



**M.Com. (Part – II) Examination, 2011**  
**Group – B : Advanced Cost Accounting and Cost System (Optional Paper)**  
**Paper – III : COST AND MANAGEMENT AUDIT**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* 1) Attempt **all** questions.  
2) **All** questions carry **equal** marks.  
3) *Use of Non-Programmable calculator is allowed wherever necessary.*

1. “Cost Audit can appropriately be called as an “Efficiency Audit” – Explain. **20**

OR

Could the following persons be appointed as Cost Auditor of a company ? Briefly explain with your conclusion.

- a) A Cost Accountant in practice, holding part time employment in that company.
- b) A Firm of Cost Accountants, who are presently acting as internal auditors of that company.
- c) A Firm of Cost Accountants, who were retained in the previous year as consultants to install a costing system in that company.

d) A firm of Cost Accountants, one of whose partner is a director of that company. **20**

2. Write short notes (**Any four**) :

- a) Social Audit
- b) Performance Audit
- c) Advantages of Cost Audit
- d) Liabilities of Cost Auditor
- e) Appointment of Cost Auditor. **20**



3. What is Management Audit ? Explain it's features and advantages. 20

OR

Distinguish management audit with cost audit and Financial Audit. 20

4. Write short notes (**any four**) :

a) Management Audit process

b) Evaluation of MIS and control system.

c) Advantages of Management Audit.

d) Corporate service audit.

e) Audit of special responsibilities of management. 20

5. From the following information prepare the statement of Reconciliation of financial profit with that of costing profit.

### Costing Information

Direct materials	Rs. 2,24,00,000
F.Y.O.H. Recovered	@ 20% on Prime Cost
Admn. O.H. Recovered	@ Rs. 24 per unit of production
Selling O.H.	@ Rs. 32 per unit sold.

### Financial Information

(Rs. in lakhs)

D. Materials	200	Bad Debts	16
D. Labour	80	Preliminary Expns.	8
O.H. – Factory	64	Legal charges	4
Admin.	200	Dividend Received	40
Selling	384	Interest received	8
Sales (12 lakh units)	560	Closing stock (4 lakh units)	96
		W.I.P.	64
			<b>20</b>

OR



5. From the following data calculate :

- a) Profit before interest and taxation
- b) Working capital
- c) Capital Employed and
- d) Net worth.

<b>A</b>	<b>Rs.</b>
1) Establishment Expenses	95,00,000
2) Excise Duty	81,00,000
3) Provision for Investment Reserve	50,000
4) Profit before Appropriation	37,35,000
5) Other Incomes	4,00,000
6) Provision for Development Reserve	15,000
7) Interest paid	30,00,000
8) Provision for Taxation	10,00,000
9) Cost of goods sold	5,40,00,000
10) Sales	9,75,00,000

<b>B</b>	<b>Rs.</b>
Net Fixed Assets (Includes WIP 75,000)	80,75,000
<b>Investments</b>	
Trade	25,000
Others	5,000
Current Assets	3,79,25,000
	<b>4,60,30,000</b>



Current Liabilities	75,00,000
<b>Un-Secured Loans</b>	
Public Deposits	40,00,000
Interest accrued	2,00,000
<b>Secured Loans</b>	
Cash credits	1,40,00,000
Term Loans	5,00,000
Share capital	97,00,000
Receipts of unpaid calls	5,000
General reserve	50,60,000
Development Reserve	15,000
Investment Reserve	25,50,000
Capital Reserve	25,00,000
	<b>4,60,30,000</b>



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**M.Com. (Part – I) Examination, 2011**  
**Group G : ADVANCED BANKING AND FINANCE**  
**(Optional Paper)**  
**Law and Practice of Banking**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the provisions of the Banking Regulation Act, 1949 regarding :
  - a) Powers of the Reserve Bank of India
  - b) Restrictions on the business of banks.

OR

Explain the functions of the Reserve Bank of India as per Section 17 of the Reserve Bank of India Act, 1934.

2. Explain the provisions of the Banking Regulation Act, 1949 as applicable to co-operative banks.

OR

Explain the provisions of the Foreign Exchange Management Act, 1999 regarding :

- a) Authorised person
  - b) Export of goods and services.
3. Who is a customer of a bank ? Explain the reasons of termination of banker customer relationship.

OR

Explain the following concepts :

- a) Garnishee order
- b) Banker's duty of secrecy of a customer's account.

**P.T.O.**



4. Explain various risks faced by a banker while managing his assets and liabilities.

OR

What is meant by a collecting banker ? Explain his rights and duties.

5. Write notes on **any two** :

- Capital adequacy
- Management of non-performing assets
- Instruments of liquidity management
- Payment in due course.

मराठी रूपांतर

- सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) सर्व प्रश्नांना समान गुण आहेत.  
 ३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. बँकिंग नियमन कायदा, १९४९ च्या खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा :

- भारतीय रिझर्व्ह बँकेचे अधिकार
- बँकांच्या व्यवसायावरील बंधने.

अथवा

भारतीय रिझर्व्ह बँक कायदा, १९३४ च्या कलम १७ प्रमाणे भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा.

२. बँकिंग नियमन कायदा, १९४९ च्या सहकारी बँकांना लागू असलेल्या तरतूदी स्पष्ट करा.

अथवा

परकीय चलन व्यवस्थापन कायदा, १९९९ मधील खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा :

- अधिकृत व्यक्ती
- वस्तू आणि सेवा यांची निर्यात.



३. बँकेचा ग्राहक म्हणजे कोण ? बँकर आणि बँकेचा ग्राहक यांच्यातील संबंध संपुष्टात येण्याची कारणे स्पष्ट करा.

**अथवा**

खालील संकल्पना स्पष्ट करा :

- अ) न्यायालयाचा मनाई आदेश  
ब) ग्राहकाच्या खात्याच्या गुप्ततेबाबतचे बँकेचे कर्तव्य.
४. बँकर आपली मत्ता आणि देणी यांचे व्यवस्थापन करताना सामोरे जात असलेल्या विविध जोखिमी स्पष्ट करा.

**अथवा**

वसूली बँकर याचा अर्थ काय ? त्याचे हक्क आणि कर्तव्ये स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

- अ) भांडवलाचा पुरतेपणा  
ब) निष्क्रिय मालमत्तेचे व्यवस्थापन  
क) तरलता व्यवस्थापनाची साधने  
ड) यथाविधी प्रदान.



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**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**103 : PROGRAMMING FUNDAMENTALS**  
**(‘C’ Programming)**

Time : 3 Hours

Max. Marks : 80

*Instructions : 1) All questions are compulsory.*  
*2) All questions carry equal marks.*  
*3) Assume suitable data, if necessary.*

1. Attempt **any four** : **(4×4=16)**
  - a) Explain any four types of variables with example.
  - b) Describe structure of C program.
  - c) Explain any two types of operators in details.
  - d) What is header file ? Explain any two header files with example.
  - e) What is switch ( ) statement ? Explain use of it.
  
2. Attempt **any four** : **(4×4=16)**
  - a) Write a C program to accept a four digit number from user and count zero, odd and even digits from the entered number.
  - b) Write a C program to calculate  $x * y$  without using ‘\*’ operator.
  - c) Write a C program to accept character and display its ASCII value and its next and previous character.
  - d) Write a C program to check whether a given number is palindrome or not.
  - e) Write a C program to display all perfect number between 1 to 100 by using function.
  
3. Attempt **any four** : **(4×4=16)**
  - a) Which are the different parameter passing techniques in C ?
  - b) What is array ? Explain different types of arrays.
  - c) Explain indirection and address of operator in detail.
  - d) Explain any four string functions with syntax.
  - e) What is structure and what is use of structure in C ?

**P.T.O.**



4. Trace the output (**any four**) :

(4×4=16)

```
a) Void main()
{
    int i;
    for (i = 0 ; i <= 5 ; i ++ ) ;
    print f ("%d", i) ;
    getch ( ) ;
}
```

```
b) extern int a ;
void main ( )
{
    int a = 5 ;
    {
        int a = 10 ;
        print f ("%d", a++) ;
    }
    print f ("%d", a) ;
    getch ( ) ;
}
```

```
c) # include <stdio.h>
int main ( )
{
    int i = 1 ;
    switch (i)
    {
        print f ("hello in") ;
        case 1 :
            print f ("Hi in") ;
            break ;
        case 2 :
            print f ("In Bye In") ;
            break ;
    }
    return 0;
}
```



d) # include <stdio.h>

```
int main ()
{
    int i = 1 ;
    i = 2 + 2 * i ++ ;
    print f ("%d", i) ;
    return 0 ;
}
```

e) # include <stdio.h>

```
int main ()
{
    int a = 0, b = 10 ;
    if (a == 0)
    {
        print f ("true") ;
    }
    else
    {
        print f ("false") ;
    }
    return 0 ;
}
```



5. Attempt **any four** :

**(4×4=16)**

- a) Write a 'C' program to create student structure having field roll-no, stud-name, class. Pass this entire structure to function and display the structure elements.
- b) Write a 'C' program to accept two strings as command line arguments and display union of both the strings.
- c) Write a 'C' program to accept 10 numbers from user, store these numbers in an array and find the smallest number from an array using pointer.
- d) Write a 'C' program to calculate sum of the elements of lower triangle of a  $m \times n$  matrix by using dynamic memory allocation.
- e) Write a program to encrypt the contents of one file into another file.

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3. नमुना तंत्र म्हणजे काय ? त्याचे फायदे आणि मर्यादा स्पष्ट करा.

**किंवा**

प्रकरण अभ्यास पद्धती (case study) ची व्याख्या द्या. आणि तिचे विविध प्रकार यांवर चर्चा करा.

4. संशोधन अहवाल म्हणजे काय ? संशोधन अहवालाच्या संघटनातील पायऱ्या स्पष्ट करा.

**किंवा**

अ) प्रकल्प अहवालाचे उद्देश सांगा.

ब) संशोधनाची सर्वेक्षण पद्धत स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) संदर्भसूची

ब) वर्गिकरणाचे प्रकार

क) प्रश्नावलीचे फायदे

ड) शोध निबंध

इ) संशोधन विषय

फ) मनुष्यबळ नियोजनातील संशोधन विषयक समस्या.



5. Write short notes on (any 4) :

- a) Bibliography
- b) Types of Classification
- c) Advantages of Questionnaire
- d) Research Paper
- e) Research Topic
- f) Research problems in man-power planning.

**मराठी रूपांतर**

- सूचना :** i) सर्व प्रश्न सोडविणे अनिवार्य आहे.  
ii) सर्व प्रश्नांना समान गुण आहेत.  
iii) संदर्भकारिता मूळ इंग्रजी प्रश्न पत्रिका पहावी.

1. व्यवसाय संशोधन म्हणजे काय ? व्यवसाय संशोधनाचे प्रकार स्पष्ट करा.

**किंवा**

- अ) करविषयक माहिती म्हणजे काय ? करविषयक माहिती गोळा करण्याचे विविध मार्ग कोणते ?
- ब) संशोधन प्रक्रियेमध्ये संगणकाची भूमिका स्पष्ट करा.

2. थोडक्यात टीपा लिहा (कोणत्याही चार) :

- अ) शब्दकोष
- ब) डेटाबेसचे प्रकार
- क) संशोधन योजना
- ड) आयोजित संशोधनाची प्रक्रिया
- इ) आंतरराष्ट्रीय व्यावसायिक माहितीचे मार्ग
- फ) व्यावसायिक संशोधनात संदर्भकाची भूमिका.



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**M.Com. (Semester – II) Examination, 2011**  
**RESEARCH METHODOLOGY FOR BUSINESS**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*N.B.:* i) *All questions are compulsory.*  
ii) *All questions carry equal marks.*

1. What is Business Research ? Explain the types of Business Research.

OR

- a) What is Tax Information ? What are the different sources of collecting tax information ?
- b) Explain the role of computer in research process.

2. Write short notes (**any 4**) :

- a) Dictionaries
- b) Types of data base
- c) Research plan
- d) Process of action research
- e) Sources of international business information
- f) Role of reference librarian in business research.

3. What is sampling technique ? Explain its advantages and limitations.

OR

Define case study and discuss the types of cases.

4. What is Research Report ? Explain the steps in organisation of a research report.

OR

- a) State the purpose of project report.
- b) Explain the survey method of research.

**P.T.O.**



**M.Com. (Semester – II) Examination, 2011**  
**ADVANCED ACCOUNTING AND TAXATION**  
**Special Paper – III**  
**Specialised Areas in Accounting (New)**  
**(Group A) (2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

- Instructions :* 1) All questions are compulsory.  
2) Figures to the **right** indicate **full** marks.  
3) **Use of non-programmable calculator is allowed.**  
4) Give working notes **wherever** necessary.

1. Following are the Balance-Sheets of X Ltd. and Y Ltd. as on 31<sup>st</sup> March, 2010.

<b>Liabilities</b>	<b>X Ltd.</b>	<b>Y Ltd.</b>	<b>Assets</b>	<b>X Ltd.</b>	<b>Y Ltd.</b>
Share Capital			Fixed Assets :		
Equity shares			Machinery	5,00,000	2,50,000
of Rs. 100 each			Motor car	80,000	20,000
fully paid	10,00,000	5,00,000	Furniture	20,000	5,000
Reserve and surplus	3,00,000	1,50,000	Investments :		
Current liabilities :			Shares in Y Ltd.	1,25,000	–
Sundry creditors	2,00,000	3,50,000	Shares in X Ltd.	–	60,000
			Current Assets :		
			Stock	3,75,000	2,25,000
			Debtors	3,00,000	3,40,000
			Cash at Bank	1,00,000	1,00,000
	<b>15,00,000</b>	<b>10,00,000</b>		<b>15,00,000</b>	<b>10,00,000</b>

P.T.O.



X Ltd. holds 1000 shares in Y Ltd. and Y Ltd. holds 500 shares in X Ltd. The two companies agreed to amalgamate on the basis of intrinsic value of shares on the following conditions :

- 1) A new company is to be formed called XY Ltd.
- 2) The Goodwill is valued for X Ltd. Rs. 2,50,000 and Y Ltd. Rs. 1,25,000.
- 3) The shares of new company will be of 14-10 each.

You are required to prepare a statement showing intrinsic value of shares of X Ltd. and Y Ltd. and show the Balance-Sheet of XY Ltd.

20

OR

1. AB Ltd. had decided to reorganise its finances on 31<sup>st</sup> March, 2009. A final trial balance extracted from the books of the company showed the following position

<b>Particulars</b>	<b>Debit</b>	<b>Credit</b>
	<b>Rs.</b>	<b>Rs.</b>
Share Capital :		
1500, 6% pref. shares of Rs. 100 each		1,50,000
2000 equity shares of Rs. 100 each		2,00,000
Capital reserve		36,000
Profit and Loss Account	1,10,375	
Preliminary expenses	7,250	
Goodwill at cost	50,000	
Trade Creditors		42,500
Sundry Debtors	30,200	



Bank overdraft		51,000
Leasehold property at cost	80,000	
Provision for depreciation for leasehold property		30,000
Plant and Machinery at cost	2,10,000	
Provision for depreciation for plant and machinery		57,500
Stock-in-trade	79,175	
	<b>5,67,000</b>	<b>5,67,000</b>

The approval of the court was obtained for the following scheme of reduction of capital

- 1) The preference shares to be reduced to Rs. 75 per share
- 2) The equity shares to be reduced to Rs. 12.50 per share
- 3) Once Rs. 12.50 equity share to be issued for each Rs. 100 of Gross Preference dividend arrears, the preference dividend had not been paid for three years. (preference shares are cumulative).
- 4) The balance in capital reserve account to be utilised
- 5) Plant and machinery to be written down to Rs. 75,000/-
- 6) The profit and loss account balance and all intangible assets to be written off.
- 7) Company issued 5000 equity shares at par of Rs. 12.50 each which are fully subscribed and fully paid.

You are required to show the journal entries to record the above reconstruction, transactions and show the Balance-Sheet after reconstruction.



2. The following information relates to a building contract for Rs. 10,00,000.

Particulars	2008	2009
	Rs.	Rs.
Material issued	3,00,000	84,000
Direct wages	2,30,000	1,05,000
Direct expenses	22,000	10,000
Indirect expenses	6,000	1,400
Work certified	7,50,000	10,00,000
Work uncertified	8,000	–
Material at site	5,000	7,000
Plant issued	14,000	2,000
Cash received from contractors	6,00,000	10,00,000

The value of plant at end of 2008 and 2009 was Rs. 7,000 and Rs. 5,000 respectively.

Prepare :

- 1) Contract account
- 2) Contractee's account for two years taking into consideration such profit for transfer to profit and loss account as you think proper.

**20**

3. A) From the following particular pertaining to four rooms in a hotel, draw up suitable columnar ledger.

- 1) Room rent for each room Rs. 500 +15% tax
- 2) Room No. 1 – breakfast Rs. 45, laundry Rs. 50, Local phone calls Rs. 15



- 3) Room No. 2 – lunch Rs. 85, STD calls Rs. 125, wine Rs. 60, previous day's outstanding amount Rs. 1,250.
- 4) Room No. 3 : Private taxi hired from hotel Rs. 400, STD calls Rs. 350, Dinner Rs. 125, Whisky Rs. 100. Deposited Rs. 3,500 with the hotel.
- 5) Room No. 4 : Opening due from the guest Rs. 575, Laundry Rs. 30, Lunch Rs. 120.
- 6) The guest in Room 3 is a regular visitor and is entitled to a discount of 20% on room rent.

All the above transactions pertain to a single day. **12**

3. B) A five star hotel in Pune has 350 rooms out of which 250 rooms are single-bed rooms and rest of the rooms are double-bed rooms.

On 1<sup>st</sup> March, 2010, 180 single-bed rooms and 60 double-bed rooms are occupied by the guests.

Calculate the bed occupancy rate for the day. **8**

4. The following is the Income and Expenditure Account of the Royal College for the year ended 31<sup>st</sup> March 2010.

<b>Expenditure</b>	<b>Rs.</b>	<b>Income</b>	<b>Rs.</b>
To Salaries	24,000	By Tuition fees	72,000
To Rent	10,800	By Entrance fees	8,000
To Rates and Taxes	600	By surplus on	
To Postage and Telephone	720	publication of	
To Affiliation fees		college magazine	4,500
paid to university	1,200	By profit on sale	
To Sports material	15,750	of old sports assets	1,200



To Electricity bill	1,200	By Interest on	
To Repairs and		5% investments	600
maintenance of		By Miscellaneous Income	225
college furniture	9,600		
To Depreciation on assets	4,800		
To Surplus	17,855		
	<b>86,525</b>		<b>86,525</b>

The following information is made available.

Particulars	As on 31-3-2009	As on 31-3-2010
	Rs.	Rs.
I) Sundry Assets	44,000	?
Bank balance	4,800	?
Fees in arrears	4,750	3,500
Fees in advance	1,400	2,600
5% Investments	12,000	12,000
II) Expenditure outstanding :		
Salaries	600	1,200
Rent	900	1,800
Rates and Taxes	Nil	600
Tennis court maintenance	780	320
III) Outstanding for purchase		
of sports materials	1,400	2,950
IV) Prize fund	4,600	3,250
V) During the year prize fund credited Rs. 2,800.		



VI) The book value as on 1-4-2009 for sports goods sold in the year was Rs. 4,000.

VII) Interest received for this year was only for two quarters.

VIII) The Affiliation fees paid to University up to 31-3-2011.

IX) Advertisement charges in magazine yet to be collected Rs. 450.

X) A fixed deposit of Rs. 25,000 was made on 31-3-2010.

You are required to prepare the Receipt and Payment Account for the year ended 31<sup>st</sup> March, 2010 and the Balance Sheet as on that date. 20

5. Write short notes on **(any four)** :

1) Financial reporting in respect of stock-brokers

2) Value Added Tax

3) Service Tax

4) Share buy-back

5) Log-book under transport accounting

6) OPD register. 20



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**M.Com. (Semester – II) Examination, 2011**  
**Group E – COMMERCIAL LAWS AND PRACTICES (Paper – IV)**  
**Laws Relating to Copyright and Designs**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* I) All questions are **compulsory**.  
II) All questions carry **equal marks**.

1. What is a difference between ‘Licence and Assignment’ of copyright ? Describe the modes of assignment of copyright. State the purposes for which the Copyright Board may grant compulsory licences.

OR

What is Copyright Society ? State the functions and rights of a Copyright Society.

2. Explain the provisions of the Designs Act, 2000 with reference to infringement (Piracy) of registered design.

OR

Who may apply for registration as a ‘Registered User’ of layout-design ? What are the conditions for registration as a registered user ? State the powers of the Registrar for cancellation of registration as a registered user.

3. Explain the term ‘Geographical Indication’. Who may apply for registration of geographical indication ? State the procedure for and duration of registration of geographical indication.

OR

What are the objectives of the Protection of Plant Varieties and Farmers’ Rights Act, 2001 ? State the plant varieties which can be and cannot be registered under this Act.

4. Answer the following questions in brief (**any two**) :

- A) Who is an ‘Author of Work’ ? What are the rights of the author of copyright ?  
B) State rights of a proprietor of a registered design under the Designs Act, 2000.  
C) State the legal provisions regarding assignment and transmission of layout design.  
D) Write a note on “The Plant Varieties and Farmers’ Rights Protection Authority”.

**P.T.O.**



5. Write short notes on (**any four**) :

- A) Scope of copyright
- B) Infringement of copyright
- C) Registerable industrial designs
- D) Appellate Board under the Layout Designs Act.
- E) Geographical Indications and Trade Marks.
- F) Rights and privileges of breeders and researchers.

### मराठी रूपांतर

- सूचना : i) सर्व प्रश्न अनिवार्य आहेत.  
 ii) सर्व प्रश्नांना समान गुण आहेत.  
 iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. मुद्रणाधिकाराचा परवाना आणि बेचनपत्र यातील फरक कोणता ? मुद्रणाधिकाराचे बेचनपत्र करण्याच्या पद्धतीचे वर्णन करा. मुद्रणाधिकार मंडळ ज्या हेतूंकरीता सक्तीचे परवाने देऊ शकते ते हेतू सांगा.

#### किंवा

‘मुद्रणाधिकार संस्था’ म्हणजे काय ? मुद्रणाधिकार संस्थेची कार्ये आणि हक्क सांगा.

२. नोंदणी केलेल्या आराखड्याच्या उल्लंघनासंदर्भात (चाचोगिरीसंदर्भात) आराखडा कायदा, २००० मधील तरतुदी स्पष्ट करा.

#### किंवा

‘रूपरेषा-आराखड्याचा नोंदणीकृत वापरकर्ता’ या करीता कोण अर्ज करू शकतो ? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणत्या अटी आहेत ? नोंदणीकृत वापरकर्ता म्हणून झालेली नोंद रद्द करण्यासंबंधी नोंदणी अधिकाऱ्याचे अधिकार सांगा.

३. ‘भौगोलिक चिन्हा खूण’ ही संज्ञा स्पष्ट करा. भौगोलिक चिन्हाच्या नोंदणीसाठी कोण अर्ज करू शकतो ? भौगोलिक चिन्हाच्या नोंदणीची कार्यपद्धती आणि कालमर्यादा सांगा.

#### किंवा

रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ ची उद्दिष्ट्ये सांगा. ज्या रोपे नमुन्यांची नोंदणी होऊ शकते आणि नोंदणी होऊ शकत नाही अशी रोपे नमुने सांगा.



४. खालील प्रश्नांची थोडक्यात उत्तरे द्या (कोणतेही दोन) :

- अ) कलाकृतीचा जनक/लेखक म्हणजे कोण ? मुद्रणाधिकाराच्या लेखकाचे हक्क कोणते ?
- ब) आराखडा कायदा २००० अंतर्गत नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.
- क) रूपरेषा-आराखड्याचे बेचनपत्र आणि संक्रमण याबाबतच्या कायदेशीर तरतुदी सांगा.
- ड) 'रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण अधिकारीता' यावर टीप लिहा.

५. टीपा लिहा (कोणत्याही चार) :

- अ) मुद्रणाधिकाराची व्याप्ती
- ब) मुद्रणाधिकाराचे उल्लंघन
- क) नोंदणीयोग्य औद्योगिक आराखडे/रचना
- ड) रूपरेषा-आराखडा कायद्यांतर्गत अपीलिय मंडळ
- इ) भौगोलिक चिन्ह आणि व्यापार चिन्ह
- फ) निपजक आणि संशोधकाचे हक्क च विशेषाधिकार.



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**M.Com. (Semester – II) Examination, 2011**  
**Group (F) – CO-OPERATION AND RURAL DEVELOPMENT**  
**International Co-operative Movement (New) (Paper – III)**  
**(2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. Critically examine the development of co-operative movement in the world.

OR

Explain the development of co-operative movement in Great Britain after industrial revolution.

2. Is co-operative a system or a sector.

OR

Explain the role of co-operative philosophy in co-operative movement.

3. Explain the role of co-operatives in USA.

OR

How is the development of China dependent on co-operatives ?

4. Explain the future of co-operatives in the post globalised world.

OR

Explain the economics of co-operation.

5. Write short notes on **(any two)** :

- a) International co-operative Alliance
- b) Concept of co-operation
- c) Co-operative movement in Isreal
- d) Principles of co-operation.

**P.T.O.**



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. जागतिक सहकारी चळवळीच्या विकासाचे टिकात्मक परीक्षण करा.

किंवा

औद्योगिक क्रांतीनंतर ब्रिटनमध्ये सहकारी चळवळीचा झालेला विकास स्पष्ट करा.

२. सहकार ही एक व्यवस्था आहे की क्षेत्र आहे ?

किंवा

सहकारी तत्वज्ञानाची सहकारी चळवळीमधील भूमिका स्पष्ट करा.

३. अमेरिकेतील सहकाराची भूमिका स्पष्ट करा.

किंवा

चीनमधील विकास सहकारावर कसा अवलंबून आहे ?

४. जागतिकीकरणानंतरच्या जगामधील सहकाराचे भवितव्य स्पष्ट करा.

किंवा

सहकाराचे अर्थशास्त्र स्पष्ट करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) आंतरराष्ट्रीय सहकारी संस्था महासंघ

ब) सहकाराची संकल्पना

क) इस्राईल मधील सहकारी चळवळ

ड) सहकाराची तत्वे.



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**M.Com. (Semester – II) Examination, 2011  
(Group H) ADVANCED MARKETING (Paper – III)  
Customers Relationship Management and Retailing  
(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. What factors do retailers consider when deciding where to locate their stores ?  
Explain.

OR

1. What are the critical issues that retailers should consider when designing a retail store ?
2. Bring out the role of information technology in Building, maintaining and enhancing profitability.

OR

2. What is Internet Marketing ? Explain the dynamics of a website.
3. How will you manage store inventories and displays ?

OR

3. Bring out the role of CRM in retailing.
4. What is relationship marketing ? Bring out the relationship between relationship marketing and marketing strategy.

OR

4. As a manager of a retail store, how would you manage in store promotion and events ?

5. Write short notes on **any four** :
- Integrated supply chain planning
  - Space Mix
  - Electronic data exchange
  - Floor ready merchandise
  - Evolution of relationship management
  - Managing reverse logistics.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. किरकोळ विक्री केंद्रांचे ठिकाण निश्चित करतांना कोणते घटक लक्षाते घेतले जातात, ते स्पष्ट करा.

किंवा

विक्री केंद्राची रचना करतांना कोणते महत्वाचे घटक विचारात घेतले जातात, ते स्पष्ट करा.

२. इमारत बांधणी व संवर्धन आणि लाभदायकता वाढविण्यासाठी माहिती व तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

इंटरनेट विपणन म्हणजे काय ? वेबसाईटच्या विविध बाजू स्पष्ट करा.

३. मालसाठा व मालसाठ्याचे प्रदर्शन यासंबंधीचे व्यवस्थापन कसे कराल, ते स्पष्ट करा.

किंवा

किरकोळ विक्रीमध्ये ग्राहक संबंध व्यवस्थापनाची भूमिका विशद करा.

४. ग्राहक संबंध विपणन म्हणजे काय ? संबंध व्यवस्थापन आणि विपणन धोरण यांच्यातील संबंध स्पष्ट करा.

किंवा

व्यवस्थापक या नात्याने, किरकोळ विक्री केंद्राची विक्रयवृद्धि आणि हाताळणी कशी कराल, ते स्पष्ट करा.

५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

१) एकात्मिक साखळी पुरवठा नियोजन

२) जागा मिश्रण

३) संगणकीय सांख्यिकी विनिमय

४) जागेवर विक्री करण्यात येणारा माल किंवा विक्रीयोग्य तयार माल

५) ग्राहक संबंध व्यवस्थापनाचे मूल्यमापन

६) उलट मालसाठा व वाहतूक व्यवस्था.



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**M.C.A. (Commerce) (Semester – II) Examination, 2011**  
**203 : COST ACCOUNTING AND COST CONTROL TECHNIQUES**

Time : 3 Hours

Max. Marks : 80

*Instructions :* 1) *Black figures to the right indicate full marks.*  
2) *All questions carry equal marks.*  
3) *Use of electronic pocket calculator is allowed.*

1. A) Define Cost Accounting. Explain the advantages of Cost Accounting. **8**  
B) Explain the advantages and limitations of Job Costing. **8**
2. Write short notes (**any four**) : **16**
- a) Profit-volume ratio
  - b) Selling and distribution overheads
  - c) Features of process costing
  - d) Methods of coding
  - e) Limitations of Financial Accounting
  - f) Cost centre.
3. From the following particulars relating to M/s Chand and Moon Bros, Nagpur, prepare a cost sheet showing : **16**
- a) Prime cost
  - b) Factory cost
  - c) Cost of production
  - d) Cost of sales
  - e) Profit/loss.

<b>Particulars</b>	<b>Amount</b>
Cost of materials consumed	40,000
Oil and waste	100
Operating labour	9,000

**P.T.O.**



Wages of foreman	1,000
Direct expenses	2,000
Store keeper's wages	500
Sales	1,00,000
Commission paid to partner	350
Electric power	200
Salary paid to partner	650
Consumable stores	1,000
Direct wages payable	1,000
Lighting i) Factory	500
ii) Office	200
Carriage outward	150
Rent i) Office	1,000
ii) Factory	2,000
Warehouse charges	200
Repairs and Renewals i) Factory plant	500
ii) Machinery	1,000
iii) Office premises	200
iv) Warehouse	100
Advertising	400
Depreciation i) Office premises	500
ii) Machinery	200
Travelling expenses	200



Office Manager's salary	2,250
Salesmen's commission and salaries	500
Directors fees	500
Printing and stationery	200
Telephone charges	50
Postage	100
Bad debts	450

4. Hextech Constructions, Pvt Ltd., Mumbai undertook a contract for construction of a library building. The following is the information relating to the contract during the year 2009-2010.

16

	Rs.
Materials sent to site	1,00,000
Materials purchased and issued	70,698
Materials returned to stores	1,098
Materials at site 31-3-2010	3,766
Labour engaged on site	1,40,000
Wages paid	8,750
Engineers fees	6,334
Direct expenses payable	580
General overheads	8,252
Overheads outstanding	9,250
Depreciation	8,000
Work certified	3,90,000
Cost of work not certified	9,000
Cash received from contractee	3,60,000

Prepare Contract Account and Contractee's Account.

OR



4. Using the following information calculate labour variances for department X and department Y. 16
- Labour cost variance
  - Labour rate variance
  - Labour efficiency variance

Particulars	Dept. X	Dept. Y
Gross Wages Direct (Rs.)	28080	19370
Standard hours	8640 Hrs	6015 Hrs
Standard rate per hour	3.00 Rs.	3.40 Rs.
Actual hours worked	8,200 Hrs	6,345 Hrs
Actual rate per hour	3.42 Rs.	3.05 Rs.

5. A factory produces 20,000 units. The budgeted expenses are given below : 16

	Per unit (Rs.)
Raw materials	75
Direct labour	20
Direct expenses	25
Overheads	15
Fixed overheads (Rs. 4,00,000)	20
Administration overheads (fixed)	10
Selling expenses (10% fixed)	15
Distribution expenses	20
Total cost of sale per unit	<u>200</u>

You are required to prepare a budget for 15000 units and 10000 units.

OR

5. The sales and profits during two years were : 16

Year	Sales	Profit
2009	15,00,000	2,00,000
2010	17,00,000	2,50,000

Fixed cost is Rs. 1,75,000 p.a. you are required to calculate :

- BEP (Break-even point)
- P/V ratio
- The profit when sales are 25,00,000
- Sales required to earn profit of Rs. 4,00,000.



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**M.Com. (Part – II) Examination, 2011**  
**Group – E : SECRETARIAL PRACTICE AND COMPANY**  
**MANAGEMENT (Optional)**  
**(Paper – III)**  
**World Trade Organisation**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* i) *All questions are compulsory.*  
ii) *All questions carry equal marks.*

1. Explain the basic principles of W.T.O. Trading System.

OR

What is W.T.O. Accession ? Discuss the current status of individual accession.

2. What is Dumping ? Discuss the objectives, types and effects of Dumping.

OR

Explain W.T.O. Report on Anti-dumping and review Anti-dumping agreements.

3. Write short notes on (**any four**) :

a) W.T.O. and Indian Agriculture.

b) Dispute settlement mechanism of W.T.O.

c) Amalgamation of Banking Companies.

d) GATS.

e) Board for Industrial and Financial Reconstruction (BIFR).

f) Sick Industrial Company.

4. What is sick company and potentially sick company ? Explain the role of BIFR under SICA in amalgamation of sick companies.

OR

What is Amalgamation of Banking Companies ? Explain the legal procedure relating to amalgamation of Banking Companies.

P.T.O.



5. Write short notes on (**any four**) :

- Amalgamation and Capital Gain Tax
- Objectives of SICA
- Provisions relating to set-off losses in Amalgamation Scheme as per Income Tax Act
- Non Banking Companies
- Powers of RBI regarding Amalgamation of Banking Companies
- Incentives under Income Tax Act in case of Amalgamation.

### मराठी रूपांतर

- सूचना :** i) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 ii) सर्व प्रश्नांना समान गुण आहेत.  
 iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जागतिक व्यापार संघटनेच्या व्यापार पद्धतीची मूलभूत तत्त्वे स्पष्ट करा.

#### किंवा

जागतिक व्यापार संघटन अॅक्सेशन म्हणजे काय ? वैयक्तिक अॅक्सेशनची सद्यःस्थिती यावर चर्चा करा.

2. डम्पिंग म्हणजे काय ? डम्पिंगची उद्दिष्ट्ये, प्रकार व परिणाम यावर चर्चा करा.

#### किंवा

अॅन्टी-डम्पिंग वरील जागतिक व्यापार संघटनेच्या अहवालाची चर्चा करा आणि अॅन्टी डम्पिंग ठरावाचे परिक्षण करा.

3. टीपा लिहा (कोणत्याही चार) :

- जागतिक व्यापार संघटना आणि भारतीय शेती
- जागतिक व्यापार संघटनेची 'विवाद निवारण यंत्रणा'
- बँकिंग कंपन्यांचे एकत्रिकरण
- सेवा-व्यापार सहमती करार (GATS)
- औद्योगिक व वित्तीय पुनर्रचना मंडळ
- आजारी औद्योगिक कंपनी.



4. आजारी व आजार सदृश्य कंपनी म्हणजे काय ? आजारी कंपनीच्या एकत्रिकरणा संबंधी एस.आय.सी.ए. अंतर्गत औद्योगिक वित्तीय व पुनर्रचना मंडळाची भूमिका स्पष्ट करा.

**किंवा**

बँकिंग कंपन्यांचे एकत्रिकरण म्हणजे काय ? बँकिंग कंपन्यांच्या एकत्रिकरणासंबंधीची कायदेशीर प्रक्रिया स्पष्ट करा.

5. टीपा लिहा (कोणत्याही चार) :

अ) एकत्रीकरण आणि भांडवली नफ्यावरील कर

ब) एस्.आय.सी.ए. ची उद्दिष्ट्ये

क) एकत्रिकरण योजने अंतर्गत आयकर कायद्याप्रमाणे तोट्याच्या बजावरीच्या तरतुदी

ड) बँकेतर कंपन्या

इ) बँकिंग कंपन्यांच्या एकत्रिकरणासंबंधी भारतीय रिझर्व्ह बँकेचे अधिकार

फ) आयकर कायद्यातर्ग एकत्रीकरणासंबंधी प्रोत्साहने.



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr. A : ADVANCED ACCOUNTING AND TAXATION (Optional)**  
**Spl. Paper – VIII**  
**Case Studies in Advanced Accounting Taxation and Auditing**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Instructions : 1) Attempt Question No. 1 which is compulsory and any three of the remaining.*

*2) All questions carry equal marks.*

*3) Figures to the right indicate full marks.*

*4) Use of non-programmable calculator is allowed.*

1. Comment on the following cases, referring necessary sections of relevant laws, case laws and any other supporting evidence and calculations, if any 25
- a) Shri Dharmadas donated Rs. 1 crore to the Muslim Dharma Prachar Panchayat but ITO disallowed it from deduction under Chapter VI.
- b) Shrimali Joy Lollito's premises is raided by the department and found huge cash. The ITO claimed Income Tax, Interest and penalty there on but Shrimali Joy Lollito claimed that she has merely possessing the cash and this does not indicate that she is the owner of the cash.
- c) Miss Shikare is a member of the institute of chartered accountants of India does not hold a certificate of practice. Will her appointment as an auditor of the company be valid.
- d) The manager of the branch of a District Coop. Bank, of which you are conducting the audit, argues that it is not necessary for the branch auditor to follow the "study on audit of the Bank" issued by the ICAI since that study does not have the status of "statement or guidance note".
- e) The Assets and Liabilities as well as income and expenditure in respect of a Foreign Branch are translated into Indian rupees at the prevailing rates of exchange at the end of the year. The resultant exchange differences are carried to other liabilities account and the loss, if any, is charged to revenue. Is this treatment correct as per the relevant accounting standard ?

P.T.O.



## 2. Comment on the following cases :

25

- a) A senior partner of your firm has been appointed as inspector by the Central Govt. u/s 235. The company argues that it will show the relevant document only to the inspector i.e. your senior partner, and to nobody else i.e. his assistants or partners. It also argues that the inspector also cannot show any of the documents, records etc. to his assistants.
- b) You are appointed to investigate a suspected fraud relating to misappropriation of stores in an enterprise. You conduct a normal audit of the stores by reviewing the internal controls and carrying out selective checks of transactions, and come to the conclusion that no fraud seems to have been committed. Subsequent to the submission of your report, it is found that a major fraud had indeed taken place. The management now seeks to hold you responsible for negligence. You argue that you exercised reasonable skill and care and, therefore, you cannot be charged with negligence.
- c) While investigating a company to assess a fairvalue for its purchase, you find that the shares of the company have an intrinsic value of Rs. 90 as against the face value of Rs. 10. The company paid a dividend of 10% in the last 5 years against an average annual earning pershare of Rs. 4.50. The average market value of the share during the last one year has been Rs. 20. On which of the three values i.e. earning per share, intrinsic value or market value, will you place greater reliance ?
- d) Baburam has been appointed as inspector u/s 235 of the Companies Act, 1956. As he starts his work, he receives a letter from the statutory auditor of the company stating that Baburam is guilty of professional misconduct since he didnot communicate with the statutory auditor prior to starting the investigation.

## 3. Comment on the following cases, referring necessary sections of Income Tax Act and case laws, if any.

25

- a) The Samsung Co.-Ltd. claimed a deduction for furnishing of bank guarantee but the ITO refused it, as actual payment has not happened.
- b) Due to Maharashtra Govt.'s pressure the Maharashtra Electric Co. was not able to collect the enhanced tariff, necessary entries regarding such tariff made in its books of accounts as the company follows Mercantile system of accounting, as though the company pleads that this is an hypothetical income, the ITO claims Income Tax on such income.



- c) An institution has been established wholly for charitable and religious purposes within the meaning of Section 11 and 12. Donations made to such an institution do not automatically qualify for deduction under Section 80G.
- d) Mr. Shantilal deriving income from house property, realised a sum of Rs. 1,04,000 on account of display of advertisement boardings of various concerns on the roof of the building. He claims that this amount should be considered under the head “Income from House Property” and not under the head “Income from other sources”.

4. B. Ltd. is thinking to absorb A Ltd. on the basis of the company’s following position

	<b>Rs.</b>		<b>Rs.</b>
Equity share capital (Rs. 10 each)	5,00,000	Plant and Machinery	5,00,000
Profit and Loss A/c.	2,00,000	Furniture	1,00,000
Long term liabilities	1,00,000	Debtors	80,000
Current liabilities	30,000	Stock	1,00,000
	<b>8,30,000</b>	Bank	50,000
			<b>8,30,000</b>

Advise the B. Ltd. on the amount of the consideration to be agreed upon

A) If it is based on the intrinsic value of shares of A. Ltd. and B. Ltd., which are as follows :

A Ltd. – Rs. 10  
B Ltd. – Rs. 12.50

B) If the consideration is to be discharged by issue of shares @ 25% premium and the fair values of assets and liabilities of A. Ltd. were as follows :

	<b>Rs.</b>		<b>Rs.</b>
Plant and Machinery	4,00,000	Furniture	50,000
Debtors	50,000	Stock	75,000
Current liabilities	25,000		

C) If in above case the consideration is to be discharged by issue of shares of Rs. 10 each at par.

**25**

5. How would you value the inventory per kg of finished goods from following details as per AS – 2 ?

Material cost	Rs. 1,000
Direct labour cost	Rs. 200
Direct variable production overhead	Rs. 100

Fixed production charges for the year on normal capacity of one lakh kgs, is Rs. 10 Lakhs. 2000 kgs of finished goods are in stock at the year end.

**25**



[3970] – 452

**M.Com. (E-Commerce) (Semester – IV) Examination, 2011**  
**402 : INTERNET AND WEB DESIGNING**

Time : 3 Hours

Max. Marks : 70

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

1. Explain the following terms (**any five**) : **10**

- a) HTTP
- b) <img> tag
- c) Frames
- d) Web Browser
- e) ASP
- f) <table> tag.

2. Solve **any two** questions : **20**

- a) What is HTML ? Explain basic structure of an HTML document.
- b) i) Explain briefly user defined functions in VBScript.  
ii) What are control structures in VBScript ?
- c) Explain image mapping in HTML with suitable examples.

3. Solve **any two** questions : **20**

- a) Write HTML code for the following.

Frame 1	Frame 2
Frame 3	Frame 4

- b) What is Web Server ? How to configure IIS ?
- c) Explain different built in objects in ASP.

**P.T.O.**



4. Solve **any two** questions :

**20**

- a) Explain in detail cascading style sheets used in HTML.
- b) Write VBScript code to print 1 to 10 nos.
- c) Explain in detail the following :
  - i) ASP and databases
  - ii) Concept of error handling in VBScript.



[3970] – 466

**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011**  
**406 : KNOWLEDGE MANAGEMENT FOR BUSINESS**

Time : 3 Hours

Max. Marks : 80

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

I. Attempt **any four** of the following : **(4×4=16)**

- 1) Describe the cyclic model of knowledge management.
- 2) Discuss the major activities in construction and use of expert system.
- 3) What do you mean by RGA ? Discuss how RGA works ?
- 4) What is Semantic Network ? Discuss how knowledge is represented in a Semantic Network ?
- 5) What is Case Based Reasoning ? Compare Rule based and Case Based Reasoning.

II. Attempt **any four** of the following : **(4×4=16)**

- 1) Explain the process of knowledge Engineering.
- 2) What is uncertainty ? Explain different methods of representing uncertainty.
- 3) Explain the different development strategies used in developing expert system.
- 4) Who is a Chief Knowledge Officer ? What are the different responsibilities of a CKO ?
- 5) List different advantages of artificial intelligence over natural intelligence.

III. Write a short note on **any four** : **(4×4=16)**

- 1) Frame
- 2) Interview
- 3) Expert system and Internet/Intranet
- 4) Rapid prototyping
- 5) Organizational Memory.

**P.T.O.**



IV. Attempt **any four** of the following :

**(4×4=16)**

- 1) Discuss various difficulties in transferring knowledge.
- 2) Discuss knowledge management activities.
- 3) Discuss difference between shallow and deep knowledge.
- 4) What do you mean by explanation and metaknowledge ? List some of the purposes of explanation capability.
- 5) Discuss the reasons why expert system fail.

V. Attempt **any two** of the following :

**(2×8=16)**

- 1) Explain structure of expert system with diagram.
- 2) Explain project initialization phase of expert system development life cycle.
- 3) Explain process of forward chaining with example.

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[3970] – 9

**M.Com. (Part – I) Examination, 2011**  
**Group – D : BUSINESS ADMINISTRATION (Optional) (Paper – I)**  
**Production, Operations and Marketing Management**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the concept of 'Production Management'. Discuss the functions of production management in detail.

OR

What do you mean by 'Plant Layout' ? Discuss various types of plant layouts.

2. What is Industrial productivity ? Explain the effects of liberalisation and globalisation on business.

OR

Explain 'Inventory Control'. State the objective and importance of inventory control.

3. Explain the causes of failure of a new product. Suggest remedial measures to overcome the failure of a new product.

OR

What do you mean by social marketing ? Explain its relationship with business ethics.

4. Write detailed note on 'Consumer Behaviour and Consumer Education'.

OR

Define the term 'Marketing Communication'. Explain new trends in today's Globalized marketing communication.

5. Write short notes (**any four**) :

- a) Product designing
- b) Techniques of product development
- c) Production planning
- d) Rural Marketing
- e) Scope of material management
- f) Services marketing.

**P.T.O.**



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न आवश्यक आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. उत्पादन व्यवस्थापन ही संकल्पना स्पष्ट करा. उत्पादन व्यवस्थापनाच्या कार्याची सविस्तर चर्चा करा.

किंवा

संयंत्र रचना म्हणजे काय ? संयंत्र रचनेच्या विविध प्रकारांची चर्चा करा.

२. औद्योगिक उत्पादकता म्हणजे काय ? उदारीकरण आणि जागतीकीकरणाचे व्यवसायावर होणारे परिणाम स्पष्ट करा.

किंवा

सामग्रीसाठी नियंत्रण म्हणजे काय ? सामग्रीसाठी नियंत्रणाची उद्दिष्ट्ये आणि महत्त्व सांगा.

३. नवीन उत्पादनाच्या अपयशाची कारणे स्पष्ट करा. नवीन उत्पादनाच्या अयशस्वीतेच्या अडचणीवर मात करण्यासाठीचे उपाय सूचवा.

किंवा

सामाजिक विपणन म्हणजे काय ? सामाजिक विपणन व व्यावसायिक नीतीमूल्ये यांचा परस्पर संबंध स्पष्ट करा.

४. ग्राहक वर्तन आणि ग्राहक शिक्षण यावर सविस्तर टीप लिहा.

