



[4370] – 104

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
Advanced Accounting and Taxation
Special Paper – II
INCOME TAX
(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) **Read questions very carefully before attempting the same.**
4) **Use of calculator is allowed.**

1. Answer **any two** of the following : **15**
- a) State any five special allowances exempt U/S 10(14).
 - b) What is the difference between capital expenditure and revenue expenditure ?
 - c) What are the provisions relating to Tax Audit U/S 44 AB ?
 - d) Deductions from Net Annual Value U/S 24.
2. Write short notes (**any three**) : **15**
- a) Previous year and assessment year
 - b) Assessee
 - c) Cost of improvement and indexed cost of improvement
 - d) Gross total income
 - e) Depreciation allowable U/S 32 of Income Tax Act, 1961.

P.T.O.



3. Mr. Z (age 58 years), an employee of a private sector transport company, based at Pune and covered by the Payment of Gratuity Act, retires on December 31, 2012 after service of 33 years and 7 months. 16
- At the time of retirement, his employer pays Rs. 19,61,530 as gratuity and Rs. 5,00,000 as accumulated balance of recognised provident fund. He is also entitled for a monthly pension of Rs. 7,000. He gets 70% of pension commuted for Rs. 2,10,000 on February 1, 2013. Determine the taxable income and tax liability for the Assessment year 2013-14 with the help of the following information :
- Basic salary Rs. 7,20,000 (Rs. 80,000×9)
 Bonus Rs. 36,000
 Special allowance Rs. 2,20,000
 House rent allowance Rs. 1,17,000 (Rs. 13,000×9)
 Rent paid by him Rs. 1,20,000 (Rs. 10,000×12)
 Employer's contribution towards RPF Rs. 1,10,000
 Z's contribution towards RPF 1,20,000.
 Payment of insurance premium on 31st March 2013 amounting to Rs. 11,000
 Professional tax paid Rs. 2,000
 Income from other sources Rs. 7,50,000

Salary and pension fall due on last day of each month. Z and his family members can use deluxe buses operated by the employer company (value of the facility enjoyed by X and family members during October, 2012 is Rs. 9,000 & a sum of Rs. 3,000 is recovered from X).

4. Mr. Y (age : 40 years) is a businessman in Mumbai. Determine his net income and tax liability on the following Profit & Loss Account for the year ending March 31, 2013 : 16

Particulars	Rs.	Particulars	Rs.
Opening stock	1,04,000	Sales	92,61,000
Purchases	80,07,750	Closing Stock	2,10,000
Salaries and wages	1,75,000		
Rent and rates	1,31,000		
Commission	21,500		
Household expenses	22,000		
Income Tax for 2012-13	36,100		
Advertisement	5,000		
Postage and telegram	4,000		
Interest on own capital	85,000		



Reserve for bad debts	3,400	
Depreciation on furniture	18,000	
Net profit	8,58,250	
	94,71,000	94,71,000

Other particulars :

- 1) Closing stock & opening stock has consistently been valued at 10% below cost price.
 - 2) Depreciation on furniture as per tax provision is Rs. 17,200.
 - 3) Household expenses include a contribution of Rs. 1,000 towards public Provident Fund.
 - 4) On September 20, 2012, Y has received a gift of Rs. 96,000 from a friend settled in U.K.
 - 5) He paid medical insurance of Rs. 10,000 by an account payee cheque.
5. S owns three houses, which are situated in three different cities. All the houses are meant for self-occupation of the assessee. The particulars of the houses are as under :

16

Particulars	House A	House B	House C
	₹	₹	₹
Municipal valuation	1,50,000	1,80,000	2,10,000
Fair rent	2,10,000	2,25,000	2,40,000
Standard rent	1,95,000	2,40,000	2,25,000
Municipal taxes paid	45,000	30,000	1,20,000
Interest on money borrowed			
for purchase of house	50,000	30,000	25,000
Ground rent	10,000	—	12,000
Land revenue due	—	10,000	—

Compute the income under the head House Property by making assumption in such a manner that the tax liability of R is minimum.



6. A) R owns many properties in India. He sold some of these during the previous year 1-4-2012 to 31-3-2013 : 10

1) House at New Delhi : Let out for residential purposes. It was inherited by him in 1964. Sale price on 31-10-2012 Rs. 12,00,000. Fair market value on 1 - 4 - 1981 Rs. 1,20,000. Cost of improvement made during 1989-90 Rs. 40,000. Expenses on transfer are Rs. 30,000.

2) Self cultivated land in an urban area was sold for Rs. 10,50,000 on 4 - 1 - 2013 and its cost in 1982-83 was Rs. 90,000. He purchased a new piece of land for his own cultivation for Rs. 2,60,000 in June, 2013. From the above particulars, compute total income assuming that he has no other income except these. Cost inflation index are : 1982-83 – 109, 1989-90 – 172, 1996-97 – 305, 2012-13 – 850 (assumed).

B) The following are the particulars of income of M as determined by the Assessing Officer. Compute his total income for the assessment year 2013-14.

Brought forward losses of the assessment year 2012-13	12
	Rs.
Loss from speculation business	1,40,000
Unabsorbed depreciation	14,000
<u>Details of income for A.Y. 2013-14</u>	
Profit from speculation in commodities	2,80,000
Loss of hardware business	38,000
Profit from business of paints (before charging depreciation of Rs. 1,50,000)	84,000
Profit from business of tyres	2,24,000
Income from house property	38,000



[4370] – 107

Seat No.	
-------------	--

M.Com. (Semester – I) Examination 2013
BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – I
Organised Trade and Markets
(Group – C)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the regulations and role of Securities Exchange Board of India (SEBI). **20**
OR
1. Explain in detail the role and importance of service sector in India. **20**
2. Define “Regulated Markets”. Explain the role and importance of Regulated Markets. **20**
OR
2. Explain the term “Business”. State and explain the nature and scope of Business in the modern context. **20**
3. Explain the concept of state trading. Explain in detail the Arguments for and against state trading. **20**
OR
3. What is co-operative marketing ? Explain the objectives and importance of co-operative marketing. **20**
4. Explain the meaning and importance of forward markets. **20**
OR
4. Explain the role of food corporation of India bringing out its importance. **20**
5. Write short notes (**any two**) : **20**
 - a) Credit policies of Business
 - b) Stock Exchanges in India
 - c) Working of co-operative marketing
 - d) Produce exchanges in India.

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. सेबीचे नियम व भूमिका स्पष्ट करा. २०
किंवा
१. भारतातील सेवाक्षेत्राची भूमिका आणि महत्त्व सविस्तर सांगा. २०
२. नियंत्रित बाजाराची व्याख्या द्या. नियंत्रित बाजाराची भूमिका आणि महत्त्व सांगा. २०
किंवा
२. व्यवसाय ही संकल्पना स्पष्ट करा. आधुनिक कालाच्या संदर्भात व्यवसायाचे स्वरूप सांगून त्याची व्याप्ती स्पष्ट करा. २०
३. राज्य व्यापार हि संकल्पना स्पष्ट करा. राज्य व्यापाराच्या बाजूने व विरोधातील युक्तीवाद सविस्तर सांगा. २०
किंवा
३. सहकारी विपणन म्हणजे काय ? सहकारी विपणनाची उद्दिष्टे आणि महत्त्व स्पष्ट करा. २०
४. वायदे बाजाराचा अर्थ आणि महत्त्व स्पष्ट करा. २०
किंवा
४. भारतीय अन्न महामंडलाचे महत्त्वपूर्ण बजावळेल्या भूमिकेची चर्चा करा. २०
५. थोडक्यात टीपा लिहा (कोणत्याही दोन) : २०
- अ) व्यवसायाचे पत धोरण
ब) भारतातील भाग बाजार
क) सहकारी विपणन
ड) भारतातील उत्पादन विनिमय.



[4370] – 108

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
Business Practices and Environment (Special Paper – II) (Group – C)
BUSINESS ENVIRONMENT AND POLICY
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is business environment ? Explain the nature and scope of environment.

