Explain various types of excise duty.
 - (b) Which are the exempted assets u/s 5 of Wealth Tax Act ?
 - (c) Explain the procedure of 'Payment of Service Tax'.
 - (d) Write a short note on "Self Removal Procedure" under Central Excise.

- 4. Answer in 500 words (any one) : [12]
 - (i) Write down the registration procedure under Central Excise. Who is exempted from registration ?
 - (ii) State the various administrative authorities under Wealth TaxAct and explain their powers and duties.