किंवा

विपणन संज्ञापनाची व्याख्या द्या. आजच्या जागतिकीकरणातील विपणन संज्ञापनात नवीन बदलाचे स्पष्टीकरण द्या.

५. टीपा लिहा (कोणत्याही चार) :

- अ) वस्तूरचना (Product designing)
- ब) वस्तू विकासाचे तंत्र (Techniques of Product Development)
- क) उत्पादनाचे नियोजन (Production planning)
- ड) ग्रामीण विपणन (Rural Marketing)
- इ) सामग्री व्यवस्थापनाची व्याप्ती (Scope of material management)
- फ) सेवा विपणन (Services marketing).



4. EXCOM Limited, Pune wants to purchase a new machine for the company. There are two alternative machines available, the details of which are as follows :

Particulars	Machine A	Machine B
Cost (Rs.)	6,00,000	5,00,000
Life	5 Years	4 Years
<b>Year</b>	<b>Net profit after depreciation and tax</b>	
1 <sup>st</sup>	40,000 (loss)	1,50,000
2 <sup>nd</sup>	40,000	1,00,000
3 <sup>rd</sup>	1,00,000	1,00,000
4 <sup>th</sup>	1,50,000	50,000
5 <sup>th</sup>	2,50,000	---

Depreciation has been charged by straight line method. The company expects minimum rate of return at 10% at which the present value of Re. 1 to be received at end of each year is given below :

Year	1	2	3	4	5
<b>Present value</b>	0.909	0.826	0.751	0.683	0.621

You are required advise the management which of the alternative machines is the best on the basis of the following methods appraisal :

- a) Pay back method                      b) Average return on average investment  
 c) Net Present Value                      d) Profitability Index.
5. Write notes on **any four** of the following :
- Long Term Solvency Ratios
  - Cost Volume Profit Analysis
  - Budget factor
  - Internal rate of return
  - Reporting needs of the different levels of management
  - Kinds of Report.



3. The following estimated information is provided by Mr. CA :

Months	Sales	Purchases	Factory Overheads	Office Overheads
April	2,50,000	1,50,000	42,000	24,000
May	2,80,000	1,60,000	45,000	24,000
June	3,00,000	1,80,000	36,000	27,000
July	3,50,000	1,70,000	57,000	30,000
August	3,00,000	1,60,000	45,000	30,000
September	2,80,000	1,80,000	60,000	42,000

Additional information :

- a) 20% of the sales are cash sales. The credit sales may be recovered within one month of the sales.
- b) 40% of the purchases are on credit basis and can be paid with two months credit.
- c) Wages are 20% of the purchases and are paid on every 7<sup>th</sup> day of the next month.
- d) Factory and office overheads are paid with 10 days and 20 days in arrears.
- e) Advance Income-tax Rs. 20,000/- is to be deposited in the month of July.
- f) Balance as on 31<sup>st</sup> May 2010 was Rs. 50,000/-

You are required to prepare Cash Budget for the period from 1<sup>st</sup> June to 30<sup>th</sup> September 2010.

OR

3. A) What is Cost of Capital ? Explain the various kinds of cost capital. 10

B) COSTKAP limited, Pune, wants to raise long term fund amounting to Rs. 20,00,000/- by issuing equity shares, Preference shares and Debentures in any of the following ratios :

- Alternative I - 2:2:1
- Alternative II - 1:1:2
- Alternative III - 3:2:1

The specific cost of capital is as follows :

- Equity shares - 20%
- Preference shares - 18%
- Debentures - 13%

You are required to advise the management as to the best alternative for the company.

10



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

- a) Dividend was distributed on the shares @ 12%.
- b) All fixed assets are depreciated by 10% except the land and building which is depreciated by 5%.
- c) During the year Rs. 30,000 are paid by way of taxes.
- d) During the year a machine costing Rs. 60,000/- having depreciated by 30% was lost by fire and the Insurance Company has settled the claim at 70% of the book value.
- e) At the end of the year old furniture was sold at 40% loss.

OR

2. The following accounting information and financial ratios of RA limited, Pune relate to the year ended on 31<sup>st</sup> March 2010 :

Current Ratio	1.75
Liquid Ratio	1.25
Inventory turnover ratio	9
Gross profit ratio	25%
Average collection period ratio	1.5 months
Reserves and surplus to capital	0.2
Turnover to fixed assets	1.2
Capital gearing ratio	0.6
Fixed assets to Net Worth	1.25
Total sales during the year	Rs. 12,00,000/-

You are required to prepare Balance Sheet with as much details as possible.



[3970] – 1

**M.Com. (Part – I) Examination, 2011**  
**MANAGEMENT ACCOUNTING (Compulsory Paper)**  
**(Old Course) (2002 Pattern)**

Time : 3 Hours

Max. Marks : 100

*N.B.: 1) All questions are compulsory and carry equal marks.*  
*2) Use of simple calculator is allowed.*

1. Define and distinguish between ‘Management Accounting’ and ‘Financial Accounting’. State the important limitations of Management Accounting.

OR

Explain the importance of working capital. What are the factors to be considered while determining the need of working capital ?

2. The following are the Balance Sheets of EMCOM limited, Pune, prepared as on 31<sup>st</sup> March 2009 and 31<sup>st</sup> March 2010 :

<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	10,00,000	10,00,000	Plant & Machinery	5,50,000	6,75,000
General Reserve	1,00,000	1,50,000	Land and Building	8,00,000	7,60,000
Profit & Loss A/c	1,52,000	1,83,000	Furniture	1,80,000	1,20,000
Bank Loan	2,00,000	2,50,000	Sundry Debtors	2,26,000	2,50,000
15% Debentures	4,00,000	3,00,000	Bills Receivables	45,000	36,000
Sundry Creditors	76,000	55,000	Stock	95,000	75,000
Bills Payables	48,000	43,000	Cash and Bank	78,000	80,000
Provision for taxation	60,000	55,000	Preliminary expenses	62,000	40,000
	<b>20,36,000</b>	<b>20,36,000</b>		<b>20,36,000</b>	<b>20,36,000</b>

P.T.O.



[3970] – 10

**M.Com. (Part – I) Examination, 2011**  
**Group-D : BUSINESS ADMINISTRATION (Optional) (Paper – II) (Old)**  
**Financial Management**  
**(2002 Pattern)**

Time : 3 Hours

Max. Marks : 100

*Instruction : All questions are compulsory and carry equal marks.*

1. What is financial management ? Explain the challenges and opportunities of financial management.

OR

Discuss the problems that financial manager faces in making financial decisions.

2. What is meant by Merger and Acquisition ? How Merger classified ?

OR

Explain the meaning of “fundflow statement” state the main objectives of fund flow statement.

3. What are the causes of “Business combination” ?

OR

Write short notes on :

a) Projected profit and loss Account

b) Causes of over capitalisation.

4. State the causes of industrial sickness, Explain the role of BIFR in rehabilitation of sick unit.

OR

Describe the role of SEBI in controlling stock exchange.

**P.T.O.**



5. Write short notes on (any two) :

- Objectives and importance of Human Resource Accounting
- Issue of bonus shares
- Significance of Capital Budgeting
- Utility of Financial Ratios.

### मराठी रूपांतर

**सूचना :** सर्व प्रश्न अनिवार्य आहेत व सर्व प्रश्नांना समान गुण आहेत.

१. वित्तीय व्यवस्थापन म्हणजे काय ? वित्तीय व्यवस्थापनाची वैशिष्ट्ये व उपयुक्तता स्पष्ट करा.

**किंवा**

वित्तीय निर्णय प्रक्रियेमध्ये वित्तीय व्यवस्थापकाला भेडसावणाऱ्या समस्यांची चर्चा करा.

२. विलीनीकरण व ताबा घेणे म्हणजे काय ? विलीनीकरणाच्या विविध पद्धती स्पष्ट करा.

**किंवा**

निधी प्रवाह तक्त्याचा (Fund flow statement) अर्थ स्पष्ट करा त्याची प्रमुख उद्दिष्ट्ये सांगा.

३. व्यवसाय विस्तारीकरण म्हणजे काय ? व्यवसाय विस्तारीकरणाची कारणे कोणती.

**किंवा**

थोडक्यात टिपा लिहा :

- भावीकाळाचे नफा तोटा पत्रक
- अधिक भांडवली करणाची कारणे.

४. औद्योगिक आजारपणाची (Industrial sickness) कारणे स्पष्ट करा. आजारी संस्थेचे पुनर्वसन करण्याच्या दृष्टीने औद्योगिक व वित्तीय पुनर्वसन मंडळाची (BIFR) भूमिका स्पष्ट करा.

**किंवा**

रोखे विनिमयकेंद्रे (Stock Exchange) नियंत्रित करण्यात सेबीच्या भूमिकेची चर्चा करा.



ॡ. टीपा ललहा (कोणत्याही दोन) :

- अ) मानवी संसाधन लेखांकनाची उद्दिष्ट्ये आणि महत्त्व
  - ब) बोनस भाग
  - क) भांडवली अंदाजपत्रकाचे महत्त्व
  - ड) वित्तीय गुणोत्तराची उपयुक्तता.
-



[3970] – 11

**M.Com. (Part – I) Examination, 2011**  
**Group.E : Secretarial Practice and Company Management (Optional)**  
**(Paper – I)**  
**LAWS AND PRACTICES RELATING TO LPG**  
**Liberalization, Privatization, Globalization**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. State the meaning of E.Commerce. Explain the opportunities in E-Commerce for business.

OR

1. What is Web Page ? How it is created ? Explain the importance of Website as an Advertising and Marketing channel.
2. Explain the following concepts in E-Commerce with suitable examples :
  - a) B2B
  - b) B2C

OR

2. Explain the purchase procedure with reference to E-commerce.
3. Explain in detail various “Cyber Crimes”.

OR

3. Explain in detail ‘Formation and Validity of contracts’ according to the Information Technology Act, 2002.
4. Explain the following concepts according to Information Technology Act, 2002 :
  - a) Attribution of Data Messages
  - b) Retention of Data Messages.

OR

4. Write detailed notes on :
  - a) Cyber Laws
  - b) Clauses in the Information Technology Bill.

**P.T.O.**



5. Write short notes on (**any four**) :

- a) Miscellaneous Provisions under I.T. Act, 2002.
- b) Digital Signature.
- c) Front page explorer.
- d) Penalties and offences under I.T Act, 2002.
- e) Carriage of goods.
- f) E-Governance.

**मराठी रूपांतर**

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

1. ई-कॉमर्स चा अर्थ सांगा. व्यवसायातील ई-कॉमर्सच्या विविध संधी सांगा.

**किंवा**

1. 'वेब पेज' म्हणजे काय ? त्याची निर्मिती कशी केली जाते ? जाहिरात आणि विपणनाचे साधन म्हणून संकेतस्थळाचे महत्त्व स्पष्ट करा.
2. ई-कॉमर्स मधील खालील संज्ञा उदाहरणासह स्पष्ट करा.

अ) बी २ बी

ब) बी २ सी

**किंवा**

2. ई-कॉमर्स मधील खरेदी कार्यपद्धती स्पष्ट करा.
3. विविध सायबर गुन्हे (Cyber Crimes) सविस्तर स्पष्ट करा.

**किंवा**

3. माहिती तंत्रज्ञान कायद्यातर्गत कराराची निर्मिती व वैधता सविस्तर स्पष्ट करा.



4. माहीती तंत्रज्ञान कायदा, २००२ नुसार खालील संकल्पना स्पष्ट करा.

अ) ॲट्रीब्यूशन ऑफ डेटा मेसेजेस

ब) रिटेंशन ऑफ डेटा मेसेजेस

किंवा

4. सविस्तर टीपा लिहा :

अ) सायबर कायदे

ब) माहीती तंत्रज्ञान बिलातील विधाने (clauses).

5. टीपा लिहा (कोणत्याही चार) :

अ) माहीती तंत्रज्ञान कायदा, २००२ अंतर्गत इतर तरतूदी

ब) संगणकीय स्वाक्षरी

क) फ्रंट पेज एक्सप्लोरर्

ड) माहीती तंत्रज्ञान कायद्यातर्गत गुन्हे व शास्ती (offences and penalties)

इ) मालाची वाहतूक

फ) ई-गव्हर्नन्स.



**M.Com. (Part – I) Examination, 2011**  
**Group E : SECRETARIAL PRACTICE AND COMPANY MANAGEMENT**  
**(Optional)**  
**Intellectual Property Laws**  
**Paper – II (2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. What is intellectual property ? How is it protected ? Discuss the role of Intellectual property in economic development of the Nation.

OR

Who may apply the patent ? Describe the procedure for obtaining a patent.

2. What is patent ? Describe the advantages of patent to Inventor.

OR

Discuss the procedure for Registration of Trade-mark.

3. Explain the objects and functions of Trade-mark.

OR

Explain the nature and purpose of copyright. What is the procedure for registration of copyright ?

4. What is meant by infringement of copyright ? Discuss the remedies for its infringement.

OR

Discuss the nature of offences and penalties under the Trade-Mark Act-1999.

5. Write short notes (**Any four**):

- a) Intellectual property
- b) Inventions not patentable
- c) Computer programme
- d) Qualities of good trade mark
- e) Copyright Board.



### मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.  
३) संदर्भासाठी मूळ प्रश्नपत्रिका पहावी.

१. 'बौद्धिक संपत्ती' म्हणजे काय ? तिचे संरक्षण कसे केले जाते ? राष्ट्राच्या आर्थिक विकासात बौद्धिक संपत्तीच्या भूमिकेची चर्चा करा.

किंवा

पेटंटसाठी अर्ज कोण करू शकतो ? पेटंट मिळविण्याची कार्यपद्धतीचे वर्णन करा.

२. पेटंट म्हणजे काय ? पेटंट शोधकाला होणारे फायदे स्पष्ट करा.

किंवा

व्यापारी चिन्हाची नोंदणी करण्याच्या कार्यपद्धतीची चर्चा करा.

३. व्यापारी चिन्हाची उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

कॉपीराईट चे स्वरूप व हेतू स्पष्ट करा. कॉपीराईट बाबत नोंदणी करण्याची कार्यपद्धती काय आहे ?

४. कॉपीराईट चे उल्लंघन म्हणजे काय ? कॉपीराईटच्या उल्लंघना संबंधी उपाययोजनांची चर्चा करा.

किंवा

व्यापारी चिन्ह कायदा, १९९९ अंतर्गत 'अपराधांचे स्वरूप आणि शिक्षा' यावर चर्चा करा.

५. टिपा लिहा (कोणत्याही चार):

- अ) बौद्धिक संपदा
- ब) पेटंट घेता ना येणारे शोध
- क) संगणकीय आज्ञावली
- ड) चांगल्या व्यापारी चिन्हाची गुणवैशिष्ट्ये
- इ) कॉपीराईट मंडळ.



[3970] – 13

**M.Com. (Part – I) Examination, 2011**  
**Co-operative Movement in India and Abroad-Paper – 1**  
**(2002 Pattern) (Old)**  
**Group-E : CO-OPERATION AND RURAL DEVELOPMENT**  
**(Optional Paper)**

Time : 3 Hours

Total Marks : 80

*N.B. : 1) All questions are compulsory.*  
*2) All questions carry equal marks.*

1. Explain in detail the co-operative Movement in the world.

OR

State and explain the principles of co-operation and their application.

2. Explain in detail the co-operative movement in Israel.

OR

Elaborate the co-operation in socialistic and capitalistic system.

3. Explain the co-operation in the post industrial revolution of Great Britain.

OR

Explain the salient features of Maharashtra state co-operative Act, 1960.

4. Explain the role and functions of International co-operation Alliance (ICA).

OR

Explain the role of Government control over co-operatives.

5. Write short notes (**any four**) :

- 1) Recommendations of Mirdha committee
- 2) Philosophy of co-operation
- 3) Indian planning and co-operation
- 4) Nature of co-operation
- 5) Co-operative movement in India (Post Independence)
- 6) Globalisation and co-operation in India.

**P.T.O.**



## मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. जगातील सहकारी चळवळीचे सविस्तर वर्णन करा.

किंवा

सहकाराची तत्वे सांगून सहकारात ती प्रत्यक्षात कशी उपयोगात आणली जातात याचे स्पष्टीकरण करा.

२. इस्त्रायलमधील सहकारी चळवळीचे सविस्तर वर्णन करा.

किंवा

समाजवादी आणि भांडवलशाही व्यवस्थेतील सहकाराचे वर्णन करा.

३. ग्रेट ब्रिटनमध्ये औद्योगिक क्रांतीनंतरच्या कालावधीत सहकाराचा कसा प्रसार होत गेला, हे स्पष्ट करा.

किंवा

महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, १९६० ची ठळक वैशिष्ट्ये स्पष्ट करा.

४. भारतातील सहकारी संस्थांवर सरकारचे वैधानिक नियंत्रणाची भूमिका स्पष्ट करा.

किंवा

आंतरराष्ट्रीय सहकारी संघाची भूमिका आणि कार्ये स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार) :

१) मिर्धा समितीच्या शिफारशी

२) सहकाराचे तत्वज्ञान

३) भारतातील नियोजन व सहकार

४) सहकाराचे स्वरूप

५) भारतातील स्वातंत्र्योत्तर सहकारी चळवळ

६) जागतिकीकरण आणि भारतातील सहकार.



[3970] – 14

**M.Com. (Part – I) Examination, 2011**  
**Group . F : CO-OPERATION AND RURAL DEVELOPMENT (Paper – II)**  
**(Optional)**  
**Organisation and Management of Co-operative Business**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. How are the principles of Co-operation and principles of management integrated in co-operatives ?

OR

Explain the need of professionalisation of co-operative management.

2. Explain the role played by National Co-operative Union of India in co-operative education and training.

OR

“The success of co-operatives depends on proper leadership”. Explain.

3. Explain the business policies and practices of dairy co-operatives in India.

OR

Evaluate the performance of co-operative agricultural processing business.

4. Explain the current situation regarding industrial relations in Indian co-operative business.

OR

Evaluate performance of co-operative marketing societies in India.

5. Write short notes (**any two**) :

- a) Role of members in co-operative institution.
- b) Housing co-operatives.
- c) Co-operative education and training.
- d) Problems of sugar co-operatives.

**P.T.O.**



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी संस्थामध्ये सहकार आणि व्यवस्थापनाच्या तत्वांचे एकत्रीकरण कसे केले जाते ?

किंवा

सहकारी व्यवस्थापनात व्यावसायीकरणाची गरज स्पष्ट करा.

२. सहकारी शिक्षण आणि प्रशिक्षणामधील भारताच्या राष्ट्रीय सहकारी संघाने पार पाडलेली भूमिका स्पष्ट करा.

किंवा

“सहकारी संस्थांची यशस्विता योग्य नेतृत्वावर अवलंबून असते” – स्पष्ट करा.

३. भारतातील दुग्ध सहकारी संस्थांची व्यावसायिक धोरणे आणि व्यवहार पद्धती स्पष्ट करा.

किंवा

सहकारी कृषि प्रक्रिया संस्थांच्या कामगिरीचे मूल्यमापन करा.

४. भारतीय सहकार व्यवसाय संस्थामधील सद्यस्थितीतील औद्योगिक संबंध स्पष्ट करा.

किंवा

भारतातील सहकारी विपणन संस्थांच्या कामगिरीचे मूल्यमापन करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकारी संस्थामधील सभासदांची भूमिका.

ब) सहकारी गृहनिर्माण संस्था.

क) सहकार शिक्षण आणि प्रशिक्षण.

ड) सहकारी साखर कारखान्याच्या समस्या.



[3970] – 16

**M.Com. (Part – I) Examination, 2011**  
**(Group – G) ADVANCED BANKING AND FINANCE (Optional)**  
**(Paper – II) Central Banking and Monetary Policy**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. How is the Money supply defined ? Describe various components of Money supply adopted by the Reserve Bank of India.

OR

Describe structure and recent trends of India's Money Supply.

2. Explain the role and importance of Non-Banking Financial in India.

OR

Explain the objectives and effectiveness of Monetary Policy.

3. Explain the importance of selective credit controls in India.

OR

What is Monetary Management ? How it is implemented with the instruments of Reserve Requirement and Interest Rate Policy ?

4. Describe the Reserve Bank of India's Policy regarding licencing of Banks.

OR

What is Exchange Control ? Explain the objectives of Exchange control.

5. Write notes on **any two** :

- a) High Powered Money
- b) Lending policy of the Reserve Bank of India
- c) Amalgamation of Banks
- d) Liquidation of Banks.

**P.T.O.**



मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. पैशाच्या पुरवठ्याची व्याख्या कशी केली जाते ? भारताच्या रिझर्व्ह बँकेने स्वीकारलेल्या पैशाच्या पुरवठ्याच्या विविध घटकांचे वर्णन करा.

किंवा

भारतातील चलनपुरवठ्यांची संरचना आणि अलिकडील काळातील प्रवृत्तींचे वर्णन करा.

2. भारतातील बँकेतर वित्तीय मध्यस्थांची भूमिका आणि महत्त्व विशद करा.

किंवा

चलनविषयक धोरणाची उद्दिष्टे आणि परिणामकारकता स्पष्ट करा.

3. भारतातील निवडक पतनियंत्रणाचे महत्त्व स्पष्ट करा.

किंवा

चलनीय व्यवस्थापन म्हणजे काय ? राखीव निधीचे प्रमाण आणि व्याजदर धोरण या साधनांच्या सहाय्याने त्याची अंमलबजावणी कशी केली जाते ?

4. बँकांचा परवाना यासंबंधी भारतीय रिझर्व्ह बँकेचे धोरण विशद करा.

किंवा

विनिमय नियंत्रण म्हणजे काय ? विनिमय नियंत्रणाची उद्दिष्टे स्पष्ट करा.

5. कोणत्याही दोनवर टीपा लिहा.

अ) उच्चशक्ती पैसा

ब) भारतीय रिझर्व्ह बँकेचे कर्जविषयक धोरण

क) बँकांचे एकीकरण

ड) बँकांचे व्यवहार गुंडाळणे.



[3970] – 161

**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**101 : INFORMATION COMMUNICATION TECHNOLOGIES IN BUSINESS**

Time : 3 Hours

Max. Marks : 80

*N.B. : All questions are compulsory.*

1. A) Explain communication through internet and video conferencing system. **8**  
B) What is cross-cultural communication ? Give its advantages and disadvantages. **8**  
OR
1. A) How to integrate information technology in business ? **8**  
B) What is meant by networking ? Explain difference between LAN and WAN. **8**
2. A) Difference between internet and extranet. **8**  
B) What is need and functions of business letters ? **8**  
OR
2. A) Explain process of communication. State importance of communication. **8**  
B) Write down difference between internal and external communication. **8**
3. A) What are different audio and video tools used in communication ? **8**  
B) Explain role of National Information Centre. **8**  
OR
3. A) Explain mobile communication in detail. **8**  
B) Explain various layouts of business letter. **8**
4. A) What are different communication softwares ? **8**  
B) What are different electronic media for communication ? **8**  
OR
4. A) Define report writing. Explain with suitable example. **8**  
B) Give history and development of IT. **8**

P.T.O.



5. Write short notes (**any four**) :

**16**

- a) VPN
- b) Telnet
- c) Oral Communication
- d) Art of Listening
- e) Internal Communication.



[3970] – 162

**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**102 : SYSTEM ORGANISATION AND MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

*Note : All questions are compulsory.*

1. Answer the following questions (**any 4**) : **16**
  - i) What is directing ?
  - ii) Define strategic management.
  - iii) What is centralization of authority ?
  - iv) What is Customer Relation Management ?
  - v) Define Decision Making.
  
2. Attempt **any 4** of the following : **16**
  - i) Define planning. What are the advantages of planning ?
  - ii) What is Communication ? Write the principles of effective communication.
  - iii) Define Information System. State its role.
  - iv) Explain the essentials of efficient marketing.
  - v) State the functions of top level management.
  
3. Attempt **any two** of the following : **16**
  - i) What is information systems ? Which are the different information systems used in business organisation ?
  - ii) What is Management ? State its nature and importance and role of management in Business organisation.
  - iii) Define delegation of authority. State the different barriers in delegating the authority.

P.T.O.



4. Attempt **any four** of the following : **16**
- i) Define Motivation.
  - ii) What is staffing ?
  - iii) What is decision support system ?
  - iv) Define production and operation management.
  - v) Write the difference of application software and system supplied software.
5. Write short notes (**any four**) : **16**
- i) Characteristics of organisation.
  - ii) Theory X and Theory Y of motivation.
  - iii) Effective communication.
  - iv) Decision making.
  - v) MIS.



[3970] – 164

**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**104 : STATISTICAL AND NUMERICAL METHODS**

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.*

1. Attempt **any three** of the following : **(5 each)**

a) Using Newton-Raphson method, obtain a real root of the equation

$$x^2 - 29 = 0$$

b) Find a root of the equation  $f(x) = x^3 - 4x - 9 = 0$  using the bisection method.

c) Obtain Newton-Raphson formula to find

i) Inverse

ii) Inverse square root of a given number.

d) The function  $Y = f(x)$  is given at the point (7, 3), (8, 1), (9, 1) and (10, 9).

Find  $f(9,5)$  using Lagrange's interpolation formula.

e) Evaluate  $\Delta \left[ \frac{5x + 12}{x^2 + 5x + 6} \right]$ .

**P.T.O**



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

(5 each)

- a) Show that  $e^x = \left( \frac{\Delta^2}{E} \right) e^x \frac{Ee^x}{\Delta^2 e^x}$  ; interval of differencing being unity.
- b) The population of a town in the decennial census is as follows. Estimate the population for the year 1925.

<b>Year :</b>	1891	1901	1911	1921	1931
<b>Population : (in thousands)</b>	46	66	81	93	101

- c) Explain the Simpson's  $\frac{1}{3}$  Rule for numerical integration.
- d) Calculate  $\int_{-3}^3 x^4 dx$  by taking seven equidistant ordinates, use Trapezoidal Rule.
- e) Use Picard's method to approximate y when  $x = 0.1, 0.2$

given that  $y = 0$  when  $x = 0$  for  $\frac{dy}{dx} = x + y$ .

3. Attempt **any three** of the following :

(5 each)

- a) Define normal distribution with mean  $m$  and variance  $\sigma^2$  . State any two properties of normal distribution. Further define standard normal distribution.
- b) Explain the following terms used in the testing of hypothesis
- Hypothesis
  - Type II error
  - Critical region
- c) The following time series shows production in thousands of a particular product.

<b>Year</b>	1	2	3	4	5	6	7	8	9
<b>Prod.</b>	100	120	124	148	156	162	170	172	175

Fit a linear trend equation by the method of least squares.

- d) State the components of 'Time Series'. Further explain any two components of Time Series.
- e) Explain large sample test for testing two population mean problems  
 $H_0 : M_1 = M_2$  v/s  $H_A : M_1 \neq M_2$ .



4. Attempt **any three** of the following : **(5 each)**

- a) A vote is to be taken among the residents of a town and the surrounding county to determine whether a proposed chemical plant should be constructed. The construction site is within the town limits and for this reason many voters in the county feel that the proposal will pass because the large proportion of town voters who favor the construction. To determine if there is a significant difference in the proportion of town voters and county voters favoring the proposal, a poll is taken. If 120 of 200 town voters favor the proposal and 240 of 500 county residents favor it, would you agree that the proportion of town voters favoring the proposal is not equal to the proportion of county voters ? Use 1% level of significance.
- b) A random sample of 90 adults is classified according to gender and number of hours they watch T.V. during a week.

	Gender	
	Male	Female
Over 25 hours	15	29
Under 25 hours	27	19

Use 1% level of significance and test the hypothesis that the time spent watching T.V. is independent of whether the viewer is male or female.

- c) If X is a normal random variable with mean  $m = 2$  and variance  $\sigma^2 = 25$ , find
  - i)  $P[X < 6]$
  - ii)  $P[X > - 3]$
  - iii)  $P[3 < X < 6]$
- d) Explain the F test for testing  $\sigma_1^2 = \sigma_2^2$  against  $\sigma_1^2 \neq \sigma_2^2$
- e) Explain meaning of ‘Time series’. Explain the method of estimating trend as a component of time series by graphical method.



5. a) Find first and second derivative of  $f(x)$  from the table at  $X = 1.1$ . **10**

X :	1.0	1.2	1.4	1.6	1.8	2.0
f(x) :	0	0.1280	0.5440	1.2960	2.4320	4.0000

OR

a) Use Runge-Kutta method to approximate  $y$  when  $x = 0.1$  and  $x = 0.2$  by second order formula. Given that  $\frac{dy}{dx} = x + y$ ,  $x = 0$  when  $y = 1$ . **10**

5. b) The following data give the sales (in thousands) of a company.

<b>Year (t)</b>	1990	1991	1992	1993	1994	1995	1996	1997	1998
<b>Sales</b>	48	69	71	88	70	65	86	70	88

Calculate 4-yearly centered moving averages. **10**

OR

b) Estimate trend using 10% smoothing constant for the following time series.

t    1    2    3    4    5    6    7    8    9    10

$Y_t$  30 35 38 36 40 32 39 28 27 25

**10**



[3970] – 165

**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**105 : OPERATING SYSTEMS**

Time : 3 Hours

Marks : 80

*Instructions:* 1) All questions are **compulsory**.

2) **Neat** diagrams must be drawn **wherever** necessary.

1. Attempt **any four** of the following: **16**

- a) Define Operating system. Enlist various characteristics of operating system.
- b) Explain the SSTF in detail.
- c) What is meant by File allocation ? What are the different types of access methods ?
- d) Explain Recovery from Deadlock.
- e) Explain Dining Philosopher's problem of process synchronization. What is the solution for it ?

2. Attempt **any four** of the following: **16**

- a) What is CPU scheduler ? Explain the scheduling criteria in detail.
- b) What is deadlock ? What are the necessary conditions for a deadlock to occur ?
- c) Differentiate between Internal and External Fragmentation.
- d) Explain safe state algorithm.
- e) Explain functioning of multilevel queues.

**P.T.O.**



3. Attempt **any four** of the following:

**16**

a) Consider the following jobs executed with one processor.

Job	Arrival Time	Burst Time
1	0	12
2	2	3
3	5	8
4	5	5
5	7	6

Calculate the average turn around time and total wait time using pre-emptive SJF scheduling algorithm.

- b) What is semaphore ? How to implement it ?
- c) Write a note on Direct Access Method.
- d) Compare Physical and Logical addresses.
- e) What is DMA ? When it is used ?

4. Attempt **any four** of the following:

**16**

a) Consider the following snapshot of a system. System has 5 processes  $P_0, P_1, P_2, P_3$  and  $P_4$  and Resources A, B, C, D.

	Allocation				Max				Available			
	A	B	C	D	A	B	C	D	A	B	C	D
$P_0$	0	0	0	2	0	0	1	2	1	5	2	0
$P_1$	1	0	0	0	1	7	5	0				
$P_2$	1	3	5	4	2	3	5	6				
$P_3$	0	6	3	2	0	6	5	2				
$P_4$	0	0	1	4	0	6	5	6				

- i) What are the contents of Matrix need ?
- ii) Is the system in safe state ?



b) Consider the following reference string

2, 3, 2, 1, 5, 2, 4, 5, 3, 2, 5, 2.

Calculate page fault for the following page replacement algorithm assuming 3 frames.

i) LRU

ii) FIFO.

c) What is system call ? How it is implemented ?

d) What is meant by Process ? Describe PCB in detail.

e) Write a note on C-SCAN disk scheduling algorithm.

5. Attempt **any four** of the following:

**16**

a) Define the following terms :

i) Bit map

ii) Device controller.

iii) Reentrant code.

iv) Circular wait.

b) What is System Program ? Explain Device Management in detail.

c) What is Segmentation ? Explain segmentation with paging.

d) Write a note on swapping.

e) Explain Indexed Allocation Method.



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**M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011**  
**106 : SOFTWARE ENGINEERING**

Time : 3 Hours

Max. Marks : 80

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

1. Solve the following case study :

Ramchand College of Commerce is an undergraduate college. The college receives sufficiently large number of application for admission to FY, SY and T.Y. B.C.A. classes. The college has decided to computerize its admission programme. The standard admission procedure requires adhering to the norms set by concerned government agencies, the University and the college administration. The procedure also involves disbursing admission forms at a cost, collection duly completed forms, preparing merit lists and admitting the students as per the norms, notifying students, collecting fees, preparing and submitting reports to the concerned authorities.

Draw the following .

- a) E-R diagram. 6
- b) Context level diagram. 4
- c) First Level Data Flow Diagram. 6

P.T.O.



2. Answer the following (**any four**) :

(4×4=16)

a) Draw decision tree for the following :

ABC Co. Ltd. decides to give Diwali bonus to all employee for which the management has decided the employees into three categories namely Administrative Staff (AS), Office Staff (OS), Workers (W) and considered the following rules

- 1) If the employee is permanent and in the AS category the bonus amount is three months salary.
- 2) If the employee is permanent and in the OS category the bonus amount is two months salary.
- 3) If the employee is permanent and in the W category the bonus amount is one month's salary.
- 4) If the employee is temporary then half of the amount is given to them as per the permanent employee's bonus amount.

b) What is System ? Explain different types of system.

c) Discuss spiral model in detail.

d) Explain testing objectives and principles.

e) Explain different types of strategies for implementation of software.

3. Explain the following (**any four**) :

(4×4=16)

a) Explain characteristics of system in detail.

b) Explain ISO standards for software quality.

c) Discuss Normalization with its types.

d) Explain Interview and questionnaire fact finding techniques.

e) Explain Input Design with example.



4. Explain the following (**any four**) : **(4×4=16)**
- a) Explain the elements of system.
  - b) Explain 4GL in detail.
  - c) Differentiate between Reverse and Re-engineering.
  - d) Discuss any four software quality.
  - e) Explain different steps of implementation of software.
5. Write notes on the following (**any four**) : **(4×4=16)**
- a) Data Dictionary.
  - b) Structure chart.
  - c) Waterfall model.
  - d) Capability maturity model.
  - e) Testing strategies.
-



[3970] – 2

**M.Com. (Part – I) Examination, 2011**  
**PRINCIPLES OF MANAGEMENT AND MANAGEMENT**  
**INFORMATION SYSTEM (MIS) (Compulsory)**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the similarities and differences between Taylor and Fayol's thoughts.

OR

Write notes on :

- a) Advantages of scientific management
- b) Elements of planning.

2. Define communication. Explain various barriers to communication. How would you overcome the same ?

OR

Write notes on :

- a) Types of leadership
- b) Employee Morale.

3. Describe the role and effects of computer on Management Information System.

OR

Write notes on :

- a) Importance of performance appraisal
- b) Methods of Merit Rating.

**P.T.O.**



4. What Total Quality Management ? Explain the need and advantages of total quality management.

OR

Write notes on :

- a) Social Audit
  - b) Leadership styles.
5. What do you mean by case study method ? Describe the various advantages and limitations of case study method.

OR

The Managing Director of an International Company, having branches all over India, selected an accountant for its Mumbai branch to be groomed for a branch manager's position. Accordingly, in February, 1983 the necessary training programme was chalked out and the accountant was put through it. It was also decided that on the home leave of Mumbai branch manager for six months in December, 1985, the accountant should take over the charge of Mumbai branch to enable the management to assess his abilities as such.

In January, 1984, the Managing Director was transferred to the head office in the United Kingdom and his position was filled by one of the working directors.

The vacuum created was filled by upgrading a Senior Manager to the Director's position. The nephew of the new Director, who was at the head office as Assistant Commercial Manager was transferred to Mumbai as an Accountant in July, 1985.

The question of his future arrangement was raised by him with the management, and the management took an adamant attitude of transferring him to the head office as per the order and by-passed the issue.

Analyse the case and suggest solutions.



**मराठी रूपांतर**

- सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.  
३) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

१. टेलर व फेयॉल यांच्या विचारांमधील साम्य व भेद स्पष्ट करा.

**किंवा**

टिपा लिहा :

- अ) शास्त्रीय व्यवस्थापनाचे फायदे.  
ब) नियोजनाचे घटक.

२. संदेशवहनाची व्याख्या द्या. संदेशवहनातील विविध अडथळे स्पष्ट करा. हे अडथळे तुम्ही कसे दूर कराल ?

**किंवा**

टिपा लिहा :

- अ) नेतृत्वाचे प्रकार.  
ब) कर्मचाऱ्यांचे नितीधैर्य.

३. व्यवस्थापन माहिती पद्धतीत संगणकाची भूमिका सांगून त्याच्या परिणामांचे वर्णन करा.

**किंवा**

टिपा लिहा :

- अ) कार्यमूल्यमापनाचे महत्व.  
ब) गुणवत्ता अनुसारीतेच्या पद्धती.

४. संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय ? संपूर्ण गुणवत्ता व्यवस्थापनाची गरज सांगून फायदे स्पष्ट करा.

**किंवा**

टिपा लिहा :

- अ) सामाजिक अंकेक्षण.  
ब) नेतृत्व शैली.



५. समस्या अभ्यास पद्धती म्हणजे काय ? समस्या अभ्यासपद्धतीचे फायदे व मर्यादा विशद करा.

### किंवा

भारतात सर्वत्र शाखा असलेल्या एका आंतरराष्ट्रीय कंपनीच्या व्यवस्थापकीय संचालकाने कंपनीच्या मुंबई शाखेसाठी एका अकौंटची नियुक्ती केली. त्याचा हुद्दा शाखा प्रमुख असा राहणार होता. त्यानुसार फेब्रुवारी, १९८३ मध्ये अकौंटसाठी प्रशिक्षण योजना कार्यान्वित करण्यात आली. डिसेंबर, १९८५ मध्ये त्याने मुंबई शाखेत अकौंटचा चार्ज ध्यावा असे निश्चित झाले.

जानेवारी १९८४ मध्ये व्यवस्थापकीय संचालकाची इंग्लंडमधील हेडऑफिसमध्ये बदली झाली आणि त्याच्या जागी एका संचालकाची नियुक्ती झाली. त्या संचालकाची रिकामी जागा एका सिनिअर मॅनेजरने घेतली. जुलै १९८५ मध्ये या नविन संचालकाचा पुतण्या, की जो हेड ऑफिसमध्ये असिस्टंट कमर्शियल मॅनेजर होता, त्याला मुंबई शाखेला अकौंट म्हणून पाठाविण्यात आले.

त्यामुळे त्या अकौंटने मॅनेजमेंटपुढे आपल्या भविष्यातील तजविजीचा प्रश्न उपस्थित केला आणि व्यवस्थापनाने चिडून हेडऑफिसला पाठाविण्याचा निर्णय घेतला. व त्या निर्णयाची कार्यवाही केली.

समस्येचे विश्लेषण करा व उपाय सूचवा.



M.Com. (Semester – II) Examination, 2011  
FINANCIAL ANALYSIS AND CONTROL  
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

**N.B. :** All questions are compulsory and carry equal marks.

1. CAPEX Limited, Pune wants to purchase a new machine for the Company. There are two alternative machines available, the details of which are as follows :

Particulars	Machine A	Machine B
Cost	Rs. 4,00,000	Rs. 2,00,000
Life	2 years	2 years
Year		Net profit after depreciation and tax (Rs.)
1 <sup>st</sup>	90,000	10,000 (Loss)
2 <sup>nd</sup>	80,000	40,000
3 <sup>rd</sup>	60,000	60,000
4 <sup>th</sup>	40,000	80,000
5 <sup>th</sup>	10,000 (loss)	90,000

Depreciation is to be charged by straight line method. The Company expects minimum rate of return at 10% at which the present value of rupee one to be received at the end of each year is given below :

Year	1	2	3	4	5
Present Value	0.909	0.826	0.751	0.683	0.621

You are required to advise the management as to which of the alternative machines is the best on the basis of the following methods of appraisal :

- a) Pay back period method
- b) Average return on average investment
- c) Net Present Value
- d) Profitability Index.



2. The following are the estimated figures procured by Mr. MANACC for the period from June 2011 to October 2011 :

Months	Sales (Rs.)	Purchases (Rs.)
April (Actual)	3,00,000	1,40,000
May (Actual)	3,20,000	1,20,000
June	3,80,000	2,00,000
July	4,20,000	2,20,000
August	4,80,000	2,80,000
September	4,20,000	2,20,000
October	3,80,000	1,70,000

#### Additional Information :

- 30% of the goods are sold on cash basis. 70% of the credit sales are recovered in the next month while the remaining two months after.
- 10% of the purchases are made by making an advance payment of one month. 20% of the purchases are on cash basis while the remaining purchases are made on 1 month credit.
- Wages are 40% of the purchases and are paid on every 10<sup>th</sup> day of the next month.
- Overheads are 60% of the wages. 40% of the overheads are paid in the same month and the remaining are paid one month in arrears.
- Advance Income-tax Rs. 40,000/- is to be deposited in the month of June. The Investment consisting of 10%, 2000 Redeemable Debentures having face value Rs. 100/- is made in the year 2008. Interest on the same is payable on 1<sup>st</sup> January and 1<sup>st</sup> July every year.
- Balance as on 1<sup>st</sup> June 2011 was Rs. 1,00,000/-.

You are required to prepare Cash Budget for the period from 1<sup>st</sup> June 2011 to 30<sup>th</sup> September 2011.

OR

Define the terms 'Budget', and 'Budgetary Control'. Explain the preliminaries to be completed for implementing Budgetary Control system in a large scale organization.



3. What is Cost-Volume-Profit analysis ? Explain its importance in the managerial decision making.

OR

Mr. BEP has provided you the following information about the product "A" and product "B".

Particulars	Product "A"	Product "B"
Number of units sold	2,000	2,000
Sales Price	Rs. 200	Rs. 250
Variable Cost	70%	75%
Fixed Cost	Rs. 2,40,000	Rs. 2,75,000

You are required to :

- A) Find out :
  - a) Profit Volume Ratio, b) Break even point and c) Margin of safety.
- B) Present your findings on the Break Even Charts for product 'A' and product 'B', separately.

4. What is Standard Costing ? Explain its importance and limitations in controlling cost of production of a large scale business.

OR

CC Limited, Pune wants to raise Rs. 1.00 crore by issuing Equity Shares, 14% Redeemable Preference Shares and 10% Debentures. The relevant information is as follows :

- a) Equity Shares are to be issued at 20% premium.
- b) 14% Redeemable preference shares are to be issued at par but will be redeemed after 7 years at 10% discount.
- c) 10% Debentures are to be issued at 2% discount and will be redeemed after 2 years at 2% premium.
- d) Floating cost for all the issues is 2%.
- e) Dividend on the equity shares was distributed at 2% in the last year.
- f) Income-tax rate applicable to the Company is 30%.



You are required to advise the management as to which of the following compositions of issue of Equity Shares, Preference Shares and Debentures is beneficial for the company.

- Composition I – 2:2:1
- Composition II – 1:2:3
- Composition III – 3:3:1

2. Write notes on **any two** of the following :

- a) Limiting factor
- b) Variance analysis
- c) Significance of cost of capital in financial decisions.



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**M.Com. (Semester – II) Examination, 2011**  
**Group – A : ADVANCED ACCOUNTING AND TAXATION**  
**Special Paper – IV**  
**Business Tax Assessment and Planning**  
**(2008 Pattern) (New)**

Time: 3 Hours

Max. Marks: 100

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

1. Write short notes on **any four** of the following : **16**
- a) Refund of Income Tax
  - b) Merits and Demerits of VAT
  - c) Types of Assessment
  - d) Income Tax Authorities
  - e) Taxable Services
  - f) Concept of tax evasion
  - g) Valuation date under Wealth Tax Act, 1957.
2. Answer **any two** of the following : **14**
- a) Explain the procedure of registration under service tax.
  - b) What is meant by Tax Planning and Management ?
  - c) Explain briefly the provision of Section 80 P.
  - d) Explain concept of VAT and features of VAT.

P.T.O.



3. Aryan and Arnav are two partners of a firm sharing Profits in the ratio 3 : 2. The Profits and Loss Account of the firm for the year ending 31<sup>st</sup> March, 2011 is as follows.

20

**Profit and Loss Account as on 31<sup>st</sup> March 2011**

Particular	Rs.	Particular	Rs.
To Cost of Goods sold	16,00,000	By Sales	24,00,000
To Salary to staff	2,93,500	By Long term capital gain	30,000
To Depreciation	45,000	By Miscellaneous	
To Remuneration to Partners		Business Income	24,000
Aryan	1,30,000		
Arnav	70,000		
To Intrest on Capital at 24%			
Aryan	24,000		
Arnav	18,000		
To Other expenses	1,03,000		
To Net Profit	1,70,500		
	<b>24,54,000</b>		<b>24,54,000</b>

**Other Information :**

- 1) The firm is being assessed as a firm.
- 2) The firm has a given donation of Rs. 30,000 to Prime Minister's National Relief Fund which is included in other expenses.
- 3) Salary and interest paid to partners as per partnership deed.
- 4) Depreciation Allowable U/S 32 is Rs. 30,000.
- 5) Income and Investment of Aryan and Arnav are as follows.



<b>Particulars</b>	<b>Aryan</b>	<b>Arnav</b>
Interest on Company Deposits	12,000	14,000
Dividend from Foreign Company	7,000	2,000
Long term Capital Gain	80,000	40,000
Short term Capital Gain	4,000	-12,000
Winning from lottery	6,000	Nil
Principle amount of House loan	50,000	60,000

Compute the Total Income and Tax Liabilities of the firm for the assessment year 2011-12.

4. A) Mr. Sachin who is ordinary resident and citizen of India furnishes following details of his wealth. **10**
- a) State Bank of India PPF A/c Rs. 10,00,000
  - b) Flat at U.S.A. Rs. 30,00,000
  - c) Self occupied Flat at Mumbai Purchased in 1992 Rs. 30,00,000, Valuation according to Schedule III is Rs. 10,00,000, Market value as on 31.03.2011 is Rs. 50,00,000.
  - d) Diamond jewellery purchased for Rs. 30,00,000 valued at Rs. 40,00,000.
  - e) Personal motor car Rs. 4,00,000.
  - f) Share in the listed companies having market value Rs. 9,00,000.
- He has taken Loan for purchase of the shares Rs. 4,00,000.

Compute his Taxable Net Wealth and Tax Payable for the A.Y.2011-12.

- B) Mr. Raja a registered dealer made the following purchases and sales in the month of March 2011. **10**

<b>Particulars</b>	<b>Purchases</b>	<b>Sales</b>
4% VAT goods	20,80,000	22,88,000
12.5% VAT goods	18,00,000	20,25,000
VAT exempted goods	4,00,000	5,00,000
	<b>42,80,000</b>	<b>48,13,000</b>

- 1) All Purchase and Sales are exclusive of VAT.
- 2) The Input Tax paid on purchases of goods is eligible for VAT credit.

Compute the VAT Liability for the month of March 2011.