OR

1. What is business environment ? Write a detail note on international business environment.

2. What is an environment ? State the natural and social aspects of environment.

OR

2. Define the term environment. How does legal environment influence business decisions ?

3. Explain in detail the business environment before independence in India.

OR

3. State profile and growth of Indian economy.

4. A) What is parallel economy ? Explain the features of parallel economy.

B) Define the term inflation. Explain the causes of inflation.

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

a) Impact of globalization on business environment.

b) Causes of regional imbalance.

c) Various measures for controlling the water pollution.

d) Problems of pollution.

P.T.O.



मराठी रूपांतर

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

१. व्यावसायिक पर्यावरण म्हणजे काय ? पर्यावरणाचे स्वरूप व व्याप्ती स्पष्ट करा.

किंवा

१. व्यावसायिक पर्यावरण म्हणजे काय ? आंतरराष्ट्रीय व्यावसायिक पर्यावरणावर सविस्तर टीप लिहा.

२. पर्यावरण म्हणजे काय ? पर्यावरणाच्या नैसर्गिक आणि सामाजिक बाजू विशद करा.

किंवा

२. पर्यावरण संज्ञेची व्याख्या लिहा. कायदेविषयक पर्यावरण व्यवसायाच्या निर्णयांवर कसे परिणाम करतात ते सांगा.

३. स्वातंत्र्यपूर्व भारतामधील व्यावसायिक पर्यावरण विस्तृत स्पष्ट करा.

किंवा

३. भारतीय अर्थव्यवस्थेची वैशिष्ट्ये आणि वृद्धी विशद करा.

४.अ) समांतर अर्थव्यवस्था म्हणजे काय ? समांतर अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा.

ब) चलनवाढ संज्ञेची व्याख्या लिहा. चलनवाढीची कारणे स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) जागतिकीकरणाचे व्यावसायिक पर्यावरणावरील परिणाम.

ब) प्रादेशिक असमतोलाची कारणे.

क) पाणी प्रदूषण रोखण्याच्या विविध उपाययोजना.

ड) प्रदूषणाच्या समस्या.



[4370] – 109

Seat No.	
-------------	--

**M.Com. (Semester – I) Examination 2013
BUSINESS ADMINISTRATION
(Special Paper – I) (Group – D)
Production and Operations Management
(2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. What do you mean by Production Management ? Discuss various types of Production Systems.

OR

State the meaning and importance of Product Design. Explain the various factors affecting on Product Design.

2. Define the term “Production Planning”. Explain the objectives and importance of “Production Planning”.

OR

What is Materials Management ? Explain the scope and functions of Materials Management in todays Globalization.

3. State the meaning, importance and scope of Logistic Management in Indian Industries.

OR

Define the term “Productivity”. Explain its importance. State the role of the “National Productivity Council”.

4. What is Inventory Control ? State its objectives and importance in Materials Management.

OR

Write Notes :

- a) Techniques of Product Development.
b) Quality Control in Materials Management.

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

- a) Plant Lay-out
b) Purchase Procedure
c) Factors affecting Production Control
d) Importance of Operations Management
e) Materials Handling
f) ISO 9000.

20

P.T.O.



मराठी रूपांतर

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

१. उत्पादन व्यवस्थापन म्हणजे काय ? उत्पादन प्रणालीच्या विविध पद्धतीची चर्चा करा.

किंवा

वस्तुरचनेचा अर्थ व महत्त्व सांगा. वस्तुरचनेवर परिणामकरणारे विविध घटक स्पष्ट करा.

२. उत्पादन नियोजन या संज्ञेची व्याख्या द्या. उत्पादन नियोजनाची उद्दिष्टे आणि महत्त्व स्पष्ट करा.

किंवा

सामग्री व्यवस्थापन म्हणजे काय ? आजच्या जागतिकीकरणात सामग्री व्यवस्थापनाची व्याप्ती व कार्ये स्पष्ट करा.

३. भारतीय उद्योगातील लॉजिस्टिक व्यवस्थापनाचा अर्थ, महत्त्व व व्याप्ती सांगा.

किंवा

उत्पादकता यासंकल्पनेची व्याख्या सांगून तिचे महत्त्व स्पष्ट करा. राष्ट्रीय उत्पादकता मंडलाची भूमिका सांगा.

४. सामग्री नियंत्रण म्हणजे काय ? सामग्री व्यवस्थापनातील सामग्री नियंत्रणाची उद्दिष्टे व महत्त्व सांगा.

किंवा

टीपा लिहा :

अ) वस्तुविकासाची तंत्रे

ब) सामग्री व्यवस्थापनात दर्जा नियंत्रण

५. टिपा लिहा (कोणत्याही चार) :

अ) सयंम रचना

ब) खरेदी पद्धती

क) उत्पादन नियंत्रणावर परिणामकरणारे घटक

ड) कार्यपद्धती व्यवस्थापनाचे महत्त्व

इ) सामग्री हाताळणी

फ) आय एस ओ ९०००.

२०



[4370] – 111

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
COMMERCIAL LAWS AND PRACTICES
Special Paper – I
Information System and E-Commerce Practices
(Group – E)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Define E-Commerce. State the scope and limitations of E-Commerce.

OR

1. What do you mean by Internet Advertising ? State the benefits and limitations of Internet Advertising.

2. What is Global Information System ? State the benefits of Global Information System.

OR

2. What is Intranet ? Distinguish between Internet and Extranet.

3. Define Supply Chain Management. Explain value chains in E-Commerce.

OR

3. Define Portal. State the features of Portal.

4. Write notes on :

- a) B2B Modules.
- b) Electronic fund transfer.

OR

4. Write notes on :

- a) Advantages of Proxy Gateways.
- b) Electronic Certificate.

P.T.O.



5. Write short notes on (any four) :

- a) Technical limitations of E-Commerce.
- b) Electronic catalogs.
- c) Benefits of Electronic Data Inter change.
- d) Components of Internet.
- e) Electronic debit and credit cards.
- f) EDI gateways.

मराठी रूपांतर

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

१. ई-कॉमर्सची व्याख्या द्या. ई-कॉमर्सची व्याप्ती आणि मर्यादा स्पष्ट करा.

किंवा

१. इंटरनेट जाहीरात म्हणजे काय ? इंटरनेट जाहीरातीचे लाभ व मर्यादा विशद करा.

२. जागतिक माहिती पद्धती म्हणजे काय ? जागतिक माहिती पद्धतीचे फायदे सांगा.

किंवा

२. इनट्रानेट म्हणजे काय ? इंटरनेट आणि एक्स्ट्रानेट यामधील फरकाचे विश्लेषण करा.

३. पुरवठा साखळी व्यवस्थापनाची व्याख्या द्या. ई-कॉमर्स मधील मूल्यसाखळ्या स्पष्ट करा.

किंवा

३. पोर्टेलची व्याख्या द्या. पोर्टेलची वैशिष्ट्ये विशद करा.



४. टीपा लिहा :

- अ) बी२बी मोड्यूलस
- ब) इलेक्ट्रॉनिक फंडस् ट्रान्सफर.

किंवा

४. टीपा लिहा :

- अ) प्रॉक्सी गेटवेचे फायदे.
- ब) इलेक्ट्रॉनिक प्रमाणपत्र.

५. टीपा लिहा (कोणत्याही चार) :

- अ) ई-कॉमर्सच्या तांत्रिक मर्यादा.
- ब) इलेक्ट्रॉनिक कॅटलॉग.
- क) इलेक्ट्रॉनिक इंटरचेंजचे फायदे.
- ड) इंटरनेटचे घटक.
- ई) इलेक्ट्रॉनिक डेबिट अँड क्रेडिट कार्डस्.
- फ) इंडिया गेटवेज्.



[4370] – 165

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2013
105 : OPERATING SYSTEMS

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *Neat diagrams must be drawn whenever necessary.*

1. Attempt **any four** of the following : **(4×4=16)**
 - a) What is Scheduler ? Explain short-term Scheduler in details.
 - b) Give the diagrammatic representation of two-level directory. Also list out the disadvantages of two-level directory structure.
 - c) Explain necessary condition of deadlock to occur.
 - d) Explain multilevel feedback queues algorithm.
 - e) List the advantages of multiprocessor system.