5. For the A.Y. 2011-12 Satysai Co-operative Society drive total Income from the following sources. **20**
- a) Income from processing (with aid of power) Rs. 1,60,000
  - b) Income from collective disposal of labour of the member Rs. 70,000
  - c) Income from House Propetry Rs. 1,92,000.
  - d) Interest from other Co-operative Society Rs. 1,40,000
  - e) Income from other business Rs. 1,16,000.

Find out the tax Liability and Taxable Income of Co-operative Society.

6. On 12<sup>th</sup> February, 2011, Mrs. Sayna got a refund of Rs. 15,000 for the A.Y.2011-12. Tax due for the said assessment year was Rs. 1,78,000. Advance tax and Income tax deducted at source amounted in all to Rs. 1,93,000. The return for the A.Y. 2011-12 was filed on 30<sup>th</sup> July 2010. Mrs. Sayna had proposed to complain to the Income Tax Officer regarding non-receipt of Interest on refund of Income tax of Rs.15,000. As a tax consultant what will be your advise to her ? **10**



M.Com. (Semester – II) Examination, 2011  
Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS  
Paper – IV : Cost Control and Cost Systems (New)  
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

10 1. A) Fill in the blanks :

- a) The reapportionment of service departments overheads to producing departments or centres is termed as \_\_\_\_\_ distribution.
- b) \_\_\_\_\_ Accounting is a technique, where the planned activities of an undertaking are expressed in budgets, standard costs etc.
- c) \_\_\_\_\_ means bringing down cost of production or rendering services.
- d) \_\_\_\_\_ relates to both direct and indirect expenses.
- e) \_\_\_\_\_ Production line is on a demand pull basis.

10 B) State whether the following statements are true or false :

- a) Cost centre is defined as location, person or item of equipment for which costs may be ascertained.
- b) Responsibility Accounting does not represent a method of measuring the performance of various divisions of an organization.
- c) Costing system must be flexible so that it may be changed according to changed conditions and circumstances.
- d) MIS does not provide timely and meaningful information.
- e) Apportionment means allotment of portion of items of cost to cost centres or cost units.

2. Reducing cost is imperative of an emerging competitive environment. Discuss. 20

OR

Mention the factors which should be considered in installing costing system in organization.

3. Write short notes (any four) : 20

- Value Engineering
- Just in Time
- Activity Based Costing
- Selection of Methods of Costing
- Cost Volume Profit Analysis.

4. An analysis of costs of Sullivan Manufacturing Company led to the following information : 20

Cost Elements	Variable Costs (Percentage of sales)	Fixed Costs Rs.
Direct Materials	32.8	
Direct Labour	28.4	
Factory Overheads	12.6	1,89,900
Distribution Expenses	4.1	28,400
General and Administrative Expenses	1.1	66,700

Budgeted sales for the next year are

Rs. 18,20,000.

You are required to determine :

- the break-even sales volume,
- the profit at the budgeted sales volume,
- the profit, factual sales :
  - drop by 10 per cent.
  - increase by 2 per cent from budgeted sales.



2. Somesh of Agra presently operates its plant at 80% of the normal capacity to manufacture a product only to meet the demand of Government of Tamil Nadu under a rate contract. He supplies the product for Rs. 4,00,000 and earns a profit margin of 20% on sales realizations. Direct cost per unit is constant. The indirect costs as per his budget projections are :

Indirect costs	20000 units (80% capacity) Rs.	22500 units (90% capacity) Rs.	25000 units (100% capacity) Rs.
Variable	80,000	90,000	1,00,000
Semi-variable	40,000	42,500	45,000
Fixed	80,000	80,000	80,000

He has received an export order for the product equal to 20% of its present operations. Additional packing charges on this order will be Rs. 1,000. Arrive at the price to be quoted for the export order to give him a profit margin of 10% on the export price.

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[3970] – 207

**M.Com. (Semester – II) Examination, 2011**  
**Group-C : BUSINESS PRACTICES AND ENVIRONMENT**  
**Special Paper – III**  
**Modern Business Practices**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain objectives and functions of Maharashtra Chamber of Commerce.

OR

State the functions of Maratha Chamber of Commerce.

2. Explain importance and functions of Federation of Indian Chamber of Commerce and industries.

OR

What is public enterprise ? State the objectives of public enterprise.

3. State the nature of Indian agriculture and Government policies relating to agricultural business.

OR

Explain characteristics of Agricultural Business in India.

4. What is Agricultural product ? State nature and disposal of agricultural By-product.

OR

Explain impact of WTO (World Trade Organisation) on Agri-business practices.

5. Write short notes (**any four**) :

- a) Farm waste
- b) Dairy business
- c) Agricultural Tax policy
- d) Public utilities
- e) Autonomy of public enterprises
- f) Allied Agricultural Business.

**P.T.O.**



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न आवश्यक आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.  
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. महाराष्ट्र वाणिज्य मंडळाची उद्दिष्ट्ये आणि कार्ये स्पष्ट करा.

किंवा

मराठा वाणिज्या मंडळाची कार्ये सांगा.

२. भारतीय वाणिज्य व उद्योग मंडळ फेडरेशनचे महत्व आणि कार्ये स्पष्ट करा.

किंवा

सार्वजनिक उद्योग म्हणजे काय ? सार्वजनिक उद्योगाची उद्दिष्ट्ये सांगा.

३. भारतीय शेतीचे स्वरूप व शेती व्यवसायासंबंधी सरकारी धोरण सांगा.

किंवा

भारतातील शेती व्यवसायाची वैशिष्ट्ये स्पष्ट करा.

४. शेतमाल म्हणजे काय ? शेती उप-उत्पादनाचे स्वरूप व विल्हेवार संबंधीत माहिती सांगा.

किंवा

जागतिक व्यापार संघटनेचा (W.T.O.) शेती व्यवसाय पद्धतीवर होणारा परिणाम स्पष्ट करा.

५. टीपा लिहा (कोणत्याही चार) :

- अ) शेतमाल नासधूस  
ब) दग्ध व्यवसाय  
क) शेती कर धोरण  
ड) सार्वजनिक सेवा  
इ) सार्वजनिक उद्योगांची स्वायत्तता  
फ) शेतीपूरक व्यवसाय.



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**M.Com. (Semester – II) Examination, 2011**  
**Group ‘C’ – BUSINESS PRACTICES AND ENVIRONMENT**  
**Paper – IV**  
**Business Environment Analysis**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. State the importance of , ‘Foreign Investment and Foreign Technology’. Explain the role of ‘MNC’ in development of nation. **20**  
OR  
Explain the role of ‘Indian Money Market’ in the financial environment of business. **20**
2. A) Describe the problems faced by small and cottage industries. **10**  
B) Explain the role of Co-operative Banks in Financial Environment of Business. **10**  
OR  
A) State the techniques of Environmental Analysis. **10**  
B) State the need and importance of competition analysis. **10**
3. What is unemployment ? Explain the reasons of unemployment. Suggest the remedies for reducing unemployment. **20**  
OR  
A) Describe how social injustice affects on growth of business ? **10**  
B) “Lack of technical knowledge and information” adversely affects on growth of Business. Discuss. **10**
4. Define Global Environment. Explain the impact of social and natural factors on growth of business. **20**  
OR  
A) Explain the impact of demographic environment on world trade. **10**  
B) State the need of study of ‘Global Environment’. **10**

P.T.O.

5. Write notes (**any two**) :

- 1) Growth of industries in private sector.
- 2) Indian capital market.
- 3) Inflation – Hurdle in business growth.
- 4) Cultural environment.
- 5) Bargaining power of suppliers and buyers.

20

## मराठी रूपांतर

सूचना : १) सर्व प्रश्न आवश्यक आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. परकीय गुंतवणूक आणि परकीय तंत्रज्ञानाचे महत्व विशद करून देशाच्या विकासामध्ये बहुराष्ट्रीय कंपन्यांची भूमिका स्पष्ट करा (Role of MNC).

२०

किंवा

व्यवसायाच्या वित्तीय पर्यावरणात भारतीय नाणेबाजाराची भूमिका स्पष्ट करा.

२०

२. अ) लघु आणि कुटीर उद्योगांना भेडसावणाऱ्या समस्यांचे वर्णन करा.

१०

ब) व्यवसायाच्या वित्तीय पर्यावरणात सहकारी बँकाची भूमिका स्पष्ट करा.

१०

किंवा

अ) पर्यावरण विश्लेषणाच्या पद्धती सांगा.

१०

ब) स्पर्धा विश्लेषणाची आवश्यकता आणि महत्व विशद करा.

१०

३. 'बेरोजगारी' म्हणजे काय ? बेरोजगारीची कारणे सांगून बेरोजगारी कमी करण्याचे उपाय सूचवा.

२०

किंवा

अ) 'सामाजिक अन्याय' व्यवसायाच्या वाढीवर कसा परिणाम करतात त्याचे वर्णन करा.

१०

ब) 'तांत्रिक ज्ञान आणि माहितीचा अभाव' व्यवसायावर विपरीत परिणाम करतात - चर्चा करा.

१०

४. जागतिक पर्यावरणाची व्याख्या द्या. नैसर्गिक आणि सामाजिक घटकांचा व्यवसायावर होणारा परिणाम स्पष्ट करा.

२०

किंवा

अ) लोकसंख्याविषयक पर्यावरणाचा जागतिक व्यापारावर होणारा परिणाम स्पष्ट करा.

१०

ब) जागतिक पर्यावरणाच्या अभ्यासाची आवश्यकता विशद करा.

१०

५. टीपा लिहा (कोणत्याही दोन) :

- १) खाजगी क्षेत्रातील उद्योगसंस्थांची वाढ
- २) भारतातील भांडवल बाजार
- ३) चलनवाढ (Inflation) व्यवसायाच्या वाढीतील अडथळा
- ४) सांस्कृतिक पर्यावरण
- ५) पुरवठादार आणि खरेदीदार यांची सौदाशक्ती.

२०



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**M.Com. (Semester – II) Examination, 2011**  
**(Group – D) BUSINESS ADMINISTRATION**  
**(Paper – III)**  
**Marketing Management**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Define the term 'Marketing'. Explain the different concepts of marketing.

OR

What is 'Rural Marketing' ? State features and importance of Rural Marketing.

2. What is 'Consumer Education' ? Explain the needs and objectives of 'Consumer Education'.

OR

Describe Economic, Political, Technological and Global Environment which cast influence on Consumer Behaviour.

3. What do you mean by CRM (Customer Relationship Management) ? Explain the problems and suggestions of CRM.

OR

Explain steps involved in 'New Product Development Process'. State causes of New Product's failure.

4. Define the term 'Media'. Explain the factors to be considered for selection of 'Media'.

OR

What do you mean by 'Branding' ? Describe with relevant illustrations different strategies adopted by the companies for building 'Brand Loyalty'.

**P.T.O.**



5. Write short notes (**any four**) :

- a) Services Marketing
- b) Consumer Protection
- c) Customer Integration Management
- d) E-marketing
- e) Ethics in Marketing
- f) Product Life cycle.

### मराठी रूपांतर

- सूचना:** १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) सर्व प्रश्नांना समान गुण आहेत.  
 ३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 'विपणन' या संज्ञेची व्याख्या द्या. विपणनाची विविध संकल्पना स्पष्ट करा.

**किंवा**

'ग्रामीण विपणन' म्हणजे काय ? ग्रामीण विपणनाची वैशिष्ट्ये व महत्व सांगा.

2. ग्राहक शिक्षण म्हणजे काय ? ग्राहक शिक्षणाची गरज आणि उद्देश स्पष्ट करा.

**किंवा**

ग्राहकांच्या वर्तणूकीवर प्रभाव टाकणाऱ्या आर्थिक, राजकीय, तांत्रिक व जागतिक पर्यावरणाचे वर्णन करा.

3. ग्राहक संबंध व्यवस्थापन म्हणजे काय ? ग्राहक संबंध व्यवस्थापनाच्या अडचणी आणि उपाययोजना स्पष्ट करा.

**किंवा**

'नवीन वस्तू विकास' प्रक्रियेतील विविध टप्पे स्पष्ट करा. नवीन वस्तूच्या अपयशाची कारणे सांगा.



4. 'माध्यम' या संकल्पनेची व्याख्या द्या. माध्यम निवडीवर परिणाम करणारे घटक स्पष्ट करा.

किंवा

मुद्रांकन म्हणजे काय ? 'मुद्रा निष्ठा' निर्माण करण्यासाठी कंपनी द्वारे वापरल्या जाणाऱ्या वेगवेगळ्या डावपेचांचे सोदाहरण वर्णन करा.

5. थोडक्यात टिपा लिहा (कोणत्याही चार)

अ) सेवा विपणन

ब) ग्राहक संरक्षण

क) ग्राहक एकात्मता व्यवस्थापन

ड) इ-विपणन

इ) विपणनातील नीतीमूल्ये

फ) वस्तू-जीवन-चक्र.



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**M.Com. (Part – II) Examination, 2011  
BUSINESS FINANCE (Compulsory)  
(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

***Instructions:*** 1) *All questions are compulsory.*

2) *Figures to the right indicate full marks.*

1. Define Business Finance. State the factors to be considered while estimating the financial requirement. **20**

OR

Explain in detail the various sources of finance available to the Private sector. **20**

2. What do you mean by Capital Market ? Explain the need, limitations and government regulations of Capital Market. **20**

OR

Write short notes on (**any two**) : **20**

- a) NRI Equity Participation.  
b) Need of Foreign Direct Investment.  
c) Financial problems of SSI in India.

3. What is Securities and Exchange Board of India (SEBI) ? Describe in detail the need and functioning of SEBI. **20**

OR

What is De-materialisation ? Explain its need and advantages. **20**

4. What is Mutual Fund ? Explain in detail the various types of Mutual Funds. **20**

OR

What is Merchant Banking ? Explain the various services rendered by Merchant Banker. **20**

**P.T.O.**



5. Write short notes on **(any four)** :

20

- Players in Primary Capital Market.
- E-Broking.
- Functions of Depository System.
- Advantages of Portfolio Management.
- Need of Credit Rating.
- Loan Syndication.

### मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

4) परिभाषेसंबंधी शंका निर्माण झाल्यास इंग्रजीतील प्रश्नपत्रिका प्रमाणभूत मानण्यात येईल.

- व्यावसायिक वित्तपुरवण्याची व्याख्या द्या. वित्तीय गरजांचा अंदाज करताना विचारात घ्यावे लागणारे घटक सांगा. 20

### किंवा

खाजगी क्षेत्रासाठी उपलब्ध असलेले विविध वित्तीय मार्ग सविस्तरपणे स्पष्ट करा. 20

- भांडवल बाजार म्हणजे काय ? भांडवल बाजाराची गरज, मर्यादा आणि सरकारी नियंत्रणे स्पष्ट करा. 20

### किंवा

थोडक्यात टीपा लिहा (कोणत्याही दोन): 20

अ) अनिवासी भारतीयांचा समभागातील सहभाग.

ब) परकीय थेट गुंतवणूकीची गरज.

क) भारतातील लघुउद्योगांच्या आर्थिक समस्या.



3. भारतीय प्रतिभूती व विनिमय मंडळ (सेबी) म्हणजे काय ? सेबीची गरज व कार्यपद्धती सविस्तरपणे वर्णन करा.

20

**किंवा**

प्रतिसाकारण म्हणजे काय ? प्रतिसाकारणाची गरज व फायदे विशद करा.

20

4. परस्पर निधी म्हणजे काय ? परस्पर निधीचे विविध प्रकार सविस्तरपणे विशद करा.

20

**किंवा**

मर्चंट बँकिंग म्हणजे काय ? मर्चंट बँकर कडून पुरविण्यात येणाऱ्या विविध सेवा स्पष्ट करा.

20

5. थोडक्यात टीपा लिहा (कोणत्याही चार):

20

अ) प्राथमिक भांडवल बाजारातील सहभागी घटक.

ब) ई- ब्रोकिंग.

क) डिपॉझिटरी पद्धतीची कार्ये.

ड) रोखे-संग्रह व्यवस्थापनाचे फायदे.

ई) पतश्रेणीची गरज.

फ) कर्ज मंडळ.



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**M.Com. (Semester – II) Examination, 2011**  
**BUSINESS ADMINISTRATION (Paper – IV)**  
**Financial Policies and Practices**  
**Group -D (2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. What is profit planning ? State the important basics of profit planning.

OR

1. Define the term 'Reserve'. Explain different types of Reserves.

2. What is 'Dividend' ? State the different types of dividend.

OR

2. Explain the term 'Financial Planning'. What are the important characteristics of Financial Planning ?

3. What is 'Amalgamation' ? What are the conditions to be fulfilled for amalgamation of corporations ?

OR

3. What is 'Option contract' ? Explain different types of options.

4. What are the different types of lease transactions ? State the mechanism of sale and lease back.

OR

4. Define the term 'venture capital'. What are the different features of venture capital ?

**P.T.O.**



5. Write notes on **any two** of the following :

- a) Uses of break even analysis.
- b) Implications of over-capitalization.
- c) Methods of calculation of purchase consideration.
- d) Characteristics of deep discount bonds
- e) Features of world monetary system.

### मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

1. 'लाभ-नियोजन' म्हणजे काय ? लाभ-नियोजनाची महत्त्वपूर्ण मूलतत्त्वे सांगा.

किंवा

'निधी' या संकल्पनेची परिभाषा द्या. निधीचे विविध प्रकार स्पष्ट करा.

2. 'लाभांश' म्हणजे काय ? लाभांशाचे विविध प्रकार सांगा.

किंवा

'वित्त-नियोजन' ही संज्ञा स्पष्ट करा. 'वित्त-नियोजनाची महत्त्वाची वैशिष्ट्ये कोणती ?

3. 'एकत्रीकरण' म्हणजे काय ? कंपनीच्या एकत्रीकरणासाठी कोणत्या अटींची पूर्तता करणे आवश्यक आहे ?

किंवा

'विकल्प-करण' म्हणजे काय ? विकल्पांचे विविध प्रकार स्पष्ट करा.



4. भाडेपट्टी व्यवहारांचे विविध प्रकार कोणते ? विक्री आणि पुनर्खरेदी यंत्रणेचे स्पष्टीकरण द्या.

**किंवा**

‘साहस-भांडवल’या संज्ञेची व्याख्या करा. साहस-भांडवलाची विविध वैशिष्ट्ये कोणती ?

5. खालीलपैकी कोणत्याही दोहोंवर टिपणे लिहा :

अ) सम-विच्छेदन बिंदू विश्लेषणाचे उपयोग

ब) अतिपुंजीकरणाचे परिणाम

क) क्रय-प्रतिफल काढव्याच्या पद्धती

ड) दीर्घ सूट कर्जरोख्यची (Deep Discount Bonds) वैशिष्ट्ये

इ) जागतिक नाणक प्रणालीची वैशिष्ट्ये.



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**M.Com. (Semester – II) Examination, 2011**  
**Group E : Commercial Laws and Practices**  
**(Paper – III) (New)**  
**E-SECURITY AND CYBER LAWS**  
**(2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

*N.B. : All questions are compulsory and carry equal marks.*

1. Discuss various types of security problems and common threats to e-commerce.

OR

Explain various security protection mechanism with special reference to E-security.

2. Explain in detail creating and using front page based website.

OR

What do you understand by XML ? Explain advantages and disadvantages of XML.

3. Elucidate the provisions of Information Technology Act, 2000 relating to

- a) Legal recognition of e-records and digital signatures.  
b) Retention of e-records.  
c) Use of e-records and digital signatures in government offices.

OR

What is cyber law ? Explain its scope and objectives.

4. State and explain the provisions of IT Act 2000 relating to attribution, acknowledgement and time and place of dispatch and receipt of E-records.

OR

What do you understand by 'cyber crimes' ? Discuss any four cyber crimes dealt with by IT Act, 2000.

**P.T.O.**



5. Write short notes on **any four** :

- a) Cyber flying
- b) Penalties under IT Act, 2000
- c) Internet trading
- d) HTML
- e) Duties of subscriber
- f) Types of intruders.



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**M.Com. (Semester – II) Examination, 2011**  
**(Group – F) CO-OPERATION AND RURAL DEVELOPMENT (Paper – IV)**  
**Management of Co-operative Business**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Critically examine the financial and social responsibilities of Co-operative business.

OR

What criteria are used for appraising the performance of co-operative business ?

2. Evaluate the business policies and practices of credit co-operatives.

OR

What business policies and practices are followed by the District Co-operative Banks ?

3. What factors contributed to the success of Gokul Sahakari Sangh, Kolhapur ?

OR

What are the various problems of marketing Co-operative institutions ?

4. Write the success story of **any one** of the following :

- a) Pravara Co-operative Institutions.
- b) Anand Dairy Co-operative, Gujrat.

5. Write short notes (**any two**) :

- a) Industrial relations in Co-operative business.
- b) Role of Co-operative in department.
- c) Problems of Non-agricultural credit Co-operatives.
- d) Problems of Dairy Co-operatives.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी व्यवसायाच्या वित्तीय व सामाजिक जबाबदारीचे टीकात्मक परीक्षण करा.

किंवा

सहकारी व्यवसायाच्या कामगिरीचे मूल्यमापन करण्यासाठी कोणते निकष वापरण्यात येतात ?

२. पतपुरवठा सहकारी संस्थांची व्यवसायधोरणे आणि व्यवहार पद्धतीचे मूल्यमापन करा.

किंवा

जिल्हा सहकारी बँका कोणती व्यवसायधोरणे आणि व्यवहार पद्धती वापरतात ?

३. गोकुळ सहकारी संघ, कोल्हापूर, यांच्या विकासामध्ये कोणत्या घटकांचे योगदान आहे ?

किंवा

सहकारी विपणन संस्थांच्या विविध समस्या कोणत्या ?

४. खालीलपैकी कोणत्याही एकाची यशोगाथा लिहा :

अ) प्रवरा सहकारी उद्योग समूह.

ब) आनंद दुग्ध सहकारी संस्था, गुजरात.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकारी व्यवसायांमधील औद्योगिक संबंध.

ब) सहकारी खात्याची भूमिका.

क) बिगर कृषि पत सहकारी संस्थांच्या समस्या.

ड) दुग्ध सहकारी संस्थांच्या समस्या.



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**M.Com. (Semester – II) Examination, 2011**  
**Group (G) ADVANCED BANKING AND FINANCE (Paper – III)**  
**Banking Law and Practice**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. What do you understand by Money Laundering ? What are the obligations of banking companies, financial institutions and financial intermediaries under the Prevention of Money Laundering Act, 2002 ? 20
- OR
- What do you understand by a banker and his customer ? Explain in detail the relationship between a banker and his customer. 20
2. What is Credit Information Bureau of India Limited ? Explain its operations. 20
- OR
- Explain the following concepts :
- a) Garnishee order 20
- b) Right of set off. 20
3. 'Asset liability mismatches are common' critically appraise. 20
- OR
- Define non performing asset. Spell out in detail income recognition and asset classification norms. 20
4. Write a detailed note on management of investment portfolio. 20
- OR
- Explain the Reserve Bank of India guidelines for asset and liability management. 20
5. Write notes on (**any two**) :
- a) Approaches to reduce Non-Performing Assets
- b) Modes of electronic payment
- c) Mergers and acquisition
- d) Law of limitation.

P.T.O.



### मराठी रूपांतर

- सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
 ३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. मनी लाँडरिंग वरून तुम्हाला काय अर्थबोध होतो ? 2002 च्या प्रिव्हेन्शन ऑफ मनी लाँडरिंग कायद्यानुसार बँका, वित्तीय संस्था आणि वित्तीय मध्यस्थ यांचे दायित्व कोणते ? २०

#### अथवा

बँकर आणि त्याचा ग्राहक यावरून तुम्हाला काय अर्थबोध होतो ? बँकर आणि त्याचा ग्राहक यांच्यातील संबंध सविस्तर स्पष्ट करा. २०

२. भारतीय पत्त माहिती केंद्र मर्यादित म्हणजे काय ? त्याचे व्यवहार स्पष्ट करा. २०

#### अथवा

खालील संज्ञा स्पष्ट करा.

- अ) न्यायालयाचा मनाई आदेश  
 ब) वजावटीचा अधिकार.

३. 'मत्ता आणि देणी यामधील विसंगती नित्याच्या आहेत' चिकित्सक भाष्य करा. २०

#### अथवा

निष्क्रिय मालमत्तेची व्याख्या लिहा. उत्पन्न ओळखणे व मत्तेचे वर्गिकरण या संदर्भातील प्रमाणकांवर सविस्तर भाष्य करा. २०

४. गुंतवणूक रोखासंग्रहाचे व्यवस्थापन यावर सविस्तर टीप लिहा. २०

#### अथवा

मत्ता आणि देणी व्यवस्थापन यावरील भारतीय रिझर्व्ह बँकेची मार्गदर्शक तत्त्वे स्पष्ट करा. २०

५. टीपा लिहा (कोणत्याही दोन) :

- अ) निष्क्रिय मालमत्ता कमी करण्यासाठीचे अभिगम  
 ब) इलेक्ट्रॉनिक पद्धतीने निधी प्रदान करणे  
 क) विलिनीकरण आणि संपादन  
 ड) मर्यादा कायदा.

२०



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**M.Com. (Semester – II) Examination, 2011**  
**Group-G : ADVANCED BANKING AND FINANCE**  
**(Paper – IV)**  
**Monetary Policy**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the concept of 'Money Supply'. How is money supply measured by RBI ? 20  
OR  
What is Monetary Management ? Explain the objectives of Monetary policy. 20
2. Explain in detail the concept of High Powered Money. 20  
OR  
Elaborate mechanism and effectiveness of qualitative instruments. 20
3. Explain the recent Monetary policy changes announced by the RBI. 20  
OR  
Critically review monetary policy of RBI during last five years. 20
4. What is RBI's export promotion credit ? How is it given ? 20  
OR  
Explain the role of RBI in export finance. 20
5. Write short notes (**any two**) : 20
  - a) Open Market Operations
  - b) Money Supply and Price Stability
  - c) Regional Rural Banks
  - d) RBI and Industrial Finance.

P.T.O.



### मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) सर्व प्रश्नांना समान गुण आहे.  
 ३) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. पैशाचा पुरवठा ही संकल्पना स्पष्ट करा. रिझर्व्ह बँक ऑफ इंडिया मार्फत चलनपुरवठ्याचे मोजमाप कसे केले जाते ? २०
- किंवा
- चलनीय व्यवस्थापन म्हणजे काय ? चलनविषयक धोरणाची उद्दिष्टे स्पष्ट करा. २०
२. उच्चशक्ती पैसा ही संकल्पना सविस्तर स्पष्ट करा. २०
- किंवा
- गुणात्मक पतनियंत्रणाची यंत्रणा आणि परिणामकारकता विशद करा. २०
३. रिझर्व्ह बँकेने अलिकडील काळात चलनविषयक धोरणाबाबत घोषित केलेले बदल स्पष्ट करा. २०
- किंवा
- भारतीय रिझर्व्ह बँकेच्या चलनविषयक धोरणाचा गेल्या पाच वर्षातील आढावा घ्या. २०
४. रिझर्व्ह बँकेचे निर्यातवृद्धी पतसहाच्या म्हणजे काय ? ते कसे दिले जाते ? २०
- किंवा
- निर्यात पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा. २०
५. टीपा लिहा (कोणत्याही दोन) : २०
- अ) खुल्या बाजारातील व्यवहार
- ब) चलनपुरवठा व किंमत स्थिरता
- क) प्रादेशिक ग्रामीण बँका
- ड) रिझर्व्ह बँक आणि औद्योगिक वित्तपुरवठा.



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**M.Com. (Part – II) Examination, 2011**  
**INDUSTRIAL ECONOMICS**  
**(Compulsory)**  
**(Annual Pattern)**

Time: 3 Hours

Max. Marks: 100

- Instructions :* 1) *All questions are compulsory.*  
2) *All questions carry equal marks.*  
3) *Answers should be precise and to the point.*

1. Discuss inter-relationship between Industrial development and economic development.

OR

What is Location of Industries ? Discuss the factors influencing location of industries.

2. Write short notes on (**any two**) :
- Sargant Florence's theory of Industrial Location.
  - Importance of Industrial economics.
  - Problems of public sector in India.
  - Impact of Industrialization on Urbanization.
3. Discuss India's Industrial Policy of 1991.

OR

State the need of foreign capital. Discuss the Indian Government Policy regarding foreign capital.

4. State and explain the effects of Liberalization, privatization and Globalization on Indian Industries.

OR

Discuss the progress and problems of cotton textile and power generation Industry in India.

P.T.O.



5. Write short notes on (**any two**) :

- a) Evolution of Modern Industries.
- b) Industrial Policy Resolution, 1956.
- c) Role of Multi-National Corporations in India's Industrial Development.
- d) Problems of sugar Industry in India.

### मराठी रूपांतर

**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.

1. औद्योगिक विकास आणि आर्थिक विकास यामधील अंतरसंबंधाची चर्चा करा.

### किंवा

औद्योगिक स्थाननिश्चिती म्हणजे काय ? औद्योगिक स्थाननिश्चितीवर परिणाम करणाऱ्या घटकांची चर्चा करा.

2. थोडक्यात टिपा लिहा (कोणत्याही दोन)

अ) सार्जेंट फ्लॉरेंस यांचा औद्योगिक स्थाननिश्चिती बाबतचा सिद्धांत.

ब) औद्योगिक अर्थशास्त्राचे महत्त्व

क) भारतातील सार्वजनिक क्षेत्राच्या समस्या.

ड) औद्योगिकीकरणाचा शहरीकरणावरील परिणाम.



3. भारताच्या १९९१च्या औद्योगिक धोरणाची चर्चा करा.

किंवा

परकीय भांडवलाची आवश्यकता स्पष्ट करा. भारत सरकारच्या परकीय भांडवला संबंधीच्या धोरणाची चर्चा करा.

4. उदारीकरण, खासगीकरण व जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

किंवा

भारतीय कापड आणि ऊर्जा निर्माती उद्योगाची प्रगती व समस्यांचे वर्णन करा.

5. टिपा लिहा (कोणत्याही दोन) :

अ) आधुनिक उद्योगांची उत्क्रांती

ब) १९५६ चे औद्योगिक धोरण

क) भारताच्या औद्योगिक विकासात बहुराष्ट्रीय कंपन्यांची भूमिका

ड) भारतातील साखर उद्योगाच्या समस्या.



**M.Com. (Part – II) Examination, 2011**  
**BUSINESS STATISTICS**  
**(Paper – IV) (Compulsory)**  
**(2002 Pattern) (Old)**

Time: 3 Hours

Max. Marks: 100

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

1. Attempt **any four** of the following : **(5 each)**

- a) Define and give one example of
  - i) Sample space,
  - ii) Mutually exclusive events.
- b) Two cards are drawn at random from a pack of 52 cards (i) Find the probability that they belong to different suits, (ii) Find the probability that the cards are of different colours.
- c) A coin with  $\frac{1}{3}$  as the probability of head is tossed 6 times. Find the probability of getting (i) exactly 4 heads, (ii) at least 2 heads.
- d) Define the term sample. Describe SRSWR and SRSWOR.
- e) Define Karl Pearson's correlation coefficient and state two of its important properties.
- f) If X is a Poisson variable with  $3P(X = 2) = P(X = 4)$ , find mean and standard deviation of X.

2. Attempt **any four** of the following : **(5 each)**

- a) Two events A and B on sample space S are such that  $P(A) = 0.5$ ,  $P(B) = 0.6$  and  $P(A \cap B) = 0.4$ . Find (i)  $P(A|B)$ , (ii)  $P(B|A')$  (iii) Are A and B independent ? Why ?
- b) A department of transportation study on driving speed and mileage for two-wheelers got the following data :

<b>Speed (X)</b>	:	30	50	40	55	35	25	60
<b>Mileage (Y)</b>	:	28	25	25	23	30	32	21

Draw a scatter diagram. What does it indicate about the correlation between X and Y ?



- c) Describe the procedure of systematic sampling. Give one example.
- d) Define normal distribution. State any four properties of normal distribution.
- e) Income of corporate executives follows a normal distribution with mean Rs. 50 lakh and standard deviation of Rs. 16 lakh. In a sample of 1000 executives, find how many would have income (i) above Rs. 60 lakh ? (ii) below Rs. 45 lakh ?

[Given : Area to the right of 0.625 = 0.265, Area to the right of 0.4125 = 0.3409 from normal probability table].

- f) Write a note on statistical methods used in ISO. (5)

3. Attempt **any four** of the following : (5 each)

- a) Estimate secular trend by the method of 3 yearly moving averages for the following time series data :

**Year** : 1991 1992 1993 1994 1995 1996 1997

**Y<sub>t</sub>** : 20 24 26 28 32 35 38

- b) Estimate population mean and population total from the following stratified random sample data.

Stratum No.	Stratum size	Sample size	Sample mean
1	1000	50	12.42
2	1500	80	26.78
3	3000	200	38.49

- c) Give names of two official organizations collecting statistical data in India. State four functions of any one of them.

- d) Given the following information  $n = 20$ ,  $\bar{X} = 45.4$ ,  $\bar{Y} = 19.1$ ,  $s.d.(X) = 1.3$ ,  $s.d.(Y) = 2.5$ ,  $Cov(X, Y) = -2.75$ . Find the appropriate equation of line of regression for estimating Y. Also use it to estimate Y for  $X = 50$ .

- e) Define time series. Give two illustrations. Describe cyclical variations.

- f) Calculate Karl Pearson's correlation coefficient and interpret the value for the following data.  $n = 50$ ,  $\Sigma X = 450$ ,  $\Sigma Y = 64$ ,  $\Sigma X^2 = 5100$ ,  $\Sigma Y^2 = 254$ ,  $\Sigma XY = 858$ .



4. Attempt **any two** of the following : **10 each**

a) The quarterly sales data for a college text book over past 3 years are given below :

Quarter	Year		
	1	2	3
I	160	180	200
II	90	80	110
III	260	290	300
IV	250	230	260

Compute seasonal indices for the four quarters by link relative method.

b) i) Define : Null hypothesis, type I error, type II error.

ii) 20% of the workers are believed to be favourable for a 5 day week. A poll with a sample of 596 workers found 83 workers favourable for a 5 day week. Can the belief be accepted at 5% level of significance ?

c) Following data are related to diameters (in inches) of computer disks :

Sample No.	Sample mean	Sample range
1	3.506	0.014
2	3.502	0.036
3	3.497	0.023
4	3.500	0.031
5	3.495	0.034
6	3.501	0.009
7	3.493	0.021
8	3.497	0.026
9	3.509	0.027
10	3.498	0.026
11	3.493	0.031
12	3.507	0.025

Draw appropriate control charts. Write your conclusions about statistical control of the process average and process variability. Assume that sample size is 5 for each sample. (Given :  $D_3 = 0$ ,  $D_4 = 2.115$ ,  $A_2 = 0.577$ ).



**M.Com. (Part – II) Examination, 2011**  
**Group A : Advanced Accounting and Taxation (Optional)**  
**Paper – III**  
**ADVANCED AUDITING**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. “Auditing begins where Accountancy ends”. Explain. How does Accountancy differ from Auditing ?

OR

1. How would you vouch the following ?

- a) Salaries and wages.
- b) Acquisition of motor car.
- c) Director’s Sitting Fees.
- d) Shares issued for consideration other than cash.

2. Write short notes (**any two**) :

- a) Auditor’s Responsibility for Detection of Frauds and errors.
- b) Audit Programme.
- c) Investigation U/S 235 and 237 of Company Act, 1956.
- d) Tax Audit.

3. “Internal Audit has become an important Managerial Tool”. Discuss.

OR

3. a) Define Management Audit.

- b) Discuss the objects of Management Audit.
- c) Differentiate between Cost Audit and Management Audit.

**P.T.O.**



4. Discuss in detail, the special features of Bank Audit.

OR

State the special points to be considered in Audit of co-operative societies.

5. Write short notes on (**any four**) :

- a) Role of Comptroller and Auditor General of India.
  - b) Components of Internal Control.
  - c) Proprietary Audit.
  - d) System Audit.
  - e) Audit of Public Sector Undertaking.
  - f) Efficiency Audit.
-



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**M.Com. E-Commerce (Semester – II) Examination, 2011**  
**201 : BUSINESS PROCESSES AND PRACTICES**

Time: 3 Hours

Max. Marks: 80

*Note :* i) *All questions are compulsory.*  
ii) *Figures to the right indicate marks allotted to the question.*

1. Explain the prerequisites of success in any business venture. **16**

OR

Narrate the success stories of business leaders who have matched their production with changing needs of the customers. **16**

2. How do you identify the value additive and Non-value additive activities in any business process ? How to eliminate waste in any industrial process ? Illustrate your answer with practical examples. **16**

OR

What is meant by project Monitoring ? State various tools employed to monitor the projects by any Turn-key industry. **16**

3. What is meant by ‘Routing’ and ‘Scheduling’ of production ? Explain the flow of activities from O to D (i.e. from Order to Delivery). **16**

OR

You have been retained by a small scale unit to design the system of inventory control. Write a synoptic note to be submitted to the controller of finance. Your note should include the following :

- . Description of the existing system
- . Flaws in the existing system
- . Brief description of the system you developed
- . Formats of reports, models etc suggested by you. **16**

P.T.O.



4. What is meant by 'Capacity Enhancement' ? Discuss the scope of Capacity Building of a company marketing its products on global level. 16

OR

What is 'Logistics' ? Explain essential prerequisites to develop effective logistics with the supplier network in any manufacturing industry. 16

5. Write short notes (any four) : 16

- a) Interactive models
- b) Enterprise software
- c) R/3 information
- d) Six Sigma
- e) Business Forecasting
- f) Customer Relationship Management (CRM).

मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

१. व्यावसायिक यशासाठी आवश्यक असणाऱ्या बाबी स्पष्ट करा. १६

किंवा

ग्राहकांच्या बदलत्या गरजांची आपल्या उत्पादनाशी सांगड घालणाऱ्या यशस्वी उद्योजकांच्या यशगाथा सांगा. १६

२. व्यावसायिक प्रक्रियेतील आवश्यक व अनावश्यक प्रक्रिया कशा ओळखाल ते सांगा. औद्योगिक प्रक्रियेतील अनावश्यक बाबी वगळण्याची प्रक्रिया सांगा. आपल्या उत्तराच्या समर्थनार्थ योग्य अशी उदाहरण द्या. १६

किंवा

'प्रकल्प नियंत्रण' म्हणजे काय ? प्रकल्प नियंत्रणासाठी टर्न की (Turn-key) उद्योगामध्ये अवलंबिली जाणारी तंत्र स्पष्ट करा. १६



३. उत्पादनाची दिशा व वेळापत्रक म्हणजे काय ? उत्पादन आदेश ते उत्पादन वितरणामधील विविध टप्प्यां सविस्तर वर्णन करा. १६

किंवा

एका लघु उद्योगाने आपली-साठा नियंत्रण कार्यप्रणाली विकसित करण्यासाठी नेमणूक केली आहे. यासंदर्भात कंपनीच्या व्यावस्थापकीय संचालकाना सादर करण्यासाठी एकविस्तृत टीप तयार करा. १६

४. क्षमता वर्धन म्हणजे काय ? उद्योगाला जगतिक पातळीवर उत्पादन विकसित करण्यासाठी आवश्यक असणाऱ्या क्षमता विकसनाची व्याप्ती स्पष्ट करा. १६

किंवा

पुरवठा व्यवस्थापन म्हणजे काय ? प्रभावी पुरवठा व्यवस्थापनासाठी आवश्यक असणाऱ्या बाबी स्पष्ट करा. १६

५. टीपा लिहा (कोणत्याही चार) : १६

- १) परस्परान्वयी प्रारूप
- २) व्यावसायिक संगणक प्रणाली
- ३) आर-३ माहिती
- ४) सिक्स सिग्मा
- ५) व्यावसायिक पुर्वानुमान
- ६) ग्राहक संबंध व्यवस्थापन.



**M.Com. (E-Commerce) (Semester – II) Examination, 2011**  
**202: OPERATIONS RESEARCH**

Time : 3 Hours

Max. Marks : 70

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

1. Attempt **any three** of the following.

**15**

- a) Explain the terms:  
i) Slack variables      ii) Surplus variables
- b) Obtain all the basic solutions to the following system of linear equations:  
 $x_1 + 2x_2 + x_3 = 4$   
 $2x_1 + x_2 + 5x_3 = 5$
- c) Obtain the dual problem of the following L.P.P.

Maximize  $z = 2x_1 + 5x_2 + 6x_3$

Subject to the constraints

$5x_1 + 6x_2 - x_3 \leq 3$

$-2x_1 + x_2 + 4x_3 \leq 4$

$x_1 - 5x_2 + 3x_3 \leq 1$

$-3x_1 - 3x_2 + 7x_3 \leq 6$

$x_1, x_2, x_3 \geq 0$ .

Also verify that the dual of the dual problem is the primal problem.

- d) Find the initial basic feasible solution for the following transportation problem by least cost method

		Destinations				Supply
		D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	
Origins	O <sub>1</sub>	10	2	20	11	15
	O <sub>2</sub>	12	7	9	20	25
	O <sub>3</sub>	4	14	16	18	10
Demand		5	15	15	15	



- e) Find the basic feasible solution to the following transportation problem using north west corner rule.

		Sink					Supply
		A	B	C	D	E	
Origin	P	2	11	10	3	7	4
	Q	1	4	7	2	1	8
	R	3	9	4	8	12	9
Demand		3	3	4	5	6	

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

15

- a) Explain the terms:
  - i) Mixed strategy.
  - ii) Two person zero sum game.
- b) Solve the game whose pay off matrix is given by

		Player B			
		B <sub>1</sub>	B <sub>2</sub>	B <sub>3</sub>	B <sub>4</sub>
Player A	A <sub>1</sub>	20	15	12	35
	A <sub>2</sub>	25	14	8	10
	A <sub>3</sub>	40	2	10	5
	A <sub>4</sub>	-5	4	11	0



c) Use principle of dominance to solve the following game whose pay off matrix is given by

		Player B				
		1	2	3	4	5
Player A	I	3	5	4	9	6
	II	5	6	3	7	8
	III	8	7	9	8	7
	IV	4	2	8	5	3

d) Solve the following assignment problem to minimize cost.

		Persons			
		1	2	3	4
Jobs	I	2	3	4	5
	II	4	5	6	7
	III	7	8	9	8
	IV	3	5	8	4

e) The following game gives A's pay off. Determine the values of p and q that will make the entry (2, 2) of a game a saddle point.

		Player B		
Player A	1	2	4	7
	2	10	7	q
	3	4	p	8



3. Attempt **any two** of the following.

**20**

a) Use simplex method to solve the following L.P.P.

Maximize  $Z = 4x_1 + 10x_2$

Subject to the constraints

$2x_1 + x_2 \leq 50$

$2x_1 + 5x_2 \leq 100$

$2x_1 + 3x_2 \leq 90$

$x_1, x_2 \geq 0$

b) Use Big - M method to solve the following L.P.P.

Minimize  $z = 2x_1 + x_2$

subject to the constraints

$3x_1 + x_2 = 3$

$4x_1 + 3x_2 \geq 6$

$x_1 + 2x_2 \leq 3$

$x_1, x_2 \geq 0$

c) Obtain an initial basic feasible solution to the following T.P. by Vogel's approximation method.

		Destination				Supply
		D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	D <sub>4</sub>	
Origins	O <sub>1</sub>	1	2	1	4	30
	O <sub>2</sub>	3	3	2	1	50
	O <sub>3</sub>	4	2	5	9	20
Demand		20	40	30	10	



d) Find optimum solution of the following transportation problem. Is the solution unique ?

		Sales Agency				Capacity
		1	2	3	4	
Factory	A	7	5	6	4	10
	B	3	5	4	2	15
	C	4	6	4	5	20
	D	8	7	6	5	15
Requirement		8	12	18	22	

4. Attempt **any two** of the following:

20

a) Define the terms with illustrations:

- i) Maximin criteria
- ii) Maximax criteria
- iii) Hurwicz criteria
- iv) Traffic intensity
- v) Pay off.

b) A florist in order to satisfy the needs of a number of regular and sophisticated customers, stocks a highly perishable flowers. A dozen flowers cost Rs. 30/- and sells at Rs.100/-. Any flower not sold on the day are worthless. Demand distribution in dozen of flowers is as follows:

<b>Demand</b> :	1	2	3	4
<b>Probability:</b>	0.2	0.3	0.3	0.2

How many flowers should he stock daily in order to maximise his expected net profit ?



- c) A snack bar has one cook specialized in preparing one particular menu. The number of customers requiring that menu arrive with probability distribution of mean 15 per hour. Customers are attended on first come - first served basis. The customers are willing to wait if they are in a queue. Service time is exponentially distributed with mean 3 minutes. Find
- i) Utilization factor.
  - ii) Probability of queuing system being idle .
  - iii) Average time that cook is free 10 hours working in a day.
  - iv) Expected no.of customers in a shop.
  - v) Average number of customers in a queue for service.
- d) i) Solve the following game:

$$\begin{array}{c}
 \text{Player B} \\
 \begin{array}{cc}
 B_1 & B_2 \\
 \begin{array}{c}
 A_1 \begin{bmatrix} 3 & 5 \end{bmatrix} \\
 A_2 \begin{bmatrix} 4 & 1 \end{bmatrix}
 \end{array}
 \end{array}
 \end{array}$$

Also find value of game.

- ii) For the following profit table find Expected monetary value for each strategy and state which is the optimal strategy. Also find Expected Value Perfect Information (EVPI).

Strategies	States of Nature		
	N <sub>1</sub>	N <sub>2</sub>	N <sub>3</sub>
S <sub>1</sub>	20	18	- 9
S <sub>2</sub>	25	15	10
S <sub>3</sub>	40	-10	12
<b>Probabilities</b>	0.3	0.6	0.4

**M.Com. (E. Commerce) (Semester – II) Examination, 2011**  
**203 : FINANCIAL AND INVESTMENT ANALYSIS**

Time : 3 Hours

Max. Marks : 70

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

1. Explain in brief the following terms (**any five**) : **10**
- i) Financial Assets
  - ii) Secondary Market
  - iii) Mutual Fund
  - iv) Market Indicator
  - v) Stock Exchange
  - vi) Derivative Trading
  - vii) Depositories
  - viii) Gambling.
2. Solve **any two** questions : **20**
- i) What is Investment ? What are the objectives of Investment ? Distinguish between Investment and speculation.
  - ii) State objectives of mutual fund and explain advantages and limitations of mutual fund.
  - iii) Which are the various intermediaries in the stock exchange ? Describe the services of each intermediary.

**P.T.O.**



3. Solve **any two** questions : **20**
- i) What is Technical Analysis ? Explain the various techniques used in it.
  - ii) What is Fundamental Analysis ? How it is performed ?
  - iii) Distinguish between primary market and secondary market.
4. Solve **any two** questions : **20**
- i) Explain Markowitz Portfolio Theory.
  - ii) Explain various components of portfolio investment performance.
  - iii) Explain the concept of risk. What are the risks associated with investment ?
-



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**M.Com. (E-Com.) (Semester – II) Examination, 2011**  
**204 : HUMAN RESOURCES MANAGEMENT INFORMATION SYSTEM**

Time : 3 Hours

Max. Marks : 70

*N.B. : 1) All questions are compulsory.*  
*2) All questions carry equal marks.*

1. Define Human Resource Management. Explain the objectives and significance of Human Resource Management.

OR

1. Discuss the role of Human Resource Management in an organisation.
2. Describe economic, legal and socio-cultural environment in view of present Human Resource Scenario.

OR

2. “Human Resource Information System can be more effective with the computer-aid”. Explain the statement.
3. What is Human Resource Planning ? Explain how human resource selection system is developed in the corporate world.

OR

3. What do you mean by socialisation system ? Explain the features of sound socialisation system.
4. Describe the role of Human Resource Development System in creating learning organisation.

OR

4. What is Knowledge Management System ? How is it useful in the process of Human Resource Management ?
5. Write notes on (**any two**) :
  - a) Methods of Job Evaluation
  - b) Financial Incentive System
  - c) Performance Management
  - d) Human Resource Audit System.

**P.T.O.**



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.

१. 'मानवी संसाधन व्यवस्थापन' या संज्ञेची व्याख्या लिहा. मानवी संसाधन व्यवस्थापनाची उद्दिष्ट्ये व महत्त्व विशद करा.

किंवा

१. मानवी संसाधन व्यवस्थापनाच्या संघटनेमधील भूमिकेबाबत चर्चा करा.  
२. सद्यस्थितीत मानवी संसाधनाच्या पार्श्वभूमीवर आर्थिक कायदेशीर, सामाजिक व सांस्कृतिक पर्यावरणाचे वर्णन करा.

किंवा

२. 'संगणकीय मदतीमुळे मानवी संसाधन माहिती प्रणाली जास्त प्रभावी होऊ शकते'. हे विधान स्पष्ट करा.  
३. 'मानवी संसाधन नियोजन' म्हणजे काय ? औद्योगिक जगतामध्ये मानवी संसाधनाची निवड पद्धती कशी विकसित केली जाते हे स्पष्ट करा.

किंवा

३. सामाजिकीकरण प्रणाली म्हणजे काय ? सर्वकष सामाजिकीकरण प्रणालीची वैशिष्ट्ये स्पष्ट करा.  
४. अध्ययनाभिमुख संघटना बनविण्यामध्ये मानवी संसाधन विकास प्रणालीच्या भूमिकेचे वर्णन करा.

किंवा

४. ज्ञान व्यवस्थापन प्रणाली म्हणजे काय ? मानवी संसाधन व्यवस्थापनात ही प्रणाली कशी उपयुक्त आहे ?  
५. टीपा लिहा कोणत्याही दोन :  
अ) कार्य मूल्यमापनाच्या पद्धती  
ब) आर्थिक प्रोत्साहन पद्धती  
क) कामगिरी व्यवस्थापन  
ड) मानवी संसाधन अंकेक्षण प्रणाली.

**M.Com. (E-Commerce) (Semester – II) Examination, 2011**  
**205 : KNOWLEDGE MANAGEMENT**

Time : 3 Hours

Max. Marks : 70

- Instructions :** 1) *All questions are compulsory.*  
2) *Figures to **right** indicate marks.*  
3) *Give illustrations **wherever** necessary.*

1. Explain in brief **any five** of the following terms : **10**
- a) Knowledge Audit
  - b) Knowledge Engineer
  - c) Knowledge Capture
  - d) Tacit Knowledge
  - e) Knowledge Analysis
  - f) Corporate Memory
  - g) Knowledge Worker.
2. Answer **any two** of the following : **20**
- a) What is Knowledge Acquisition ? Explain briefly the objectives of Knowledge Management.
  - b) What is knowledge management ? How does it promote organizational learning ?
  - c) Distinguish between Data, Information, Knowledge and Wisdom.
3. Answer **any two** of the following : **20**
- a) Explain the following important concepts that are closely related to knowledge management.
    - i) Knowledge Assets
    - ii) Intellectual Capital.
  - b) Describe the Knowledge Management System Cycle.
  - c) Explain the Knowledge Audit process.
4. Answer **any two** of the following : **20**
- a) Explain the following Knowledge Management activities :
    - i) Knowledge Discovery and analysis
    - ii) Establishment of organizational knowledge base.
  - b) What is the Internet ? How it differ from World Wide Web ?
  - c) Assess the role of Knowledge Management and Knowledge Management programme in business.

**M.Com. (E.Com.) (Semester – II) Examination, 2011**  
**206 : INTERNATIONAL BUSINESS**

Time : 3 Hours

Max. Marks : 80

- Note : 1) Attempt **all** questions.*  
*2) Figures to the **right** indicates marks.*

Answer the following :

1. What are the features of international trade ? Distinguish between domestic trade and international trade.

OR

What does International economics include ? Explain the relationship between trade and economic growth.

2. State the Heckscher-Ohlin Theorem.

OR

Explain Ricardian Theory in detail.

3. Discuss the role of MNC's (Multi National Corporation) in developing countries. Write a note on Indian MNC's.

OR

Define the term global corporation. Analyse the reasons for the growing dominance of the MNC's.

4. What was the basic objective behind starting IMF (International Monetary Fund) ? State its objectives and role in international business.

OR

What is World Bank ? Bring out its objectives and function.



5. Write short notes (**any two**) :

- a) NAFTA (North Atlantic Free Trade Agreement).
  - b) Role of Special Economic Zones (SEZ's) in International Business.
  - c) Exchange Rate.
  - d) Trends in Indian Imports and Exports.
-



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**M.Com. (Part – II) Examination, 2011**  
**Group-C : Business Practices and Environment (Optional)**  
**(Paper – III)**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

**Instructions:** i) *All questions are compulsory.*  
ii) *All questions carry equal marks.*

1. Explain the tools and techniques of assessing potential entrepreneurship.

OR

What is 'Entrepreneurship' ? State the qualities of Entrepreneurship.

2. Explain the meaning of Entrepreneurship Development Programme. State the objectives and importance of Entrepreneurship Development Programme.

OR

Explain the need and importance of Trainer-motivator in Entrepreneurship Training Programme.

3. Explain the term 'Business Opportunity'. State the importance and relevance of Business Opportunity.

OR

Explain the role of specialised institutions in Entrepreneurship Development Programme.

4. Explain the term 'PERT'. State the importance of project evaluation review technique in Developing New Business.

OR

Explain the term 'Project Management'. Explain the issues in Project management.

**P.T.O.**



5. Write short notes on (any four) :

- i) Critical path method.
- ii) New trends in service sector.
- iii) Role of Government in entrepreneurship Development.
- iv) Skill of trainer-motivator.
- v) Project direction.
- vi) Project cost evaluation.

### मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

1. संभाव्य उद्योजकता मूल्यमापनाची साधने व तंत्रे स्पष्ट करा.

किंवा

उद्योजकता म्हणजे काय ? उद्योजकते संबंधित गुण सांगा.

2. उद्योजकता विकास कार्यक्रमाचा अर्थ स्पष्ट करा. उद्योजकता विकास कार्यक्रमाची उद्दिष्टे आणि महत्त्व सांगा.

किंवा

उद्योजकता प्रशिक्षण कार्यक्रमातील प्रशिक्षक- प्रेरकाची गरज व महत्त्व स्पष्ट करा.

3. 'व्यवसाय संधी' ही संज्ञा स्पष्ट करा. व्यवसाय संधीचे महत्त्व आणि संबंध सांगा.

किंवा

उद्योजकता विकास कार्यक्रमातील विशेषतज्ञ संस्थांची भूमिका स्पष्ट करा.



4. 'पर्ट' (PERT) ही संज्ञा स्पष्ट करा. प्रकल्प मूल्यमापन व आढावा तंत्राचे नवीन व्यवसायाच्या विकासातील महत्त्व सांगा.

**किंवा**

'प्रकल्प व्यवस्थापन' ही संज्ञा स्पष्ट करा. प्रकल्प व्यवस्थापनामधील घटक स्पष्ट करा.

5. टीपा लिहा (कोणत्याही चार):

- अ) टिकात्मक मार्ग पद्धत.
- ब) सेवा क्षेत्रातील नवीन प्रवाह.
- क) उद्योजकता विकासामधील शासनाची भूमिका.
- ड) प्रशिक्षक-प्रेरकाचे कौशल्य.
- इ) प्रकल्प दिग्दर्शन.
- फ) प्रकल्प खर्च मूल्यमापन.



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**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011**  
**201 : BUSINESS PROTOCOL AND CROSS-CULTURE**  
**COMMUNICATION SKILLS**

Time : 3 Hours

Max. Marks : 80

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

1. What is communication ? Explain the importance of Good Communication. **16**  
OR

What do you understand by Cross-Culture communication ? What is its need ? **16**

2. What is Interview ? Explain the Do's and Don'ts of Interview. **16**  
OR

State the meaning, scope and importance of Etiquettes. **16**

3. State the advantages and disadvantages of written and oral communication. **16**  
OR

What do you mean by formal and informal communication ? State its advantages and limitations. **16**

4. What is Listening ? Explain its importance and principles of Good Listening. **16**  
OR

Explain the importance and role of Business Protocol in Organization. **16**

5. Write short notes on (**any two**) : **(8×2=16)**

- a) Do's and Don'ts of Group Discussion
- b) International communication and its importance
- c) Functions of communication
- d) Importance of Body Language.



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**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011  
202 : RELATIONAL DATABASE MANAGEMENT SYSTEM**

Time: 3 Hours

Max. Marks : 80

- Instructions :** 1) *All questions are compulsory.*  
2) *All questions carry equal marks.*  
3) *Figures to the right indicate full marks.*

1. Attempt **any eight** :

**(8×2=16)**

- a) State any 4 applications where databases are widely used.
- b) List any 4 disadvantages of file system.
- c) What is data model ? Which are categories of data model ?
- d) Define : 1) Primary Key 2) Super key
- e) Give syntax for granting privileges to a user.
- f) What is Referential Integrity ?
- g) What is difference between Single valued and Multi valued attributes ?
- h) What is Entity ? List different types of relationships between entities.
- i) What are properties of Transaction ?
- j) Which are 2 different Lock modes associated with a data item ?

2. Attempt **any four** :

**(4×4=16)**

- a) Write a note on “Two phase Locking Protocol” and list its versions.
- b) Explain the transaction states with the help of diagram.
- c) Write a note on “Immediate Database Modification”.
- d) What is Database Recovery ? Which are the fields of Log Records ?
- e) Explain the validation based Protocol.

P.T.O.



3. Attempt **any four** : **(4×4=16)**

- a) What is a schedule ? What is difference between serial and concurrent schedule ?
- b) Define i) Deadlock    ii) Wait-Die    iii) Wount-Wait    iv) Wait-for-graph
- c) Explain the following operations with example
  - i) union
  - ii) Project
- d) Write a note on “Integrity constraints”.
- e) Explain closure of Attribute set with example.

4. Answer the following : **(10+6=16)**

a) Attempt the following : **(1×10=10)**

A “star” is an agency for flat booking and it has number of builders and agents. A customer can get a flat for residential or commercial purpose. If customer approach through the agent, the agency and builders are giving some commission to the agent. Agent shows various flats and sites within various location.

Draw ERD for above scenario. Identify Entities and Relationships.

b) Attempt **any two** : **(2×3=6)**

- i) What is BCNF and second Normal form ?
- ii) What are Binary and Ternary Relationship ? Explain with example.
- iii) Explain the extented E-R features of Aggregation with example.



5. Attempt the following : (10+6=16)

a) Attempt the following : (5×2=10)

Consider the following schema

Emp(Eno, Ename, Salary, Designation, Dno)

Dept (Dno, Dname, Location)

Solve the following queries using SQL.

- i) Find the name of employee having maximum salary in “Computer Department”.
- ii) Update salary for every employee by 10% who belongs to “Account Department”.
- iii) Display employee who are working at “Mumbai” Location.

Solve the following queries using relational algebra.

- i) Give employee numbers of employees having designation “Manager”.
- ii) Give names of departments located at “Pune” Location.

b) Attempt **any two** : (3×2=6)

- a) What is strong Entity ? Explain with Example.
- b) Consider the following schedule.

<b>T<sub>1</sub></b>	<b>T<sub>2</sub></b>
R(x)	R(x)
x = x+5	x = x+50
W(x)	W(x)
R(y)	
Y = Y + 10	
W(y)	

Give a non-serial schedule that is serializable.

- c) Consider the following schedule and check its serializability using precedence graph.

<b>T<sub>1</sub></b>	<b>T<sub>2</sub></b>	<b>T<sub>3</sub></b>
R(z)		
	W(z)	
W(z)		
		W(z)



[3970] – 264

**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011**  
**204 : ACCOUNTING FOR MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

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

SECTION – I

1. What is management accounting ? State the differences between financial accounting and management accounting. 16

OR

What is Management Accounting ? Explain the advantages and limitations of management accounting. 16

2. What is financial statement analysis ? Explain its objectives and importance of financial statement analysis. 16

OR

Write short notes on **any four** : 16

- a) Format of Multi-step income statement
- b) Objectives of budgetary control
- c) Qualities of management accountant
- d) Importance of Trend analysis
- e) Types of budgets
- f) Utility of Cash Flow Analysis.

P.T.O.



## SECTION – II

3. a) Explain the current ratio, liquidity ratio, debt equity ratio and proprietary ratio. 8
- b) In a period 20,000 units of S were produced and sold. Costs and revenue were : 8

	<b>Rs.</b>
Sales (20,000 kg)	2,00,000
Production costs - variable	70,000
Production costs - fixed	30,000
General overhead - fixed	50,000

Produce operating statements using absorption and marginal costing, showing the result for the period.

4. Dhruvat wish to approach his bankers for temporary overdraft facility for the period from June 1 to August 30<sup>th</sup>, 2007. During the period of these three months, Dhruvat will be manufacturing mostly for stock. Prepare a cash budget for the above period. 16

	<b>Sales</b>	<b>Purchases</b>	<b>Wages</b>
April	3,60,000	2,49,600	24,000
May	3,84,000	2,88,000	28,000
June	2,16,000	4,86,000	22,000
July	3,48,000	4,92,000	20,000
Aug.	2,52,000	5,36,000	30,000

- a) 50% of credit sales are realized in the month following the sales and remaining in the second following month.
- b) Creditors are paid in the month following the month of purchase.
- c) Estimated cash as on June 1 is Rs. 50,000.



5. The following are the balance sheets of the Andhra Industrial Corporation Ltd. as on 31<sup>st</sup> December 2006 and 2007.

16

**Balance Sheet**

<b>Assets :</b>	<b>2006</b>	<b>2007</b>
<b>Fixed Assets :</b> Property	1,48,500	1,44,250
Machinery	1,12,950	1,26,200
Goodwill	–	10,000
<b>Current Assets :</b> Stock	1,10,000	92,000
Trade Debtors	86,160	69,430
Cash at Bank	1,500	11,000
Pre-payments	3,370	1,000
	<b>4,62,480</b>	<b>4,53,880</b>
<b>Liabilities :</b>		
Shareholders funds : Paid up Capital	2,20,000	2,70,000
Reserves	30,000	40,000
Profit and Loss Account	39,690	41,220
<b>Current Liabilities :</b> Creditors	39,000	41,660
Bills Payable	33,790	11,000
Bank Overdraft	60,000	–
Provision for taxation	40,000	50,000
	<b>4,62,480</b>	<b>4,53,880</b>

During the year ended 31<sup>st</sup> December, 2007, a divided of Rs. 26,000 was paid and assets of another company were purchased for Rs. 50,000 payable in fully paid-up shares. Such assets purchased were :

Stock Rs. 21,640; Machinery Rs. 18,360; and goodwill Rs. 10,000. In addition Plant at a cost of Rs. 5,650 was purchased during the year; depreciation on property Rs. 4,250; on Machinery Rs. 10,760. Income tax during the year amounting to Rs. 28,770 was charged to provision for taxation. Net profit for the year before tax was Rs. 76,300.

Prepare fund flow statement.



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**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011**  
**205 : NETWORKING OPERATIONS**

Time: 3 Hours

Max. Marks: 80

- Instructions :** 1) Attempt *all* questions.  
2) *All* questions carry *equal* marks.  
3) Draw diagrams *wherever* necessary.

1. Answer the following (**any 4**) : **16**
- a) What are the key elements of protocol ? Explain the different protocol standards.
  - b) Compare ISO-OSI model and TCP/IP protocol suite.
  - c) Explain Bluetooth architecture.
  - d) What are the different network security devices ?
  - e) Explain in detail WWW.
2. Write short note on (**any 4**) : **16**
- a) Compare connectionless and connection oriented services.
  - b) Modes of communication.
  - c) Goals of computer Networks.
  - d) Broadcast and point-to-point networks.
  - e) Advantages of fibre-optic cable.
3. Answer the following (**any 4**) : **16**
- a) What are the objectives of Wireless LAN ?
  - b) Explain the two MAC sub-layers in IEEE 802.11.
  - c) Explain the working of spanning tree bridges.
  - d) Explain serial and Parallel transmissions.
  - e) What is Ethernet ? Describe IEEE 802.3 Ethernet architecture.

P.T.O.



4. Answer the following (**any 4**) : **16**
- a) Compare active hub and passive hub.
  - b) What is NIC ? Explain different functions of NIC.
  - c) Explain in brief the propagation methods.
  - d) Explain the physical structure of Twisted pair cable. State its applications.
  - e) Explain the working of WAN.

5. Answer the following (**any 1**) : **16**
- A) a) Explain the Wireless transmission in detail. **8**
  - b) Explain the structure of Computer Network. **4**
  - c) What are Search Engines. **4**

OR

- B) a) Explain with neat diagram how data passes from one layer to another layer in OSI-model. **8**
- b) Write in short the functions of each layer of OSI-model. **8**



[3970] – 266

**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011**  
**206 – OBJECT ORIENTED PROGRAMMING**

Time : 3 Hours

Max. Marks : 80

- Instructions :*
- 1) *Figures to the right indicate full marks.*
  - 2) *All questions carry equal marks.*
  - 3) *Assume suitable data, if necessary.*
  - 4) *All questions are compulsory.*

1. Attempt **any four** : **(4×4=16)**

- a) What is object oriented programming ? How it is different from the procedure oriented programming ?
- b) Explain array of object with example using C + +.
- c) “Java is platform independent”. Justify .
- d) What is inline function ? How inline function is used ? Explain with example.
- e) Write a note on following keywords :
  - i) Static
  - ii) Super

2. Attempt **any four** : **(4×4=16)**

- a) What is application of scope resolution operator (: :) in C++ ? Explain with example.
- b) What is inheritance ? Explain multiple and hierarchical inheritance with example using C++.
- c) How multiple inheritance is achieved in Java ? Explain with example.
- d) What is constructor ? Explain type of constructor used in C++ ?
- e) What is late and early binding ? How it is achieved in Java ?

**P.T.O.**



3. Attempt **any four** : **(4×4=16)**

- a) Define Array. What are the different way to initialize array ? Give example (using Java).
- b) What is operator overloading ? Explain any two operators that can be overloaded by C++.
- c) How do you prevent a subclass from having access to a member of a superclass in Java ?
- d) Why do we use destructor in C++ ? Explain with example.
- e) Explain similarities and dissimilarities between an interface and abstract class ?

4. Attempt **any four** : **(4×4=16)**

- a) Write a C++ program to calculate Fibonacci series of a given number.
- b) Write a C++ program to read any two numbers and print addition using operator overloading '+’.
- c) Write a C++ program to find out minimum of two integer numbers of two different classes using friend function.
- d) Write a java program which accept marks of three subject. If marks are greater than hundred. Display an error message (using command line argument).
- e) Write a program in java to print following output.

```
1
1 2
1 2 3
1 2 3 4
```



5. A) Trace the output (Assume there is no syntax error): (4×2=8)

```
a) Class Max
{
    Public static void main (string args [ ])
    {
        int max = 10 ;
        max (max, 20, 30) ;
        system. out. println (max) ;
    }
    Static void max (int max, int x1, int x2)
    {
        if (x1 > x2)
            max = x1 ;
        else
            max = x2 ;
    }
}
```

What value is printed out, when executed ? Explain why ?

```
b) int m = 1 ;
while (m < 11)
{
    m ++ ;
    cout << m ++ ;
}
```

What does the following loop print out ? Explain.

B) Attempt **any two** : (4×2=8)

- a) Create an abstract class media (id, description). Derive Classes Book (page count) and CD (play Time). Define parameterised constructors. Create one object of Book and CD each and display the details.
- b) Write a program which will calculate maximum of three numbers. Using function overloading in C++.
- c) Write a C++ program to accept details (Roll No, Name, Mark, Percentage) of five students. Find out topper among them with their grade.



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**M.Com. (Part – II) Examination, 2011**  
**(Group – D) : BUSINESS ADMINISTRATION (Optional)**  
**Paper – III**  
**Human Resource Management**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the need, importance of Human Resource management in Modern Business.

OR

What are the objective of Human Resource Planning ?

2. What are the causes of Accident ? State the various protective measures to prevent Accident ?

OR

Describe the Indian Perspective in employee counselling and Empowerment.

3. What is Job Design ? Explain the Techniques of Job Design.

OR

Explain the different methods of types of Training.

4. State the various Benefits and service that are provided to employees in an organization.

OR

Define management development programmes. Explain methods/techniques of management development programmes.

5. Write short notes on **(any four)** :

- 1) Objectives of Transffer.
- 2) Flexi time.
- 3) Health programmes.
- 4) Human Resource Audit.
- 5) Principal of Training.
- 6) Voluntary Retirement scheme.

**P.T.O.**



मराठी रूपांतर

- सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) सर्व प्रश्नांना समान गुण आहेत.  
३) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

१. आधुनिक व्यवस्थापनात मानवी संसाधन व्यवस्थापनाची गरज आणि महत्व विशद करा.

किंवा

मानवी संसाधन नियोजनाची उद्दिष्टे व महत्व स्पष्ट करा.

२. अपघातायी कारणे कोणती ? अपघाताला प्रतिबंध करण्यासाठी घेण्यात येणाऱ्या प्रतिबंधात्मक उपाय योजना स्पष्ट करा.

किंवा

कर्मचारी मार्गदर्शन आणि सक्षमीकरण या संदर्भातील भारतीय चित्र स्पष्ट करा.

३. कामाचा आराखडा म्हणजे काय ? कामाच्या आराखडाची तंत्रे विशद करा.

किंवा

प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

४. व्यवसाय संघटनेमध्ये कर्मचाऱ्यांना देण्यात येणारे निरनिराळे फायदे आणि सेवा स्पष्ट करा.

किंवा

व्यवस्थापन विकास कार्यक्रमाची व्याख्या सांगून व्यवस्थापन विकास कार्यक्रमाच्या पद्धती स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार)

अ) बदल्याची उद्दिष्टे.

ब) कामाचे लवचिक तास.

क) आरोग्य उपक्रम.

ड) मानवी संशोधन अंकेक्षण.

इ) प्रशिक्षणाची तत्वे.

फ) स्वेच्छा निवृत्ती योजना.



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**M. Com. (Part – II) Examination, 2011**  
**Group F : CO-OPERATION AND RURAL DEVELOPMENT (Optional Paper)**  
**(Paper – III)**  
**Co-operative Credit and Banking Systems**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

*N.B. : i) All questions are compulsory.*  
*ii) All questions carry equal marks.*

1. What do you mean by linking of Co-operative credit with marketing ? Explain its progress in India.

OR

Explain the role of District Central Co-operative Banks in rural credit. What are their drawbacks ?

2. Explain in detail the promotion and registration process of Co-operative credit organisation.

OR

Explain the administrative set-up of Co-operative Department in Maharashtra.

3. Explain the refinance linkages of NABARD with Commercial Banks. State the problems in it.

OR

Explain the eligibility and procedure of advances given under priority sector schemes.

4. Critically evaluate the progress of Urban Co-operative Banks in India.

OR

Explain the role of Land Development Banks in rural credit. What are their problems ?

P.T.O.



5. Write short notes (**any four**) :

- a) Co-operative credit structure in India.
- b) Role of Reserve Bank of India rural credit.
- c) Importance of Bye-Laws.
- d) Deposits in Co-operatives and Mobilisation of Funds.
- e) Problem of overdues in co-operatives.
- f) Primary credit Co-operative societies.

#### मराठी रूपांतर

- सूचना : i) सर्व प्रश्न अनिवार्य आहेत.  
 ii) सर्व प्रश्नांना समान गुण आहेत.  
 iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. सहकारी पतपुरवठ्याची विपणना बरोबर जोडणी याचा तुम्हास काय अर्थबोध होतो ? त्याची भारतातील प्रगती स्पष्ट करा.

किंवा

ग्रामीण पतपुरवठ्यातील जिल्हा मध्यवर्ती सहकारी बँकाची भूमिका स्पष्ट करा. त्यांचे दोष कोणते आहेत ?

२. सहकारी संस्थेच्या प्रवर्तन व नोंदणीची प्रक्रिया सविस्तर स्पष्ट करा.

किंवा

महाराष्ट्रातील सहकार खात्याचा प्रशासकीय आकृतीबंध स्पष्ट करा.

३. नाबार्डची व्यापारी बँका बरोबरचे पुनर्वित्तपुरवठा विषयक संबंध स्पष्ट करा. त्यामधील समस्या कोणत्या आहेत ?

किंवा

प्राधान्य क्षेत्र योजनां अंतर्गत दिल्याजाणाऱ्या अग्रिमांसाठीची पात्रता व प्रक्रिया स्पष्ट करा.

४. भारतातील नागरी सहकारी बँकांच्या प्रगतीचे टीकात्मक परीक्षण करा.

किंवा

ग्रामीण पतपुरवठ्यातील भूविकास बँकांची भूमिका स्पष्ट करा. त्यांच्या समस्या कोणत्या आहेत ?



५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

- अ) भारतातील सहकारी पतव्यवस्था रचना.
- ब) ग्रामीण पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका.
- क) उपविधीचे महत्व.
- ड) सहकारी संस्थांमधील ठेवी आणि निधीची गतिशीलता.
- इ) सहकारी संस्थामधील थकबाकीची समस्या.
- फ) प्राथमिक सहकारी पत संस्थां.



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**M.Com. (Part – II) Examination, 2011**  
**Group - G : ADVANCED BANKING AND FINANCE (Optional)**  
**(Paper – III)**  
**Foreign Exchange and International Finance**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

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

1. What is Foreign Exchange Market ? Explain the role of Reserve Bank of India in foreign exchange market.

OR

1. Who is a non-resident Indian (NRI) ? Explain the different types of foreign exchange accounts.

2. Explain the determinants of foreign exchange rate.

OR

2. Explain the functions of Export Credit and Guarantee Corporation (ECGC).

3. Discuss the merits and demerits of Gold Standard.

OR

3. i) What is flexible exchange rate ?

ii) Explain three provisions of Foreign Exchange Management Act (F E M A), 1999.

4. Explain the organisation and functions of Asian Development Bank (ADB).

OR

4. Explain the objectives and functions of International Bank for Reconstruction and Development (I B R D).

P.T.O.



5. Write notes on (any two) :

- a) Credit Cards
- b) Current account convertibility and Capital account convertibility
- c) International Monetary Fund
- d) Euro.

**मराठी रूपांतर**

*सूचना : i) सर्व प्रश्न सोडविणे आवश्यक आहेत.*

*ii) सर्व प्रश्नांना समान गुण आहेत.*

*iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावि.*

1. परकीय विनिमय बाजार म्हणजे काय ? परकीय विनिमय बाजारातील रिझर्व्ह बँक ऑफ इंडियाची (R B I) भूमिका स्पष्ट करा.

**किंवा**

1. अनिवासी भारतीय म्हणजे कोण ? परकीय विनिमय खात्यांचे वेगवेगळे प्रकार स्पष्ट करा.
2. परकीय विनिमय दर ठरविणारे घटक सांगा.

**किंवा**

2. निर्यात पत व हमी महामंडळाची कार्ये स्पष्ट करा.
3. सुवर्ण परिमाणच्या गुण दोषांची चर्चा करा.

**किंवा**

3. i) लवचिक विनिमय दर म्हणजे काय ?
- ii) परकीय विनिमय व्यवस्थापन कायदा, 1999, यातील तीन तरतूदी स्पष्ट करा.



4. अशियाई विकास बँकेचे (A D B) संघटन आणि कार्ये स्पष्ट करा.

किंवा

4. आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची (I B R D) उद्दिष्टे आणि कार्ये स्पष्ट करा.

5. टीपा लिहा (कोणत्याही दोनवर) :

अ) क्रेडिट कार्डस

ब) चालू खात्यावरील परिवर्तनीयता आणि भांडवली खात्यावरील परिवर्तनीयता

क) आंतरराष्ट्रीय नाणेनिधी

ड) युरो (Euro).

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**M.Com. (Part – II) Examination, 2011**  
**Research Methodology and Case Studies**  
**ADVANCED ACCOUNTING AND TAXATION**  
**(Optional) (Paper – IV)**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) *All questions in Section I are compulsory.*  
2) *Attempt any two questions from Section II.*  
3) *Write the answers to the both Sections in the same answer book.*  
4) *Figures to the right indicate full marks.*  
5) *Use of non-programmable calculator is allowed.*

**SECTION – I**

**(Research in Accounting)**

1. What do you mean by Research ? Discuss the Research in Accounting. **15**

**OR**

Explain the merits and demerits of the observation method in collecting data and state the various types of Observation Methods. **15**

2. What do you mean by “Analysis of Data”? Explain the Data Interpretation and Generalisation. **15**

**OR**

What do you mean by Design Strategy of Research ? Explain the principles of Experimental Design. **15**

3. Write short notes (**any four**) : **20**

- Primary and Secondary Data in Research in Accounting
- Types of Research
- Use of Computer in Research in Accounting
- Census Survey
- Classification and Tabulation of Data.



## SECTION – II

## (Case Studies in Accounting)

4. Comment on the following cases referring necessary Sections of Income Tax Act and Case Laws, if any. 25
- a) Miss Aishwarya owning a residential property at Lucknow, where in her sister-in-law resides. She, due to her employment resides in rented house in Pune. She claims the Lucknow property as self occupied but ITO refuses to accept her claim.
  - b) Shri Mukharjee changed his accounting method in last financial year but the ITO refused to accept the same as no approval received by him from the department.
  - c) The Satyam Co. Ltd. in calculating book profit excluded its capital gain as it is not taxable but the ITO wanted to include it in its total income.
  - d) Mr. Fernandes claimed the interest of Rs. 1,50,000 as a deduction from taxable income as paid on the loan taken for Payment of Advance Income Tax.
5. Give your comments in following cases : 25
- a) An auditor determines the Computed Upper Deviation Rate in a sample @ 6%. His Tolerable deviation Rate is @ 5%. He decides not to rely on the particular internal control.
  - b) The auditor of a limited company has given a clean report on the financial statement on the basis of Xerox copies of the books of accounts, vouchers and other records, which were taken away by the Income Tax Department in search under Section 132 of the Income Tax Act, 1961.
  - c) You have not been paid the Fees for audit of a company. You are asked by the Managing Director of the Co. to send him the papers relating to tax computation of his own proprietary business, the taxation work of which is also, looked after by you.
  - d) An auditor argues that once he has obtained a certificate from the Management regarding the nature and quantum of contingent liabilities, he has no further duties regarding the same.



6. The General Computers Ltd. , a reputed company in the field, wants to sell its business but cannot decide on the valuation of goodwill. The company consultant advises to compute the goodwill by capitalising the adjusted profit of last 3 years. The capital employed in the company is Rs. 6,24,00,000. The profit before charging interest on capital @ 6% for 2007 was Rs. 27,08,000, for 2008 Rs. 50,24,000, for 2009 was Rs. 48,80,000 and for 2010 Rs. 32,48,000. Please advise the company how to arrive at current value of the goodwill. **25**

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[3970] – 32

**M.Com. (Part – II) Examination, 2011**  
**Advanced Cost Accounting and Cost Systems (Paper – IV)**  
**Research Methodology and Case Studies**  
**(Optional) (Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

SECTION – I  
(Research Methodology)

**Note :** All questions are compulsory.

1. What do you mean by 'Research Methodology' ? Explain the difference between Basic Research and Applied Research. **15**

OR

1. Explain the term 'Hypothesis'. State the methods used for testing the hypothesis. **15**
2. Explain the methods used for collection of Secondary Data for research. **15**

OR

2. Explain the merits and demerits of 'Questionnaire' as a method of data collection for research purpose. **15**
3. Write short notes on (**any four**) : **20**
- a) Research Report
  - b) Bibliography
  - c) Practical Applications of Research in Cost Accounting
  - d) Identification of Research Problem
  - e) Role of Computer in the process of research
  - f) Use of Library for research purpose.

**P.T.O.**



SECTION – II  
(Case Studies)

Note : Both the cases are **compulsory**.

4. Your client has started a bakery unit. As a cost consultant identify various cost centers in bakery and prepare a model of Cost Sheet for the bakery. Make logical assumptions. **25**
  
  5. Suggest various Cost Control techniques (along with the examples) which would form an integral part of DSS (Decision Support System) in any MNC (Multi National Corporation). **25**
-



[3970] – 33

**M.Com. (Part – II) (Optional Paper) Examination, 2011**  
**Research Methodology and Case Study**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**Paper – IV : Business Practice and Environment**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

- Instructions:** 1) *All questions in Section – I are compulsory Attempt any two questions from Section – II*  
2) *Figures to the right indicate full marks.*

SECTION – I

1. Define the term research. Explain different types of research. **16**
- OR
1. Narrate the essential qualities of a researcher. **16**
2. Define the term hypothesis. Discuss the different types of hypothesis. **16**
- OR
2. Write a detailed note on 'Pattern of Research Report'. **16**
3. Write short notes on **(any 3)** : **18**
- a) Importance of research design.
  - b) Main parts of statistical table.
  - c) Sources of secondary data.
  - d) Types of graphs.
  - e) Importance of bibliography.

P.T.O.



## SECTION – II

## 4. J.K. Industries

Mrs. J.K. Mone is a young lady with tremendous entrepreneurial zeal. During her college life, she had set her mind on running a unit of her own.

Immediately after getting her B.A. degree, she was successful in getting a shed in Ranjangan M.I.D.C. Thus, in 2006, this young lady, fresh from college and unmarried, set about establishing and running a small unit.

Surprisingly, she picked on manufacture of PVC electrical cables and wires as her product line, a line in which she had no background. This Arts student had only association with electrical wires was in attending to connecting wires and plugs onto her table lamp and table fan. However, having decided on PVC cables as her product line, she was determined to make a success of it. She took a three months training course in the line and she was ready to start. Thus was born her unit, J.K. Industries.

Mrs. Mone did remarkably well in achieving a turnover of more than Rs. 5 lakhs in the very first year of her operations – 2006–2007. By December, 2007, her turnover was about Rs. 7 lakhs. However, she was in for a severe jolt. In January 2008, her unit was burgled and copper wires worth about Rs. 70,000/- were stolen. And from then on she had been facing all sorts of problems, primarily with her banker.

She had instructed her banker to get her an insurance cover for her unit including coverage against theft. The bank officials ignored her instructions regarding insurance against theft with the result that she had to bear the loss of Rs. 70,000/- herself. This, subsequently, led the bank authorities to apply its clamps on any further credit facilities to her.

Meanwhile she got married. Between herself and her husband, they sold off their car, her husband left his job to join her and to put in his provident fund collections in the unit, and jointly they initiated the process of self-revival, without any support from the bank or any other financial institution. Most entrepreneurs would have rolled down the shutters in face of such heavy odds, but she is differently made, she is bent upon reviving her unit, no matter what the hardships are.



She is extremely disillusioned with the so called government support to the small-scale entrepreneurs. She recalls that she was keen to do well in her enterprise. Her first step was to get her cables and wires approved by the Government Test House against ISI standards. The result was that she was able to secure orders from such large business houses as orient fans, Usha fans, etc. If only there was some guidance, some help and some sympathetic attitude from financial institutions, she wouldn't have had to spend so many sleepless nights. As for the banks, she finds their attitude not only unhelpful but positively inimical. She also wonders that no one in the authority really looks into the problems of the small-scale units seriously.

**Questions :**

1) What are the factors responsible for the failure of Mrs. J.K. Mone ? **12**

2) Suggest a suitable solution and rehabilitation process for Mrs. J.K. Mone. **13**

5. Tanmay Export Corporation :

Mrs. Jidnyasa Sathe is a housewife-turned-entrepreneur through sheer determination and hard work. Her husband, a civil engineer by profession, had spent a number of years in Japan in senior positions which had earned him and Mrs. Sathe many helpful friends.

Mr. Sathe returned to India in 2006 and started his consultancy work here. However in 2008 Mr. Sathe met with a major accident and this brought about a complete change in Mrs. Sathe's life style. She was quick to realise that she could no longer be content with remaining as a housewife; she would need to do something to increase the family income.

She showed a good bit of business acumen in deciding to make use of her contacts in Japan and go in for exports. She had known a good number of Indian families there and had known their requirements and tastes. The first thing that struck her was that a great demand existed among the Indians settled down there for greeting cards for various festivals and occasions. This is how she started her career in exports and so was born Tanmay Export Corporation in 2008.

Soon Mrs. Sathe added on other items in her export list to Japan, more notable among those being the calendars displaying wild life and some brass items. She later found a good market for terracotta murals and decorative pots.



Her success in exports to Japan gave her the confidence to expand her activities in other countries where her relatives were settled. Currently, Mrs. Sathe has a turnover of about Rs. 10 lakhs, working almost alone her youngest daughter does help her in various activities. However, her major forte has been her personal contacts. She keeps going abroad for renewing her contacts and promoting her exports. Her latest thrust is in France and she hopes to push a number of items there in the not too distant future. While she does the paper work herself, she has left the packing and forwarding to professionals in the field. She is full of self-confidence and plans to expand her exports on a much bigger scale.

**Questions :**

- 1) Identify the causes responsible for Mrs. Sathe to become an entrepreneur and the contributing factors for the success in venture. **13**
  - 2) Examine the opportunities linked with her qualities as a woman entrepreneur. **12**
6. M/s Damini and Co. Ltd. is engaged in manufacturing of Paithani Sarees at Paithan. It employs 2000 employees, including expert artisans who are paid regular as well as production-based rewards. Regular employees are needed for continuity in marketing. Payments are regularly made. The existing pattern of salary and behaviour of employees are satisfactory.

On the background of growing competition, owner's designer son Rohit joined the company who revolutionised production by introducing new and prospective design. The employees are unhappy and complain that Rohit is rude and arrogant. Employees are not treated properly by him. The designer has a product-oriented attitude. Personal relations have gone to dogs. M/s Damini and Co. Ltd., however, has benefitted from the new designer, as it has started exporting Paithani Sarees and the profits have increased three-fold.

**Questions :**

- 1) What are the problems you can identify in the case above ? **12**
- 2) What entrepreneurial strategies should be used by M/s Damini and Co. Ltd. ? **13**



### मराठी रूपांतर

**सूचना :** १) विभाग १ मधील सर्व प्रश्न सोडविणे आवश्यक आहे. विभाग-२ मधील कोणतेही दोन प्रश्न सोडवा.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

### विभाग – १

१. संशोधन संकल्पनेची व्याख्या द्या. संशोधनाचे विविध प्रकार स्पष्ट करा. १६

#### किंवा

१. संशोधकाचे आवश्यक गुण सांगा. १६

२. तथ्यता (hypothesis) संकल्पनेची व्याख्या द्या. तथ्यतांचे विविध प्रकारांवर चर्चा करा. १६

#### किंवा

२. 'संशोधन अहवालाचा आराखडा' यावर सविस्तर टीप लिहा. १६

३. थोडक्यात टीपा लिहा (कोणत्याही तीन): १८

अ) संशोधन डिझाईनचे महत्त्व.

ब) संख्याशास्त्रीय तक्त्याचे प्रमुख विभाग.

क) दुय्यम आकडेवारीचे स्रोत.

ड) आलेखाचे प्रकार.

इ) ग्रंथसूचीचे महत्त्व.



## विभाग - २

### ४. जे.के. इंडस्ट्रीज

सौ. जे. के. मोने ह्या प्रचंड उद्योजकीय उत्साह असलेल्या युवती आहेत. महाविद्यालयीन जीवनातच त्यांनी मनोमन ठरविले होते की त्यांना त्यांचे स्वतःचे युनिट चालवायचे आहे. बी.ए. पदवी प्राप्त केल्यानंतर लगेचच रांजणगाव एम्. आय्.डी. सी.मध्ये शेड मिळविण्यात यशस्वी झाल्या. सन २००६ मध्ये अशा तऱ्हेने, अविवाहित असलेली आणि नुकतीच पदवीधर झालेल्या ह्या युवतीने छोटेसे युनिट स्थापन करून चालविण्याच्या दिशेने पाऊल टाकली.

आश्चर्याची बाब म्हणजे त्यांनी पीव्हीसी इलेक्ट्रिकल केबल्स आणि वायर्सच्या निर्मितीचा उद्योग निवडला आणि त्यांना तर ह्या उद्योगाची कोणतीही पार्श्वभूमी नव्हती. कलाशाखेच्या ह्या विद्यार्थिनीचा विजेच्या तारांचा संबंध आला होता तो फक्त टेबल लॅम्प आणि टेबल फॅन यांच्या तारा आणि प्लग जोडणे एवढ्यापुरताच. मात्र एकदा पीव्हीसी केबल्सचा हा उद्योग करण्याचे ठरविल्यावर त्यात यशस्वी होण्याचा यांनी मनोमन निश्चय केला. त्यांनी ह्या क्षेत्रातील तीन महिन्यांचे प्रशिक्षण घेतले आणि त्या उद्योग सुरु करण्यास सिद्ध झाल्या. अशा तऱ्हेने त्यांच्या युनिटचा, जे.के. इंडस्ट्रीजचा प्रारंभ झाला.

सन २००६-२००७ या त्यांच्या कामकाजाच्या पहिल्याच वर्षात सौ.मोनेंनी लक्षणीय कामगिरी करून ५ लाख रुपयांपेक्षा जास्त उलाढाल केली. डिसेंबर, २००७ पर्यंत त्यांची उलाढाल ७ लाख रुपयांपर्यंत पोहचली. मात्र त्यांना फार मोठा धक्का बसला. जानेवारी, २००८ मध्ये त्यांच्या युनिटवर दरोडा पडला आणि ७०,००० रुपये किंमतीची तांब्याची तार चोरीस गेली. आणि त्यानंतर त्या विविध प्रकारच्या अडचणींना सामोऱ्या जात होत्या, विशेषतः त्यांच्या बँकेबरोबर.

त्यांनी बँकेला सूचना दिल्या होत्या की चोरीच्या विम्यासह युनिटचा विमा उतरवावा. चोरीचा विमा उतरविण्याची सूचना बँकेने दुर्लक्षित केल्यामुळे परिणामतः त्यांना ७०,००० रुपयांचे नुकसान सहन करावे लागले. ह्याचाच परिणाम म्हणून बँकेने त्यांना आणखी पुढे कर्ज सुविधा देण्यावर बंधन आणलीत.

दरम्यान त्यांचे लग्न झाले.त्यांनी आणि त्यांच्या पतीने त्यांची गाडी विकली, पत्नीच्या व्यवसायात रुजू होण्यासाठी पतीने नोकरी सोडली आणि व्यवसायात भविष्यनिर्वाह निधी गुंतवला आणि बँक अथवा कोणत्याही वित्तसंस्थेच्या साहाय्याशिवाय त्या दोघांनी एकत्रितपणे युनिटचे स्वयं-पुनरुज्जीवन करण्याच्या प्रक्रियेचा प्रारंभ केला. अशा बिकट अवस्थेत, अन्य उद्योजकांनी व्यवसाय गुंडाळला असता, परंतु सौ.मोने यांची जडणघडणच वेगळी आहे,त्यांनी युनिटचे पुनरुज्जीवन करण्याचा निश्चयच केलेला आहे, मग त्यात कितीही कष्ट पडोत.

शासनातर्फे लघुउद्योगांना देण्यात येणाऱ्या तथाकथित साहाय्याबद्दल त्यांचा भ्रम निरास झालेला आहे. त्यांचे युनिट चांगल्या तऱ्हेने चालविण्यास त्या उत्सुक होत्या, याची त्यांना आढवण येते. शासकीय तपासणी गृहाकडून केबल्स आणि वायरसाठी आय् एस् आय् दर्जा प्राप्त करण्याचा तिचा पहिला टप्पा होता. परिणामतः ओरिएंट



फॅन्स, उषा फॅन्स, इ. सारख्या मोठ्या उद्योगांकडून त्यांना ऑर्डर मिळविणे शक्य झाले. वित्त संस्थाकडून थोडेसे मार्गदर्शन, थोडीशी मदत, थोडीशी सहानुभूतीपूर्ण भूमिका त्यांना अनुभवास आली असती तर त्यांना निद्राविरहित अनेक रात्री खर्च कराव्या लागल्या नसत्या. बँकेचा अनुभव केवळ मदत न करण्याचाच होता असे नव्हे तर खात्रीने ते शत्रुत्वाचे असल्याचे जाणवते. सर्वसामान्यपणे लघुउद्योगांच्या समस्यांकडे कोणतेच अधिकारी गांभीर्याने पहात नाहीत याचे त्यांना आश्चर्य वाटते.

**प्रश्न:**

अ) सौ. जे. के. मोने यांच्या अपयशाला कोणते घटक जबाबदार आहेत ?

१२

ब) सौ. जे.के. मोने यांना सुयोग्य उपाय आणि पुनर्वसन प्रक्रिया सूचवा.

१३

५. तन्मय एक्स्पोर्ट कॉर्पोरेशन

सौ. जिज्ञासा साठे ह्या केवळ इच्छाशक्ती आणि उदंड कष्ट यांच्या साहाय्याने गृहिणीच्या उद्योजक बनलेल्या आहेत. त्यांचे पती पेशाने सिव्हिल इंजिनिअर असून त्यांनी जपानमध्ये वरिष्ठ पदांवर अनेक वर्षे काम केले. यातूनच श्री. व सौ. साठे यांना अनेक उपयोगी मित्र लाभले.

श्री. साठे २००६ मध्ये भारतात परतले आणि त्यांनी सल्लासेवा व्यवसाय येथे सुरु केला. परंतु २००८ मध्ये श्री. साठेंना मोठा अपघात झाला आणि ह्यामुळे सौ. साठेंच्या जीवनशैलीत संपूर्ण बदल घडून आला. त्यांना फार लवकर कळून चुकले की त्या केवळ गृहिणी म्हणून राहू शकणार नाहीत; कुटुंबाचे उत्पन्न वाढविण्यासाठी त्यांना काही तरी करावेच लागेल.