2. Attempt **any four** of the following : **(4×4=16)**
 - a) List the reasons to switch over CPU from old process to new process.
 - b) Explain Dining philosopher's problem of process synchronization.
 - c) List the methods of implementing the page table. Explain any one in detail.
 - d) Explain Belady's Anomaly with example.
 - e) Explain free space management method.

3. Attempt **any four** of the following : **(4×4=16)**
 - a) Write the steps to calculate physical address from logical address.
 - b) Explain in detail M.V.T. Job Scheduling.
 - c) Explain Swapping of two processes using disk as a backing store with diagram.

P.T.O.



- d) Calculate Average Turn around Time and Average Waiting Time for all set of processes using pre-emptive Priority and FCFS Algorithm.

Process	Burst Time	Arrival Time	Priority
P ₁	5	3	3
P ₂	8	2	2
P ₃	3	0	4
P ₄	2	1	1(high)

- e) List advantages and disadvantages of Contiguous allocation method.

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

- Compare Pre-emptive and Non-pre-emptive Scheduling.
- What will happen if all processes are I/O bound in system ?
- What do you mean by Processor Share in case of Round-Robin Scheduling ?
- Explain the concept of valid and invalid bit in a page table with diagram ?
- Consider the following page reference string :

2, 6, 3, 7, 2, 3, 4, 5, 1, 2, 3, 4, 5, 6

The number of frames is 3. Show page trace and calculate page faults for the following page replacement schemes :

- MFU
- LRU

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

- Explain Deadlock avoidance in detail.
- List and explain different types of system call related Device Manipulation.
- Explain DMA (Direct Memory Access) with the help of block diagram.



d) Consider the following snapshot of a system :

Process	Allocation	Max	Available
	A B C D	A B C D	A B C D
P ₀	0 0 1 2	0 0 1 2	1 1 0 0
P ₁	1 4 2 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	

Answer the following questions using Banker's algorithms :

- i) What is the content of Need Matrix ?
 - ii) Is the system in a safe state ? If yes, give the safe sequence.
- e) Explain the following terms :
- i) Seek Time in Disk Scheduling
 - ii) Race Condition
 - iii) Interrupt
 - iv) Page Fault



[4370] – 204

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
ADVANCED ACCOUNTING AND TAXATION
(Special Paper – III)
Specialised Areas in Accounting
(Group – A) (2008 Pattern)**

Time : 3 Hours

Max. Marks :100

Instructions : I) *All questions are compulsory.*
II) *Figures to the right indicate full marks.*
III) *Use of pocket calculator is allowed.*

1. What do you mean by Service Tax ? Explain objectives and procedure for payment of service tax as per Service Tax Act. 20

OR

Write short notes (**any four**) : 20

- a) Value Added Tax (VAT)
- b) Advance Payment of Income Tax
- c) Hospital Accounting
- d) Demerger
- e) Mutual Funds
- f) Excise Duty.

2. The following is the Trial Balance of Sudarshan Construction Company, Mumbai, engaged on the execution of Contract No. 101, for the year ended 31st Dec., 2012 20

	Rs.	Rs.
Contractees Account – Amt. Received	–	3,00,000
Building	1,60,000	–
Creditors	–	72,000
Bank Balance	35,000	–
Capital Account	–	5,00,000
Materials	2,00,000	–
Wages	1,80,000	–
Expenses	47,000	–
Plant	2,50,000	–
Total	8,72,000	8,72,000

P.T.O.



The work on Contract No.101 was commenced on 1st Jan., 2012, Material costing Rs. 1,70,000/- were sent to the site of the contract but those of Rs. 6,000/- were destroyed in an accident. Wages of Rs.1,80,000/- were paid during the year, plant costing Rs. 50,000/- was used on the contract all through the year, plant with a cost of Rs. 2,00,000/- was used from 1st January to 30th Sept., and was then returned to the stores. Materials of cost of Rs. 4,000/- were at site on 31st December, 2012.

The contract was for Rs. 6,00,000/- and the contractee pays 75% of the work certified. Work certified was 80% of the total contract work at the end of 2012. Uncertified work was estimated at Rs. 15,000/- on 31st Dec., 2012.

Expenses are charged to the contract at 25% of wages. Plant is to be depreciated at 10% for the entire year.

Prepare Contract No. 101 Account for the year 2012 and make out the Balance Sheet as on 31st Dec., 2012 in the books of company.

3. Following is the Balance Sheet of Gajanan Ltd. as on 31st March, 2013. 20

Liabilities	Amt. Rs.	Assets	Amt. Rs.
Share Capital :		Goodwill	4,00,000
20,000 equity shares of		Land and Building	15,60,000
Rs. 100/ each fully paid.	20,00,000	Plant and machinery	14,00,000
Reserve fund	5,00,000	Patent rights	3,50,000
Sinking fund	1,00,000	Stock	2,00,000



Workmen's Accident		Sundry Debtors	4,00,000
Compensation fund		Investments against	
(Estimated Liab. Rs. 9,000/-)	50,000	sinking fund	1,00,000
Employees profit sharing fund	1,00,000	Cash at Bank	30,000
Staff provident fund	1,50,000		
Sundry creditors	1,40,000		
A's Debentures	4,00,000		
B's Debentures	10,00,000		
Total	44,40,000	Total	44,40,000

Laxmi Ltd, absorbed Gajanan Ltd. on the date of its above Balance Sheet, the consideration being

- The taking over of the liabilities.
- The payment of cost of absorption (as part of purchase consideration) not exceeding Rs. 8,000/-.
- The repayment of 'B' Debentures at a premium of 5% in cash.
- The discharge of A's Debentures at a premium of 10% by the issue of 6% debentures in Laxmi Ltd. at par.
- A payment of Rs. 15/- per share in cash.
- Allotment of one 7% preference share of Rs. 100/- each fully paid and five equity shares of Rs. 100/- each fully paid for every four equity shares in Gajanan Ltd. The actual cost of absorption came to Rs. 10,000/-. Stock of Gajanan Ltd. includes goods value at Rs. 56,000/- purchased from Laxmi Ltd. which company invoices goods at cost plus $16\frac{2}{3}\%$. The creditors include Rs. 80,000/- due by Gajanan Ltd. to Laxmi Ltd. The directors of Laxmi Ltd. decided to create provision of 5% on Sundry Debtors against doubtful debts.



You are required to :

- 1) Prepare
 - a) Realisation Account
 - b) Laxmi Ltd. A/c
 - c) Shareholders A/c
 in the books of Gajanan Ltd. and
 - 2) Pass Journal Entries in the books of Laxmi Ltd.
4. Following is the Trial Balance of Hotel Sagar, Pune, as on 31st Dec., 2012. You are required to prepare the Profit and Loss Account for the year ended on 31-12-2012, and the Balance Sheet as on that date :

Trial Balance as on 31st Dec., 2012

20

Debit Balance	Rs.	Credit Balance	Rs.
Stock	25,000	Capital	6,00,000
Sundry Debtors	25,000	Room charges	2,85,000
Cash in Hand	50,000	Food and Beverages	2,15,000
Kitchen appliances	60,000	Discount Received	5,000
Salary and Wages	50,000	Sundry Creditors	15,000
Utensils	1,10,000	Sundry Receipts	94,000
Purchases	1,75,000	Bank Interest	10,000
Repairs and Renewals	4,000		
Telephone Bills	7,000		
Furniture	1,75,000		



Printing and stationery	10,000		
Power and Fuel	15,000		
Advertisement	15,000		
Drawings	25,000		
Bad Debts	5,000		
Buildings	1,70,000		
Rates	3,000		
Motor Car	2,00,000		
Investments	1,00,000		
Total	12,24,000	Total	12,24,000

Prepare the Final Accounts after considering the adjustments given below :

Adjustments :

- 1) A sum of Rs. 10,000/- representing room charges, Rs. 7,500/-, Food and Beverages Rs. 2,500/- to be charged to proprietor of the hotel.
- 2) A Depreciation is to be provided on
 - Building @ 10%
 - Motor car @ 15%
 - Furniture @ 5% and
 - Kitchen appliances @ 20%.
- 3) Salaries and wages are outstanding Rs. 2,000/-.
- 4) The purchase of Rs. 5,000/- remained unrecorded.
- 5) Utensils of Rs. 5,000/- are to be written off.