जपानमधील त्यांचे संबंध वापरून निर्यात करण्याचा निर्णय घेण्याचे व्यावसायिक चातुर्य त्यांनी दाखविले. त्यांना तेथील अनेक भारतीय कुटुंबे ठाऊक होती, त्यांच्या गरजा आणि आवडीनिवडी त्यां ठाऊक होत्या. त्यांना पहिली कोणती गोष्ट अत्यंत तीव्रतेने जाणवली असेल तर ती ही की परदेशात स्थायिक झालेल्या भारतीयांची विविध सण आणि प्रसंग यासाठी शुभेच्छा पत्रांची मोठी मागणी आहे. अशा पद्धतीने त्यांनी त्यांचा निर्यात व्यवसाय सुरु केला आणि तन्मय एक्स्पोर्ट कॉर्पोरेशन उदयास आले.

जपानला निर्यात करावयाच्या वस्तूंमध्ये सौ. साठेंनी आणखी भर घातली; त्यामध्ये विशेष उल्लेखनीय वस्तू म्हणजे वन्य जीवन दर्शविणारी कॅलेंडर्स आणि पितळ यांच्या वस्तू. त्यानंतर त्यांना असे आढळले की टेराकोटा म्युरल्स आणि शोभिवंत भांडी यांना मोठी बाजारपेठ आहे.

जपानला निर्यात करण्यात मिळालेल्या यशाने त्यांना आत्मविश्वास आला की ज्या अन्य देशात त्यांचे नातेवाईक स्थायिक झालेले आहेत त्या देशातसुद्धा त्या त्यांचा व्यवसाय वाढवू शकतात.



सध्या सौ. साठेंची उलाढाल १० लाख रुपयांची आहे; जवळजवळ त्या एकट्याच काम करतात. त्यांची मुलगी त्यांना विविध उपक्रमात मदत करते. मात्र, त्यांचा मुख्य आधार आहे तो त्यांचे व्यक्तिगत संबंध. हे संबंध वृद्धिंगत करण्यासाठी आणि निर्यात वृद्धीसाठी त्या परदेशी जात असतात. त्यांचा अलिकडील भर हा फ्रान्सवर आहे आणि फारच नजीकच्या भविष्यात त्या तेथे अनेक वस्तु विकू शकतील अशी त्यांना आशा आहे. त्या स्वतःच कागद पत्रांचे काम सांभाळतात; संवेष्टण आणि माल पाठविणे ही कामे मात्र त्यांनी त्या क्षेत्रातील व्यावसायिकांवर सोपविलेली आहेत. त्यांना संपूर्ण आत्मविश्वास आहे आणि फार मोठ्या प्रमाणावर निर्यात करण्याची त्यांची योजना आहे.

प्रश्न :

१) सौ. साठे उद्योजक होण्यामागील कारणे शोधून काढा आणि त्यांच्या व्यवसायात त्यांना यश मिळण्यासाठी कारणीभूत घटक कोणते ते सांगा. १३

२) त्यांच्या महिला उद्योजक म्हणून असलेल्या गुणवत्ता विचारात घेऊन त्यांच्याशी संबंधित व्यवसाय संधी कोणत्या ते सांगा. १२

६. मे. दामिनी अॅण्ड कं. लि. ही संस्था पैठण येथे पैठणी साड्यांचे उत्पादन करते. त्यांनी २०००- कर्मचारी नेमलेले असून त्यामध्ये कुशल कारागिरांचा समावेश आहे आणि त्यांना नियमित वेतन आणि उत्पादनावर आधारित बक्षिसी दिली जाते. विपणनातील सातत्यासाठी नियमित कर्मचाऱ्यांची आवश्यकता असते. वेतन नियमितपणे दिले जाते. सध्या असलेली पगाराची रचना आणि कर्मचाऱ्यांचे वर्तन समाधानकारक आहे. वाढत्या स्पर्धेच्या पार्श्वभूमिवर मालकाचा डिझाईनर मुलगा रोहित नियुक्त करण्यात आला. त्याने नवीन प्रगतशील डिझाईन सादर करून उत्पादनात फार मोठी क्रांती घडवून आणली. कर्मचारी मात्र सुखी नाहीत आणि ते अशी तक्रार करतात की तो अतिशय उद्दाम व उद्धट आहे त्याच्याकडून कर्मचाऱ्यांना योग्य वगणूक दिली जात नाही. डिझाईनरची प्रवृत्ती ही उत्पादन-प्रवण आहे. व्यक्तिगत संबंधसुद्धा लयास गेले आहेत. दामिनी अॅण्ड कं. ला मात्र नवीन डिझाईनरमुळे चांगलाच फायदा झालेला आहे कारण त्यांनी पैठणी साड्या निर्यात करायला सुरुवात केलेली आहे आणि नफ्यात सुद्धा तिपटीने वाढ झालेली आहे.

प्रश्न :

अ) वरील केसमध्ये तुम्हाला कोणत्या समस्या आढळतात ? १२

ब) मे. दामिनी अॅण्ड कं. लि. कडून कोणते उद्योजकीय डावपेच वापरले जावेत ? १३



[3970] – 34

**M.Com. (Part – II) Examination, 2011  
Research Methodology and Case Study  
BUSINESS ADMINISTRATION (Optional)  
(Paper – IV) (Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

- N.B.:* i) **Section – I** belongs to *Research Methodology* and **Section – II** *Case Study*.
- ii) **Section – I** and **II** carry **fifty** marks **each**.
- iii) **Figures** to the **right** indicate **full** marks.
- iv) Answers to **both** Sections should be written in the **same** answer book.

SECTION – I

**Research Methodology**

1. Explain the importance of primary data and secondary data in Social Research. **16**

OR

Explain features, advantages and demerits of interview technique. **16**

2. a) Describe types of Research. **8**

b) Importance of Hypothesis in Research. **8**

OR

a) Qualities of a Researcher. **8**

b) Write a note on 'Sampling Technique'. **8**

P.T.O.



3. Write short notes on (**any 3**) : **18**
- a) Importance of Computer in Research.
  - b) Research Report.
  - c) Indexing.
  - d) Bibliography.
  - e) Limitations of Questionnaire.
  - f) Social Research.

## SECTION – II

### Case Study

4. Explain the utility of Case Study method in Social Research. **10**
- OR
- Describe various types of cases. **10**
5. Attempt **any two** cases from the following : **20**

#### A) Case No. 1

You have been asked to look in to the operations of a Company which is in the business of repairing and overhauling automobiles. Current practices have led to an extreme amount of customer dissatisfaction due to very high waiting time, discourteous behaviour of workforce with the clients, poor quality of workmanship. As a result the customers have started getting their maintenance services elsewhere. This operation is located in an environmentally alert community and they have also been complaining to the local municipal authorities that the hasty way in which operations are handled and waste material and water disposed off, is causing lot of inconvenience in the locality. The owner wants your managerial advice on testing machines and equipment, repairing materials, workforce and eco-friendly environment in improving the effectiveness of systems operations.

In this context, answer the following questions.

- a) How will you analyse the situation ?
- b) What further information you may need ?
- c) Give your suggestions to improve the present condition.



**B) Case No. 2**

**Informal Organisation : A Boon OR A Curse**

**20**

Shreeram Departmental store had a large toy shop that engaged twenty salesmen and one cashier for the last eight years. All of them were loyal, competent and had formed a compact informal social group.

The store announced the expansion programme requiring five new salesman. The manager encouraged the old salesman to recommend their relatives or friends for these appointments thinking that this practice of encouraging relatives of employees to be recruited would develop close co-operation among the old as well as new employees.

It was very soon realised that old salesmen were pushing down the undesirable work to new employees. The old staff took longer period for tea-breaks. The new comers were required to undertake cleaning work of window-displays and checking inventory. The old timers saw to it that they would get more time with customers since there is special commission to every salesman for sales above a certain quota. Old salesmen are now concentrating on this aspect only. One of the new comers had courage to lodge their grievances of discrimination to the manager. The result was that he along with other two new comers was discontinued after a month on the grounds of lack of efficiency and minimum sales and some others were recruited. The remaining three new comers started in full obedience of the old timers.

**Questions :**

- i) Analyse the case and discuss the benefits and demerits of informal organisation.
- ii) As manager of toy shop, what would you do in case of such informal practices ?



## C) Case No. 3

**Mr. Yashodhan :****20**

A Senior Supervisor, Mr. Yashodhan, in a medium size industrial unit had completed twenty years of honest service. He had reached the age of 45 years. His total salary per month was Rs. 20,000. Unfortunately, however he was involved in misappropriation of cash during the last three months of his career and the management decided to terminated his service and to Punish him by making certain deductions from the payment of his gratuity and other retirement benefits. Mr. Yashodhan feels that he is unjustly treated and a group of the labour seems to agree with him.

Would such action on the part of the management be justified ?

Give your detailed view and advice in the matter.

**मराठी रूपांतर**

- सूचना :** i) विभाग १ हा संशोधन पद्धतीशी संबंधित आहे आणि विभाग २ हा केस स्टडीशी.  
 ii) भाग १ व भाग २ हे प्रत्येकी ५० गुणांचे आहेत.  
 iii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
 iv) दोन्ही विभागांची उत्तरे एकाच उत्तरपत्रिकेत लिहावीत.  
 v) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

**विभाग – १****संशोधन पद्धती**

1. सामाजिक संशोधनामध्ये प्राथमिक तथ्ये (Primary data) व द्वितीय तथ्ये यांचे महत्त्व स्पष्ट करा. **16**

**किंवा**

- मुलाखत तंत्राची वैशिष्ट्ये, फायदे व मर्यादा स्पष्ट करा. **16**



2. अ) संशोधनाचे प्रकार विशद करा. 8
- ब) संशोधनामध्ये गृहीत कृत्याचे महत्त्व. 8
- किंवा**
- अ) संशोधकाची गुणवैशिष्ट्ये. 8
- ब) 'नमुना तंत्र' यावर टीप लिहा. 8
3. थोडक्यात टीपा लिहा (कोणत्याही तीन): 18
- अ) संशोधनामध्ये संगणकाचे महत्त्व.
- ब) संशोधन अहवाल.
- क) सूचीकरण (Indexing).
- ड) संदर्भसूची.
- इ) प्रश्नावलीच्या मर्यादा.
- फ) सामाजिक संशोधन.

**विभाग - २**

**केस स्टडी**

4. सामाजिक संशोधनामध्ये केस स्टडी पद्धतीची उपयोगिता स्पष्ट करा. 10
- किंवा**
- केसेस चे विविध प्रकार विशद करा. 10



5. खालीलपैकी कोणत्याही दोन केसेस सोडवा.

20

अ) केस नं १

ऑटोमोबाईल ची देखभाल व दुरुस्ती ही कामे करणाऱ्या एका कंपनीची कार्याची पाहणी करण्याचे काम तुम्हाला सांगितले आहे. सद्याच्या कंपनीच्या कार्यपद्धतीमुळे ग्राहकांमध्ये प्रचंड असंतोष पसरत आहे. कारण त्यांना काम होण्यासाठी दीर्घकाल प्रतीक्षा करावी लागते; कामगारांची उद्धट वागणूक असते तसेच दुरुस्तीचा तांत्रिक दर्जाही खालावलेला आहे. याचा परिणाम म्हणजे ग्राहक आता दूसरी कडून देखभालीची कामे करून घेतात. या कंपनीचे काम हे पर्यावरणाविषयी जागरूक असलेल्या लोकांच्या वस्तीमध्ये केले जाते. या नागरीकांनी नगर पालिक कडे कंपनीत च्या त्रासदायक पद्धतीने कामे केली जातात तसेच सांडपाणी व कचरा याची विल्हेवाट योग्य पद्धतीने लावली जात नाही अशा तक्रारी केल्या आहेत.

या सर्व पद्धती मध्ये सुधारणा व्हावी या साठी मालकाला आपल्याकडून खालील बाबतीत व्यवस्थापकिय सल्ला हवा आहे.

- i) मशीन व सुटेभाग याची चाचणी
- ii) दुरुस्तीचे काम
- iii) कामगारांची वागणूक व पर्यावरण जागरूक वातावरण.

या संदर्भात खालील प्रश्नांची उत्तरे द्या

- i) आपण या परिस्थितिचे विश्लेषण कसे कराल ?
- ii) आपणास आणखी कोणत्या माहितीची गरज आहे.
- iii) सध्याची परिस्थिती सुधारण्यासाठी आपल्या सूचना द्या.

ब) केस नं २

**अनौपचारिक संघटन: शाप की वरदान**

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श्रीराम डिपार्टमेंटल स्टोअर्स हे एक मोठे खेळणी विकण्याचे दुकान आहे. या मध्ये २० विक्रेते व १ रोखापाल गेली आठ वर्षे काम करित आहेत. सर्व जण प्रामाणिक, सक्षम आहेत व त्यांचा एक छोटासा अनौपचारिक सामाजिक गट निर्माण झाला आहे.

ह्या स्टोअर ने व्यवसाय विस्ताराचा कार्यक्रम जाहिर केला आहे या नुसार त्यांना पाच नविन विक्रेते लागणार आहेत. व्यवस्थापकाने आताच्या जुन्या विक्रेत्यांना प्रोत्साहन देण्यासाठी असे ठरविले की, त्यांनी आपल्या नात्यातील किंवा ओळखीच्या पैकी कोणाचेही या पदासाठी नाव सूचवावे. व्यवस्थापकाचा या मध्ये असा उदेण होता की त्यामुळे नवीन व जुन्या कर्मचाऱ्यांमध्ये चांगले सहकार्याचे वातावरण तयार होईल.



परंतु लवकरच असे लक्षात आले की, जुने विक्रेते नवीन विक्रेत्यांकडून अप्रिय व अवघड काम करून घेत आहेत. जुना कर्मचारी वर्ग चहाच्या सुटीचा वेळ जास्त घेतो आहे. नवीन कर्मचाऱ्यांना सफाईची तसेच वस्तू मोजणीची कामे सुद्धा करायला लागतात. या मध्ये जुन्या कर्मचाऱ्यांचा हेतू हा होता की, ग्राहकांशी त्यांचा संपर्क जास्त यावा. खरे तर ठराविक विक्रीपेक्षा जास्त विक्री झाल्यास विक्रेत्यांना जादा कमिशन मिळत असल्यामुळे जुने विक्रेते आता त्याच गोष्टीवर जास्त लक्ष केंद्रित करू लागले आहेत.

नवीन कर्मचाऱ्यां पैकी एकाने व्यवस्थापकाकडे या होत असलेल्या भेदभावा बद्दल तक्रार करण्याचे धारिष्ट दाखविले. याचा परिणाम असा झाला त्याच्या बरोबर आणखी दोन नवीन कर्मचाऱ्यांना नोकरीतून कमी करण्यात आले. कारण सांगितले, गेले की, कार्यक्षमतेचा अभाव, व कमी झालेली विक्री व त्यांच्या जागी अन्य कर्मचाऱ्यांची नियुक्ति झाली. साहणिकच राहिलेले २ नवीन कर्मचारी भितीमुळे जुन्या कर्मचाऱ्यांचे अधिक आज्ञापालन करू लागले.

**प्रश्न :**

- i) या केसचे विश्लेषण करा व अनौपचारिक संघटनेचे फायदे व मर्यादा यावर चर्चा करा.
  - ii) आपण खेळण्याच्या दुकानाचे व्यवस्थापक आहात, अशा वेळी आपण ह्या अनौपचारिक वातावरणामध्ये कसे निर्णय घ्याल ?
- क) केस क्र ३

**श्री यशोधन :**

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श्री यशोधन हे एका मध्यम आकाराच्या औद्योगिक संस्थेत गेली २० वर्षे प्रामाणिक सेवा करित आहेत त्यांनी आता वयाची ४५ वर्षे पूर्ण केली आहेत त्यांची मासिक प्राप्ती (पगार) रु. २०,००० आहे. दुर्दैवाने गेल्या तीन महिन्या पासून पेशच्या गैरव्यवहारामध्ये ते अडकले गेले आहेत. आणि आता व्यवस्थापनाने त्यांना कमावरून कमी करण्याचा निर्णय घेतला आहे आणि ग्रॅज्युईटी व सेवा निवृत्तीच्या लाभा पासून मिलणाऱ्या रक्कमेतून वजावह करण्याचे ठरविले आहे. श्री यशोधन यांना असे वाहते आहे की त्यांचा वर हा अन्याय आहे आणि काही कर्मचाऱ्यांच्या गटाची सुद्धा हीच धारणा झाली आहे.

व्यवस्थापनाच्या या निर्णयाचे आपण समर्थन कराल का ?

या प्रकारणामध्ये आपलू सविस्तर दृष्टीकोन व सल्ला द्या.



[3970] – 35

**M.Com. (Part – II) Examination, 2011**  
**Paper – IV : Research Methodology and Case Studies**  
**SECRETARIAL PRACTICE AND COMPANY MANAGEMENT (Optional)**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

- Instructions :* 1) *All questions in Section – I are compulsory.*  
2) *Attempt any two cases in Section – II.*  
3) *Figures to the right indicate full marks.*

SECTION – I  
(Research Methodology)

1. Describe in brief the different types of Research, clearly pointing out the difference between an ‘Experiment’ and a ‘Survey’. 15
- OR
1. “Report writing is an art that hinges upon practice and experience”. 15
2. Enumerate different tools of data collection, stating their importance in brief. 15
- OR
2. What is Hypothesis ? Explain the meaning, characteristics and sources of Hypothesis. 15
3. Write short notes (**any three**) : 20
- a) Primary Data
  - b) Research Design
  - c) Research Problem.
  - d) Types of Questionnaire
  - e) Random Sampling
  - f) Coding of Data.

P.T.O.



**SECTION – II**  
**(Case Study)**

1. LTO Ltd. is a leading and renowned manufacturer of tube lights. The company has a registered trade-mark in Part 'A' of the Register. The company had crossed the turnover of Rs. 15 crores. However, during the last five years, it has been observed that the sale has started declining sharply. Hence, the company recently initiated a market research to find the causes for the decline in the sales. It was found that two companies - one is at Nashik itself and another at Aurangabad are selling their products under the same trade-mark. This type of sale of these two companies has directly affected sale in these two regions.

The management is thinking to take legal action. Advise the Management of LTO Ltd., as to their rights and remedies along with the provisions in respect of Offences and Penalties under the Trade and Merchandise Marks Act,

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2. Dabour oil Mills Company Limited (DOMCO) and Pune Lever Limited (P.L.L.), which is a subsidiary of Uni-lever (U.L.) – a multinational company - are the manufacturers of soaps, detergents, etc. DOMCO was incurring losses from 1990-91 and as such was graded as a sick company. The Board of Directors of DOMCO decided to amalgamate their company with P.L.L. which was a more prosperous company in the same field of activities.

The proposal of DOMCO was accepted by P.L.L. The Scheme of amalgamation was accepted by the Board of Directors of both the companies, a large majority of shareholders, debenture holders and others. However, two of the shareholders of DOMCO, holding a nominal percentage of shares and two workers' unions opposed the scheme of amalgamation. The grounds of opposition were - statutory violations, procedural irregularities of the Companies Act, MRTP Act, undervaluation of shares which was against the public interest.

The matter was referred to the Supreme Court. You are required to discuss the following issues giving your opinions, with reasons, about the issues raised.

- 1) Since more than 51% of the shares of P.L.L were being given to a foreign company, it is deemed to be against the public interest.
- 2) Is the scheme of amalgamation violating the MRTP Act, as prior approval of the Government was not taken for amalgamation ?
- 3) Can the transfer of assets at a lower price be held as violative of public interest ?
- 4) State the Provisions related to improvised Company's Act.

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3. Mr. Chote installed a website “chahooindia.com”. This is resembling the another renowned website - “chahoo.com”. The services rendered by Mr. Chote are similar to the services rendered by the “chahoo.com” (plaintiff).

M/s Bade and Company, which had installed “chahoo.com”, claimed that they are global internet media, rendering services under the domain name “chahoo.com” which was registered with the “Network Solution Incorporation”, since 2000. An application for registration of trademark “chahoo” was pending in India.

M/s Bade and Company, further claimed that they are the first in the field to have a domain name “chahoo” and also to start web directory and provide search services. In June, 2000, such directory was named “chahoo”.

Mr. Chote adopted the domain name “chahooindia.com” which is closely resembling to the renowned name “chahoo.com”. It was found that the internet users, who wanted to use “chahoo.com” may reach to the “chahooindia.com”. Hence, they claimed that the act of Mr. Chote is dishonest and was tantamount to “Cyber Squatting”.

Mr. Chote claims that

- 1) Plaintiffs trademark was not registered in India. Therefore, there could not be any action for infringement of registered trademark.
- 2) There could not be an action of passing of as the defendants were not offering goods but services.
- 3) The persons using internet and seeking to reach the internet site were all technically educated and literate persons. As such there is no chance of deception and confusion.

Discuss the claims of the parties and their legal rights with reference to Cyber Laws and I.T. Act.



### मराठी रूपांतर

- सूचना :** १) विभाग-१ मधील सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) विभाग-२ मधील कोणत्याही दोन केसेस सोडवा.  
 ३) उजव्या बाजूकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.  
 ४) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

### विभाग - १

#### (संशोधन पद्धतीशास्त्र)

१. 'प्रयोग' व 'सर्वेक्षण' यातील फरक स्पष्ट करून संशोधनाचे विविध प्रकार सांगा. १५

#### किंवा

१. "अहवाल लेखन' ही अनुभव व प्रात्याक्षिकावर आधारलेली एक कला आहे" चर्चा करा. १५  
 २. माहिती संकलनाच्या विविध साधनांचे वर्णन करून त्यांचे महत्त्व थोडक्यात स्पष्ट करा. १५

#### किंवा

२. गृहितकृत्य म्हणजे काय ? गृहितकृत्याचा अर्थ, वैशिष्ट्ये आणि स्रोत स्पष्ट करा. १५  
 ३. टिपा लिहा (कोणत्याही तीन) : २०

अ) प्रार्थमिक माहिती

ब) संशोधन आराखडा

क) संशोधन समस्या

ड) प्रश्नावलीचे प्रकार

इ) स्वैर नमूना पद्धती

फ) माहितीचे सांकेतिकीकरण.



विभाग – २

व्यष्टी अध्ययन (केस स्टडीज्)

1. एल.टी.ओ.लि. ही 'ट्युब लाइट्स' उत्पादन करणारी अग्रेसर व नामांकित कंपनी आहे. कंपनीच्या व्यापारचिन्हाची नोंदणी नोंदवहीच्या भाग 'अ' मध्ये झालेली आहे. कंपनीची उलाढाल १५ कोटी रुपये पेक्षा जास्त आहे. तथापि, मागील पाच वर्षात, असे निदर्शनास आले की, कंपनीच्या विक्रीत वेगाने घट होण्यास सुरुवात झाली आहे. त्यामुळे कंपनीने विक्रीमध्ये घट होण्याची कारणे शोधण्याकरिता नुकतेच बाजारपेठ संशोधनाचे काम हाती घेतले आहे. सदर संशोधनावरून असे आढळून आले आहे की, दोन कंपन्या – नाशिक येथील मूळ आणि औरंगाबाद येथील दुसरी कंपनी एकाच व्यापारीचिन्हाचा अवलंब करून विक्री करित आहेत. अशा प्रकारच्या विक्रीमुळे या दोन्ही भागातील कंपनीच्या विक्रीवर विपरीत परिणाम झाला आहे.

एल.टी.ओ.लि., कंपनीचे व्यवस्थापन कायदेशीर कारवाई करण्याच्या विचारात असून व्यापार व व्यापारीचिन्हे कायदानुसार गुन्हे व दंडात्मक कारवाईविषयक तरतूदी नमूद करून आणि व्यवस्थापनाचे हक्क व उपाययोजना या संदर्भात एल.टी.ओ. लि., च्या व्यवस्थापनास मार्गदर्शन करा.

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2. दाबर ऑईल मिल्स कंपनी लि. (दॉमको) आणि पुणे लिवर लि. (पी.एल.एल.), जी युनि लिवर लि. या आंतर्राष्ट्रीय कंपनीची एक सहाय्यक कंपनी आहे – या कंपन्या साबण, धुलाई पावडर, इ. वस्तुंच्या उत्पादक आहेत. 'दॉमको' सन १९९०-९१ पासून तोट्यात असल्यामुळे तिला आजारी कंपनीचा दर्जा मिळाला. 'दॉमको' च्या संचालक मंडळाने 'पी.एल.एल.' या समान कार्यक्षेत्रातील अधिक प्रगत कंपनीशी एकीकरण करण्याचे ठरविले.

'दॉमको' चा प्रस्ताव 'पी.एल.एल.' ने स्वीकारला. दोन्ही कंपन्यांचे संचालक मंडळ, बहुसंख्य भागधारक, कर्जरोखेधारक व इतरांनी एकीकरणाची योजना मान्य केली. तथापि, नाममात्र टक्केवारीचे भाग धारण करणाऱ्या दोन भागधारकांनी आणि कामकारांच्या दोन संघटनांनी एकीकरणाच्या योजनेला विरोध केला. विरोधाचे कारण असे – नियमांचे उल्लंघन, कंपनी कायद्यातील कार्यपद्धतीची अनियमितता, एम.आर.टी.पी. अॅक्ट (M.R.T.P. Act.), सार्वजनिक हिताच्या विरोधातील भागांचे अवमूल्यन.



सदरची बाब सर्वोच्च न्यायालयाकडे विचारार्थे पाठविण्यात आली. खालील बाबतीत, कारणांसहित आपली मते मांडून उपस्थित केलेल्या प्रश्नांसंबंधी चर्चा करा :

- 1) 'पि.एल.एल.' चे ५१% पेक्षा जास्त भाग एका विदेशी कंपनीला दिल्यामुळे, ही बाब सार्वजनिक हिताच्या विरोधी समजले जाईल.
- 2) एकीकरणाच्या योजनेस शासनाची पूर्व संमती घेतली नव्हती. त्यामुळे ही योजना एम.आर.टी.पी. अॅक्ट (MRTP Act) चे उल्लंघन करणारी आहे का ?
- 3) कमी किंमतीने संपत्तीचे हस्तांतरण हे सार्वजनिक हिताच्या विरोधी होऊ शकेल का ?
- 4) सुधारित कंपनी कायद्यातील संबंधित तरतुदी सांगा.

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3. श्री छोटे यांनी "चाहू इंडिया.कॉम" या नावाची वेबसाइट सुरू केली. ही वेबसाइट दुसऱ्या एका "चाहू.कॉम" या नामांकित वेबसाइटशी मिळतीजुळती आहे. श्री छोटे यांनी उपलब्ध करून दिलेल्या सेवा "चाहू.कॉम" (वादी) या वेबसाइटच्या सेवांशी मिळत्याजुळत्या आहेत.

"चाहू.कॉम" ही वेबसाइट सुरू केलेल्या मेसर्स बडे आणि कंपनीने असा दावा केला आहे की, सन २००० पासून ही कंपनी जागतिक इंटरनेट माध्यम म्हणून काम करित असून "चाहू.कॉम" या विशेष नावाने सेवा पुरवित आहे. या नावाची नोंदणी 'नेटवर्क सोल्युशन इनकॉर्पोरेशन' कडे केली होती. "चाहू" या व्यापारी चिन्हाच्या नोंदणीसाठी केलेला अर्ज भारतामध्ये प्रलंबित होता.

मेसर्स बडे आणि कंपनीने असाही दावा केला आहे की, संबंधित क्षेत्रात "चाहू" हे विशेष नाव वापरणारी, वेब मार्गदर्शिक सुरू करणारी व शोधसेवा देणारी ही पहिलीच कंपनी आहे. जून २००० मध्ये या मार्गदर्शिकेला "चाहू" हे नांव देण्यात आले.

श्री छोटे यांनी स्वीकारलेले "चाहू इंडिया.कॉम" हे नाव "चाहू.कॉम" ह्या प्रख्यात नावाशी बहुतांशी साम्यता दर्शविणारे आहे. असे आढळून आले आहे की, "चाहू.कॉम" ची सेवा वापरू इच्छिणाऱ्यांना "चाहू इंडिया.कॉम" ची सेवा वापरणे शक्य झाले. म्हणून त्यांनी (मेसर्स बडे आणि कंपनी) असा दावा केला की, श्री छोटे यांची ही कृती अप्रामाणिकपणाची व 'सायबर अतिक्रमण गुन्हा' (Cyber Squatting) या सदरात मोडणारी आहे.



श्री छोटे यांचा असा दावा आहे की -

- 1) वादीच्या व्यापारी चिन्हाची नोंदणी भारतामध्ये झालेली नव्हती, त्यामुळे नोंदणीकृत व्यापारी चिन्हाचे उल्लंघन केल्याबद्दलची कारवाई होऊ शकत नाही.
- 2) प्रतिवादी हे वस्तु पुरवित नसून सेवा पुरविण्याचे काम करित असल्यामुळे हस्तांतरणाचे (Passing of) कृत्य त्यांचेकडून घडले असे म्हणता येणार नाही.
- 3) इंटरनेट सुविधा वापरणारे व वापरू इच्छिणाऱ्या सर्व व्यक्ती तांत्रिक ज्ञान असणाऱ्या व साक्षर होत्या, त्यामुळे फसवेगिरी व संभ्रमाला कोठेही वाव नाही.

सायबर कायदे आणि माहिती व तंत्रज्ञान कायद्यासंदर्भात पक्षकारांनी केलेल्या दाव्याची तसेच त्यांच्या कायदेशीर हक्कांची चर्चा करा.

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[3970] – 36

**M.Com. (Part – II) Examination, 2011**  
**Research Methodology and Case Studies**  
**CO-OPERATION AND RURAL DEVELOPMENT (Optional)**  
**Paper – IV**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. What is research methodology ? State the scope of research methodology. **20**

OR

“Research begins with problems” - discuss.

2. Describe basic principles of good research design. **20**

OR

What are the various sources of data collection ?

3. A) Write short notes (**any two**) : **10**

a) Characteristics of good hypothesis

b) Analysis of data

c) Essential qualities of good research report

d) Interview technique.

B) What is the importance of case study method ? **10**

OR

What steps are involved in solving a case ?

**P.T.O.**



4. A Co-operative food processing industry has got a number of drivers and many trucks. One of the truck driver having 25 years faithful service and no blemish record in the past, drove his vehicle on the wrong side of a National Highway, struck car and killed three persons. He was also severely injured and was not expected to service.

In view of the serious conditions of the driver, the industry did not take any disciplinary action against him at that time. The Board of Directors and M.D. supported him and paid him all sick benefits and hospital costs as per settlement for six months. The expiration of six months period is coming to an end and the driver will not be able to return to his work within reasonable future. Discuss the following questions with reasoning and analyse the case.

Questions :

- 1) What action should be taken against the driver by the management ? Whether he should be charge-sheeted and enquiry held or should be simply discharged as per service rules ?
  - 2) Whether the management was justified in not making any action against driver immediately after accident ?
  - 3) Whether the driver is entitled to claim compensation for accident and injuries met to him in addition to retiring benefits ?
5. In the Co-operative Marketing Federation, Mumbai, new General Manager joined recently. He observed that annual increments are given on subjective consideration. There did not exists any system of performance appraisal. The new General Manager evolved a scientific system of performance appraisal and also designed new pay-scales and grades.

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The policy was welcomed by all. When the increments were declared, general opinion of the employees was good about the new system and rewards. However, office bearers of the internal union were unhappy. In the past, due weightage was given to them being union members. But under new system, no such



differentiation was made. They approached the Chairman of Co-operative Marketing Federation reminding him the co-operation they extended during the past and especially in the strike recently withdrawn. The Chairman declared special increments to 10 such office bearers of the union. It resulted disparity in the juniors and seniors. The complaints were received by the M.D., who forwarded them to the Chairman, who refused to entertain. The senior employees, getting lesser increments decided to leave the federation in group. The threat was disregarded by the federation / institution. The ultimate result was the mass resignation of over 25 senior employees, crucially playing role in technical areas. Analyse the case and answer the following questions with proper justification.

**Questions :**

- 1) Analyse the role of Chairman in granting special increments to the union office bearers.
- 2) Could the incidence of mass - resignations have been averted due to individual counselling ? Who should have done that job ?
- 3) What would be the ideal solution in such situation whereby both parties are satisfied ?

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**मराठी रूपांतर**

- सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) उजवीकडील अंक गुण दर्शवितात

१. संशोधन पद्धती म्हणजे काय ? संशोधन पद्धतीची व्याप्ती विशद करा.

२०

**किंवा**

“संशोधनाची सुरुवात प्रश्नापासून होते” – चर्चा करा.

२. चांगल्या संशोधन आराखड्याची मूलतत्त्वे विशद करा.

२०

**किंवा**

तथ्य संकलनाचे विविध मार्ग कोणते ?



३. अ) थोडक्यात टीपा लिहा (कोणत्याही दोन) :

१०

अ) चांगल्या गृहितकाची वैशिष्ट्ये

ब) तथ्य संकलनाचे विश्लेषण

क) चांगल्या संशोधन अहवालाची वैशिष्ट्ये

ड) मुलाखत तंत्र.

ब) केस स्टडी पद्धतीचे महत्व काय आहे ?

१०

**किंवा**

केस सोडविताना कोणत्या पायऱ्या विचारात घेतल्या जातात.

४. सहकारी अन्न प्रक्रिया संस्थेचे अनेक ड्रायव्हर्स व ट्रक्स आहेत त्यापैकी एका ड्रायव्हरची सेवा २५ वर्षे झाली असून तो विश्वासु आहे तसेच त्याचेवर मागील सेवा / कामकाज काळात कोणताही ठपका नाही. त्याने राष्ट्रीय महामार्गावर उजव्या बाजूने वाहन (ट्रक) चालवून एका कारला धडक दिली, त्यामध्ये तीन माणसांचा मृत्यू झाला. ट्रक ड्रायव्हर सुछा गंभीर झाला व त्याच्या जगव्याची अपेक्षा नव्हती.

ड्रायव्हरची परिस्थिती अतिषय गंभीर असल्याने त्यावेळी संस्थेने कोणत्याही प्रकारची शिस्तभंगाची कारवाई केली नाही. संचालक मंडळ आणि कार्यकारी संचालक यांनी त्याला पाठिंबा दिला. सहा महिन्यापर्यंतचा दवाखान्याचा खर्च व आजारपणाचे सर्व फायदे ठरविल्याप्रमाणे देण्यात आले – सहा महिन्यांनंतरही भविष्यकाळात योग्य कालावधीपर्यंत तो परत कामावर येवू शकत नव्हता. केसचे विश्लेषण करून पुढील प्रश्नांची योग्य कारणासहित उत्तरे द्या.

प्रश्न :

- १) व्यवस्थापनाने ड्रायव्हर विरुद्ध कोणती कारवाई करणे आवश्यक होते ? त्याचेवर गुन्हा दाखल करून चौकशी करणे किंवा सेवा नियमाप्रमाणे कामावरून कमी करणे आवश्यक होते काय ?
- २) अपघात झाल्यानंतर ताबडतोब व्यवस्थापनाने त्याचे विरुद्ध कारवाई न करण्याचे योग्य होते किंवा नाही.
- ३) सेवानिवृत्ती लाभाबरोबर ड्रायव्हरला अपघाताची नुकसान भरपाई मिळण्यासाठी त्याने मागणी करणे योग्य आहे किंवा नाही.

२०



५. सहकारी विपणन संघ, मुंबई, येथे अलिकडेच नवीन जनरल मॅनेजर कामावर रुजू झाला. निरीक्षणावरून त्याच्या लक्षात आले की या संस्थेत कामकाजाचे मूल्यमापन न करता व्यक्तीगत पातळीवर वेतनवाढी दिल्या जातात. नवीन जनरल मॅनेजरने शास्त्रीय पद्धतीने कामकाजाचे मूल्यमापन करून नवीन वेतनश्रेणी व वर्गवारी निर्माण केली.

या नवीन धोरणाचे सर्वांनी स्वागत केले. वेतनवाढी जाहीर झाल्यानंतर नवीन पद्धतीविषयी व बक्षीसाविषयी सर्वसाधारणपणे कामगारांचे मत चांगले होते - परंतु अंतर्गत संघटनेचे पदाधिकारी मात्र नाराज होते - याअगोदरच्या काळात संघटनेचे सदस्य म्हणून त्यांना योग्य झुकते माप दिले होते.

परंतु नवीन पद्धतीमध्ये असा कोणताही फरक केला नाही. त्यांनी (संघटनेचे पदाधिकारी) संस्थेचे चेअरमन यांची भेट घेतली व मागील काळात झालेला संप मागे घेण्याविषयी त्यांनी केलेल्या सहकार्याची आढवण करून दिली. संघटनेच्या १० पदाधिकाऱ्यांना संस्थेचे चेअरमन यांनी खास वेतनवाढी जाहीर केल्या. त्याचा परिणाम म्हणजे कनिष्ठ व वरिष्ठ कर्मचाऱ्यांमध्ये तफावत निर्माण झाली. कार्यकारी संचालकाकडे त्याविषयी तक्रार गेल्या व त्यांनी त्या संस्थेच्या चेअरमनकडे पाठवून दिल्या परंतु त्यांनी दखल घेतली नाही. वरिष्ठ कर्मचाऱ्यांना कमी वेतनवाढी मिळाल्यामुळे त्यांनी एकत्रितपणे संस्था सोडून जाण्याचे ठरविले. परंतु याकडे संस्थेने दुर्लक्ष केले (संस्थेने या घटनेची दखल घेतली नाही). त्यामुळे २५ वरिष्ठ कर्मचाऱ्यांनी की जे तांत्रिक क्षेत्रात महत्वाची भूमिका करीत होते, एकाच वेळी (सामुहिक) राजीनामा सादर केले. केसचे विश्लेषण करा आणि योग्य कारणासहित प्रश्नांची उत्तरे द्या.

**प्रश्न :**

- १) संघटनेच्या पदाधिकाऱ्यांना खास वेतनवाढी मंजूर करताना चेअरमनच्या भूमिकेचे विश्लेषण करा.
- २) प्रत्येकाबरोबर चर्चा करून सामुहिक राजीनामे टाळता येणे शक्य होते काय ? हे काम कोणी करणे आवश्यक होते ?
- ३) या परिस्थितीमध्ये दोनही पक्षांना समाधानकारक होईल असे आदर्श उत्तर (पर्याय) कोणते आहे ? २०

**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**301 : ADVANCED OPERATING SYSTEM**

Time : 3 Hours

Max. Marks : 80

**Instructions :** a) *All questions are compulsory.*  
b) *All questions carry equal marks.*

1. Answer the following (**any 4**) : **16**
- 1) Explain queued and non-queued messages.
  - 2) Explain the concept of valid and invalid rectangles.
  - 3) What are Keystrokes ? What will be the values of LPARAM and WPARAM ?
  - 4) How to use DLL's in C and C++ Programs ?
  - 5) What is common dialog box ? How to use them within application ?
2. State **true** or **false** and justify your answer (**any 4**). **16**
- 1) Timer messages are not asynchronous.
  - 2) Functionality of child window can be modified.
  - 3) An application requiring i/P focus calls create during WM-CREATE message.
  - 4) WM-Paint message is generated only when window is resized.
  - 5) Peekmessage ( ) write for a message to be placed in application message queue before returning.
3. Answer the following (**any 8**). **16**
- 1) Explain Pages and Page tables.
  - 2) Explain the term region.
  - 3) How to execute and create shell program ?
  - 4) Give the typical interrupt levels.
  - 5) Define Kernel.

P.T.O.



- 6) Explain Keystroke message.
- 7) Write message loop.
- 8) What is GDI ?
- 9) What is call back function ?
- 10) What are the different window resources ?

4. Attempt the following (**any 4**) :

**16**

- 1) Create 2 push buttons “ADD and DEL”. Read a string from the edit box and push it in the list box. Make the list box empty.
- 2) The client area has two control button ‘Grow’ and ‘Shrink’, when first button is clicked, window size increases while when the second button is clicked, it decreases.
- 3) Display numbers 10, 20, 30, ----- 100 in words in client area on separate lines.
- 4) Explain decision control statement of shell.
- 5) Write a shell program to accept file name and count the number of words, lines and characters in the file.

5. Answer the following (**any 4**).

**16**

- 1) Give the scenarios for read and write pipes.
- 2) Explain process states and transitions.
- 3) Give the difference between wait and exit.
- 4) What is Process Creation ? Explain the algorithm fork.
- 5) Explain Unix System architecture.

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**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**302 : HARDWARE CONFIGURATION AND SOLUTIONS**

Time : 3 Hours

Max. Marks : 80

- Instructions** : 1) *All questions are compulsory.*  
2) *Figures to the right indicate full marks.*  
3) *Give illustrations wherever necessary.*

1. Answer the following (**any four**) : **(4×4=16)**
- What are different types of memory used ?
  - What is Port ? Explain different types of Ports.
  - Why CPU is called as the brain of a PC ?
  - Explain briefly the working of CRT monitor.
  - Explain working of Hard disk.
2. Answer the following (**any four**) : **(4×4=16)**
- What is partitioning ? Explain different types of partitioning.
  - Explain briefly boot processing steps.
  - Explain briefly update and un-installation of device drivers.
  - Write short note on FAT 32.
  - Explain briefly the steps to set up wired Network.
3. Answer the following (**any four**) : **(4×4=16)**
- Write any four memory trouble shooting problems.
  - What is Network Administration ?
  - Explain briefly Adjust Method.
  - Explain Physical layer issues.
  - What is function of File-server ?



4. Answer the following (**any four**) : **(4×4=16)**
- a) Explain briefly Network Performance problems.
  - b) Explain briefly the various steps of Printer Installation.
  - c) Explain briefly address resolution problems.
  - d) Explain briefly twisted pair cable.
  - e) Write a note on concept of color codes.
5. Write short note on the following (**any four**) : **(4×4=16)**
- a) Gigabit
  - b) Internet working issues
  - c) Mouse
  - d) Routers
  - e) Printer Ports.
-



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**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**303 : ENTERPRISE RESOURCE PLANNING AND MANAGEMENT**

Time : 3 Hours

Max. Marks : 80

- N.B. : 1) Solve **any five** questions.  
2) Figures to the **right** indicate marks.  
3) Give illustrations, draw diagrams **wherever** necessary.*

1. What do you understand by OLAP ? Explain in detail Data Mining. **16**
2. What is ERP ? What are the characteristics of ERP systems ? **16**
3. What do you understand by EDI ? How EDI works ? **16**
4. List out any four ERP vendors. Explain about each one of them in brief. **16**
5. Explain in details business process re-engineering and process improvement. **16**
6. Describe the ERP implementation approaches. **16**
7. Explain the following : **16**
  - a) BAAN
  - b) People Soft
  - c) SAP
  - d) J.D. Edward.
8. What are Enterprise Systems ? How Enterprise System Works ? **16**

**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**304 : BUSINESS STRATEGIES**

Time : 3 Hours

Max. Marks : 80

*N.B. : i) All questions are compulsory.*  
*ii) Each question carry equal marks.*

1. Answer the following questions (**any 4**) :
  - a) What do you mean by strategy ? State growth strategy.
  - b) State the importance of objectives in business strategy.
  - c) Explain the concept of Environmental Scanning.
  - d) Write a note on SWOT analysis.
  - e) Explain the concept of production policies.
2. Attempt **any four** of the following :
  - a) State and explain the functional level strategies.
  - b) State and explain the factors to be considered in environmental appraisal.
  - c) What are the external environmental factors which influence strategy ?
  - d) Discuss the issues in strategy implementation.
  - e) State the characteristics of strategic decision making.
3. Attempt **any two** of the following :
  - a) Describe the factors affecting strategic choice.
  - b) Explain Mergers and Acquisitions with suitable examples.
  - c) Explain different types of strategies. Explain with suitable examples.



4. Write short notes (**any four**) :
- a) Horizontal Integration
  - b) Elements of mission statement
  - c) Strategy Formulation
  - d) Advantages of strategic advantage analysis
  - e) Strategic control.
-

**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**305 : CYBER LAW AND ETHICS**

Time : 3 Hours

Max. Marks : 80

*Instructions : All questions are compulsory.*

1. Attempt **any four** of the following : **(4×4=16)**
  - a) How Insurance and Internet are related ? Explain.
  - b) Explain Dispatch of electronic records of IT Act, 2000.
  - c) Explain the concept validity of electronic transaction.
  - d) Explain Dichotomy of offer and Invitation to treat.
  - e) List and explain types of victims of stalking.
  
2. Attempt **any four** of the following : **(4×4=16)**
  - a) Explain UDP Attack.
  - b) Explain secure digital signature of IT Act, 2000.
  - c) Is Hacking cyber crime ? Explain in details.
  - d) What is mirror image rule ? What are the application of mirror image rule ?
  - e) Explain Internet crimes and Web Based crimes.
  
3. Attempt **any four** of the following : **(4×4=16)**
  - a) What are advantages of cyber law ? Explain.
  - b) Explain computer viruses in details.
  - c) Explain Public Key Encryption. What are the advantages of Public Key Encryption ?
  - d) List down the mistake in E-Commerce.
  - e) Give the classification of challenge posed by cyber crimes.

**P.T.O.**



4. Attempt **any four** of the following : **(4×4=16)**
- a) Explain Jurisdiction in detail.
  - b) List all the regulations of Certifying Authorities.
  - c) Explain the concept of Elliptic curve Digital Signature.
  - d) Explain extend of cyber stalking.
  - e) List down the common targets of computer crimes.
5. Attempt **any four** of the following : **(4×4=16)**
- a) How parties are identified in E-commers ?
  - b) Explain moral's and ethics and how they are related.
  - c) Is cyber a gift or a curse to society ? Comment.
  - d) Explain preventive guideline for victims of stalking.
  - e) Give the Indian schema of offences and punishment provided under IT Act.
-

**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011**  
**306 : FINANCIAL AND INVESTMENT ANALYSIS**

Time : 3 Hours

Max. Marks : 80

*N.B. : All questions are compulsory and carry equal marks.*

1. What is Mutual Fund ? State in brief the RBI guidelines on Mutual Fund.

OR

What do you understand by 'Derivative Trading' ? Explain the various categories of derivative trading.

2. What is 'Technical Analysis' ? Explain the various tools of Technical Analysis.

OR

What is Primary and Secondary market ? Explain the important regulations relating to the Primary Market.

3. What do you understand by Portfolio Investment Performance ? Explain the various components of Portfolio Investment Performance.

OR

What is 'Diversification' ? Explain the various methods of effecting diversification.

4. What is MARKOWITZ Model ? Explain the assumptions and parameters of Markowitz diversification.

OR

What is 'Company Analysis' ? Explain in detail how company analysis is made.

5. Write detailed notes on **any two** of the following :

- a) O.T.C.E.I.
- b) Risk and Return
- c) Market Indicators
- d) Industry Analysis.