5. From the following Trial Balance and necessary information of Abhinav Education Society as at 31st December, 2012, prepare an Income and Expenditure Account and Balance Sheet as on that date :

20

Trial Balance

Name of the Account	Debit Bal.	Credit Bal.
Building	5,00,000	–
Furniture and fittings	2,00,000	–
Purchases of furniture on 1/7/2012	25,000	–
Library Books	50,000	–
Sundry Debtors and Creditors	25,000	20,000
Investments	1,00,000	–
Admission fees	–	2,00,000
Exam. fees	–	50,000
Certificate fees	–	10,000
Subscriptions of journals	5,000	–
Printing and stationery	10,000	–
Rent of Society Hall		25,000
Examination expenses	10,000	–
Expenses of prizes awarded	25,000	–
Interest on investments	–	10,000
Sundry Receipts	–	15,000



Staff salaries and wages	3,00,000	–
Taxes	25,000	–
Donations (to be capitalised)	–	1,50,000
General Expenses	15,000	–
Capital Fund	–	4,50,000
Subscriptions	–	3,00,000
Govt. Grants	–	1,00,000
Cash at Bank	30,000	–
Cash in Hand	10,000	–
Total	13,30,000	13,30,000

Additional information :

- 1) Subscription due Rs. 75,000/-
- 2) Subscription received in advance Rs. 25,000/-
- 3) Rent of society's hall Rs. 10,000/- is yet to be received
- 4) Interest on investments due but not received yet Rs. 15,000/-
- 5) Provide depreciation on Building @ 10%, Furniture and Fitting @ 15% and Library books @ 20%.



[4370] – 204

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
ADVANCED ACCOUNTING AND TAXATION
(Special Paper – III)
Specialised Areas in Accounting
(Group – A) (2008 Pattern)**

Time : 3 Hours

Max. Marks :100

Instructions : I) *All questions are compulsory.*
II) *Figures to the right indicate full marks.*
III) *Use of pocket calculator is allowed.*

1. What do you mean by Service Tax ? Explain objectives and procedure for payment of service tax as per Service Tax Act. 20

OR

Write short notes (**any four**) : 20

- a) Value Added Tax (VAT)
- b) Advance Payment of Income Tax
- c) Hospital Accounting
- d) Demerger
- e) Mutual Funds
- f) Excise Duty.

2. The following is the Trial Balance of Sudarshan Construction Company, Mumbai, engaged on the execution of Contract No. 101, for the year ended 31st Dec., 2012 20

	Rs.	Rs.
Contractees Account – Amt. Received	–	3,00,000
Building	1,60,000	–
Creditors	–	72,000
Bank Balance	35,000	–
Capital Account	–	5,00,000
Materials	2,00,000	–
Wages	1,80,000	–
Expenses	47,000	–
Plant	2,50,000	–
Total	8,72,000	8,72,000

P.T.O.



The work on Contract No.101 was commenced on 1st Jan., 2012, Material costing Rs. 1,70,000/- were sent to the site of the contract but those of Rs. 6,000/- were destroyed in an accident. Wages of Rs.1,80,000/- were paid during the year, plant costing Rs. 50,000/- was used on the contract all through the year, plant with a cost of Rs. 2,00,000/- was used from 1st January to 30th Sept., and was then returned to the stores. Materials of cost of Rs. 4,000/- were at site on 31st December, 2012.

The contract was for Rs. 6,00,000/- and the contractee pays 75% of the work certified. Work certified was 80% of the total contract work at the end of 2012. Uncertified work was estimated at Rs. 15,000/- on 31st Dec., 2012.

Expenses are charged to the contract at 25% of wages. Plant is to be depreciated at 10% for the entire year.

Prepare Contract No. 101 Account for the year 2012 and make out the Balance Sheet as on 31st Dec., 2012 in the books of company.

3. Following is the Balance Sheet of Gajanan Ltd. as on 31st March, 2013. 20

Liabilities	Amt. Rs.	Assets	Amt. Rs.
Share Capital :		Goodwill	4,00,000
20,000 equity shares of		Land and Building	15,60,000
Rs. 100/ each fully paid.	20,00,000	Plant and machinery	14,00,000
Reserve fund	5,00,000	Patent rights	3,50,000
Sinking fund	1,00,000	Stock	2,00,000



Workmen's Accident		Sundry Debtors	4,00,000
Compensation fund		Investments against	
(Estimated Liab. Rs. 9,000/-)	50,000	sinking fund	1,00,000
Employees profit sharing fund	1,00,000	Cash at Bank	30,000
Staff provident fund	1,50,000		
Sundry creditors	1,40,000		
A's Debentures	4,00,000		
B's Debentures	10,00,000		
Total	44,40,000	Total	44,40,000

Laxmi Ltd, absorbed Gajanan Ltd. on the date of its above Balance Sheet, the consideration being

- The taking over of the liabilities.
- The payment of cost of absorption (as part of purchase consideration) not exceeding Rs. 8,000/-.
- The repayment of 'B' Debentures at a premium of 5% in cash.
- The discharge of A's Debentures at a premium of 10% by the issue of 6% debentures in Laxmi Ltd. at par.
- A payment of Rs. 15/- per share in cash.
- Allotment of one 7% preference share of Rs. 100/- each fully paid and five equity shares of Rs. 100/- each fully paid for every four equity shares in Gajanan Ltd. The actual cost of absorption came to Rs. 10,000/-. Stock of Gajanan Ltd. includes goods value at Rs. 56,000/- purchased from Laxmi Ltd. which company invoices goods at cost plus $16\frac{2}{3}\%$. The creditors include Rs. 80,000/- due by Gajanan Ltd. to Laxmi Ltd. The directors of Laxmi Ltd. decided to create provision of 5% on Sundry Debtors against doubtful debts.



You are required to :

- 1) Prepare
 - a) Realisation Account
 - b) Laxmi Ltd. A/c
 - c) Shareholders A/c
 in the books of Gajanan Ltd. and
 - 2) Pass Journal Entries in the books of Laxmi Ltd.
4. Following is the Trial Balance of Hotel Sagar, Pune, as on 31st Dec., 2012. You are required to prepare the Profit and Loss Account for the year ended on 31-12-2012, and the Balance Sheet as on that date :

Trial Balance as on 31st Dec., 2012

20

Debit Balance	Rs.	Credit Balance	Rs.
Stock	25,000	Capital	6,00,000
Sundry Debtors	25,000	Room charges	2,85,000
Cash in Hand	50,000	Food and Beverages	2,15,000
Kitchen appliances	60,000	Discount Received	5,000
Salary and Wages	50,000	Sundry Creditors	15,000
Utensils	1,10,000	Sundry Receipts	94,000
Purchases	1,75,000	Bank Interest	10,000
Repairs and Renewals	4,000		
Telephone Bills	7,000		
Furniture	1,75,000		



Printing and stationery	10,000		
Power and Fuel	15,000		
Advertisement	15,000		
Drawings	25,000		
Bad Debts	5,000		
Buildings	1,70,000		
Rates	3,000		
Motor Car	2,00,000		
Investments	1,00,000		
Total	12,24,000	Total	12,24,000

Prepare the Final Accounts after considering the adjustments given below :

Adjustments :

- 1) A sum of Rs. 10,000/- representing room charges, Rs. 7,500/-, Food and Beverages Rs. 2,500/- to be charged to proprietor of the hotel.
- 2) A Depreciation is to be provided on
 - Building @ 10%
 - Motor car @ 15%
 - Furniture @ 5% and
 - Kitchen appliances @ 20%.
- 3) Salaries and wages are outstanding Rs. 2,000/-.
- 4) The purchase of Rs. 5,000/- remained unrecorded.
- 5) Utensils of Rs. 5,000/- are to be written off.



5. From the following Trial Balance and necessary information of Abhinav Education Society as at 31st December, 2012, prepare an Income and Expenditure Account and Balance Sheet as on that date :

20

Trial Balance

Name of the Account	Debit Bal.	Credit Bal.
Building	5,00,000	–
Furniture and fittings	2,00,000	–
Purchases of furniture on 1/7/2012	25,000	–
Library Books	50,000	–
Sundry Debtors and Creditors	25,000	20,000
Investments	1,00,000	–
Admission fees	–	2,00,000
Exam. fees	–	50,000
Certificate fees	–	10,000
Subscriptions of journals	5,000	–
Printing and stationery	10,000	–
Rent of Society Hall		25,000
Examination expenses	10,000	–
Expenses of prizes awarded	25,000	–
Interest on investments	–	10,000
Sundry Receipts	–	15,000



Staff salaries and wages	3,00,000	–
Taxes	25,000	–
Donations (to be capitalised)	–	1,50,000
General Expenses	15,000	–
Capital Fund	–	4,50,000
Subscriptions	–	3,00,000
Govt. Grants	–	1,00,000
Cash at Bank	30,000	–
Cash in Hand	10,000	–
Total	13,30,000	13,30,000

Additional information :

- 1) Subscription due Rs. 75,000/-
- 2) Subscription received in advance Rs. 25,000/-
- 3) Rent of society's hall Rs. 10,000/- is yet to be received
- 4) Interest on investments due but not received yet Rs. 15,000/-
- 5) Provide depreciation on Building @ 10%, Furniture and Fitting @ 15% and Library books @ 20%.



[4370] – 215

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
CO-OPERATION AND RURAL DEVELOPMENT (Special Paper – IV)
Management of Co-operative Business
(Group – F) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Which parameters used for performance evaluation of co-operative business ?
OR
Explain the importance of economic and commercial viability of co-operative institutions.
2. Describe the business policies followed by 'Primary Agricultural Credit Co-operative societies.'
OR
Explain the role of District Central Co-operative Banks in agricultural development of Maharashtra.
3. Explain advantages and limitations of Housing Co-operative Institutions.
OR
Describe the role of Marketing Co-operatives in the marketing of agricultural products.
4. Briefly explain success story of Warana Co-operative Institutions, Warananagar.
OR
Explain the role of Pravara Co-operative Institutions in the development of Pravara area.
5. Write short notes (**any two**) :
 - a) Problems of Dairy Co-operatives.
 - b) Role of Co-operative Department in the administration of Co-operative Institutions.
 - c) Sugar Co-operative industries.
 - d) Industrial relations in Co-operative business.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी व्यवसायांच्या कामगिरीचे मूल्यमापन करण्यासाठी कोणते निकष वापरण्यात येतात ?

किंवा

सहकारी संस्थांच्या आर्थिक व व्यवसायीन स्थीरतेचे महत्व स्पष्ट करा.

२. प्राथमिक कृषि पतपुरवठा सहकारी संस्थांनी स्वीकारलेली व्यवसाय धोरणे विशद करा.

किंवा

महाराष्ट्रातील कृषि क्षेत्राच्या विकासामध्ये जिल्हा मध्यवर्ती सहकारी बँकांची भूमिका स्पष्ट करा.

३. सहकारी गृह निर्माण संस्थांचे फायदे व मर्यादा स्पष्ट करा.

किंवा

कृषि मालाच्या विपणनामध्ये सहकारी विपणन संस्थाची भूमिका विशद करा.

४. वारणानगर येथील वारणा सहकारी संस्थांची यशोगाथा थोडक्यात स्पष्ट करा.

किंवा

प्रवरा परिसराच्या (प्रवरानगर परिसर) विकासामध्ये प्रवरा सहकारी संस्थांची भूमिका स्पष्ट करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) दुग्ध सहकारी संस्थांच्या समस्या

ब) सहकारी संस्थांच्या प्रशासनामध्ये सहकारी खात्याची भूमिका

क) सहकारी साखर उद्योग

ड) सहकारी व्यवसायांमधील औद्योगिक संबंध.



[4370] – 220

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
RESEARCH METHODOLOGY FOR BUSINESS
(Old)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the steps followed while formulating Research Plan.

OR

1. Explain the sources used for collecting business information and data, with its suitable examples.

2. a) State the advantages and limitations of computerized information in Research Process.

b) State in brief various statistical techniques used for analysis of data.

OR

2. Describe in brief the different types of Research.

3. Evaluate Case Study as a method of solution provider to business problems and discuss the various types of cases.

OR

3. Explain in detail the structure of a Research Report.

4. Explain in detail the research problems in finance and manufacturing areas.

OR

4. a) State the advantages and limitations of 'Questionnaire' as a method of data collection.

b) Describe the merits and demerits of secondary sources of data.

P.T.O.



5. Write short notes (any four) :

- a) Importance of Index
- b) Purpose of Business Research
- c) Role of Reference Library
- d) Action Research
- e) Total Business Planning
- f) Dictionaries.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

३) संदर्भाकरिता मूल इंग्रजी प्रश्नपत्रिका पहावी.

१. संशोधन नियोजनाची आखणी करताना कोणत्या पायऱ्या वापरल्या जातात ते सविस्तर स्पष्ट करा.

किंवा

व्यावसायिक माहिती आणि आकडेवारी गोळा करण्यासाठी वापरले जाणारे विविध स्रोत त्यांच्या योग्य उदाहरणासहित स्पष्ट करा.

२. अ) संशोधन प्रक्रियेमध्ये संगणकीय माहितीचे फायदे व मर्यादा सांगा.

ब) माहितीच्या विश्लेषणासाठी वापरली जाणारी विविध संख्याशास्त्रीय तंत्रे थोडक्यात सांगा.

किंवा

संशोधनाचे विविध प्रकार थोडक्यात विशद करा.

३. व्यावसायिक समस्या सोडविण्यासाठी समस्या अध्ययन पद्धती (Case Study) एक पथदर्शक या भूमिकेतून मूल्यमापन करून विविध प्रकारच्या व्यावसायिक समस्यांची चर्चा करा.

किंवा

संशोधन अहवालाचा आराखडा सविस्तर स्पष्ट करा.



४. वित्त आणि उत्पादन क्षेत्रातील संशोधन समस्या सविस्तर स्पष्ट करा.

किंवा

अ) 'प्रश्नावली' एक माहिती संकलनाची पद्धत तिचे फायदे आणि मर्यादा सांगा.

ब) दुय्यम तत्वे या स्रोताचे फायदे आणि मर्यादा विशद करा.

५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) अनुक्रमाणिकेचे महत्व

ब) व्यवसाय संशोधनाचे उद्देश

क) संदर्भ वाचनालयाची भूमिका

ड) कृती संशोधन (Action Research)

इ) संपूर्ण व्यवसायाचे नियोजन

फ) शब्दकोष.



[4370] – 264

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2013
204 : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours

Max. Marks : 80

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

1. Define the term management accounting. State the advantages and limitations of management accounting.

OR

1. What is financial statements ? Explain the various objectives of analysis of financial statements.
2. From the information given below, calculate the following ratios :
- Current Ratio
 - Quick Ratio
 - Stock Turnover Ratio
 - Debt-Equity Ratio
 - Return on Investment.

Information : Current Assets Rs. 5,00,000; Opening Stock Rs. 50,000; Closing Stock Rs. 1,50,000; Cost of Goods Sold Rs. 12,00,000; Gross Profit Rs. 2,00,000; Indirect Expenses Rs. 20,000; Equity Share Capital Rs. 7,00,000; 10% Preference Share Capital Rs. 3,00,000; 12% Debentures Rs. 2,00,000; Current Liabilities Rs. 2,00,000; General Reserve Rs. 1,00,000.

OR

2. What do you mean by ratio analysis ? State the advantages and limitations of ratio analysis.

P.T.O.