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**M.Com. (Part – II) Examination, 2011**  
**RESEARCH METHODOLOGY AND CASE STUDIES**  
**(Advanced Banking and Finance) (Optional)**  
**Paper – IV**  
**(2002 Pattern) (Old)**

Time : 3 Hours

Max. Marks : 100

- N.B.:* 1) *All questions in Section I are compulsory.*  
2) *Attempt any two questions from Section II.*  
3) *Write both the Sections in the same answer-book.*  
4) *Figures to the right indicate full marks.*

SECTION – I

1. Explain in detail the sources of data collection. 15  
OR  
Explain the importance and types of Research. 15
2. Define sampling. Explain the various methods of sampling. 15  
OR  
What is Research Design ? Explain the need and features of Research design. 15
3. Write notes (**any two**) : 20  
a) Types of Research Report  
b) Importance of Hypothesis  
c) Importance of Questionnaire  
d) Classification of data.

SECTION – II

4. Mr. Avinash Sharma is a customer of Ideal Bank. He deposits valuables with the Bank. The Bank has the duty to keep them properly and return them to Mr. Avinash Sharma when demanded. In this case Mr. Avinash Sharma is the beneficiary and Ideal Bank acts as a trustee. In view of this relationship between the customer and the banker, give your comments on the following : 25  
i) Can Ideal Bank use the valuables for its own use ?  
ii) Why does Mr. Avinash Sharma find the bank more suitable to perform the services of trustee as compared to individual trustee ? Give atleast three reasons.

P.T.O.



- iii) State three precautions that a banker should take while performing the duties as a trustee.
- iv) Ideal Bank acts as a bailee in this case. Comment on the bailee – bailor relationship.

5. Mr. Akshay Kumar opens a savings account with New Commercial Bank Ltd. The Bank issues a Pass-book and a cheque-book to Mr. Akshay Kumar. He deposits his savings in the account and withdraws money occasionally. The bank ensures that Mr. Akshay Kumar satisfies 'Know Your Customer' (KYC) norms.

In the light of the above case, give suitable explanation on the following aspects : **25**

- i) Is Mr. Akshay Kumar required to keep a minimum balance with the bank ? Is there any restriction regarding the number of withdrawals from the savings bank account ?
- ii) Why is introduction of the account holder required for opening a savings account ? Who can introduce a customer to the bank ?
- iii) State any three legal aspects regarding savings bank account.
- iv) State any three features of savings bank account.
- v) What are KYC norms ?

6. A customer has a savings account with Bank of India. The bank issues a debit card to the customer. The customer can use the card for making purchases and also use it as ATM card. With reference to this, give explanatory answers to the following : **25**

- i) What is a debit card ? What should the customer do if his card is lost or stolen ?
- ii) What is an Automated Teller Machine (ATM) ? What are the services available at ATMs ?
- iii) Is there any minimum and maximum cash withdrawal limit per day at ATM ?
- iv) Do banks levy any service charge for use of ATMs of other banks ?
- v) What are the benefits of ATMs to a) Customers and b) Banks ?



**मराठी रूपांतर**

- सूचना :** 1) पहिल्या विभागातील सर्व प्रश्न सोडविणे आवश्यक आहेत.  
2) दुसऱ्या विभागातील कोणतेही दोन प्रश्न सोडवा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
4) एकाच उत्तरपत्रिकेत दोन्ही विभाग सोडवा.  
5) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

**विभागा - १**

१. तथ्य संकलनाचे मार्ग सविस्तर स्पष्ट करा. 15  
**किंवा**  
संशोधनाचे महत्त्व आणि प्रकार सांगा. 15
२. नमुना निवडीचे व्याख्या लिहा. नमुना निवडीचे विविध प्रकार सांगा. 15  
**किंवा**  
संशोधन आराखडा म्हणजे काय ? संशोधन आराखड्याची गरज आणि वैशिष्ट्ये सांगा. 15
३. टिपा लिहा (कोणत्याही दोन) : 20  
अ) संशोधन अहवालाचे प्रकार.  
ब) गृहीतकृत्याचे महत्त्व.  
क) प्रश्नावळीचे महत्त्व.  
ड) तथ्याचे वर्गीकरण.

**विभाग - २**

४. श्री अविनाश शर्मा हे आयडल बँकेचे ग्राहक आहेत. त्यांनी महत्वाच्या वस्तू बँकेत ठेवल्या आहेत. वस्तू जपून ठेवण्याची बँकेची जबाबदारी असून श्री अविनाश शर्मा यांच्या मागणी नुसार त्या परत केल्या पाहिजे. या संदर्भात श्री अविनाश शर्मा हे हिताधीकारी असून आयडल बँक विश्वस्थ आहे. बँक व ग्राहक यांच्यातील संबंधाविषयी पुढील वाक्यांन बाबत तुमचे स्पष्टीकरण द्या. 25
- १) आयडल बँक महत्वाच्या वस्तू स्वतःच्या उपयोगासाठी वापरू शकते ?



- २) श्री अविनाश शर्मा यांना असे का वाटले कि खाजगी विश्वस्थां पेक्षा बँक विश्वस्थाची भूमिका चांगली पार पाडते ? कमीत कमी तिन करणे द्या.
- ३) बँकने विश्वस्थ म्हणून जबाबदारी पार पाडतांना कोणत्या तिन खबरदाच्या घेतळ्या पाहिजे ते सांगा.
- ४) या संदर्भात आयडळ बँक हमीदार आहे, हमीदार व हिताधीकारी या संबंधा संबंधी स्पष्टीकरण करा.
5. श्री अक्षय कुमार यांनी न्यू कमर्शियल बँक मर्यादित मध्ये बचत खाते उघडले आहे. श्री अक्षय कुमार यांना बँकेने खातेपुस्तक व धनादेश पुस्तक दिलेले आहे. आपली बचत ते खात्यावर जमा करत होते व गरजेनुसार पैसे काढत होते. बँकेला खात्री होती, की श्री अक्षय कुमार हे खातेदार ओळखी च्या तरतूदी विषयी संतुष्ट आहे.
- (KYC Norms)

वरील संदर्भात पुढील बाबींचे योग्य स्पष्टीकरण करा :

25

- १) श्री अक्षय कुमार यांनी खात्यात किमान शिल्लक ठेवली पाहिजे ? बचत खात्यातून कितीवेळा पैसे काढावे यावर बंधन आहे ?
- २) बचत खाते उघडतांना खातेदाराची ओळख का घ्यावी लागते ? ग्राहकाची बँकेला कोण ओळख देऊ शकते ?
- ३) बचत खात्याविषयी कोणत्याही वैधानिक तिन तरतूदी सांगा.
- ४) बचत खात्याची कोणतेही तिन वैशिष्ट्ये सांगा.
- ५) K.Y.C. तरतूदी म्हणजे काय ?
6. बँक ऑफ इंडियात ग्राहकाचे बचत खाते आहे. बँकेने ग्राहकाला डेबिट कार्ड दिलेले आहे. खरेदी साठी आणि बँकेच्या ए.टी.एम्. मधून पैसे काढण्यासाठी ग्राहक कार्डाचा वापर करत होता. या संदर्भात पुढील बाबींचे स्पष्टीकरणात्मक उत्तरे द्या.

25

- १) डेबिट कार्ड म्हणजे काय ? कार्ड हरविले किंवा चोरीला गेल्यास खात्येदाराने काय करावे ?
- २) स्वयंचलीत टेल्लर मशीन (A.T.M.) म्हणजे काय ? ए.टी.एम्. मध्ये कोणत्या सेवा उपलब्ध असतात ?
- ३) ए.टी.एम्. मधून दर दिवसी पैसे काढण्यावर किमान व कमाल मर्यादा आहे ?
- ४) दुसऱ्या बँकेतून पैसे काढण्यासाठी ए.टी.एम्. चा वापर केल्यास बँका काही सेवा शुल्क आकारतात ?
- ५) ए.टी.एम्. चे ग्राहकाला व बँकेला कोणते फायदे आहेत ?



[3970] – 4

**M.Com. (Part – I) Examination, 2011**  
**Group-A : Advanced Accounting and Taxation**  
**BUSINESS TAXATION (Optional Paper)**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

- Notes :*
- 1) *All questions are compulsory.*
  - 2) *Figures to the **right** indicate **full** marks allotted to the question.*
  - 3) *Read **all** the questions very carefully before attempting the **same**.*
  - 4) *Level of knowledge – advanced (As **per syllabus**).*

1. A) Briefly explain the provisions in respect of input credit Service Tax under Service Tax rules. **5**  
B) Briefly explain the provisions in relation to charging of interest under Service Tax rules. **5**
2. Write short notes on **any three** of the following : **12**
  - 1) Valuation date under Wealth Tax Act, 1957.
  - 2) E-filing of Income-Tax Return.
  - 3) Tax on income under the head 'Long-Term Capital gains'.
  - 4) Scheme of computation of income of a transporter on presumptive basis.
  - 5) Remuneration salaries payable by the firm to the partners.
  - 6) Interest payable by the government to the assessee on income-tax refund.
3. Answer **any three** of the following : **15**
  - A) Briefly state the provisions of Income-Tax Act, 1961, relating to filing of Tax deducted at source returns.
  - B) Briefly state the provisions of Finance Act, 2010, relating to Taxes for non-resident female taxpayers.
  - C) Briefly state the provisions of Income-Tax Act, 1961, relating to computation of Indexed Cost of acquisition of a Long-term capital asset.

**P.T.O.**



D) Briefly state the provisions of Income-Tax Act, 1961, relating to filling of appeal before Income-Tax appellate Tribunal.

E) Briefly state the provisions of Income-Tax Act, 1961, relating to revision by the commissioner of Income Tax under Section 263.

4. Shri Rahul Gandhi had following assets and liabilities on 31<sup>st</sup> March 2011 :

- 1) Gold and silver held as stock in trade Rs. 5 crores
- 2) Cash credit against stock Rs. 2 crores
- 3) Building at W.D.V. Rs. 2 crores, (used for his jewellery shop)  
(Government valuation of the same on 31.03.2011 was Rs. 7.20 crores).
- 4) Disputed VAT payable Rs. 12,50,500/-
- 5) Wealth-tax due for the A.Y. 2010-2011 Rs. 45,500/-
- 6) Loan taken against above building for marriage of his son – Rs. 75 lakhs.  
What is your advice to Mr. Gandhi regarding his wealth-tax return for the A.Y. 2011-2012 ?

7

5. Mrs. Obama submits the following particulars of her income for the previous year 2010-2011 :

- 1) Interest on recognised Provident Fund account @ 12.5% from her employer – Rs. 1,50,000/-
- 2) Interest received on Public Provident Fund account – Rs. 4,60,000/-
- 3) Interest charged on self-occupied residential house property (with her 20% ownership share in this house) construction loan (taken in the previous year 2006-2007) @ 12.5% – Rs. 1,80,000/-. Out of this, she paid an interest of Rs. 1,44,000 during the previous year 2010-2011.
- 4) Interest received on capital in a partnership firm as a partner in the said firm – Rs. 1,70,000/-
- 5) Interest received on fixed deposits @ 12% from Bank of India after 10% Income-tax deducted at source – Rs. 10,80,000/-

Find out her net Income Tax liability for A.Y. 2011-2012 assuming that she had deposited Rs. 70,000/- in PPF account.

12



6. Adarsha Consumers' Co-operative Society Ltd. of Mumbai submits you the following particulars for the previous year 2010-2011 :

1) Net profit as per Profit and Loss Account – Rs. 7,50,000/-

It includes the following :

a) Interest received on various Co-operative bank fixed deposit accounts Rs. 3,00,000/-

b) Dividend received (1) from Pune District Central Co-operative Bank Ltd. Rs. 10,000/- and (2) Rs. 15,000/- received from ICICI Bank Ltd.

Find out its tax liability for the A.Y. 2011-2012.

**10**

7. 21<sup>st</sup> Century Ltd. submit you the following particulars for the previous year 2010-2011 :

1) Income tax due by it Rs. 7,20,000/-

2) Tax deducted at source by the said Company Rs. 3,50,000/-

3) Out of No. 2 above, actual tax paid by said Company Rs. 1,50,000/-

4) Tax deducted at source on behalf of the said Company Rs. 6,80,000/- by other tax deductors.

5) Refund due to the said Company from Income-Tax department for A.Y. 2010-2011 – Rs. 6,50,000/-

6) Disputed tax liability for the A.Y. 2007-2008 Rs. 2,50,000/-

7) It paid an income-tax of Rs. 40,000/- for the current previous year 2010-2011 on 15<sup>th</sup> March, 2011.

Find out installments of advance tax due by the said company for the said previous year with your remarks.

**12**



8. Shri Chidambaram submits you following particulars of his income for the previous year 2010-2011 and asks you to compute his income-tax liability for the said year.
- 1) Income from salaries Rs. 4,60,000/-
  - 2) Income from business (–) Rs. 1,35,000/-
  - 3) Income from long-term capital gains (–) Rs. 45,000/-
  - 4) Interest on bank account after 10% tax deducted at source Rs. 36,000/-
  - 5) Investment in National Savings Certificates Rs. 1,00,000/-
  - 6) Donation of medicines worth Rs. 45,000/- to Primary Health Centre at his village approved by Maharashtra Government. **10**
9. Mr. Amar Rastewala is a contractor engaged in construction of roads. During the previous year 2010-2011, he received net amounts of Rs. 34,65,000/- after deduction of Income-Tax @ 1.00%. He seeks your advice on finding out income from this business for the previous year 2008-2009. What will be your suggestion ? **6**
10. On 12<sup>th</sup> February 2011, Mrs. Laxmi got a refund of Rs. 7,500/- for the assessment year 2009-2010. Tax due for the said assessment year was Rs. 89,000/-. Advance Tax and Income-Tax deducted at source amounted in all to Rs. 96,500/-. The return for the assessment year 2009-2010 was filed before due date. Mrs. Laxmi had proposed to complain to the Income-Tax officer regarding non-receipt of interest on refund of income-tax of Rs. 7,500/-. As tax consultant, what will be your advise to her ? **6**



[3970] – 401

**M.Com. (Semester – IV) Examination, 2011**  
**CAPITAL MARKETS AND FINANCIAL SERVICES**  
**(2008 Pattern) (New)**  
**(Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. What do you mean by 'Capital Market' ? State and describe various instruments in capital market.

OR

1. A) Explain the characteristics of capital market.  
B) Describe in detail the Forward Contracts.
2. What is Stock Market ? Describe in detail the primary market and secondary market.

OR

2. Write notes on :
- A) Bombay Stock Exchange (BSE).  
B) Over the Counter Exchange of India (OJCEI).
3. Explain the term 'Mutual Funds'. Describe in detail the various types of Mutual Funds.

OR

3. What is Credit Rating ? Describe in detail the various credit rating institutions.
4. What is Securities and Exchange Board of India (SEBI) ? Explain the powers and functions of SEBI.

OR

4. A) Explain the advantages of listing.  
B) Explain the term External Commercial Borrowing (ECB).

P.T.O.



5. Write short notes on (**any four**) :

- a) Structure of Capital Market.
- b) National Stock Exchange.
- c) Central Listing Authority (CLA) Regulation – 2003.
- d) Portfolio Management.
- e) Background of SEBI.
- f) Foreign Institutional Investors (FIIs).

**मराठी रूपांतर**

- सूचना :** १) सर्व प्रश्न सोडविणे अनिवार्य आहेत.  
२) सर्व प्रश्नांना समान गुण आहेत.  
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भांडवल बाजार म्हणजे काय ? भांडवल बाजारातील विविध साधने सांगून वर्णन करा.

**किंवा**

1. अ) भांडवल बाजाराची वैशिष्ट्ये स्पष्ट करा.

ब) वायदा कराराचे सविस्तरपणे वर्णन करा.

2. भाग बाजार म्हणजे काय ? प्राथमिक बाजार आणि दुय्यम बाजार यांचे सविस्तरपणे वर्णन करा.

**किंवा**

2. टिपा लिहा :

अ) मुंबई भाग बाजार (B.S.E.)

ब) भारताचे त्वरीत विनिमय केंद्र (OJCEI)



3. परस्पर निधी (Mutual Funds) ही संकल्पना स्पष्ट करा. परस्पर निर्धीचे विविध प्रकार सविस्तरपणे वर्णन करा.

**किंवा**

3. पतश्रेणी म्हणजे काय ? विविध पतश्रेणी संस्थाचे सविस्तरपणे वर्णन करा.
4. सेबी म्हणजे काय ? सेबीचे अधिकार आणि कार्ये स्पष्ट करा.

**किंवा**

4. अ) सारणीचे फायदे स्पष्ट करा.
- ब) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणत्याही चार) :
- अ) भांडवल बाजाराची रचना
- ब) राष्ट्रीय भाग बाजार
- क) केंद्रिय सारणी प्राधिकरण नियमन-2003
- ड) रोखे-संग्रह व्यवस्थापन
- इ) सेबीची पार्श्वभूमी
- फ) विदेशी संस्थात्मक गुंतवणूकदार.



[3970] – 402

**M.Com. (Semester – IV) Examination, 2011**  
**GLOBAL INDUSTRIAL ENVIRONMENT**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* i) *All questions are compulsory.*  
ii) *All questions carry equal marks.*  
iii) *Answers should be precise and to the point.*

1. Review the Industrial progress in India since 1991.

OR

State and explain the Internal Sources of Industrial Finance.

2. Write short notes (**any two**) :

- a) Methods of Privatization.
- b) Information Technology Industry in India.
- c) Features of Industrial Labour.
- d) Traditional Indian Handicrafts.

3. What is Foreign Capital ? Explain in detail the role of Foreign Capital.

OR

State and explain the Present Problems of Indian industrial labour.

4. What is Multinational Corporations ? Explain the advantages and disadvantages of Multinational Corporation.

OR

State and explain the progress and problems of Agro allied Industry.

P.T.O.



5. Write short notes (**any two**) :

- a) Industrial Policy 1991.
- b) Contract Labour.
- c) Effects of Globalisation on Indian Industry.
- d) Foreign Capital Policy Since 1991.

**मराठी रूपांतर**

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

ii) सर्व प्रश्नांना समान गुण आहेत.

iii) उत्तरे नेमकी आणि मुदे सुध असावीत.

iv) संदर्भासठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 1991 नंतराच्या भारताच्या औद्योगिक प्रगतीचा आढावा द्या.

**किंवा**

औद्योगिक वित्तपुरवठ्याची अंतर्गत साधने सांगा व स्पष्ट करा.

2. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

क) खाजगिकरणाच्या पद्धती.

ब) भारतातील माहिती तंत्रज्ञान उद्योग

क) औद्योगिक कामगारांची वैशिष्टे

ड) भारतीय परंपरागत हस्तोद्योग.

3. परकीय भांडवळ म्हणजे काय ? परकीय भांडवळाची भूमिका सविस्तर विशद करा.

**किंवा**

भारतीय औद्योगिक कामगारांच्या वर्तमानकाळीन समस्यां सांगा व स्पष्ट करा.



4. बहुराष्ट्रीय महामंडळे म्हणजे काय ? बहुराष्ट्रीय महामंडळांचे फायदे-तोटे स्पष्ट करा.

किंवा

शेती संलग्न उद्योगांची प्रगती आणि समस्या सांगा व स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) 1991 चे औद्योगिक धोरण

ब) कंत्राटी कामगार (Contract Labour)

क) जागतीकीकरणाचे भारतीय उद्योगावरील परिणाम

ड) 1991 नंतरचे परकीय भांडवळविषयक धोरण.



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**M.Com. (Semester – IV) Examination, 2011**  
**OPERATIONS RESEARCH**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Attempt **any four** of the following : **20**

a) Write dual of the following LPP.

$$\text{Minimize } z = 1200 x_1 + 1600 x_2$$

subject to :

$$20 x_1 + 40 x_2 \geq 10$$

$$10 x_1 + 10 x_2 \geq 4$$

$$x_1 \geq 0, \quad x_2 \geq 0$$

b) Given the following pay-off of a decision problem :

Model	Market condition			
	Excellent	Good	Fair	Poor
Delux	60,000	28,000	18,000	8,000
Janata	78,000	30,000	8,000	– 12,000

If the probabilities of market conditions are 0.2, 0.4, 0.3, 0.1 respectively, suggest best decision.

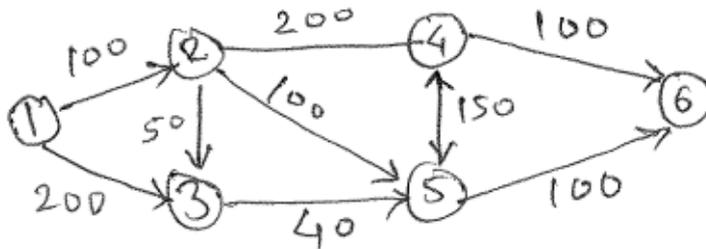
**P.T.O.**



c) Obtain initial solution to the following Transportation problem by North-West corner rule.

Factory	Markets				Supply
	M <sub>1</sub>	M <sub>2</sub>	M <sub>3</sub>	M <sub>4</sub>	
F <sub>1</sub>	75	80	70	0	75
F <sub>2</sub>	50	80	55	0	50
<b>Demand</b>	20	25	40	40	125

d) Determine the shortest route from node 1 to node 6 in the following network.



e) Explain use of (i) slack (ii) surplus (iii) artificial variable in solving LPP.

f) Define (i) Two person zero sum game (ii) Fair game.

2. Attempt **any four** of the following :

20

a) Solve the following game and find its value :

		Y				
		Y <sub>1</sub>	Y <sub>2</sub>	Y <sub>3</sub>	Y <sub>4</sub>	Y <sub>5</sub>
X	X <sub>1</sub>	9	3	1	8	0
	X <sub>2</sub>	6	5	5	6	7
	X <sub>3</sub>	-2	4	3	3	8
	X <sub>4</sub>	5	6	2	2	1



b) Obtain initial solution to the following TP by matrix minima method :

Origins	Destinations			Supply
	P	Q	R	
A	13	11	8	30
B	14	16	13	40
C	12	10	12	30
<b>Demand</b>	45	35	20	100

c) Given the following pay - off matrix of a decision problem. Obtain the best decision using minimax regret criterion.

Stock (No. of units)	Demand (No. of units)			
	9	10	11	12
9	36	36	36	36
10	32	40	40	40
11	28	36	44	44
12	24	32	40	48

d) Describe maximum flow network model with suitable example. Define a cut and capacity of a cut in this model.

e) What do you mean by unbalanced Transportation Problem (T.P.) ? Describe the method to balance an unbalanced Transportation problem. How will you convert maximization type of problem in T.P. to minimization type ?



f) While using simplex method, when are the following special cases identified :

- i) Degeneracy
- ii) Multiple optimal solution
- iii) Unbounded solution
- iv) Infeasible solution.

3. Attempt **any four** of the following :

**20**

a) A table given below has been taken from the solution procedure of a transportation problem involving minimization of cost (in Rs.)

Factories	Stockists				Supply
	S <sub>1</sub>	S <sub>2</sub>	S <sub>3</sub>	S <sub>4</sub>	
A	19	30	50	10	70
	(30)			(40)	
B	70	30	40	60	90
	(20)		(70)		
C	40	10	40	20	180
		(80)		(100)	
<b>Demand</b>	50	80	70	140	340

Is the solution optimal ? Justify.



- b) Explain the terms with an example :
  - i) Node
  - ii) Arc
  - iii) Network
  - iv) Flow
- c) What is decision making ? Describe any 3 criteria of decision making.
- d) Obtain initial solution to the following Transportation problem using Vogel's Approximation Method (VAM) :

		Outlets				Supply
		O <sub>1</sub>	O <sub>2</sub>	O <sub>3</sub>	O <sub>4</sub>	
Factories	F <sub>1</sub>	21	16	25	13	11
	F <sub>2</sub>	17	18	14	23	13
	F <sub>3</sub>	32	27	18	41	19
Demand		6	10	12	15	43

- e) Prepare the initial simplex table and carry out one iteration for the following Linear Programming Problem.

$$\text{Min } z = 3x_1 + 2x_2$$

subject to :

$$4x_1 + 2x_2 \geq 4$$

$$3x_1 + 4x_2 \geq 12$$

$$x_1 \geq 0, x_2 \geq 0$$

- f) Explain with an example the concept of dominance in 'Game theory'.



4. Attempt **any two** of the following :

20

a) Solve the following game and also find the value of the game.

$$\begin{array}{c}
 \text{B} \longrightarrow \text{B}_1 \quad \text{B}_2 \quad \text{B}_3 \\
 \text{A} \longrightarrow \begin{bmatrix} \text{A}_1 \\ \text{A}_2 \\ \text{A}_3 \\ \text{A}_4 \end{bmatrix} \begin{bmatrix} 1 & 6 & 5 \\ 0 & 4 & 3 \\ 5 & 6 & 0 \\ -2 & 5 & 3 \end{bmatrix}
 \end{array}$$

b) With mathematical formulation, describe a transportation problem as particular case of a Linear programming problem.

c) Solve the following L.P.P. by simplex method :

$$\text{Maximize } z = 2x_1 + 8x_2$$

Subject to :

$$5x_1 + 10x_2 = 150$$

$$x_1 \leq 20$$

$$x_2 \leq 14$$

$$x_1 \geq 0, \quad x_2 \geq 0$$

5. Attempt **any two** of the following :

20

a) An authorised dealer of a popular brand of refrigerator finds that the cost of holding a unit in stock for a week is ₹ 500. The loss of each customer to the dealer calculated at ₹ 2,500 /-, As customers who cannot get a new refrigerator tends to go to other dealers. Based on past experience the weekly demand ranges between 0 to 4. Construct pay-off matrix. Determine best decision using :

i) Maximin

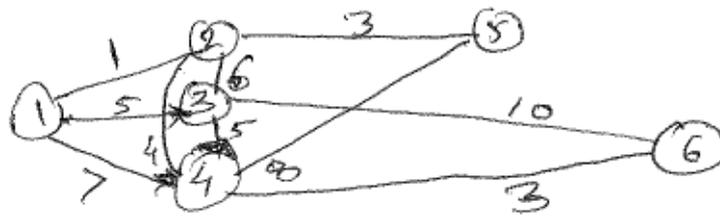
ii) Maximax

iii) Laplace

iv) Hurwicz  $\alpha$  criterion ( $\alpha = 0.6$ ).



- b) What is minimum cost capacitated network problem ? Illustrate it with an example. Describe the steps of solving such problem.
- c) A TV cable company has received contracts for 5 housing projects. The linkage and the cable kilometers are indicated in the following diagram. If node numbered 1 is the source and the rest are the projects. Find most economical network using spanning tree algorithm.





**M.Com. (Semester – IV) Examination, 2011**  
**Gr-A : Paper – VII : Advanced Accounting and Taxation**  
**RECENT ADVANCES IN ACCOUNTING, TAXATION AND AUDITING**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* 1) Attempt **all** questions.  
2) **All** questions carry **equal** marks.  
3) Figures at **right** hand indicate **full** marks.

1. What do you mean by “Transfer Pricing” ? State the different methods of transfer pricing and explain the benefits and limitations of market price method. **20**
2. “Direct Tax Code – 2009 is a real relief” Discuss. **20**

OR

2. “New Dimensions of Carbon Credit Trading Accounting and Taxation – A boon for Global warming and climate change”. Discuss. **20**
3. What do you mean by the “Creative Accounting” ? Do you think that the collapse of Enron is caused by the creative accounting ? Explain and evaluate whether credible accounting is a solution to creative accounting. **20**
4. What do you mean by strategic management accounting technique ? From the following data you are requested to calculate the Economic Profit of Menron Co-Ltd.

	\$
Operating profit after tax	2,50,000
Capital Employed	10,00,000
Cost of capital	10%

and explain the advantages of the strategic management accounting. **20**

OR

4. Explain the different valuation approaches, you may suggest for valuing Intellectual property for its inclusion in Balance Sheet. **20**

**P.T.O.**



5. Write short notes (**any four**) :

- a) Convergence of Indian GAAP with IFRS
- b) GST
- c) Responsibility Accounting
- d) Accounting for BPO
- e) XBRL (extensive business reporting language)
- f) Accounting for human resources
- g) Accounting for derivatives.

**20**



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**M.Com. (Semester – IV) Examination, 2011**  
**Group – B : ADVANCED COST ACCOUNTING AND COST SYSTEMS**  
**Special Paper – VII**  
**[Recent Advances in Cost Accounting and Cost Systems]**  
**(2008 Pattern) (New)**

Time: 3 Hours

Max. Marks: 100

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

1. A) Define the following terms in **one** sentence only as per ‘CAS’. **10**
- |                               |                   |
|-------------------------------|-------------------|
| i) Cost unit                  | ii) Freight       |
| iii) Direct materials         | iv) Abnormal cost |
| v) Finance cost               | vi) Overheads     |
| vii) Primary packing Material | viii) Rejects     |
- B) Write short notes on the following as per ‘CAS’ (**any two**) : **10**
- |                             |  |
|-----------------------------|--|
| i) Employee cost            |  |
| ii) Packing material cost   |  |
| iii) Direct expenses        |  |
| iv) Classification of cost. |  |
2. A) What is ‘ERP’ ? What are the main reasons for ERP implementation ? **10**
- B) Explain the problems in Productivity Audit. **10**
3. What is a ‘Five S’ ? Explain the benefits of the ‘Five S’ system. **20**
4. What is VAT Audit ? Explain the issues covered by VAT Audit while it is being conducted. **20**
5. A) Explain the methods of six sigma. **10**
- B) Comment on the Article published in the journal ‘The Management Accountant’ (August 2010) on ‘The Application of the Activity Based costing in Logistics costs’. By B. Ramesh. **10**



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr.B : ADVANCED COST ACCOUNTING AND COST SYSTEMS (Optional)**  
**(Spl. Paper – VIII)**  
**Case Studies in Adv. Cost Accounting and Cost System**  
**(2008 Pattern) (New)**

Time : 3 Hours

Total Marks : 100

- Instructions :** 1) Attempt **any four** questions.  
2) **All** questions carry **equal** marks.  
3) **Use of non-programmable calculator is allowed.**

1. Shyam Sunder company, Nasik has the option to procure a particular material from two sources.

Source one assures that defectives will not be more than 2% of supplied quantity.

Second source does not give any assurance, but on the basis of past experience of supplies received from it, it is observed that defective percentage is 2.8%.

The company is about to select the first source being more economical but the second source supplies the lot at a price, which is lower by Rs. 100 as compared to first source. The defective units of material can be rectified for use at a cost of Rs. 5 per unit. In both cases the material is supplied in lots of 1000 units. Comment on the decision of the company and see whether first source is really economical or otherwise, support your comment with necessary calculation. **25**

2. Charak Company Ltd. manufactures two types of herbal products A and B. Its budget shows profit after apportioning the fixed joint cost of Rs. 15 lacs in the proportion of the number of units sold. The company seeks your advise on the best option among the following, if it is expected that the number of units to be sold would be equal.

**Option – I**

Due to change in a manufacturing process, the joint fixed cost would be reduced by 15% and the variables would be increased by 7 ½%.

**Option – II**

Price of A could be increased by 20% as it is expected that the price elasticity of demand would be unity over the range of price.

**P.T.O.**



### Option – III

Simultaneous introduction of both the options i.e. I and II above

The company's budget for 2009-10 indicates –

	<b>A</b>	<b>B</b>
Profit Rs.	1,50,000	30,000
Selling price/unit Rs.	200	120
P/V Ratio (%)	40	50

**25**

3. The Compromise Co.Ltd. needs a component in an assembly operation. If it wants to do the manufacturing itself, it would need to buy a machine for Rs-4 lakhs which will last for 4 years with no salvage value. Manufacturing cost in each of the 4 years would be Rs. 6 lakhs, Rs. 7 lakhs, Rs. 8 lakhs and Rs. 10 lakhs respectively. If the firm had to buy the components from a supplier, the cost would be Rs. 9 lakhs, Rs. 10 lakhs, Rs. 11 lakhs and Rs. 14 lakhs respectively in each of the four years. However, the machine would occupy floor space which would have been used for another machine. This latter machine would be hired at no cost to manufacture an item, the sale of which would produce net cash flows in each of the 4 years of Rs. 2 lakhs. It is impossible to find room for both the machines and there are no other external effects. The cost of capital is 10% and the present value factor for each of the four years is 0.909, 0.826, 0.751 and 0.683 respectively. The company is confused whether to make the components or buy from the supplier and asks your suggestion to maximise its profit.

**25**

4. High Speed Company presently brings coal to its factory from a near by yard and the rate paid for transportation of coal from the yard located 6 km away to factory is Rs. 50 per tonne. The total coal to be handled in a month is 24000 tonnes.

The company is considering proposal to buy its own truck and has the option of buying either a 10 tonnes capacity or a 8 tonnes capacity truck to save the transportation cost, the company management thinks that if 8 tonnes capacity truck is purchased, it will save huge capital investment, advise the company.



The company provides other information as under :

	<b>10 tonnes Truck</b>	<b>8 tonnes Truck</b>
Purchase price Rs.	10,00,000	8,50,000
Life-years	5	5
Scrap value at the end of 5th year	Nil	Nil
Km per litre of diesel	3	4
Repairs and maintenance p.a. per truck	60,000	48,000
Other fixed expns p.a.	60,000	36,000
Lubricants and sundries per 100 km	20	20

Each truck will daily make 5 trips (to and fro) on an average for 24 days in a month. Cost of diesel Rs. 15 per litre. Salary of drivers Rs. 3000 per month-two drivers will be required for a truck.

Other expenses Rs. 1,08,000 p.a. **25**

5. Yeshaswi Ltd. makes and sells two products, Y and W. The company has two production/sales options. The Y and W can be sold either in the ratio of two Y and three W or in the ratio of one Y and two W. Considering the following other information help the management in selecting the optimal mix.

The budgeted selling price of Y is Rs. 1800 and that of W is Rs. 2160. Variable costs associated with producing and selling the Y are Rs. 900 and with W Rs. 1800. Annual fixed production and selling costs of Yeshaswi Ltd. are Rs. 88,000. **25**



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**M.Com. (Semester – IV) Examination, 2011**

**Gr.C : (Business Practices and Environment)**

**Spl. Paper – VII : RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT**

**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Note :* i) **All questions are compulsory.**  
ii) **Each question carries 20 marks.**

1. Explain the background, objectives and eligibility for assistance under Rajiv Gandhi Udyami Mitra Scheme.

OR

1. Explain the policy objective, policy targets and the policy strategies of Industrial Investment and Infrastructural Policy of Maharashtra-2006.

2. Explain the process of empanelment of Udyami Mitras.

OR

2. Describe in detail the promotional and financial incentives offered by Industrial Investment and Infrastructural Policy of Maharashtra-2006 for development of agro processing units.

3. Trace the evolution of Self Help Groups in India.

OR

3. Explain the modus operandi of formation of Self Help Groups in India.

4. Explain the role of internal auditor of a company with special reference to reflection of environmental considerations in the statutory financial statements.

OR

4. Explain the meaning, objectives and importance of Corporate Governance.

5. Write short notes (**any 4**) :

- a) Cluster approach for development
- b) Service training institute
- c) Urban Haat
- d) Types of environmental audits
- e) Advantages of self help groups
- f) Transparency in corporate reporting.

**P.T.O.**



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) प्रत्येक प्रश्नास २० गुण आहेत.

१. राजीव गांधी उद्यमी मित्र योजनेची पूर्वपीठिका, उद्दिष्ट्ये व पात्रता स्पष्ट करा.

किंवा

महाराष्ट्र राज्याच्या २००६ च्या औद्योगिक गुंतवणूक व पायाभूत धोरणांतर्गतची उद्दिष्ट्ये, ध्येय व धोरणात्मक व्यूहरचना स्पष्ट करा.

२. उद्यमी मित्रांच्या नोंदणीची प्रक्रिया स्पष्ट करा.

किंवा

महाराष्ट्र राज्याच्या २००६ च्या औद्योगिक गुंतवणूक व पायाभूत धोरणानुसार शेतमाल प्रक्रिया उद्योगाच्या विकासासाठी देऊ केलेली आर्थिक प्रोत्साहने विशद करा.

३. स्वयं बचत गटाच्या उत्क्रांतीचे विविध टप्पे स्पष्ट करा.

किंवा

स्वयं बचत गट स्थापनेची प्रक्रिया स्पष्ट करा.

४. 'पर्यावरणीय बाबींच्या कायदेशीर आर्थिक प्रपत्रांमधील पडसाद' या संदर्भात अंतर्गत अंकेक्षकाची भूमिका स्पष्ट करा.

किंवा

'प्रमंडळीय नियंत्रण' या संकल्पनेचा अर्थ, उद्दिष्ट्ये व महत्व स्पष्ट करा.

५. टीपा द्या (कोणत्याही चार)

अ) विकासात्मक कृती गट

ब) सेवा प्रशिक्षण संस्था

क) नागरी बाजारपेठ

ड) पर्यावरणीय अंकेक्षणाचे प्रकार

इ) स्वयं बचत गटाचे फायदे

फ) प्रमंडळीय अहवालातील पारदर्शकता.



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr.D : BUSINESS ADMINISTRATION**  
**Spl. Paper – VII : Recent Advances in Business Administration**  
**(2008 Pattern) (New)**

Time: 3 Hours

Max. Marks: 100

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

1. 'Resistance to change is an irrational response' Do you agree or disagree ?  
Discuss the forces for change and causes of resistance to change.

OR

What do you mean by 'Management of change ? Describe the Kurt Lewin's  
3 phase change process.

2. What do you mean by TQM ? What are the objectives of TQM and state its  
features ?

OR

Describe five 'S' system of quality management.

3. What is global management ? What major players and factors will a business  
have to take into account for entering another country ?

OR

'The skill of cross cultural management plays a very vital role in business in  
the era of globalization' . Discuss.

4. Explain turn-around process. What are the remedies used to turn sick business  
around ?

OR

What do you mean by re-structuring of business ? Discuss various strategies of  
business re-structuring.

P.T.O.



5. Write notes (any two) :

A) Features of E.R.P.

B) Kaizen

C) The change agents

D) Computer and E.R.P.

E) Current trends in merger.

### मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.

२) सर्व प्रश्नांना समान गुण आहेत.

१. 'बदलाला प्रतिकार हा अशास्त्रिय प्रतिसाद आहे' तुम्ही याच्याशी सहमत आहात का असहमत आहात ? बदल घडवून आणणारे घटक व बदलच्या विरोद्याची कारणे याची चर्चा करा.

### किंवा

'बदलाचे व्यवस्थापन' म्हणजे काय ? (Kurt Lewin) यांच्या तिन टप्पे बदल प्रक्रियेचे वर्णन करा.

२. संपूर्ण गुणवत्ता व्यवस्थापन (TQM) याचा तुम्हाला काय अर्थबोध होतो ? टि.क्यू.एम्. ची उद्दिष्ट्ये व वैशिष्ट्ये सांगा.

### किंवा

गुणवत्ता व्यवस्थापनाची पाच एस् (Fives) पद्धत स्पष्ट करा.

३. वैश्विक व्यवस्थापन म्हणजे काय ? दुसऱ्या एखाद्या देशामध्ये प्रवेश करू इच्छिणाऱ्या व्यवसायाने कोणते पक्ष (players) व कोणते घटक (Factors) विचारात घेतले पाहिजेत ?

### किंवा

'जागतिकीकरणाच्या कालखंडात आंतरसांस्कृतिक व्यवस्थापन कौशल्य व्यवसायात महत्त्वाची भूमिका बजावते' चर्चा करा.



४. पुनरुज्जीवन व्यवस्थापनाची प्रक्रिया स्पष्ट करा. एखाद्या आजारी उद्योगाला उर्जितावस्थेत आणण्यासाठी कोणते उपाय आहेत ?

किंवा

उद्योगाची पुनः रचना म्हणजे काय ? पुनः रचनेच्या (Re-structuring) तिरनिराळ्यां व्यूहरचनांची चर्चा करा.

५. टिपा लिहा (दोन) :

अ) इ.आर. पी. ची वैशिष्ट्ये

ब) कायझन (Kaizen)

क) बदल घडवून आणणारे घटक

ड) काँप्युटर आणि इ. आर. पी.

इ) विलीनीकरणाच्या संदर्भातील सध्याचे प्रवाह.



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr. D : BUSINESS ADMINISTRATION**  
**Spl. Paper – VIII : Case Studies in Business Administration**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Note : a) Attempt **all** the questions.*

*b) **Each** question carries **25** marks.*

1. Evaluate the strengths and weaknesses of case study approach as a means to resolve various issues in the management of the company.

OR

1. Explain the meaning and scope of Business Administration with reference to any organization of your choice.
2. X Ltd. is engaged in export of flowers to European countries. It has its estates in the surroundings of Lonavla, in Pune District. Its average annual turnover is in the range of 10 – 12 crores during last three years. It has been observed during last quarter of the year that its export income has been showing a reducing trend. Market has become volatile and margin on sales is declining. You have been appointed as the management consultant to evaluate the problem and report to the management about your recommendations to boost the sales for the year 2011-12. Your report must analyze the existing problem and remedial measures to overcome it through the marketing strategy. You may assume any logical data for designing the report.

OR

P.T.O.



2. Yours is a KPO firm dealing with software solutions for the client specific problems. Your organization has hired 400 employees with multi skill qualities. You are in the market since 2009. You have achieved average annual earnings of 2.5 billions equivalents to Indian rupees. You now have set a target to quadruplicate the earnings in the two years to come. You have to hire and train a team of another 100 persons to achieve this target. Suggest a scheme of recruitment for these personnel and also design a training programme to set forth these newly recruited persons to their mission. For this purpose you are allowed to assume any logical data base.

3. X Ltd. specializes in the installation of heating and air conditioning equipment in a metropolitan area of about one million people. Although the company usually installs nationally equipment, it engages in limited manufacturing of certain components needed for commercial installations. Since it was established some forty years ago, the company has earned a reputation for quality work.

Prabhu Lal has been with the company as a sales representative for two years. During this period he believes that the company has missed a number of opportunities to obtain lucrative contracts because of the condition under which he is forced to operate. Particularly in the case of commercial installations, he does not have the authority to make any decision or commitments during preliminary contract negotiations. He has to postpone discussion of price, completion time, and credit terms until after each of the technical experts in these areas has studied the job and made formal commitments. By this time, some competing firm already completes negotiations and gets the contract. Prabhu Lal considers this a continuing problem, and feels hampered.

- a) In what respects do you think Prabhu Lal is justified in his complaint ?
- b) What can be done on a company-wide basis to improve the situation ?

OR



3. You have been working as Manager – Production in an automobile manufacturing company. Your company manufactures two wheeler bikes. The market of your brand is flourishing and there is an increasing demand for your vehicles. In view of this, the top management of your company has laid down a schedule of daily production of final products to be okayed by your department, failing which it is afraid that you will not be able to meet the demand, which in turn will be affecting your market share.

As a Manager-Production write an exhaustive note to be submitted to ‘The Vice President-Manufacturing’. Your note should include the possible bottlenecks in your endeavor to meet the daily target and the measures to remove such bottlenecks.

For the purpose of this note any logical assumptions by you are expected.

4. Mr. John is a Branch Manager of Indian Bank at one of its village branches. His staff included two clerks and an attendant. Very often Mr. John was left alone in the bank after 9. p.m. to tally accounts, day books and complete all other formalities.

On 31<sup>st</sup> March, Mr. John was working till past 2 a.m. tallying the accounts since only one day was left for final closing. On that fateful night, the Branch Manager was attacked by a group of robbers, who looted Rs. 5 lakhs after brutally wounding Mr. John’s right hand, which had to be amputated later. After his recovery, the Branch Manager applied for compensation. The Bank Management was of the opinion that the Branch Manager violated the job specification by working beyond the stipulated hours of work. He, in their view, was not entitled to any compensation as the incident occurred during non-banking hours. The Bank also called for any explanation as to why the amount lost cannot be recovered from his salary and provident fund.



- a) Do you justify the Bank's stand on this issue ?
- b) Analyze the case, point out the lacunas on the part of Bank Management and suggest suitable course of action by Mr. John.

OR

4. COMFORT SERVICES is a travel company. They have a fleet of luxury buses with varying capacities. They are in this business since last 10 years. Their annual turnover in 2010-11 was Rs. 5.6 crs. It is observed that in the year 2010-11 the market share is reduced by 20%. The buses were flying with under utilized occupancy.

COMFORT SERVICES have appointed you as a Business Analyst. Your task includes study the existing business, study the impact on the business due to the competitions and suggest a concrete plan of action to achieve a target of Rs. 7 crs, fixed for the year 2011-12. Draft this report.

मराठी रूपांतर

सूचना : अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) प्रत्येक प्रश्नास २५ गुण आहेत.

१. व्यवसाय व्यवस्थापनातील विविध समस्यांची उकल करताना वापरल्या जाणाऱ्या 'समस्या अध्ययन' पद्धतीचे फायदे व मर्यादा यांचे विवेचन करा.

किंवा

१. 'व्यवसाय प्रशासन' या संकल्पनेची व्याख्या व आवाका सोदाहरण स्पष्ट करा. या साठी आपण कोणत्याही एका व्यवसाय संघटनेच्या सहाय्याने हे विवेचन करू शकता.



२. 'क्ष' कंपनी युरोपीय देशांना फुलांची निर्यात करते. या कंपनीची फुलशेती पुणे जिल्ह्यातील लोणावळा परिसरात आहे. मागील तीन वर्षे कंपनीने सरासरी १० ते १२ कोटी रु. इतका व्यवसाय केला आहे. तथापि या वर्षीच्या ४ थ्या तीन महिन्यांमध्ये मात्र कंपनीची विक्री घसरत चालल्याचे आढळून आले. फुलांचा परकीय व्यापार अस्थिर होत असल्याचे आढळून आले.

या प्रश्नाचा अभ्यास करून कंपनीस शिफारशी करणारा अहवाल देण्यासाठी व्यवस्थापकीय सल्लागार म्हणून आपली नेमणूक झाली आहे.

हा अहवाल तयार करा. यासाठी आपण तर्कशुद्ध गृहिते कल्पना करू शकता.

### किंवा

२. आपली संगणकीय प्रणाली कंपनी असून ग्राहकांच्या गरजेनुसार संगणक प्रणाली विकसित करणे हे आपले काम आहे. इ.स. २००९ पासून या व्यवसायात कार्यरत असून आपल्याकडे सुमारे ४०० तज्ञ व्यक्ती काम करतात. आपला व्यवसाय सुमारे २.५ कोटी रु. इतका आहे.

हा व्यवसाय ४ पटींनी वाढविण्याचे आपण ठरविले आहे. त्यासाठी १०० कुशल व्यक्तीची भरती करण्याचे व त्यांना प्रशिक्षण देण्याचे ठरविले आहे.