3. The following are the summarised of the Balance Sheet of SMS Limited for two years.

	31/03/2011	31-03-2012
	Rs.	Rs.
Share Capital	2,00,000	2,60,000
Profit and Loss Account	39,690	41,220
Reserves	50,000	50,000
Sundry Creditors	39,500	41,135
Bills Payable	33,780	11,525
Bank Overdraft	59,510	–
Provision for Taxation	40,000	50,000
Total Rs.	4,62,480	4,53,880
Goodwill	–	20,000
Land and Building	1,13,450	1,16,200
Plant and Machinery	1,48,000	1,44,250
Stocks	1,11,040	97,370
Sundry Debtors	85,175	72,625
Bills Receivable	2,315	735
Cash	2,500	2,700
Total Rs.	4,62,480	4,53,880

You are required to prepare Statement of Changes on Working Capital, treating provision for taxation as a current liability. Also prepare a Funds Flow Statement.

OR

3. What is fund flow statement ? Explain the difference between fund flow analysis and cash flow analysis.

4. You are given the following data :

Year	Sales	Profit
2011	Rs. 1,20,000	Rs. 8,000
2012	Rs. 1,40,000	Rs. 13,000



Find out :

- a) P/V Ratio
- b) B.E. Point
- c) Profit when sales are Rs. 1,80,000
- d) Sales required to earn a profit of Rs. 12,000
- e) Margin of safety in year 2012.

OR

4. The following data relate to Noteshop Limited :

The financial manager has made the following sales forecasts for the first five months of the coming year, commencing from 1st January, 2013 :

Month	Sales (Rs.)
January	40,000
February	45,000
March	55,000
April	60,000
May	50,000

Other data :

- a) Debtors' and Creditors' balance at the beginning of the year are Rs. 30,000 and Rs. 14,000 respectively. The balance of other relevant assets and liabilities are :

Cash balance	Rs. 7,500
Stock	Rs. 51,000
Accrued Sales Commission	Rs. 3,500



- b) 40% sales are on cash basis. Credit sales are collected in the month following the sale.
- c) Cost of sales in 60% on sales.
- d) The only other variable cost is a 5% commission to sales agents. The sales commission is paid in a month after it is earned.
- e) Stock is kept equal to sales requirements for the next two month budgeted sales.
- f) Trade creditors are paid in the following month after purchases.
- g) Fixed costs are Rs. 5,000 per month including Rs. 2,000 depreciation.

You are required to prepare a cash budget for the months of January, February and March, 2013 respectively.

5. Write short notes (**any two**) :
- a) Techniques of management accounting.
 - b) Trend analysis.
 - c) Application of marginal costing in decision-making.
 - d) Scope of budgetary control.



[4370] – 265

Seat No.	
-------------	--

**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2013
205 : NETWORKING OPERATIONS**

Time : 3 Hours

Max. Marks : 80

- 1) Attempt the following (**any four**) : **(4×4=16)**
- a) Compare server Based LAN and Peer LAN.
 - b) Explain services provided by physical layer in ISO/OSI Model.
 - c) Explain Basic Service Set.
 - d) Explain working of Token Ring in detail.
 - e) Explain architecture of WWW.
- 2) Write short notes (**any four**) : **(4×4=16)**
- a) Radio waves
 - b) Modes of Communication
 - c) SAP
 - d) Looping problems in bridges
 - e) Port addressing
3. Answer the following (**any four**) : **(4×4=16)**
- a) Explain co-axial cable in detail.
 - b) Define hub. Explain working of Hub.
 - c) Compare Bridge and Router.
 - d) Explain components of firewall.
 - e) What are the objectives of Wired LAN ?

P.T.O.



4. Answer the following (**any four**) : **(4×4=16)**
- a) What is Computer Network ? What are its goals ?
 - b) Explain electromagnetic spectrum for wireless communication.
 - c) Explain Ring Topology with advantages and disadvantages.
 - d) What is NIC ? Explain components of NIC.
 - e) Explain 3-layer and 5-layer switches.
5. Answer the following (**any one**) : **16**
- a) i) Define the terms : **8**
 - 1) Connectionless service
 - 2) Two layer switch
 - 3) Modem
 - 4) DHCP
 - ii) Explain TCP/IP protocol in detail. **8**
- OR
- b) i) Comment on “Connectionless Networks are not reliable”. **4**
 - ii) Explain applications of Bluetooth. **4**
 - iii) What is Ethernet ? Explain IEEE 802.5 Ethernet architecture. **8**
-



[4370] – 266

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2013
206 : OBJECT ORIENTED PROGRAMMING

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) Assume suitable data if **necessary**.

1. Attempt **any four** : **(4×4=16)**
- Explain difference between c & C++.
 - “Java is platform independence” Justify.
 - How can we define member functions in C++ ? Explain with examples.
 - What is major difference between interface and classes ?
 - Explain different types of constructor in C++.
2. Attempt **any four** : **(4×4=16)**
- What is implicit and explicit casting ? Explain with the reference of java.
 - What is array ? How it is used in C++ and Java ? Explain the difference.
 - Write a note on : i) super ii) final.
 - Explain polymorphism in C++.
 - List at least 4 features of C++ that are removed from Java.
3. Attempt **any four** : **(4×4=16)**
- What is a difference between inline function and a normal function ?
 - What is destructor explain with example.
 - What do you mean by scope of variable ? Give example using C++ and java.
 - List the operators that are not overloaded in C++. Give reason why of at least 2 operator ?
 - Write a note on friend function.

P.T.O.



4. Attempt **any four** : **(4×4=16)**

- a) Write a c++ program to accept n numbers and count prime numbers.
- b) Write a java program to accept 5 strings. If a digit is entered then an user defined exception "Error::Enter valid string" is thrown.
- c) Create a class string. Use overloading operator == to compare two strings.
- d) Create a class time having data members hours and minutes, also define constructors to assign objects and create friend function sum to add two objects. Display sum by using display member function.
- e) Write a program in Java to accept 5 elements in an array and display them in descending order.

5. A) Trace output : (Consider there is no syntax error in given code) : **(2×4=8)**

a) Class Test

```

{
    Public static void main (String args[])
    {
        int m = 100;
        int n = 300;
        while (++m<--n)
            System.out.println(m);
    }
}

```

What value is printed out, when executed ? Explain why.

b) #include<iostream.h>

```

using namespace std;
bool test=false;
int main()
{
    bool test=true;
    cout<<"test="<<test<<"\n";
    cout<<"test="<<::test<<"\n";
    return 0;
}

```

What value is printed out, when executed ? Explain Why.

B) Attempt **any two** : **(4×2=8)**

- a) Write a java program that displays the number of vowels in a given word.
- b) Create an abstract class shape which consist area(). Create two classes circle and Cylinder. Write a java program to calculate area() of both classes.
- c) Write a C++ program to calculate Fibonacci series of a given number.



[4370] – 302

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
RESEARCH METHODOLOGY FOR BUSINESS (Compulsory Paper)
(2012 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. A) Explain steps in Research Design / Plan.
B) Explain the types of Research.

OR

What is Business Information ? Describe various sources of Business Information.

2. Write short notes (**any four**) :
 - a) Types of data base
 - b) Types of Questionnaire
 - c) Merits of sampling
 - d) Importance of Business Research
 - e) Use of Computers in Data Analysis and Business
 - f) Skills required for Action Research.

3. What is survey method and case study method ? Explain the types of survey.

OR

Write a detailed note on Evaluation of secondary sources.

4. A) What are the features of cases in Business Research ?
B) Explain the types of cases in Business Research.

OR

Explain the following points in Business Research Project.

- a) Structure
 - b) Organising Evidence Information Data.
5. Write short notes (**any four**) :
 - a) Index
 - b) Methods of Tabulation
 - c) Sources of raw data
 - d) Research problems in sales and marketing
 - e) Research paper
 - f) Statistical data.

P.T.O.



मराठी रूपांतर

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

१. अ) संशोधन आराखड्याच्या पायऱ्या / टप्पे स्पष्ट करा.
ब) संशोधनाचे प्रकार स्पष्ट करा.

किंवा

व्यावसायिक माहिती म्हणजे काय ? व्यावसायिक माहिती गोला करण्याचे विविध मार्ग विशद करा.

२. थोडक्यात टिपा लिहा (कोणतेही चार):

- अ) डेटाबेसचे प्रकार
ब) प्रश्नावलीचे प्रकार
क) नमुना पद्धतीचे फायदे
ड) व्यावसायिक संशोधनाचे महत्व
इ) तथ्य विश्लेषण आणि व्यवसायात संगणकाचा उपयोग
फ) क्रियात्मक संशोधनाची आवश्यक कौशल्ये.

३. सर्वेक्षण पद्धती व व्यष्टी अध्ययन पद्धती म्हणजे काय ? सर्वेक्षणाचे प्रकार स्पष्ट करा.

किंवा

दुय्यम स्त्रोत्रांचे मुल्यमापन यावर सविस्तर टिप लिहा.

४. अ) भव्यवसाय संशोधनात प्रकरण / दाखला (Cases) याची वैशिष्ट्ये कोणती ?
ब) व्यवसाय संशोधनात प्रकरण / दाखला याचे प्रकार स्पष्ट करा.

किंवा

४. व्यवसाय संशोधन अहवालातील खालील मुद्दे स्पष्ट करा.

- अ) संरचना
ब) पुरावा माहिती तथ्य संकलन

५. थोडक्यात टिपा लिहा (कोणतेही चार)

- अ) अनुक्रमनिका
ब) सारणीकरणाच्या पद्धती
क) कच्च्या माहितीचे स्त्रोत
ड) विक्री आणि विपणनातील संशोधन समस्या
इ) शोध निबंध
फ) सांख्यिकिय माहिती.



[4370] – 303

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Group – A : ADVANCED ACCOUNTING AND TAXATION
(Special Paper – V)
Advanced Auditing
(2008 Pattern)

Time : 3 Hours

Max. Marks :100

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

1. Define an 'Audit'. State various objects of an Audit. 20
OR
Discuss relationship between the Internal and External Audit.
2. Define Internal control. Explain its objectives and importance. 20
OR
Write notes on Divisible profit of a company.
3. State the qualification and disqualification of a Company Auditor. 20
OR
State the procedure for collection of Audit Evidence.
4. Distinguish between vouching and verification. How would you verify ? 20
A) Cash and Bank Balances
B) Debtors and Creditors.
OR
What are the Audit risks associated with Audit in computerised environment.
5. Write notes (**any two**) : 20
a) Audit programme
b) Audit of E-commerce Transactions
c) Corporate Governance
d) Buy-back of shares.



[4370] – 310

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
BUSINESS ADMINISTRATION
Special Paper – VI
Organizational Behaviour
(Group – D)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. A) Describe in brief various attributes of personality.
B) State characteristics of organizational culture.

OR

Explain various models of organizational behaviour.

2. Describe the process of creating and maintaining organizational culture.

OR

Explain various types of motives.

3. A) State importance of job satisfaction.
B) Describe in brief the process of Impression Management.

OR

Explain the causes and effects of 'stress' and 'conflicts'.

4. Explain in brief Maslow's theory and Herzberg's theory of Motivation.

OR

- A) State in brief types of groups.
B) Describe the role and importance of Emotional Intelligence in the work place.

5. Write short notes on (**any 4**) :

- i) Team building
- ii) Group cohesiveness
- iii) Role of information technology in organization
- iv) Goals of organizational behaviour
- v) Attitude change
- vi) Types of conflict.

P.T.O.



मराठी रूपांतर

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

१. अ) व्यक्तिमत्त्वाची विविध गुणवैशिष्ट्ये थोडक्यात विशद करा.

ब) संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा.

किंवा

संघटनात्मक वर्तनाची विविध प्रारूपे स्पष्ट करा.

२. संघटनात्मक संस्कृतीची निर्मिती व जतन या विषयीची प्रक्रिया विशद करा.

किंवा

प्रेरकांचे विविध प्रकार स्पष्ट करा.

३. अ) कार्य समाधानाचे महत्व सांगा.

ब) प्रभाव व्यवस्थापनाची प्रक्रिया थोडक्यात विशद करा.

किंवा

‘ताणतणाव’ आणि ‘संघर्ष’ यांची कारणे व परिणाम स्पष्ट करा.

४. मॅस्लो आणि हर्जबर्ग यांचे अभिप्रेरणे विषयीचे सिद्धांत थोडक्यात स्पष्ट करा.

किंवा

अ) गटांचे प्रकार थोडक्यात सांगा.

ब) कार्यस्थळावरील भावनिक बुद्धिमत्तेची भूमिका आणि महत्व विशद करा.

५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) संघ ऊभारणी

ब) गट एकात्मता

क) संघटनेमधे माहिती तंत्रज्ञानाची भूमिका

ड) संघटनात्मक वर्तनाची उद्दिष्ट्ये

इ) प्रवृत्तिमधीला बदल

फ) संघर्षाचे प्रकार.



[4370] – 313

Seat
No.

**M.Com. (Semester – III) Examination, 2013
CO-OPERATION AND RURAL DEVELOPMENT
(Special Paper – V)
Co-operative Credit System
(2008 Pattern) (Group-F)**

Time : 3 Hours

Max. Marks : 100

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

1. Define the term Credit. State the importance of Agricultural Credit in India.
OR
Explain in detail the need for Integration of Short Term, Medium Term and Long Term Credit.
2. Describe in detail the structure of Credit Co-operatives.
OR
Critically evaluate the progress of Urban Co-operative Societies.
3. Explain the role of Primary Agriculture Credit Co-operative Societies. What are their problems ?
OR
State the objectives and problems of State Co-operative Banks.
4. State the sources of Finance and Prospect of Regional Rural Banks. Describe the performance of Regional Rural Banks.
OR
Critically evaluate the working and progress of District Central Co-operative Banks in Maharashtra. Describe its functions.
5. Write short notes on (**any two**) :
 - a) Importance of Salary Earners Co-operative Credit Societies
 - b) Federal Credit Co-operatives
 - c) Objectives of Regional Rural Banks
 - d) Features of Credit.

P.T.O.



मराठी रूपांतर

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

१. 'पत' या संज्ञेची व्याख्या सांगा. भारतातील कृषी पतपुरवठ्याचे महत्व स्पष्ट करा.

किंवा

१. आल्प मुदत, मध्यम मुदत व दीर्घ मुदत कृषी कर्जाच्या एकत्रीकरणाची गरज सविस्तर स्पष्ट करा.
२. सहकारी पतसंस्थांची रचना सविस्तर स्पष्ट करा.

किंवा

२. नागरी सहकारी पतसंस्थांच्या प्रगतीचे टिकात्मक परिक्षण करा.
३. प्राथमिक कृषी पतपुरवठा संस्थाची भूमिका स्पष्ट करा. त्यांचे प्रश्न कोणते आहेत ?

किंवा

३. राज्य सहकारी बँकाचे उद्दिष्ट आणि प्रश्न विषद करा.
४. प्रादेशिक ग्रामीण बँकाचे वित्तपुरवठ्याचे मार्ग व भवितव्य स्पष्ट करा. प्रादेशिक ग्रामीण बँकांच्या कामगिरीचे वर्णन करा.

किंवा

४. जिल्हा मध्यवर्ती सहकारी बँकाची महाराष्ट्रातील कामगिरी व प्रगतीचे टिकात्मक परिक्षण करा. त्याची कार्ये स्पष्ट करा.

५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- अ) पगारदार नोकरांच्या सहकारी पतसंस्थाचे महत्व
ब) संघीय सहकारी पतपुरवठा
क) प्रादेशिक ग्रामीण बँकाचे उद्दिष्ट
ड) पतपुरवठ्याची वैशिष्ट्ये.