या संदर्भात भरती योजना व प्रशिक्षण कार्यक्रम तयार करा. योग्य त्या गृहित तत्त्वांवर आपली योजना व कार्यक्रम आधारित असणे आवश्यक आहे.

३. 'क्ष' कंपनी वातानुकूलित संयंते तयार करते. कंपनी गेली ४० वर्षे या उद्योगात असून आपल्या उत्कृष्ट कामामुळे तिने चांगलेच नाव कमावले आहे.

प्रभूलाल या कंपनीमध्ये गेली २ वर्षे विक्रीप्रतिनिधी म्हणून काम करत आहे. या कालावधीमध्ये कंपनीने विक्रीच्या अनेक संधी गमावल्या असे त्याचे मत आहे. ग्राहकांशी व्यवसायाविषयी प्राथमिक बोलणी करण्याचा अधिकार नाही याची त्याला खंत वाटते. त्यामुळे बचाववेळा कंपनीने आपले ग्राहक गमावले. या प्रत्येक वेळी किमती विषयी चर्चा, काम पूर्णत्वास नेण्याविषयी चर्चा, उधार विक्रीविषयक चर्चा इ. साठी पूर्ण निर्णय घेण्याचे स्वातंत्र्य प्रभूलालला देण्यात आले नसल्याने कंपनीने व्यवसायाच्या संधी गमावल्या असे प्रभूलालचे मत आहे. या परिस्थितीचा फायदा प्रतिस्पर्धी कंपनीने उठवला व या कंपनीचा वराचसा ग्राहकवर्ग आपल्याकडे वळविण्यात प्रतिस्पर्धी कंपनी यशस्वी झाली.

अ) प्रभूलालच्या या तक्रारीमध्ये कितपत तथ्य आहे असे तुम्हांस वाटते.

ब) या प्रश्नाची उकल कंपनीच्या पातळीवर कशी कराल याचे सविस्तर वर्णन करा.

### किंवा



३. एका वाहन उत्पादक कंपनीमध्ये आपण उत्पादन व्यवस्थापक या पदावर कार्यरत आहात. आपली कंपनी दुचाकी गाड्यांचे उत्पादन करित आहे. आपल्या मालाची जोरदार विक्री होत असून मालाचा खप सतत वाढत आहे असे आढळून आले. ही वाढती मागणी पूर्ण करण्यासाठी व्यवस्थापनाने दैनंदिन तयार माल करण्यासाठीचे कोष्टक आखून दिलेले आहे. त्याची अंमलबजावणी न झाल्यास ग्राहकांना वेळेत तयार माल मिळू शकणार नाही व पर्यायाने ते प्रतिस्पर्धी कंपनीच्या गाड्या खरेदी करण्याची शक्यता आहे. यावर उपाय म्हणून उत्पादनातील सातत्य राखण्यासाठी व संभाव्य अडथळे ओळखून त्यावर उपाययोजना करण्याची गरज आहे. उत्पादन व्यवस्थापक या नात्याने या संभाव्य अडथळे व त्यावरील संभाव्य उपाययोजना सुचविणारे दीर्घ टीपण तयार करा.

४. श्री. जॉन हे इंडियन बँकेच्या एका ग्रामीण शाखेचे व्यवस्थापक आहेत. त्या शाखेमध्ये केवळ २ सहाय्यक व १ शिपाई एवढेच कर्मचारी काम करतात. बचाचवेळा श्री. जॉन यांना रात्री ९ वाजेपर्यंत देखील काम करावे लागते. ३१ मार्च रोजी श्री. जॉन पहाटे २ वाजेपर्यंत बँकेमध्ये काम करित होते त्या दुर्दैवी रात्री लुटारुंच्या टोळीने बँकेवर हल्ला करून तिजोरीतील ५ लाख रुपये लुटून नेले. दरोडेखोरांबरोबर झालेल्या झटापटीमुळे श्री. जॉन यांचा उजवा हात जखमी झाला जो नंतर पूर्णपणे काढून टाकावा लागला. आजारातून पूर्णपणे बरे झाल्यानंतर श्री. जॉन यांनी बँकेकडे नुकसान भरपाई मागितली. बँक व्यवस्थापनाने नुकसान भरपाई देण्याचे नाकारले; याउलट बँक व्यवस्थापनाने श्री. जॉन यांना रात्री २ वाजेपर्यंत एकट्यानेच काम करत बसण्याची गरज नव्हती असे प्रतिपादन केले. तसेच बँकेचे झालेले नुकसान श्री. जॉन यांच्याकडून का वसूल करू नये असा आदेश श्री. जॉन यांना देण्यात आला.

अ) बँक व्यवस्थापनाच्या या निर्णयाशी आपण सहमत आहात काय ?

ब) या समस्येचे पूर्ण वर्णन करून बँक व्यवस्थापनातील विविध त्रुटी विशद करा; तसेच श्री. जॉन यांनी काय करावे असे आपणांस वाटते.

किंवा



४. 'कंफर्ट सर्व्हिसेस' ही एक प्रवासी सुविधा पुरविणारी कंपनी आहे. हा व्यवसाय ते गेली १० वर्षे करीत आहेत. त्यांच्याकडे वेगवेगळी प्रवासी क्षमता असलेल्या अनेक आराम बसेस आहेत आर्थिक वर्ष २०१०-११ मध्ये या कंपनीची विक्री रु. ५.६ कोटी इतकी होती तथापि इ २०१०-११ च्या शेवटच्या तीन महिन्यामध्ये कंपनीची प्रवासी क्षमता वापरण्याचे प्रमाण घटत चालले असे आढळून आले. बसेसमध्ये क्षमतेपेक्षा कमी प्रवासी प्रवास करीत होते. पर्यायाने त्यांचा बाजारपेठेतील वाटा २० टक्क्याने घटला.

या कंपनीने आपणांस व्यवसाय मार्गदर्शक म्हणून नेमले आहे. कंपनीच्या बाजार घटकावर परिणाम करणारे संभाव्य घटक ओळखून पुढील वर्षी किमान ७ कोटी रुपये व्यवसाय करण्याचे उद्दिष्ट कंपनीने निश्चित केले आहे.

व्यवसाय मार्गदर्शक या नात्याने योग्य ती उपाययोजना सुचविणारा अहवाल लिहा.



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**M.Com. (Semester – IV) Examination, 2011**  
**Group-E – COMMERCIAL LAWS AND PRACTICES**  
**(Special Paper – VII)**  
**Recent Advances in Commercial Laws and Practices**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

**Instructions:** 1) *All questions are compulsory.*

2) *Figures to the right indicate full marks.*

1. A) What are the main objects of Information Technology Act 2002 ? 10  
B) Explain the Certifying Authorities and Retention of Information. 10
- OR
1. Write detail note on “Right to Information and obligations of Public Authorities”. 20  
2. Explain the following terms : 20  
A) Compulsory Registration.  
B) Procedure after Registration.  
C) Deposit of Wills.
- OR
2. What are the objects and powers of the Securities and Exchange Board of India Act, 1992 ? 20  
3. A) Explain the importance of Securitization Act 2002. 10  
B) Write detail note on Enforcement of Security Interest Act 2002. 10
- OR
3. A) State the objects of Debt Recovery Act, 1993. 10  
B) Write a detail note on ‘Establishment of Appellate Tribunal’. 10

P.T.O.



4. A) Write a note on Audit of Securities and Exchange Board of India. **10**

B) Explain the duties of Public Information Officer under Right to Information. **10**

OR

4. A) Explain the procedure of Tribunals under Debt Recovery Act, 1993. **10**

B) State the functions of Securities and Exchange Board of India. **10**

5. Write short notes (**any four**) : **20**

a) Listing Agreement.

b) Adjudication.

c) Appellate Authorities under Right to Information.

d) Establishment of Tribunal.

e) Cyber Regulation.

f) Guidelines on sale of Financial Assets to Securitization Company.

### मराठी रूपांतर

**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.

1. अ) माहिती तंत्रज्ञान कायदा २००२ ची महत्वाची उद्दिष्टे स्पष्ट करा. **10**

ब) प्रमाणिकरण अधिकारी आणि 'माहितीचे जतन' या संज्ञा स्पष्ट करा. **10**

किंवा

1. माहितीचा अधिकार आणि सार्वजनिक सेवेतील अधिकाऱ्याच्या जबाबदाऱ्या स्पष्ट करा. **20**



2. खालील संकल्पना स्पष्ट करा. 20
- अ) सक्तीची नोंदणी.  
ब) नोंदणी नंतरची कार्यपद्धती.  
क) इच्छापत्र ठेव.

**किंवा**

2. भारतीय प्रतिभूती आणि विनिमय मंडळ कायदा १९९२ ची उद्दिष्टे आणि अधिकार कक्षा स्पष्ट करा. 20
3. अ) रोखेकरण कायदा २००२ चे महत्व स्पष्ट करा. 10
- ब) प्रतिभूती व्याज अंमलबजावणी कायदा २००२ यावर सविस्तर टिप लिहा. 10

**किंवा**

3. अ) कर्ज वसूली कायदा १९९३ ची उद्दिष्टे विशद करा. 10
- ब) अपिल न्यायासनाची स्थापना यावर सविस्तर टिप लिहा. 10
4. अ) भारतीय प्रतिभूती आणि विनिमय मंडळाच्या लेखापरीक्षणावर टिप लिहा. 10
- ब) माहिती अधिकारांतर्गत सार्वजनिक माहिती अधिकाळ्याची कर्तव्ये स्पष्ट करा. 10

**किंवा**

4. अ) कर्ज वसूली कायदा १९९३ अंतर्गत न्यायासनाची कार्यपद्धती स्पष्ट करा. 10
- ब) भारतीय प्रतिभूती आणि विनिमय मंडळ कायद्याची कार्ये नमूद करा. 10
5. टीपा लिहा (कोणत्याही चार): 20
- अ) सूचिकरण करार.  
ब) निवाडा.  
क) माहिती अधिकारांतर्गत तक्रार निवारण अधिकारी.  
ड) न्यायासनाची स्थापना.  
ई) सायबर नियमन.  
फ) वित्तीय मालमत्त्वेच्या विक्रीच्या बाबत प्रतिभूतिकरण कंपनीसाठी मार्गदर्शक नियमावली.



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**M.Com. (Semester – IV) Examination, 2011**  
**Spl. Paper – VIII :CASE STUDIES IN COMMERCIAL LAWS AND**  
**PRACTICES (Optional)**

**Gr.E. : Commercial Laws and Practices (2008 Pattern) (New)**

Time: 3 Hours

Max. Marks: 100

*Instructions : 1) All questions carry equal marks.*  
*2) Attempt any four cases.*

1. Mr. P.M. Desai is a doctor in All India Institute of Medical Sciences invents a machine which can delivered glucose to a patient through the skin by causing the pores of the skin to absorb glucose and deliver it to the blood stream. The claim of the doctor of such an invention is rebuked by medical community is being highly improbable and useless in invention. However, when the invention is put to demonstration it is found to be indeed effective. It is claimed by the doctors that it is to be highly usefull method of treatment to diabetes by regulating the amount of glucose supply to the blood. Now, that invention has been strongly welcomed by the medical community, as being a new useful and non-obvious method of treatment.

Discuss in detail :

- 1) The legal provisions in relation to this case as per Patent Law ; and
  - 2) Can the doctor claim in the invention under the Law ?
2. Shri Sameer is a scientist in space research. He discusses a scientific principle with his Colleagues. One of the Colleagues, Shri P.C. Sharma uses the principle and invents working device based on the same principle. Another Colleagues Shri. A.K. Bhat who was instrumental in suggesting the manner of putting in place the arrangement of the mechanical devices claims himself that he is the true and first inventor and applies for the patent.

Discuss in detail :

- 1) The relevant provisions of Patent Law for the patent.
- 2) Is Shri A.K. Bhat entitled to apply for the patent or not ?
- 3) In case not, who out of the three can apply for the patent ?

**P.T.O.**



3. Shri S.P. Morgan started using the mark “Container” as a trade mark for his freight containers. He spent a huge amount on the advertisement of such freight containers, so that they become very popular in the market. After ten years, he applied for registration on the ground that his freight containers acquired 100% distinctiveness. The registrar refused registration of the trade mark objecting that the trade mark was descriptive word directly indicating the nature and character of the goods of the trader.

Discuss the case with reference to the relevant provisions necessary for the registration of trade mark and advise Shri S.P. Morgan to defend the registrar’s objection.

4. Shri Anand wrote a play entitled “Hum Hindustani” in 1983. The play was enacted in next few years in Delhi and Mumbai. It got good reviews in well-known newspapers. The play was basically based on the theme of provincialism and its baneful and divisive effects on the society. A film maker, Mr. Mohan Sehgal become interested in making a film based on the play. He heard the play from Shri Anand in his office by giving offer to him. Shri Anand did not receive further communication from Mr. Sehgal. Thereafter, Mr. Sehgal announced the production of a film ‘New Delhi’. The picture was released in September 1986. From comments in the press Shri Anand felt that the film was very much like his play, ‘Hum Hindustani’. Thereafter, Shri Anand himself saw the picture and felt that the film was entirely based on his play. He felt that Shri Sehgal had dishonestly imitated the film and violated his copyright. He therefore moved the court.

Mr. Sehgal (Relux film) claimed that they had communicated to Shri Anand that the play might have been all right for the amateur stage but it was too inadequate for the purpose of making a full length commercial motion picture. The key argument of Relux film was that he could not have copyright on the subject or idea of provincialism. Any one can adopt it in his own way. Relux film claimed that the motion picture was quite different from the play ‘Hum Hindustani’ in its content, spirit and climax. Some similarities could be explained by the fact that both were based on the idea of provincialism.

Discuss the case in detail in the light of the provisions of the Copyright Law and advise Shri Anand to take action in the court of law.



5. In an E-trade agreement, signature is based exclusively on asymmetric methods or techniques. It has been described as a special door, which can be opened with a four key lock. The two keys are on every side of door, and each of these two keys possessed by the other party, since they have agreed on the shape and notches in the key (public key). However, the other party is not, and none of the parties known exactly, what kind of notches the other key will have. The only thing is sure that the door can only be opened when the four keys are in it. Once both the parties have locked the keys into the door it is possible to open it and for the parties to be sure that they can negotiate through that open door safely without being afraid that an outside might interfere in their business. Discuss with reference to authentication of electronic records using digital signatures.
6. Mr. Chote installed a website “chahooindia.com”. This is resembling the another renowned website- “chahoo.com”. The services rendered by Mr. Chote are similar to the services rendered by the “chahoo.com” (plaintiff).

M/s Bade and Company, which had installed “chahoo.com”, claimed that they are global internet media, rendering services under the domain name “chahoo.com” which was registered with the “Network Solution Incorporation”, since 2000. An application for registration of trademark “chahoo” was pending in India.

M/s Bade and Company, further claimed that they are the first in the field to have a domain name “chahoo” and also to start web directory and provide search services. In June, 2000, such directory was named ‘chahoo’.

Mr. Chote adopted the domain name “chahooindia.com” which is closely resembling to the renowned name “chahoo.com”. It was found that the internet users, who wanted to use “chahoo.com” may reach to the “chahooindia.com”. Hence, they claimed that the act of Mr. Chote is dishonest and was tantamount to “Cyber Squatting”.



Mr. Chote claims that -

- 1) Plaintiffs trademark was not registered in India. Therefore, there could not be any action for infringement of registered trademark.
- 2) There could not be an action of passing of as the defendants were not offering goods but services.
- 3) The persons using internet and seeking to reach the internet site were all technically educated and literate persons. As such there is no chance of deception and confusion.

Discuss the claims of the parties and their legal rights with reference to Cyber Laws and I.T. Act.

### मराठी रूपांतर

सूचना : १) सर्व प्रश्नांना समान गुण आहेत.

२) कोणत्याही चार केसेस सोडवा.

१. श्री पी. एम. देसाई हे ऑल इंडिया वैद्यकिय शास्त्र संस्थेत डॉक्टर आहेत. त्यांनी रुग्णांच्या शरिरात त्वचेच्या छिद्रांद्वारे ग्लुकोज सोडून त्याच्या रक्तप्रवाहात त्याचे विलीनीकरण करता येऊ शकेल असे एक यंत्र शोधून काढले आहे. डॉ देसाई यांच्या या संशोधनाचा दावा पूर्णपणे अशक्यप्राय, निरुपयोगी असल्याचे दोषरोपन वैद्यकिय समाजाने केले आहे. तथापि, हे संशोधन प्रात्यक्षिक प्रतिपादनामध्ये फार उपयुक्त आणि परिणामकारक असल्याचे सिद्ध झाले आहे. डॉक्टरांचा आसा दावा आहे की, हे संशोधन मधूमेही रुग्णांच्या शरिरातील रक्तामध्ये ग्लुकोजचा पुरवठा नियमित करण्यासाठीची एक फार उपयुक्त पद्धती आहे. या शिवाय, ती एक उपचाराची नविन, अप्रगट आणि उपयुक्त पद्धत असल्याचे वैद्यकिय समाजाने आता मान्य केले आहे व त्याचे ते फार प्रभावीरीत्या स्वागत करित आहेत.

सविस्तर चर्चा करा :

- १) या समस्येच्या संबंधाने पेटंट कायद्यानुसार कायदेशीर तरतुदी; व
- २) डॉक्टर आपल्या संशोधनाचा दावा या कायद्यांतर्गत करू शकतात काय ?



२. श्री समीर हे अंतराळ संशोधनातील एक शास्त्रज्ञ आहेत. ते आपल्या सहकाऱ्यांसोबत एका शास्त्रीय मूलतत्वाची चर्चा करीत असतात. त्यांच्या सहकाऱ्यांपैकी श्री. पी. सी. शर्मा यांनी त्या मूलतत्वाचा अवलंब करून त्यांच्या अधारे एका अंतरिक्ष उपकरणाचा शोध लावला. त्यांचे दुसरे सहकारी श्री ए. के. भट हे साधनिक असून त्यांनी त्या उपकरणाच्या अंतरिक्ष उड्डाणासाठी यांत्रिक कार्यपद्धतीचे निर्देशन केले. त्यामुळे ते त्या उपकरणाचे खरे व प्रथम संशोधक आहेत. असा दावा करून पेटंट मिळविण्यासाठी त्यांनी अर्ज केली आहे.

सविस्तर चर्चा करा :

१) पेटंट कायद्याच्या पेटंट मिळविण्यासाठीच्या तरतुदी.

२) श्री ए. के. भट यांना पेटंटसाठी अर्ज करण्याचा अधिकार आहे किंवा नाही ?

३) जर नसेल तर त्या तीघांपैकी पेटंटसाठी कोण अर्ज करू शकेल ?

३. श्री एस.पी. मॉरगन यांनी आपल्या 'भाडोत्री कंटेनेर्स' साठी 'कंटेनेर्स' या चिन्हाचा व्यापारीचिन्ह म्हणून वापर करण्यास सुरुवात केली. त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी प्रचंड खर्च केला. त्यामुळे त्या चिन्हाला बाजारपेठेत फार प्रसिद्धी मिळाली. दहा वर्षांनंतर त्या 'भोडोत्री कंटेनेर्स' ला शंभर टक्के भिन्नत्वदर्शक नाविन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेड मार्क नोंदनीसाठी अर्ज केला. तथापि, व्यापारी चिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापाऱ्याच्या मालाचे स्वरूप व गुणवैशिष्ट्य दर्शवितो या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदनी नाकारली आहे.

या समस्येच्या संदर्भात व्यापारी चिन्ह नोंदनीसंबंधी आवश्यक असणाऱ्या तरतुदींची चर्चा करा, आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री एस.पी. मॉरगन यांना मार्गदर्शन करा.

४. श्री आनंद यांनी १९८३ साली 'हम हिन्दुस्थानी, ही एक नाटीका लिहीली. त्यानंतरच्या काही वर्षांत त्या नाटीकेचे दिल्ली व मुंबई येथे प्रयोग होऊन तीला वर्तमानपत्रामधून चांगले परीक्षणात्मक स्थान प्राप्त झाले. मूलतः ती नाटीका प्रांतवाद व त्याचे समाजावरील अनिष्ट व विभाजनात्म परिणाम या विषयावर आधारलेली होती. चित्रपट निर्माते श्री मोहन सेहगल यांना या नाटीकेवर चित्रपट बनविण्यात फार रस होता, म्हणून त्यांनी श्री आनंद यांच्याकडे प्रस्ताव ठेऊन त्यांच्या कार्यालयात ती नाटीका एकूण घेतली. त्यापुढे मात्र श्री आनंद यांना श्री सेहगल यांचे कडून कोणत्याही प्रकारचे संदेशवहन झाले नाही. त्यानंतर श्री सेहगल यांनी आपल्या 'नवि दिल्ली' या चित्रपटाची घोषणा केली आणि तो चित्रपट सप्टेंबर १९८६ साली प्रसिद्ध झाला. वर्तमानपत्रातील परीक्षणात्मक समालोचनावरून श्री आनंद यांच्या असे निर्देशनास आले की, हा चित्रपट आपल्या 'हम हिन्दुस्थानी' या नाटीकेशी फारच अनुरूप आहे. त्यानंतर त्यांनी तो चित्रपट पाहिला व त्याची खात्री झाली की संबंधीत चित्रपट आपल्या नाटीकेवर पूर्णतः आधारीत आहे. श्री सेहगल यांनी आपल्या नाटीकेचे अप्रमाणिकपणे अनुकरण करून प्रतिलिपी हक्काचे उल्लंघन केले आहे असे श्री आनंद यांची खात्री झाल्यामुळे त्यांनी न्यायालयात धाव घेतली.



श्री सेहगल (रिलक्स फिल्मस्) यांनी असा प्रतिवाद केला की, श्री आनंद यांना अशी कल्पना देण्यात आली होती की, त्यांची नाटीका फक्त मनोरंजनासाठी पुरेशी आहे, परंतू त्यावर संपूर्ण व्यापारी स्वरूपाचा चित्रपट बनविण्यासाठी फार तोकडी आहे. रिलक्स फिल्मस् चा मुख्य दावा आसा होता की, प्रांतवाद या विषयावर किंवा कल्पनेवर प्रतिवादीचा प्रतिलिपी हक्क असण्याची शक्यता असू शकत नाही, कोणीही आपल्या परीने त्याचा स्विकार करू शकतो. त्यांनी असाही दावा केला की, चल चित्रपट हा 'हम हिन्दुस्थानी' या नाटीकेच्या कथानकाचा आशय व त्यातील प्रसंगांपेक्षा पूर्णतः भिन्न आहे, समानतेच्या दृष्टीने स्पष्टीकरण केल्यास नाटीका व चित्रपट हे दोन ही प्रांतवाद या कल्पनेवर आधारीत आहेत.

सविस्तर चर्चा करा :

१) या समस्येच्या संदर्भाने प्रतिलिपी हक्क कायद्याच्या तरतुदी; व

२) श्री आनंद यांना न्यायालयीन कारवाई करण्यासाठी मार्गदर्शन करा.

५. ई-व्यापार करारांतर्गत स्वाक्षरी ही फक्त प्रमाण बद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांमार्फत उघडला जाऊ शकतो. या दरवाज्याच्या दोनही बाजुस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एका पक्षाच्या मालकीची असले दरवाज्याच्या प्रत्येक बाजुस दोनही पक्ष भिन्न-भिन्न चाव्यासोबत क्रमाने उभे राहातात दोन पक्षांपैकी एका पक्षाच्या ताण्यात योगायोगाने दुसऱ्या पक्षाची चावी येऊ शकते की, ज्याद्वारे ते त्या चावीच्या आकार आणि खाचा संबंधीत चावीच्या आहेत. (जनतेची चावी) असे मान्य करतात. परंतू दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहित नसते. तथापि, हे मात्र निश्चित आहे की, जो पर्यंत योग्य त्या चार चाव्या दरवाज्याच्या कुलपाला लावल्या जाणार नाहीत तो पर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आप-आपल्या चाव्या दरवाज्याच्या कुलपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडण्या संबंधी बोलणी करतात, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाह्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक स्वाक्षऱ्यांचा अवलंब करून चर्चा करा.



६. श्री छोटे यांनी “चाहू इंडिया.कॉम” या नावाची वेबसाइट सुरू केली. ही वेबसाइट दुसऱ्या एका “चाहू.कॉम” या नामांकित वेबसाइटशी मिळतीजुळती आहे. श्री छोटे यांनी उपलब्ध करून दिलेल्या सेवा “चाहू.कॉम” (वादी) या वेबसाइटच्या सेवांशी मिळत्याजुळत्या आहेत.

“चाहू.कॉम” ही वेबसाइट सुरू केलेल्या मेसर्स बडे आणि कंपनीने असा दावा केला आहे की, सन २००० पासून ही कंपनी जागतिक इंटरनेट माध्यम म्हणून काम करित असून “चाहू.कॉम” या विशेष नावाने सेवा पुरवित आहे. या नावाची नोंदणी ‘नेटवर्क सोल्युशन इनकॉर्पोरेशन’ कडे केली होती. “चाहू” या व्यापारी चिन्हाच्या नोंदणीसाठी केलेला अर्ज भारतामध्ये प्रलंबित होता.

मेसर्स बडे आणि कंपनीने असाही दावा केला आहे की, संबंधित क्षेत्रात “चाहू” हे विशेष नाव वापरणारी, वेब मार्गदर्शिका सुरू करणारी व शोधसेवा देणारी ही पहिलीच कंपनी आहे. जून २००० मध्ये या मार्गदर्शिकेला “चाहू” हे नांव देण्यात आले.

श्री छोटे यांनी स्वीकारलेले “चाहू इंडिया.कॉम” हे नाव “चाहू.कॉम” ह्या प्रख्यात नावाशी बहुतांशी साम्यता दर्शविणारे आहे. असे आढळून आले आहे की, “चाहू.कॉम” ची सेवा वापरू इच्छिणाऱ्यांना “चाहू इंडिया.कॉम” ची सेवा वापरणे शक्य झाले. म्हणून त्यांनी (मेसर्स बडे आणि कंपनी) असा दावा केला की, श्री छोटे यांची ही कृती अप्रामाणिकपणाची व ‘सायबर अतिक्रमण गुन्हा’ (Cyber Squatting) या सदरात मोडणारी आहे.

श्री छोटे यांचा असा दावा आहे की-

- १) वादीच्या व्यापारी चिन्हाची नोंदणी भारतामध्ये झालेली नव्हती, त्यामूळे नोंदणीकृत व्यापारी चिन्हाचे उल्लंघन केल्याबद्दलची कारवाई होऊ शकत नाही.
- २) प्रतिवादी हे वस्तू पुरवित नसून सेवा पुरविण्याचे काम करित असल्यामूळे हस्तांतरणाचे (passing of) कृत्य त्यांचेकडून घडले असे म्हणता येणार नाही.
- ३) इंटरनेट सुविधा वापरणारे व वापरू इच्छिणाऱ्या सर्व व्यक्ती तांत्रिक ज्ञान असणाऱ्या व साक्षर होत्या, त्यामूळे फसवेगिरी व संभ्रमाला कोठेही वाव नाही.

सायबर कायदे आणि माहिती व तंत्रज्ञान कायद्यासंदर्भात पक्षकारांनी केलेल्या दाव्याची तसेच त्यांच्या कायदेशीर हक्कांची चर्चा करा.



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**M.Com. (Semester – IV) Examination, 2011**  
**Group-F : CO-OPERATION AND RURAL DEVELOPMENT**  
**(2008 Pattern) (New)**  
**Recent Advances in Co-operation and Rural Development**  
**Special Paper – VII**

Time : 3 Hours

Max. Marks : 100

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

1. Describe the Social responsibilities of Co-operative institutions.

OR

What policies should be adopted for building economic viability of Co-operative institutions ?

2. Describe the various challenges posed by globalisation for Co-operatives.

OR

What measures should Co-operatives adopt for quality enhancement ?

3. “Self help groups have played an important role in rural development” - Discuss.

OR

Evaluate the performance of self help groups.

4. What causes have been identified by various committees regarding farmers' suicides ?

OR

Explain the concept and need of self sustaining rural development.

5. Write short notes (**any two**) :

- a) Sick Co-operative units
- b) Marketing of self help group's products
- c) 'Governmental measures for abating farmers' suicides
- d) Co-operative leadership.

**P.T.O.**



मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.

२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी संस्थांची सामाजिक जबाबदारी विशद करा.

किंवा

सहकारी संस्थांची आर्थिक स्थिरता वाढविण्यासाठी कोणती धोरणे अंगिकारली पाहिजेत ?

२. जागतिकीकरणामुळे सहकारी संस्थांसमोर निर्माण झालेली आव्हाने विशद करा.

किंवा

गुणवत्ता वृद्धीसाठी सहकारी संस्थांनी कोणते उपाय योजले पाहिजेत ?

३. “ग्रामिण विकासामध्ये स्वयंसहाय्यता गटांनी महत्वाची भूमिका बजावलेली आहे”. – चर्चा करा.

किंवा

स्वयंसहाय्यता गटांच्या कार्याचे मूल्यमापन करा.

४. शेतकऱ्यांच्या आत्महत्तेबाबत विविध समित्यांनी कोणती कारणे शोधली आहेत ?

किंवा

आत्मनिर्भर ग्रामीण विकासाची संकल्पना आणि गरज स्पष्ट करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) आजारी सहकारी संस्था.

ब) स्वयंसहाय्यता गटांच्या उत्पादनांचे विपणन.

क) शेतकऱ्यांच्या आत्महत्त्या रोखण्यासाठी योजलेले शासकीय उपाय.

ड) सहकारी नेतृत्व.



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr.G : ADVANCED BANKING AND FINANCE**  
**Spl. Paper – VII : Recent Advances in Banking and Finance**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the concept of financial inclusion in detail. How do you think is it linked to economic growth ? 20  
OR
1. What is a non performing asset ? How do you think would maintenance of low non performing assets and capital adequacy help banks ? 20
2. Explain the following concepts in detail : 20
  - a) RTGS and NEFT
  - b) Core banking.OR
2. “Expansion of banks in non banking services has challenged the relevance of development banks”. Comment. 20
3. What is a treasury bill ? Account for various types of treasury bills based on their maturities. Also mention the treasury bills that are not issued now. 20  
OR
3. Explain in detail the collateralized borrowing and lending obligation. 20
4. Explain commercial paper and certificate of deposits with reference to : 20
  - a) Who can issue ?
  - b) Eligibility to issue.
  - c) Maximum amount an issuer is authorized to raise.
  - d) Minimum face value of the instrument.
  - e) Minimum and maximum terms of maturity.OR
4. Explain in detail the recent developments in the capital market with reference to : 20
  - a) Book building mechanism and
  - b) Green shoe option.

P.T.O.



5. Write notes on (**any two**) : 20
- Money market mutual fund
  - Depository : Meaning and its services
  - Rationale behind mergers of banks
  - Interest rate futures.

### मराठी रूपांतर

**सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
 २) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.  
 ३) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. वित्तीय समावेश ही संकल्पना सविस्तर स्पष्ट करा. ही संकल्पना आर्थिक वृद्धीशी कशी जुडली आहे असे तुम्हाला वाटते ? २०

#### किंवा

१. निष्क्रिय मालमत्ता म्हणजे काय ? भांडवलाचा पुरतेपणा व निष्क्रिय मालमत्ता कमी ठेवल्याने बँकेस कशी मदत होते ? २०

२. खालील संकल्पना स्पष्ट करा.

अ) आर. टी. जी. एस व एन. इ. एफ. टी.

ब) कोअर बँकिंग. २०

#### किंवा

२. बँकेतर वित्तीय सेवांमध्ये बँकांच्या विस्ताराने विकास बँकांच्या समर्पकतेला आव्हान दिले आहे. भाष्य करा. २०

३. राजकोषिय पत्र म्हणजे काय ? राजकोष पत्रांच्या मुदतीला अनुसरून त्यांचे विविध प्रकार लिहा. कोणते राजकोष पत्र सध्या प्रचलनात नाहीत ते लिहा. २०

#### किंवा

३. 'सांपार्श्विक कर्ज घेणे आणि कर्ज देणे बंधन' हे सविस्तर स्पष्ट करा. २०



४. खालील मुद्याना अनुसरून वाणिज्य पत्र आणि ठेवींचे प्रमाणपत्र स्पष्ट करा. २०

अ) कोण निर्गमित करू शकते ?

ब) निर्गमना साठीची पात्रता.

क) निर्गमन कर्त्यास मान्य केलेली अधिकृत कमाल रक्कम.

ड) दस्तऐवजाचे किमान दर्शनी मूल्य.

इ) त्यांची कमाल व किमान मुदत.

**किंवा**

४. खालील बाबींना अनुसरून भांडवल बाजारातील सध्याचा विकास सविस्तर स्पष्ट करा. २०

अ) पुस्तक बांधणी प्रणाली

ब) ग्रीन शु पर्याय.

५. टीपा लिहा (फक्त २) : २०

अ) नाणेबाजार परस्पर निधी

ब) निक्षेपग्रह : अर्थ आणि त्यांच्या सेवा

क) बँकांच्या विलीनीकरणामागील तर्काधिष्ठित उपपत्ती

ड) व्याजदर वायद्याचे सौदे.



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**M.Com. (Semester – IV) Examination, 2011**  
**Gr.G : ADVANCED BANKING AND FINANCE**  
**Spl. Paper – VIII : Case Studies in Adv. Banking and Finance**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*Instructions :* 1) *All cases carry equal marks.*  
2) *Solve any 5 cases from the following.*

1. What is the banker entitled to in the following cases - 'General Lien' or 'Right of set off' ? Explain your answers with proper reasoning.
  - a) Mr. 'X' has a deposit of valuables with your branch for safe custody. He later borrows from your branch and does not repay.
  - b) 'M.N. and Co.' is a partnership firm. The firm is indebted to the bank. One of the partners of the firm, Mr. M, has a credit balance in his current account.
2. How will you deal with the following cases as a Branch Manager ? Explain with reasons.
  - a) A cheque is presented for payment where amount mentioned in words is different from the amount mentioned in figures. Will you pay or return the cheque ?
  - b) 'ABC and Co' is a partnership firm with Ajay, Benny and Chandan as partners. The firm enjoys an overdraft limit of Rs. one lakh with a bank. The bank receives a communication about Mr. Ajay's death on 20<sup>th</sup> January 2010. On the next day of the receipt of such a communication two cheques signed by Mr. Ajay on 10<sup>th</sup> January 2010 are presented for payment.
3. A banker negligently credits the proceeds of a cheque that had actually bounced. The customer to whose account such a proceed is credited withdraws the money assuming that the cheque was honoured. The banker realises much later that the cheque had actually bounced and the credit to his customer's account was a wrongful credit. Can the banker recover this money from his customer ? Justify your answer.

**P.T.O.**



4. An individual wishes to open a current account with your branch. Solve the following questions pertaining to this situation.
  - a) Will you permit him to open a current account in the capacities of an individual ?
  - b) Why will you ? Why will you not ?
  - c) Why would that individual wish to open a current account ? Explain.
  - d) What may deter an individual from opening a current account ?
  
5. Mr. Rajeev and Ms. Nidhi are husband and wife. They are senior citizens. They hold a joint fixed deposit account with your branch. Mr. Rajiv has a savings bank account with your branch but his wife does not. The primary holder of the fixed deposit is Ms. Nidhi (Rajeev's wife). In spite of not being entitled to interest tax, the bank deducted a nominal tax on the interest earned by the couple on the fixed deposit. The bank reversed the tax payments when this was brought to the banker's notice. As a reversal of this payment the banker drew a cheque favouring only the primary holder of the fixed deposit. Ms. Nidhi has no savings account in any bank to deposit that cheque. How, as a banker, would you help her encash this money ? Mention all the possibilities with suitable explanation.
  
6. What course of action can a banker take in the following cases ? Explain your reasoning in detail.
  - a) Mr. Kulkarni Sameer has a credit balance in his account. The banker wants to set this off against a cash credit in the name of Mr. Kulkarni and his wife.
  - b) Mr. Sunil Kamath holds a demat and a savings bank account with a bank. He has taken a personal loan from the same bank. He has not paid the Equated Monthly Installments for this loan regularly. An amount worth Rs. 50,000 /- remains due against his name as on today. In the meanwhile, he sells shares of 'XYZ Co. Ltd.' from his Demat Account. The amount of the sold shares is Rs. 29,000/-. The proceeds are credited to his savings account. The banker wants to set this amount off against the Equated Monthly Installments not paid by Mr. Kamath.
  
7. A demand draft issued on a branch of your bank is lost before it reached its payee. The purchaser of this draft wishes to apply for a refund. What are the formalities associated with the same and how would you deal with such a situation ?



### मराठी रूपांतर

- सूचना :** १) सर्व उदाहरणांना समान गुण आहेत.  
२) खाललिपैकी कोणतीही पाच उदाहरणे सोडवा.  
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. पुढील प्रश्नांमध्ये बँकरला सामान्य धारणाधिकाराचा की वजावटीच्या अधिकाराचा हक्क असेल ते सांगा व आपले उत्तर कारणासहित स्पष्ट करा.
- अ) श्री 'क्ष' यांनी आपल्या मौल्यवान वस्तु बँकेच्या आपल्या शाखेत सुरक्षित ताव्यात ठेवल्या आहेत. श्री 'क्ष' पुढे आपल्या शाखेतून काही रक्कम कर्जाऊ स्वरूपात घेतो व परत करीत नाही.
- ब) 'एम. एन. आणि कंपनी' ही एक भागीदारी संस्था आहे. ही संस्था एका बँकेची कर्जदार आहे. कंपनीतील भागीदारांपैकी एक भागीदार श्री. एम. यांच्या वैयक्तिक चालू खात्यात पैसे शिल्लक आहेत.
२. बँकेचा शाखाधिकारी म्हणून तुम्ही खालील परिस्थिती कशी हाताळाल ? कारणांसहित स्पष्टीकरण द्या.
- अ) पैसे अदा करण्यासाठी एक धनादेश आपल्याकडे सादर केला आहे. यात अक्षरी व अंकी रकमेमध्ये तफावत आहे. तुम्ही सदर धनादेशातील रक्कम अदा कराल वा धनादेश परत कराल.
- ब) 'एबी सी आणि कंपनी' ही अजय, बेनी आणि चंदन या तीन भागीदारांची भागीदारी संस्था आहे. बँकेमार्फत या भागीदारी संस्थेस रु एक लाख मर्यादेची आधिकर्षाची सवलत आहे. श्री. अजय यांच्या मृत्यूची माहिती २० जानेवारी २०१० रोजी बँकेस कळविली जाते. ही माहिती मिळाल्याच्या दुसऱ्या दिवशी श्री. अजय यांनी १० जानेवारी २०१० रोजी सही केलेले दोन धनादेश बँकेत सक्कम अदा करण्यासाठी सादर केले जातात.
३. अनादरित झालेल्या धनादेशाची रक्कम बँक अनावधानाने आपल्या ग्राहकाच्या खात्यात जमा करते. ज्या खातेदाराच्या खात्यात ही रक्कम जमा झाली आहे तो धनादेशाचा आदर झाल्याचे गृहीत धरून आपल्या खात्यातून रक्कम काढून घेतो. नंतर बँकेच्या निर्देशनास असे येते की सदर धनादेशाचा अनादर झाला असून खातेदाराच्या खात्यात चूकीने पैसे जमा करण्यात आले होते. अशा परिस्थितीत बँकर आपल्या खातेदाराकडून पैसे वसूल करू शकतो काय ? आपल्याउत्तराला न्याय द्या.
४. एक व्यक्ति आपल्या बँकेच्या शाखेत चालू खाते उघडू इच्छिते. या व्यक्तीच्या इच्छेचा खुलासा खालील प्रश्नांना अनुसरून द्या.
- अ) 'एक व्यक्ति' म्हणून आपण त्यास चालू खाते उघडू द्याल का ?
- ब) का उघडू द्याल ? किंवा का देणार नाही ?
- क) सदर व्यक्ति स्वतःच्या नावाने चालू खाते का उघडू इच्छित असेल ? स्पष्ट करा.
- ड) कोणत्या बाबी एखाद्या व्यक्तिस चालू खाते उघडण्यापासून वंचित ठेवत असतील ?



५. श्री. राजीव आणि श्रीमती निधी हे दाम्पत्य आहे. दोघेही वरिष्ठ नागरिक आहेत. आपल्या बँकेच्या शखित या दोघोंचे संयुक्त मुदत ठेत खाते आहे. श्री. राजीव यांचे थाच शाखेत बचत खाते देखील आहे पण श्रीमती निधी यांचे नाही. तसेच श्रीमती निधी यांचे बचत खाते कोणत्याच बँकेत नाही. आपल्याकडील संयुक्त मुदत ठेव खात्याची प्राथमिक ठेवीदार श्रीमती निधी या आहेत. व्याजावरील करास पात्र नसतानादेखील आपली बँक या दाम्पत्याने मुदत ठेवीवर मिळविलेल्या व्याजावर करापोटी किरकोळ रक्कम कापून घेते. बँकेच्या निदर्शनास करप्राप्त नसल्याची बाब जेव्हा आणून दिली जाते तेव्हा बँक सदर करापोटी कापलेली रक्कम प्राथमिक ठेवीदाराच्या नावाने धनादेस काढून परत अदा करते. पण मुदत ठेवीतील प्राथमिक ठेवीदार श्रीमती निधी यांचे कोणत्याच बँकेत बचत खाते नाही. हा धनादेश वठविण्यासाठी आपण त्यांचा बँकर या नात्याने कशाप्रकारे मदत कराल ?

स्पष्टीकरणासहित मदतीच्या सर्व शक्यतांचा उल्लेख करा.

६. खालील प्रकरणात एक बँकर म्हणून कोणती कृती दिशा निवडाल. आपली कारणे सविस्तर स्पष्ट करा.

अ) श्री कुलकर्णी यांच्या वैयक्तिक खात्यामध्ये जमा शिल्लक आहे. श्री कुलकर्णी व त्यांची पत्नी यांच्या संयुक्त नावावरील रोखपत (कॅशक्रेडीट) खात्यावरील येणींसाठी श्री कुलकर्णी यांच्या वैयक्तिक नावावरील रकमेवर बँक वजावटीचा अधिकार वापरू इच्छिते.

ब) श्री सुनिल कामत यांचे एका बँकेत 'डीमॅट' व बचत खाते आहे. त्याच बँकेतून श्री. कामत यांनी व्यक्तिगत कर्ज घेतले आहे. या कर्जा, साठीचे समान मासिक हप्ते त्यांनी वेळोवेळी भरलेले नाहीत व आजपर्यंत त्यांच्या नावावर एकूण रू ५०,००० /- एवढी रक्कम थकबाकी आहे. त्यांच्या 'डीमॅट' खात्यातून त्यांनी नुकतेच 'एक्स.वाय.झेड. कंपनी लि.' चे भाग विकले. या भागांच्या विक्रीतून त्यांना रू. २९,००० /- एवढी रक्कम मिळते व ती त्यांच्या बचत खात्यात जमा होते. बँक सदर रक्कम बँकेच्या वजावटीच्या अधिकारांतर्गत श्री. कामत यांच्या थकलेल्या मासिक हप्त्यांच्या अदा करण्यासाठी वापरू इच्छिते.

८. आपल्या बँकेच्याच एका शाखेवर काढलेला धनाकर्ष आदात्यापर्यंत पोहोचण्याआधीच गहाळ होतो. या धनाकर्षाचा खरेदीदार बँकेस पैसे परत अदा करण्यासाठी अर्ज करतो. या संदर्भातील सर्व औपचारिकता काय आहेत आणि अशी परिस्थिती तुम्ही कशी हाताळाल ते लिहा.



[3970] – 419

**M.Com. (Semester – IV) Examination, 2011**  
**Gr-H : Advanced Marketing (Spl. Paper – VIII)**  
**CASE STUDIES IN ADVANCED MARKETING**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

*N.B. : i) Part I carry 25 marks and Part II 75 marks.  
ii) Figures to the **right** indicate **full** marks.*

**PART – I**

1. Define the term 'case study'. State its purpose. **10**

**OR**

Describe in brief different types of cases.

2. Write short notes on (any 3) : **15**

- i) Limitations of case study
- ii) Case study as a tool of marketing research.
- iii) Modern approaches to case study
- iv) Steps in solving case study.

**PART – II**  
**(Case Study)**

Attempt any 3 cases from the following :

3. **Case No 1 :** **25**

**Advertising Vs Quality :**

Carrer circle is a coaching class started by Prof. Rao after retirement from a reputed city college. The object of his coaching class is to provide in depth coaching for all types of competitive examinations. Prof. Rao has made detail study of pattern of such examinations. He intends to cover in his coaching classes the all areas of competitive examinations. Prof. Rao drawn up an ambitious advertisement campaign for marketing of these classes and ready to spent huge amount on it. However his friend Prof. Raje is of the opinion that Prof. Rao should spent more on development of proper classroom infrastructure and paying higher salaries to teaching staff instead of on advertising. Prof. Rao is unable to decide his priorities and ask for your opinion.

**P.T.O.**

**Questions :**

- i) With whom do you agree and why ?
- ii) What will be your advice to Prof. Rao ?

**Case No. 2****An Urban Consumer Co-operative Store Marketing Manager****25**

'Parijat' is an urban consumer Co-operative store is functioning for last five years in 'Kirana goods' with success. The membership is now about 60000. The store operates through its four branches situated at prominent places. The store has now decided to enter into the field of marketing the note books for school and college students. Note book manufacturers are willing to supply as many note books as the store may demand.

Write a detail note on marketing strategy that should adopt by the store to expand the size of this new area.

**Case No. 3****The Story of 'Clear-In'****25**

Vijay Pharma is a new company established in 1996 by two young pharmacy graduates Sagar and Ravi. They have developed new type of liquid names as 'Clear in'. Which is multipurpose. This product is similar to already popular product named as 'clear-all'. But clear in has different uses than clear-all. It can be use to clean glass, metal as well as electronic products.

Sagar and Ravi plan to price this product at Rs. 25 per liter. For suppliers at Rs. 16 per liter with credit of one month.

However having no marketing experience they are at loss. Please answer following questions which they have in their mind :

- i) Who could be potential customers of 'clear-in' ?
- ii) How should they proceed to market 'clear-in' ?
- iii) How should they fight competition from 'clear-all' ?

**Case No. 4****Sky-bag Limited :****25**

Sky-Bag Ltd. is a famous bag manufacturing Company is facing a serious set-back in the market. Main reason is the dealer-promotion scheme adopted by their competitor 'Super Bag Ltd'. This competitor company in addition to discount they offer Europe tour to the dealers if they sell 25,000 pieces in a year.

Sky Bag Ltd. offer discount direct to customers plus they provide good service and quality product. Now they do not know how to handle the promotion scheme of their rival firm ?

The company appoints you to offer sound marketing advice with special reference to promotion policy.



## मराठी रूपांतर

- सूचना :** i) भाग १, २५ गुणांचा आहे व भाग २ साठी ७५ गुण आहेत.  
ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

### भाग १

1. 'केस स्टडी' या संज्ञेची व्याख्या द्या व त्याचे उद्देश सांगा. 10

#### किंवा

विविध प्रकारच्या केसेस चे वर्णन थोडक्यात करा.

2. थोडक्यात टीपा लिहा (कोणत्याही तीन) : 15

- i) केस स्टडीच्या मर्यादा
- ii) केस स्टडी-विपणन संशोधनाचे एक साधन
- iii) केस स्टडीचे आधुनिक दृष्टीकोन
- iv) केस स्टडी सोडविण्याच्या पायऱ्या.

### भाग २

#### (केस स्टडी)

खालीलपैकी कोणत्याही तीन केसेस सोडवा.

3. केस नं. १ – जाहिरात विरुद्ध गुणवत्ता: 25

नामांकित अशा महाविद्यालयामधून निवृत्त झाल्यावर प्रा. राव यांनी 'करिअर सर्कल' नावाचा कोचिंग क्लास सुरु केला. सर्व प्रकारच्या स्पर्धा परिक्षणांसाठी सखोल कोचिंग देणे हा या क्लासचा उद्देश होता. प्रा. रावांनी सर्व स्पर्धा परिक्षांच्या स्वरूपाचा सविस्तर अभ्यास केला होता. या परिक्षांमध्ये येणाऱ्या सर्व विषयांचा समावेश करण्याचा हेतू प्रा. राव यांचा आहे. या क्लासच्या प्रसिद्धिसाठी प्रा. राव यांनी एक महत्त्वाकांक्षी जाहिरात कार्यक्रम आखला आहे व यावर ते भरपूर पैसा खर्च करायला तयार आहेत. परंतु त्यांचे मित्र प्रा. राजे यांचे असे मत आहे की, प्रा. राव यांनी जास्त पैसा क्लास रुम विकसित करणे व त्या मध्ये शिकविणाऱ्या प्राध्यापकांवर करावा. यासाठी प्रा. रावांना आपले मत हवे आहे कारण ते आपला निर्णय ठरवू शकत नाहीत.



प्रश्न :

- i) आपण कोणाच्या मताशी सहमत आहात व का ?
- ii) प्रा. रावांना आपण कोणता सल्ला द्याल ?

केस क्र. २

25

**नागरी ग्राहक सहकारी विपणन संस्थेचा विपणन व्यवस्थापक**

गेली ५ वर्षे 'पारिजात' नावाची नागरी ग्राहक सहकारी संस्था 'किराणा वस्तू' मध्ये यशस्वीपणे व्यवसाय करित आहे. साधारण ६०००० पर्यंत त्यांची सभासद नोंदणी आहे. मोक्याच्या अशा चार ठिकाणांहून त्यांचे कार्य चालते. आता संस्थेनी असा निर्णय घेतला आहे की शाळा-महाविद्यालयांतील विद्यार्थ्यांना वह्या विक्रायच्या वह्या तयार करणारे उत्पादक सुद्धा संस्था जेवढ्या वह्या मागेल तेवढ्या ते पुरवठा करण्यास तयार आहेत.

संस्थेनी या नविन प्रकारच्या बाजारपेठेसाठी कशा प्रकारची विपणन व्युहचना वापरावी या साठी एक सविस्तर टीप लिहा.

केस क्र. ३

**क्लिअर-इन ची कथा**

25

सागर व रवि या तरुण फार्मसी पदवीधरांनी १९९६ मध्ये विजय फार्मा नावाची एक नविन कंपनीची स्थापना केली. क्लिअर इन नावाचे एक नविन प्रकारचे द्रव त्यांनी विकसित केले. ते बहु उपयोगी आहे अगोदरच प्रसिद्ध असलेल्या क्लिअर ऑल या उत्पादनाशी ते साधर्म्य ठेवते परंतु क्लिअर इन हे उत्पादन क्लिअर ऑलपेक्षा वेगळे आहे. हे उत्पादन काच, धातू व विजेच्या उपकरण स्वच्छ करण्यासाठी वापरू शकतात.

सागर व रवि यांची या उत्पादनासाठी किंमत २५ प्र. लिटर ठेवावी अशी योजना आहे व त्या प्रकारे अंमलबजावणी केली तसेच विक्रेत्यांना १६ प्र. लिटर व १ महिन्याचा क्रेडिट कालावधी द्यावयाचा.

परंतु विपणनाचा अनुभव नसल्यामुळे त्यांना अति तोटा होतो आहे. त्यांच्या मनामध्ये जे प्रश्न आहेत त्यांची आपण कृपया उत्तरे द्या.

- i) क्लिअर इन चे संभाव्य ग्राहक कोण असू शकतील ?
- ii) क्लिअर इन चा खप वाढण्यासाठी त्यांनी काय केले पाहिजे ?
- iii) क्लिअर ऑल या स्पर्धक कंपनीशी ते कशा प्रकारे लढा देऊ शकतील ?

केस क्र. ४

25

**'स्काय बॅग लिमिटेड'**

'स्काय बॅग' ही बॅग तयार करणारी प्रसिद्ध कंपनी आहे. परंतु बाजार पेठे मध्ये सध्या त्यांच्या मालाला उठाव नाही. त्याचे मुख्य कारण म्हणजे त्यांच्या स्पर्धक कंपनी सुपर बग लिमिटेडने सुरु केलेली विक्रय वृद्धी योजना ही कंपनी विक्रेत्यांना सुट देतेच शिवाय वार्षिक २५००० बॅगांची विक्री केल्यास युरोपचा दारो विक्रेत्यांना करविते.

स्काय बॅग कंपनी ही ग्राहकानांचा प्रत्यक्ष सुट देते शिवाय चांगली सेवा व गुणवत्ता पूर्ण उत्पादन विकते. आता त्यांना त्यांच्या स्पर्धक कंपनीने सुरु केलेल्या विक्रय वृद्धी योजनेशी कशी झुंज द्यावी हे कळत नाही.

कंपनीने आपणास विपणन विषयक सल्ला देण्यासाठी नेमले आहे विशेषतः वृद्धी योजने संदर्भात आपण कशा प्रकारे सल्ला द्याल ?



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**M.Com. (E-Commerce) (Semester – IV) Examination, 2011**  
**401 : CASE STUDIES IN E-COMMERCE AND M-COMMERCE**

Time : 3 Hours

Max. Marks : 70

- N.B.:* 1) Question No. 1 is **compulsory**.  
2) Solve **any three** questions from 2 to 6.  
3) Figures to the **right** indicate marks.

1. Explain briefly the following terms : **10**
- a) Online Advertising                      b) Auction and Reverse Auction  
c) Online Share Trading                  d) M-Commerce  
e) E-Governance

2. Sony online ventures isn't playing around with its popular online games and electronic - commerce site. The New York - based unit of Sony Corporation-a giant in electronics, movies, and videos- is using Java to rev up and differentiate its www sites. Sony is taking its successful game sites into a new realm by turning its fairly static single- user game into interactive, multimedia ventures with fast-paced animation and graphics.

And so far it is working. Sony was the most popular entertainment Web-site of 1997 among all sites accessed from home PCs, according to Media Matrix, a media research firm. Sony's web site (www.sony.com) showcases its movies, videos, and electronic product by dazzling users with multimedia entertainment such as its game show sites.

"The Web is being viewed more and more as an entertainment platform and consumers demand very different things from their entertainment than from buying a book Online," said Lisa Simpson, a Senior Vice President at Sony Online. "People expect something more just because it's Sony, so we've got to give it to them. We can do that with java." Sony is building server-side Java application that manages the multimillion-page site. The media company also is installing Java Web servers that shoot information in dynamic pages from databases to users.

**P.T.O.**



But Sony's popular game sites, with 60% growth in their audience and a total of 2.9 million user, will get the most attention. Sony is souping up its online Feopardy site, which has become one of the most popular games on the Internet. By midyear, the site is slated for an update that will turn it from fairly static game into a dynamic, multiplayer experience in which players have animated representation and are able to see four or five different camera angles. That gives them views from around the "studio" depending on who is asking or answering questions.

Sate the significance of the case.

**10**

How does Sony use entertainment to promote its products at its Web site ?

**10**

3. FreeMarkets is a leader in creating B2B online auctions for buyers of industrial parts, raw materials, commodities and services around the globe. The company has created auctions for goods and services in hundreds of industrial product categories. FreeMarkets auctions more than 500 Crores worth of purchase orders a year and saves buyers an estimated 2 to 25 percent of total expenses.

FreeMarkets operates two types of market places. First, the company helps customers purchase goods services through its B2B global marketplace, where reverse auctions usually take place. Second, FreeMarkets helps companies improve their asset recovery results by getting timely market prices for surplus assets through the FreeMarkets AssetExchange, employing forward auctions process, as well as other selling models.

FreeMarkets Onsite Auctions provide the following :

- 1) Asset-disposal analysis. Market makers work with sellers to determine the best strategy to meet asset recovery goals.
- 2) Detailed sales offering. The company collects and consolidate asset information into a printed or online sales offering for buyers.
- 3) Targeted market outreach. FreeMarkets conducts targeted advertisement to a global database of 500000 buyers and suppliers.



- 4) Event Co-ordination. The company prepares the site, provides qualified personnel, and enforces auction rules.
- 5) Sales implementation. FreeMarkets summarizes auction results and assist in closing sales.

State the significance of the case. **10**

Using this case study characterize the FreeMarkets's approach to business applications. **10**

4. National Informatics Centre (NIC) Maharashtra has been providing computer and communication support to the State Government from 1987. It has computerized the State secretariat and collector offices, developed various applications for offline information collection from Districts, compiled the information at state level and if required, helped in information dissemination to the Government of India by e-mail or delimited data files. Application such as the twenty point programme, fortnightly go-down stock information collection system, commodity TV sets monitoring system. CM relief fund accounting system (showing daily receipts of donation District wise at the time of the later earthquake) is used extensively at the state level.

In the year 2002, the Employment Guarantee Scheme (EGS) project was taken up to collect data of monthly expenditure and attendance of weekly labourers at various EGS works at 33 District. The non availability of un-interrupted connectivity constrained the EGC application to be designed as a client server Software the district level and web-based at the state level. At the District level, once data entry is done files containing data in XML tags in prepared and sent to the state servers as e-mail attachments. A demon programme written in JAVA was used at the state server to extract data from e-mails and dynamically insert them in respective table(s) of database at the state NIC server. The data from the database is then presented at state headquarters on LAN by web applications.



E-Governance involves providing access to flow of information for government-to-citizen and citizen-to-government interfaces. Although, some e-governance schemes and systems have been designed and implemented at different levels, it has been observed that most concerned people are not using them effectively and efficiently. Citizens find difficult to receive fair and balanced services in a timely manner.

State the significance of the case.

**10**

Suggest the ways to improve the efficiency and effectiveness of services to citizens.

**10**

5. The micro blogging service Twitter enables users to post short messages or “tweets” of up to 140 characters by different web services, Instant Messaging (IM) or mobile to keep in touch with “followers” around the world.

While Twitter might appear to have similar functionality to IM, it is not one to one or one to few, but many-to-many since each subscriber follows others and in turn is followed by other users. Its open architecture has also enabled many publishing applications from the BBC using it to cover breaking news or sports, through US presidential election candidates to companies such as Cisco and Woot.com using it to provide product and service information via RSS feeds.

In June 2008, Twitter reported around 3 million monthly web users with others accessing it via mobile and IM. It is popular throughout Europe as well as the US. In China it has not challenged local services, but it is popular in Japan.

Twitter doesn’t have a stated revenue model. In an interview (Guardian, 2008) co-founder Even Williams explained that there is sufficient venture capital investment (\$15 million) to pay for what Williams called “the usual startup stuff: salaries, servers, rent” adding “there will need to be an income eventually”.

He explains that unlike many services, placing ads is not their preferred revenue method, instead explaining that “we are striving for (and believe we can achieve) a built-in revenue model that is compatible with the open nature of Twitter and its ecosystem, rather than something tacked-on.” Watch this space...



Twitter was founded in 2006 and by 2008 had developed to a small company of 24 full time employees contractors who manage the service in 6 teams. The makeup of the teams show the main challenges of managing an online service.

- \* Product team who define, design, and support the Twitter service.
- \* User Experience who create the user experience and create applications.
- \* Craft the user experiences of our products, and develop tools that safeguard those experiences.
- \* API (Application Programming Interface) team who develop the software interfaces accessed by other services such as Twhirl a desktop application enabling users to review and post messages and Twitterfeed which enable blog postings to be added to Twitter.
- \* Services who develop the main applications and service which form the Twitter functionality.
- \* Operations who architect, deploy operate, measure and monitor the infrastructure, products and services.

The Twitter team has grappled with sustaining service with the growth. This is catalogued in the Twitter status blog which shows that in May 2008 uptime fell to a low of 97.14% or 21 hours across the month. While Twitter has a stated goal to make Twitter “A reliable global communication utility”, system outages indicated by an animated “Fail Whale” became familiar during early 2008.

Twitter was originally developed on the Ruby on Rails open-source web application development framework which while sometimes used for development of content management systems didn’t scale to the capacity required by a messaging system such as Twitter. The open source MySQL database was initially used for storing and retrieving updates and this also caused problems since at one stage there was a single physical database used for storing updates.

State the significance of the case and discuss the challenges regarding the services offered, security and privacy issues, in adequate budget and manpower.



6. Mr. Jones work as a customer support representative for a small software company but was fired in late 2004. In early 2005, the company discovered that someone was login on to its computers at night via a modem and had altered and copied files. During the investigation, the police traced the calls to Mr. Jones's home and found copies thereof proprietary information valued at several million dollars. Mr. Jones's access code was cancelled the day he was terminated. However, the company suspects that he obtained the access code of another employee.

State the significance of the case study. What can the company, or any company, do in order to prevent similar incidence in the future ?

**20**

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[3970] – 453

**M.Com. “E” Commerce (Semester – IV) Examination, 2011**  
**ACCOUNTING INFORMATION SYSTEM**

Time : 3 Hours

Max. Marks : 70

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

1. Describe the basic features of Accounting Information System (AIS) and explain its role in organisations.

OR

How System Approach can be used for solving problem ?

2. What is client/server ? Describe the various characteristics that reflect the features of client/server system.

OR

Write notes on :

- 1) System Development Life Cycle [SDLC]
- 2) Rapid Application Development [RAD]
3. What do you understand by “Requirement Analysis” ? What is significance of analysing the present system and how it is carried out ? Explain briefly.

OR

Write notes on :

- A) Risk Management
- B) Auditors responsibility in control.

**P.T.O.**



4. The final step of the system implementation is its evaluation, What functions are being served by the system of evaluation ? Discuss development, operation and information evaluation.

OR

Write notes on :

- 1) Revenue Cycle Application Documentation
  - 2) Expenditure Cycle Application.
5. Explain the Guidelines of ICAI in respect of revenue and expense recognition by DOTCOM companies.

OR

Write notes on (**any two**) :

- 1) Accounting for website development cost
  - 2) Equity based consideration
  - 3) Elements of E-commerce Transactions.
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**M.Com. E.Commerce (Semester – IV) Examination, 2011**  
**404 : E-MARKETING AND CUSTOMER RELATIONSHIP**  
**MANAGEMENT**

Time: 3 Hours

Max. Marks: 70

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

1. A) What do you mean by the term 'Environmental scanning' ? Explain various features of environmental scanning.

OR

- B) Explain the term 'E-Business'. What are the salient features of E-business ?

2. A) Explain the term 'E-marketing'. State the reasons of growth of E-Marketing in India.

OR

- B) Explain the concept of 'On Line Marketing'. What are the advantages and limitations of E-Marketing ?

3. A) Explain the reasons for the growth of E-Advertisement. What are the various forms of E-Advertisement ?

OR

- B) What do you mean by "Target Marketing" ? How electronic advertisements help to attract various target markets ?

4. A) Define the term 'Brand'. State the methods of Brand Promotion by using websites and other electronic media ?

OR

- B) From the customer's point of view, what makes online shopping attractive ? What are the drawbacks of online shopping ?

5. A) Explain the concept of 'Customer Relationship Management'. Describe various factors affecting 'Customer Relationship Management'.

OR

- B) Discuss 'Relationship Marketing'. How it is different from traditional marketing ?



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**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011**  
**402 : DATA CENTRE TECHNOLOGIES**

Time : 3 Hours

Max. Marks : 80

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

I. Answer the following (**any 4**) : **(4×4=16)**

- 1) Explain Network Operation Centre (NOC).
- 2) Write a short note on :
  - 1) Inband monitoring
  - 2) Out-of-Band monitoring.
- 3) Explain TPC Benchmarks.
- 4) Explain briefly the following cluster components.
  - a) Shared disk
  - b) Public or service network.
- 5) Explain briefly the best practices that must one follow to ease configuration and maintenance for a network infrastructure in a data centre.

II. Answer the following (**any 4**) : **(4×4=16)**

- 1) Describe commercial cluster management software.
- 2) Explain the modular cabling design.
- 3) Explain internet access and its components.
- 4) Write a short note on Power Distribution Unit (PDU's).
- 5) Write a short note on Linpack Benchmarks.

III. Answer the following (**any 4**) : **(4×4=16)**

- 1) Kareena Designer Dresses Company has several off-line stores around the state. The owners have decided to establish an online presence to be able to allow anyone in the country to order dresses. They have acquired services from a software development firm to place their catalogue online. They have rented a building in the state of India. Study the above data centre case-study and give the proper requirements and the solution for the above.
- 2) Explain the characteristics of an outstanding design for data center.

**P.T.O.**



- 3) Explain the metrics of high-availability.
- 4) Write a short note on power conditioning.
- 5) Explain dry-air conditioning system.

IV. Answer the following (**any 4**) :

**(4×4=16)**

- 1) Explain the phases for capacity planning.
- 2) Define server administration. State best practises for system administration.
- 3) Explain the term “Load balancing” and explain its advantages.
- 4) What is cluster ? Explain its types.
- 5) “The data center must also provide the required power, a well-controlled environment (with regard to temperature and relative humidity) and network connectivity to other devices within and outside the data center” – comment.

V. Answer the following (**any 4**) :

**(4×4=16)**

- 1) Explain the software and hardware requirements for the cluster implementation.
- 2) Write short note on many-to-one failover model.
- 3) Define benchmark. State the aspects of system performance.
- 4) Explain the guidelines for planning a data center.
- 5) State the objectives of 4VAC systems.



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**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011  
(404) BUSINESS AND PROFESSIONAL SKILLS**

Time : 3 Hours

Max. Marks : 80

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

1. Explain the following terms in short (**any four**) : **16**
  - a) Culture
  - b) Creativity
  - c) Patience
  - d) Business crisis
  - e) Change management
  - f) Strategy.
  
2. Answer the following questions (**any four**) : **16**
  - a) What factors should be considered while preparing an effective speech ?
  - b) How versatility helps in converting threats into an opportunity ?
  - c) How will you match the strategy with the culture in the current business scenario ?
  - d) Explain the importance of communication skills to a Manager.
  - e) Discuss the advantages of Close-ended questions in an interview.
  
3. Answer the following questions (**any four**) : **16**
  - a) Explain the barriers in Listening.
  - b) How Sensitivity helps in becoming an insightful executive ?
  - c) Write a note on the need of strategic thinking.
  - d) What factors should be considered for creating excellence in a business organization ?
  - e) Describe the Process of Strategic evaluation.

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4. Answer the following questions (**any four**) : **16**

- a) Distinguish between Verbal and non Verbal Communication.
- b) What skills are necessary to achieve excellence ?
- c) How will you assess an Organisational culture ?
- d) What do you mean by business and professional skills ? Give suitable illustrations.
- e) Discuss the qualities of an Ideal executive.

5. Write short notes (**any four**) : **16**

- a) Body Language
- b) Importance of group discussions
- c) Environmental Scanning
- d) SWOT Analysis
- e) Strategy Implementation
- f) Strategic Planning.



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**M.Com. (Part – I) Examination, 2011**  
**Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS**  
**Paper – I : Advanced Cost Accounting**  
**(Optional Paper) (Old) (2002 Pattern)**

Time : 3 Hours

Max. Marks : 80

- Instructions :*
- 1) Attempt **all** questions.
  - 2) Figures to the **right** indicate **full** marks.
  - 3) Use of non-programmable calculator is allowed.
  - 4) Answers to **both** the Sections should be written in the same answer book.

SECTION – I

1. Attempt **any two** of the following : **10**
  - a) Explain the importance of proper purchasing.
  - b) Compare Time Rate and Piece Rate methods.
  - c) Discuss the principles for apportionment of factory overhead.
2. Compare Job costing and Process costing. **15**

OR

What is operating costing ? Explain the procedure of calculating cost for a Power House. **15**

3. Write short notes on **any three** of the following : **15**
  - a) Inventory control
  - b) Job evaluation
  - c) Absorption of overhead
  - d) Idle capacity
  - e) Measures to improve productivity.

**P.T.O.**



## SECTION – II

4. A machine costs Rs. 90,000 scrap value is estimated at 5% of cost at the end of its life of 19 years. Ordinarily, the machine is expected to run for 2400 hours per annum, however repairs and maintenance requires 150 hours. Further 750 hours are lost due to various other reasons.

14

The details of the machine shop are given below :

- a) Wages of a operator  
One operator is running two machines Rs. 6,000 p.m.
- b) Rent and Rates of the machine shop Rs. 3,000 p.m.
- c) General lighting of the shop Rs. 2,500 p.m.
- d) Insurance premium for the machine Rs. 8,400 p.a
- e) Cost of repairs and maintenance, per machine Rs. 250 p.m.
- f) Shop Supervisor's salary Rs. 9,000 p.m.
- g) Power consumption of the machine per hour is 20 units at the rate of Rs. 2 per unit.
- h) Other factory overhead chargeable to the shop Rs. 48,000 per annum.

There are four identical machines in the shop. The supervisor is expected to devote one-fifth of his time for supervising a machine.

Compute a comprehensive machine hour rate.



5. Mr. Balaram, a Contractor has undertaken two contracts, one at Nashik and another at Pune. The details of the contracts are given below for the year ended 31<sup>st</sup> March 2010.

14

<b>Particulars</b>	<b>Contract at Nashik</b>	<b>Contract at Pune</b>
Date of commencement	1-7-2009	1-10-2009
	<b>Rs.</b>	<b>Rs.</b>
Contract price	10,00,000	15,00,000
Direct Labour	2,55,000	1,82,000
Materials issued	2,20,000	2,00,000
Materials returned from site	10,000	15,000
Plant installed at site	2,00,000	3,50,000
Direct expenses	40,000	30,000
Office overhead	15,000	10,000
Materials of Rs. 8,000 sold for	10,000	–
Materials at site	18,000	16,000
Cash received from the contractee		
being 80% of work certified	4,80,000	2,40,000
Work uncertified	13,000	9,000
Architect's fees	7,000	3,000

i) Provide depreciation on plant at 20% p.a.

ii) Materials of Rs. 10,000 were transferred from Pune to Nashik contract.

You are required to prepare Contract Account for Nashik and Pune contracts for the year ended 31-3-2010.



6. Yashawant Ltd. has closed its accounts for the year ended 31-3-2010. The profit shown in financial accounts is Rs. 3,72,000 and for the same period cost accounts showed a profit of Rs. 4,10,000. 12

The balances in the two sets of accounts as on 31-3-2010 were as follows :

Stock of :	Cost Accounts	Financial Accounts
	Rs.	Rs.
Raw Materials : Opening	1,36,000	1,45,000
closing	1,10,000	1,03,000
Finished goods : Opening	2,66,000	2,58,000
Closing	2,29,000	2,23,000

Other information available :

Loss on sale of machinery	–	35,000
Dividends received	–	7,000
Interest received	–	4,000
Dividend distributed	–	50,000

Prepare memorandum reconciliation account to reconcile profit as per the two sets of accounts.

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M.Com. (Part – I) Examination, 2011

Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS

(Paper – ii) (Optional)

Cost Control and Cost Systems (Annual Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Define the term 'Standard Costing'. What are the various concepts of standard costs ? Describe advantages and limitations of standard costing.

OR

What do you mean by 'Responsibility Accounting' ? What are its principles ? Describe various types of responsibility centres.

2. Write short notes on (**any four**) :

- a) Essentials of Effective Budgeting.
- b) Uses and limitations of Marginal costing.
- c) Value Analysis.
- d) Selection of method of costing.
- e) Management Information System (MIS).
- f) Cost system in Computer Environment.

P.T.O.



3. A) You are given the data for the year ending 31/3/2010 of M/s Ashish engineers.

<b>Particulars</b>	<b>Rs.</b>
Variable cost	6,00,000
Fixed cost	3,00,000
Sales	10,00,000
Net profit	1,00,000

**Compute :**

- P/V ratio
- B.E.P.
- Profit when sales are Rs. 12,00,000
- Sales to earn a profit of Rs. 2,00,000.

B) What do you mean by 'Inter Firm Comparison' ? State its advantages and limitations.

4. Accurate Processors Ltd. produce a product 'X' of which standard material cost is :

40% of material 'P' @ Rs. 4,000 per m.ton.

60% of material 'Q' @ Rs. 6,000 per m.ton.

A standard loss of 10% is expected in production during the month, 171 m.tons of 'X' were produced from the use of 90 m.tons of material 'P' @ Rs. 3,600 per m.ton and 110 m.tons of material 'Q' @ Rs. 6,800 per m.ton.

Calculate the following material variances :

- Material price variances
- Material mix variances
- Material yield variances
- Material cost variances.



5. From the following particulars prepare a flexible budget for 60%, 80% and 100% activity showing the estimated sales, sales cost and profit. Assume the all items produced are sold.

<b>Fixed Expenses</b>	<b>Rs.</b>	<b>Semivariable expenses</b>	<b>Rs.</b>
		<b>at 50% capacity</b>	
Management Salaries	4,20,000	Plant maintenance	1,25,000
Rent and Taxes	2,80,000	Indirect labour	4,95,000
Depreciation on machinery	3,50,000	Salesmen's salary	1,45,000
Sundry Office Expenses	4,45,000	Sundry Expenses	1,30,000
<b>Total</b>	<b>14,95,000</b>	<b>Total</b>	<b>8,95,000</b>

<b>Variable expenses</b>	<b>Rs.</b>
<b>@ 50% Capacity</b>	
Material	12,00,000
Labour	12,80,000
Salesmen's commission	1,90,000
<b>Total</b>	<b>26,70,000</b>

Semivariable expenses are constant between 41% and 70% activity, increase by 10% between 71% and 80% activity and increase by 15% between 81% and 100% activity. Fixed expenses are constant at all levels of activity. Sales at 60% activity are Rs. 51,00,000, at 80% activity are Rs. 68,00,000 and at 100% activity are Rs. 85,00,000.



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**M.Com. (Part – I) Examination, 2011**  
**Group – C : BUSINESS PRACTICES AND ENVIRONMENT**  
**(Paper – II) (Optional)**  
**Business Environment**  
**(Annual Pattern)**

Time: 3 Hours

Max. Marks: 100

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

1. “Economic Environment alone decides the nature of Business Activities”. Do you agree with this statement ? Give reason.

OR

What are the main types of business environment ? Explain in detail.

2. Explain how social and cultural factors of environment have their impact on the functioning of business organisation.

OR

“Indian Economic Environment presents a series of contradictions and paradoxes”. Comment.

3. Explain the role of “Foreign Investment” in the industrial development of India. Is it useful for Economic Development ?

OR

Explain the role of foreign banks and non-banking institutions in the context of financial environment of business.

4. Define “Global Environment”. Explain its types and state its impact on world trade.

OR

What are the techniques of Environmental Analysis ? Explain them in detail. State limitations of these techniques.

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5. Write short notes (**any two**) :

- 1) Indian Industrial Environment
- 2) Types of Pollution
- 3) Effects of Industrial Sickness on Economy
- 4) Growth of Capital Market in India.
- 5) Foreign Technology and MNC's.

### मराठी रूपांतर

*सूचना: 1) सर्व प्रश्न अनिवार्य आहेत.*

*2) सर्व प्रश्नांचा समान गुण आहेत.*

१. व्यवसायाचे स्वरूप ठरवण्यांमध्ये आर्थिक पर्यावरणाचा महत्त्वाचा वाटा असतो या विधानाशी तुम्ही सहमत आहात का ? यासंदर्भात स्पष्टीकरण द्या.

**किंवा**

व्यवसाय पर्यावरणाचे विविध प्रकार कोणते ते सांगून प्रत्येक प्रकाराची थोडक्यात माहिती द्या.

२. व्यवसाय-संस्थांच्या कार्यावर सामाजिक व सांस्कृतिक पर्यावरण घटकांचा कसा परिणाम होतो ते स्पष्ट करा.

**किंवा**

“भारताचे आर्थिक पर्यावरण ही विरोध आणि विरोधाभासांची मालिका आहे” या विधानावर संयुक्तिक चर्चा करा.

३. भारताच्या औद्योगिक विकासातील “परकिय गुंनवणूकीचे महत्त्व” विशद करा. परकिय गुंनवणूक भारताच्या आर्थिक विकासात महत्त्वपूर्ण भूमिका बजावते का ? ते स्पष्ट करा.

**किंवा**

व्यवसायाचे आर्थिक नियोजनात्मक पर्यावरणांस अनुसरून परकिय बँका व विना वित्तपुरवठा बँका यांच्या कार्याचा आठावा द्या.



४. जागतिक पर्यावरणाची व्याख्या द्या. जागतिक पर्यावरणाचे विविध प्रकार सांगा व त्याचा जागतिक बाजारपेठेवर-  
झाळेला परिणाम विशद करा.

**किंवा**

पर्यावरण विश्लेषण तंत्राची माहिती सांगा व त्यांच्या विविध मर्यादा स्पष्ट करा.

५. टिपा लिहा (कोणत्याही दोन) :

- १) भारतीय औद्योगिक पर्यावरण
- २) प्रदुषणाचे प्रकार
- ३) उद्योगांच्या आजारांचे अर्थव्यवस्थेवर होणारे परिणाम
- ४) भारतीय भांडवळ बाजाराचा विकास
- ५) परकिय तंत्रज्ञान आणि बहुराष्ट्रीय कंपन्या.

**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011**  
**401 : ADVANCED DATABASE MANAGEMENT SYSTEM**

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *All questions are compulsory.*  
2) *All questions are carry equal marks.*  
3) *Figures to the right indicate full marks.*

1. Attempt **any four** : **(4×4=16)**
- a) Differentiate between KDBMS and ORDBMS.
  - b) Explain the concept of object - oriented databases.
  - c) Write a note on client server Architecture.
  - d) Which applications involves spatial data ?
  - e) Write a note on SOAP.
2. Attempt **any Four** : **(4×4=16)**
- a) Explain different parallel database architectures.
  - b) Discuss query optimization.
  - c) Write a note on partitioned join.
  - d) What is distributed database system ? Explain different types of distributed database system.
  - e) What are the responsibilities of transaction manager and transaction coordinator ?
3. Attempt **any four** : **(4×4=16)**
- 1) Write a note on data mart.
  - 2) Discuss benefits of DSS.
  - 3) Explain OLTP in detail.
  - 4) Write a note on object Identity.
  - 5) Write a inverted index.



4. Attempt **any four** : **(4×4=16)**

- a) Write a note on vector space model.
- b) Explain HITS algorithm in detail.
- c) What is path expression ? Explain.
- d) Why crawler software can be complex ?
- e) Define
  - i) Base set
  - ii) Root set
  - iii) Link Page
  - iv) Base Page

5. Attempt **any four** : **(4×4=16)**

- 1) Consider the following relation schema  
Emp (eno, ename, title)  
Pay (title, sal)  
Let,  $P_1 : sal < 50,000$  and  $P_2 : sal \geq 50,000$  be two predicates. Perform a horizontal fragmentation of relation pay to obtain fragments Pay 1 and Pay 2.
- 2) Consider the following relation schema project (pno, pname, duration, location, noofemp) :  
Perform vertical fragmentation of the project relation according to the following conditions :  
A site requires details about
  - i) pno, duration, noofemp
  - ii) pno, pname, location
- 3) Explain disadvantages of distributed database system.
- 4) Define terms :
  - i) Spatical Data
  - ii) Spatical extent
  - iii) Point
  - iv) Point data
- 5) Write a short note on knowledge discovery in database (KDD).

**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011**  
**403 : WEB ENABLING SYSTEMS AND BUSINESS APPLICATIONS**

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *All questions are compulsory.*  
2) *Figures to the right indicate full marks.*  
3) *All questions carry equal marks.*  
4) *Consider suitable data if necessary.*

1. Attempt **any four** : **(4×4=16)**
- a) What are fundamental part of e-business application ?
  - b) What is JSP ? Explain various tags used in JSP.
  - c) What is XML ? How XML is used in servlet ?
  - d) What do you mean by bean ? Give coding conventions of bean.
  - e) What is factory patterns ? How it is used in database connection ?
2. Attempt **any Four** : **(4×4=16)**
- a) What are inner workings of e-business XML ?
  - b) List and explain JDBC component.
  - c) Differentiate between servlet and JSP.
  - d) Explain client server technology.
  - e) How Java Bean is used in encapsulation of data and logic ?
3. Attempt **any four** : **(4×4=16)**
- a) Explain model view controller (MVC) architecture.
  - b) What are the limitations of XML ?
  - c) How access pattern is used in access to enterprise component ?
  - d) Explain Java Bean API.
  - e) Differentiate between 2 Tier and 3 Tier client server architecture.



4. Attempt **any four** :

**(4×4=16)**

- a) Explain JZEE multitier architecture.
- b) Write a note on jar and manifest files.
- c) What is e-business ? Explain various models used in e-business application design.
- d) Explain life cycle of servlet.
- e) List the steps for creating XML document.

5. Attempt **any four** :

**(4×4=16)**

- a) Write a program in Java which will display student (stud No, Stud Name, Class, Percentage) information.
- b) Write a program in Java using servlet which accept user login information (ie user ID and password) and checks whether entered user is valid or not.
- c) Write a program in Java using JSP which accepts actor (Act No, Act Name, Movie Name) information and display it to the second page.
- d) Create a XML file that store the information about fire employee details.
- e) Write a program in Java using JSP that calculates factorial of a given number.



**M.Com. (Part – I) Examination, 2011**  
**Group A : ADVANCED ACCOUNTING AND TAXATION (Paper – I)**  
**(Advanced Accounting) (Optional Paper)**  
**(Annual Pattern)**

Time : 3 Hours

Max. Marks : 100

*N.B. : i) All questions are compulsory and carry equal marks.*  
*ii) Use of calculator is allowed.*

1. Write short notes on **any four** of the following :
  - 1) Professional Development of Accountancy in India
  - 2) Methods of valuation of shares
  - 3) Accounting concepts
  - 4) Advantages of human resources accounting and social responsibility accounting
  - 5) Advantages and disadvantages of mechanised accounting
  - 6) Types of inflation accounting
  - 7) Meaning of Economic value added statement and environmental accounting.
2. From the following data, you are required to prepare a consolidated Balance Sheet of a group of companies :

**Balance Sheet as on 31<sup>st</sup> December 1982**

	XLtd.	YLtd.	ZLtd.		XLtd.	YLtd.	ZLtd.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Share capital	2,50,000	2,00,000	1,20,000	Fixed Assets	56,000	1,10,000	75,000
Reserves	36,000	20,000	14,400	Investments			
Profit and Loss A/c	32,000	4,000	10,200	(at cost)			
ZLtd. Balance	6,600	–	–	Shares in Y Ltd.	1,70,000	–	–
Sundry creditors	14,000	10,000	–	Shares in Z Ltd.	36,000	1,06,000	–
X Ltd. Balance	–	14,000	–	Stock-in-trade	24,000	–	–
				Y Ltd. Balance	16,000	–	–
				Sundry Debtors	36,600	32,000	63,000
				X Ltd. Balance	–	–	6,600
	<b>3,38,600</b>	<b>2,48,000</b>	<b>1,44,600</b>		<b>3,38,600</b>	<b>2,48,000</b>	<b>1,44,600</b>

P.T.O.



Other particulars are as under :

- i) The share capital of all companies is divided into shares of Rs. 100 each.
- ii) X Ltd. held 1500 shares of Y Ltd. and 300 shares of Z Ltd.
- iii) Y Ltd. held 800 shares of Z Ltd.
- iv) All investments were made on 30<sup>th</sup> June 1982.
- v) There were the following balances on 1<sup>st</sup> January 1982 :

	Y Ltd. (Rs.)	Z Ltd. (Rs.)
Reserves	18,000	12,000
Profit and Loss A/c	2,000	1,680

- vi) Dividends have not been declared by any company during the year nor are any proposed.
  - vii) Y Ltd. sold goods costing Rs. 8,000 to X Ltd. at the price of Rs. 8,800, these goods were still unsold on 31-12-82.
  - viii) X Ltd. remitted Rs. 2,000 to Y Ltd. on 30<sup>th</sup> December, 1982 but the same was not received by Y Ltd. by 31<sup>st</sup> December, 1982.
3. The business of Rundown Limited was being carried on continuously at losses. The following are the extracts from the Balance Sheet of the company as on 31<sup>st</sup> March, 1985 :

Liabilities	Rs.	Assets	Rs.
Authorised, Issued and Subscribed capital :		Goodwill	50,000
30,000 equity shares of Rs. 10 each fully paid	3,00,000	Plant	3,00,000
2,000 8 percent cumulative preference shares of Rs. 100 each fully paid	2,00,000	Loose tools	10,000
Share premium	90,000	Debtors	2,50,000
Unsecured Loan (From Director)	50,000	Stock	1,50,000
Sundry creditors	3,00,000	Cash	10,000
Outstanding Expenses (including Directors remuneration 20,000)	70,000	Bank	35,000
		Preliminary expenses	5,000
		Profit and Loss Account	2,00,000
	<b>10,10,000</b>		<b>10,10,000</b>



**Note :** Dividends on cumulative preference shares are in arrears for 3 years.

The following scheme of reconstruction has been agreed upon and duly approved by the court.

- 1) Equity shares to be converted into 1,50,000 shares of Rs. 2 each.
- 2) Equity shareholders to surrender to the company 90 per cent of their holding.
- 3) Preference shareholders agree to forgo their right to arrears to dividends in consideration of which 8 per cent preference shares are to be converted into 9 per cent preference shares.
- 4) Sundry creditors agree to reduce their claim by one-fifth in consideration of their getting shares of Rs. 35,000 out of the surrendered equity shares.
- 5) Directors agree to forgo the amounts due on account of unsecured loan and Director's remuneration.
- 6) Surrendered shares not otherwise utilised to be cancelled.
- 7) Assets to be reduced as under :

Goodwill by	Rs. 50,000
Plant by	Rs. 40,000
Tools by	Rs. 8,000
Sundry Debtors by	Rs. 15,000
Stock by	Rs. 20,000
- 8) Any surplus after meeting the losses should be utilised in writing down the value of the plant further.
- 9) Expenses of reconstruction amounted to Rs. 10,000.
- 10) Further 50,000 Equity Shares were issued to the existing members for increasing the working capital. The issue was fully subscribed and paid up.
- 11) Authorised capital was suitably increased.

A member holding 100 equity shares opposed the scheme and his shares were taken over by a Director on payment of Rs. 1,000 as fixed by the court.

You are required to pass the journal entries for giving effect to the above arrangement and also to draw up the resultant Balance Sheet of the company.

OR



3. The following are the Balance Sheet as at 31<sup>st</sup> December, 1991 of X Ltd. and Y Ltd. :

<b>Liabilities</b>	<b>X</b>	<b>Y</b>	<b>Assets</b>	<b>X</b>	<b>Y</b>
	<b>Rs.</b>	<b>Rs.</b>		<b>Rs.</b>	<b>Rs.</b>
Share capital			Goodwill	30,000	10,000
Equity shares of			Machinery	1,50,000	1,00,000
Rs. 10 each	4,00,000	3,00,000	Stock	40,000	72,000
Reserves and surplus	60,000	80,000	Debtors	2,10,000	1,20,000
Creditors	40,000	30,000	Bank	60,000	90,000
			Preliminary Expenses	10,000	18,000
	<b>5,00,000</b>	<b>4,10,000</b>		<b>5,00,000</b>	<b>4,10,000</b>

Goodwill of the companies is to be valued at Rs. 50,000 and Rs. 40,000 respectively. Machinery of X is worth Rs. 2,00,000 and of Y Rs. 90,000. Stock of Y has been shown at 90% of its cost.

It is decided that X will acquire Y, without liquidating the latter, by taking over its entire business by issue of shares at the intrinsic value.

You are required to draft the Balance Sheets of the two companies after putting through the scheme.



4. The following information was extracted from the books of limited company on 31<sup>st</sup> March, 1983 on which date a winding up order was made :

	<b>Rs.</b>
Equity Share Capital :	
2,000 shares of Rs. 10 each	20,000
6% preference share capital :	
3,000 shares of Rs. 10 each	30,000
Calls in arrear (estimated to produce Rs. 200)	400
5% First Mortgage Debentures secured by a floating charge on the whole of the assets of the company (interest paid to date)	20,000
Creditors fully secured (value of securities of Rs. 4,000)	3,500
Creditors partly secured (value of securities Rs. 2,000)	4,000
Preferential creditors for wages, rates and taxes etc.	750
Unsecured creditors	27,000
Bank overdraft, secured by a second charge on the whole of the assets to the company	2,000
Cash in hand	120
Book Debts – Good	3,800
– Doubtful	800
(estimated to produce Rs. 300)	
– Bad	450
Stock-in-Trade (estimated to produce Rs. 6,000)	7,200
Freehold Land and Buildings (estimated to produce Rs. 18,500)	21,000
Plant and Machinery (estimated to produce Rs. 6,300)	6,000
Fixtures and Fittings (estimated to produce Rs. 800)	1,200

You are required to prepare a statement of Affairs of the company as regards creditors and contributories.



5. The following Balances have been obtained from the books of Pravara Education Society as on 31-3-1998 and 31-3-1999.

	<b>31-3-1998</b>	<b>31-3-1999</b>
Building	80,000	85,500
Furniture	40,000	30,600
Advance subscription	1,500	1,000
Arrears of subscription	3,000	5,000
Prepaid expenses	800	1,000
Outstanding expenses	3,000	1,200
Sports equipments	24,000	21,600
Investments	–	12,000
Books	15,000	16,200
Cash	16,000	17,100

The following information is also relevant for the year 1998-99.

i) Depreciation provided for the year

Building – 4,500

Furniture – 3,400

Sports Equipments – 5,400

Books – 1,800



- ii) Some old furniture, standing in books on 1-4-1998 for Rs. 6,000 was sold for Rs. 4,000 on the same date.
- iii) Society had 300 members on 31-3-99. No fresh members admitted during the year but 10 members left the society on 1-10-1998.
- iv) Subscription is payable @ Rs. 15 per month.
- v) Donation received Rs. 5,000 has been capitalised.
- vi) Expenses paid during the year totalled Rs. 32,300.
- vii) Investments was made on 1-2-1999. Interest accrued but not due on 31-3-1999 amounted to Rs. 200.
- viii) During the year a sum of Rs. 10,000 was spent on extention of building.

You are required to prepare the Receipt and Payment Account, Income and Expenditure Account for the year ended 31-3-1999. Also draw the Balance Sheet of the society as at that date.



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**M.Com. (Semester – IV) Examination, 2011**  
**Group – H : Advanced Marketing**  
**RECENT ADVANCES IN MARKETING**  
**(2008 Pattern) (New)**

Time : 3 Hours

Max.Marks : 100

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

1. Explain the concept and process of Integrated Marketing Communication.

OR

1. Define Retailing. Elaborate upon the significance and importance of retailing in the Present Indian Scenario.

2. Define strategic service management and explain sustainable competitive advantage of strategic service management.

OR

2. Elaborate upon the concept, components and significance of supply chain management.

3. Explain the role of I.T. in Relationship Marketing.

OR

3. How will you evaluate marketing communication programmes ? Explain with examples.

4. Explain the role and importance of strategic marketing in the present Indian Context.

OR

4. Write a detailed note on New Trends in Retailing.

P.T.O.



5. Write short notes on **any 4** :
- Government services
  - Managing reverse logistics
  - Event Management Services
  - Floor Ready Merchandise
  - Media Buying
  - Channel Selection Criteria.

### मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.  
२) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

१. एकात्मिक विपणन संदेशवहनाची संकल्पना आणि प्रक्रिया स्पष्ट करा.

किंवा

किरकोळ विक्री म्हणजे काय ? सद्यस्थितीत भारतात असणारे किरकोळ विक्रीचे महत्व विशद करा.

२. धोरणात्मक सेवा व्यवस्थापन या संकल्पनेची व्याख्या द्या. आणि धोरणात्मक सेवा व्यवस्थापनाचे क्षमताधिष्ठीत स्पर्धात्मक फायदे स्पष्ट करा.

किंवा

साखळी पुरवठा व्यवस्थापनाची संकल्पना स्पष्ट करून साखळी पुरवठा व्यवस्थापनाचे घटक व महत्व सविस्तर विशद करा.

३. ग्राहक संबंध व्यवस्थापनात माहिती आणि तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

विपणन संदेशवहन कार्यक्रमाचे मूल्यमापन कसे केले जाते, ते उदाहरणासहित स्पष्ट करा.



४. सद्य परिस्थितीत भारतात धोरणात्मक विपणनाची भूमिका आणि महत्व स्पष्ट करा.

किंवा

किरकोळ विक्री व्यवसायातील नवीन प्रवाह यावर सविस्तर टिप लिहा.

४. थोडक्यात टिपा लिहा (कोणत्याही चार) :

१) सरकारी सेवा

२) उलट साठा व वाहतूक व्यवस्था

३) कार्यक्रम व्यवस्थापनाच्या सेवा

४) जागेवर माल विक्री /विक्रीयोग्य माल

५) माध्यम खरेदी

६) वितरण साखळी निवडीच्या कसौट्या.



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**M.Com. (E-Commerce) (Semester – IV) Examination, 2011**  
**405 : NETWORK INFRASTRUCTURE AND E-PAYMENTS**

Time : 3 Hours

Max. Marks : 70

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

1. Explain the concept of electronic purse, electronic cheque and electronic cash. **14**  
OR
1. Explain in brief E-Commerce and Internet. **14**
2. Discuss the structure of file transfer protocol in detail. **14**  
OR
2. Explain ATM and Intelligent auto teller and network management system in detail. **14**
3. Compare and contrast OSI and TCP/IP reference model. **14**  
OR
3. Explain in brief Home banking and Internet banking. **14**
4. Explain different types of Hubs. Also explain the working of Routers. **14**  
OR
4. Discuss electronic mail and World Wide Web in detail. **14**
5. What are the services provided by transport layer, network layer and physical layer of TCP/IP reference model ? **14**  
OR
5. What is the IP address ? Explain different classes of IP address. **14**