[4370] – 314

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
CO-OPERATION AND RURAL DEVELOPMENT
Special Paper – VI
Co-operative Banking Systems
(Group – F) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*

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

1. Explain the various types of advances to the priority sector. 20
OR
Explain the simple and legal measures for recovery of overdues. 20
2. Evaluate the role of National Federation of Agriculture and Rural Development Banks. 20
OR
Evaluate the role of National Federation of State Co-operative Banks. 20
3. Explain the functions of the Maharashtra State Co-operative Bank. 20
OR
Examine the role of Maharashtra State Co-operative Bank in the development of Co-operative Movement. 20
4. Assess NABARD's role in agriculture refinance. 20
OR
Explain RBI's functions. 20
5. Write short notes (**any two**) : 20
 - a) Priority sector
 - b) IRDP
 - c) Organization of NABARD
 - d) Long Term measures for recovery of overdues.

P.T.O.



मराठी रूपांतर

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

१. प्राथमिक क्षेत्राला दिली जाणारी विविध कर्जे स्पष्ट करा. २०
किंवा
 थकीत कर्जवसुलीचे साधे व कायदेशीर उपाय स्पष्ट करा. २०
२. कृषी आणि ग्रामीण विकास बँकाच्या राष्ट्रीय महासंघाच्या भूमिकेचे परीक्षण करा. २०
किंवा
 राज्य सहकारी बँकाच्या राष्ट्रीय महासंघाच्या भूमिकेचे परीक्षण करा. २०
३. महाराष्ट्र राज्य सहकारी बँकेची कार्ये स्पष्ट करा. २०
किंवा
 महाराष्ट्राच्या सहकारी चळवळीच्या विकासातील महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेचे परीक्षण करा. २०
४. कृषी पुनर्वित्यामधील नाबार्डच्या भूमिकेचे परीक्षण करा. २०
किंवा
 भारतीय रिझर्व्ह बँकेची कार्ये स्पष्ट करा. २०
५. टिपा लिहा (कोणत्याही, दोन) : २०
 अ) प्राथमिक क्षेत्र
 ब) एकात्मिक ग्रामीण विकास कार्यक्रम
 क) नाबार्डचे संघटन
 ड) थकीत कर्जे वसुलीचे दीर्घकालीन उपाय.



[4370] – 315

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Advanced Banking and Finance
(Special Paper – V)
FOREIGN EXCHANGE
(Group – G) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the structure of the foreign exchange market. Who are the participants in the foreign exchange market ?

OR

1. What are the tools used by Corporates to minimize the risks linked with Foreign exchange transactions ?

2. Explain in detail the provisions of the FEMA Act. What are its benefits ?

OR

2. Explain the function and working of a Letter of Credit. What are the different types of letters of credit ?

3. What is the meaning of spot and forward transactions ? How does it benefit the trader ? Explain with the help of an example.

OR

3. What are the different types of exchange rate systems ? How is the value of the rupee decided under flexible exchange rate system ?

4. What is the Duty Drawback Scheme ? How does it benefit the exporter in international trade ?

OR

4. What is the relation between inflation and exchange rate value of the domestic country ? Explain the effect.

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

- a) Pre Shipment and Post Shipment Credit
- b) Purchasing Power Parity
- c) Supply of Foreign Exchange
- d) Swap rate
- e) Pegged Exchange Rate.

P.T.O.



मराठी रूपांतर

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

१. विदेश विनिमय बाजाराची रचना सविस्तर स्पष्ट करा. विदेश विनिमय बाजारातील सहभागी घटक कोणते ?

किंवा

१. परकिय चलन व्यवहारांशी निगडीत असलेल्या जोखिमा कमी करण्यासाठी व्यवसायिक निगम कोणत्या विविध साधनांचा वापर करतात ?

२. विदेश विनिमय व्यवस्थापण कायद्यातील (फेमा) तरतुदी सविस्तर स्पष्ट करा. विदेश विनिमय व्यवस्थापण कायद्याचे (फेमा) फायदे कोणते ?

किंवा

२. पतपत्राची कार्ये आणि कार्यपद्धती स्पष्ट करा. पतपत्रांचे विविध प्रकार कोणते ?

३. हजर आणि वायदा व्यवहारांचा अर्थ सांगा ? व्यापाऱ्याला त्यापासून कोणते फायदे मिळतात ? उदाहरणांच्या सहाय्याने स्पष्ट करा.

किंवा

३. विनिमय दर पद्धतीचे विविध प्रकार कोणते ? बदलत्या विनिमय दर पद्धतीनुसार रूपयाचे मुल्य कसे निश्चित केले जाते ?

४. शुल्क परतावा योजना म्हणजे काय ? आंतरराष्ट्रीय व्यापारात निर्यातदाराला ती कशी फायदेशिर ठरते ?

किंवा

४. देशांतर्गत चलनवाढ आणि विनिमय दर मुल्यामधील संबंध कोणता आहे ? त्याचे परिणाम स्पष्ट करा.

५. टिपा लिहा (कोणत्याही २) :

अ) नौभरण पूर्व व नौभरणोत्तर पत पुखठा

ब) क्रयशक्ती समानता

क) विदेश विनिमयाचा पुखठा

ड) आदला बदल दर

इ) पेगड चलन (बांधनी चलन).



[4370] – 316

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
ADVANCED BANKING AND FINANCE
Special Paper – VI
(Group – G) International Finance
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. i) What are the reasons for International Banking ?
ii) What are types of International Banking Offices ?

OR

- 1) i) What are Eurodollars ?
ii) Explain its instruments of International Money Market.

2. Explain the following :

- i) International debt and equity markets.
- ii) Euro Bonds and Floating Rate Notes.

OR

Write an explanatory note on :

- i) American Depository Receipts
- ii) Global Depository Receipts.

3. i) What are the features of Gold Standard ?
ii) What is Currency Pegging ?

OR

3. i) What are the features of Bretton Woods System ?
ii) Explain the Floating Rate System of Exchange Rate.

P.T.O.



4. Explain the structure and operations of International Bank for Reconstruction and Development (IBRD).

OR

4. i) What are the objectives of International Monetary Fund (IMF) ?
ii) What are the functions of Bank for International Settlements (BIS) ?
5. Write notes (**any two**) :
- a) Exchange Rate
b) Currency Convertibility
c) MIGA (Multilateral Investment Guarantee Agency)
d) Special Drawing Rights (SDRs).

मराठी रूपांतर

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

1. i) आंतरराष्ट्रीय बँकिंगची कारणे कोणती ?
ii) आंतरराष्ट्रीय बँकिंग कार्यालयांचे प्रकार स्पष्ट करा.

किंवा

- i) युरो डॉलर म्हणजे काय ?
ii) आंतरराष्ट्रीय नाणे बाजारातील साधने स्पष्ट करा.
2. खालील बाबी स्पष्ट करा.
i) आंतरराष्ट्रीय रोखे आणि समभाग बाजार
ii) युरो बाँड्स आणि फ्लोटिंग रेट नोट्स.

किंवा



खलील बाबींवर स्पष्टीकरणात्मक टिप लिहा :

i) अमेरिकन डिपॉसिटरी रिसिट्स

ii) ग्लोबल डिपॉसिटरी रिसिट्स

3. i) सुवर्ण परिमाणाची वैशिष्ट्ये कोणती ?

ii) करन्सी पेगींग म्हणजे काय ?

किंवा

i) ब्रेटन वुड्स पद्धतीची वैशिष्ट्ये कोणती ?

ii) विनिमय दराची बदलती दर पद्धत स्पष्ट करा.

4. आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची संरचना व कार्ये स्पष्ट करा.

किंवा

i) आंतरराष्ट्रीय नाणे निधीची उद्दिष्ट्ये कोणती ?

ii) बँक फॉर इंटरनॅशनल सेटलमेंटची कार्ये कोणती ?

5. टिपा लिहा (कोणत्याही दोन) :

अ) विनिमय दर

ब) चलनपरिवर्तनीयता

क) मिगा (बहुपक्षीय गुंतवणूक हमी संस्था)

ड) विशेष आहरण अधिकार



[4370] – 319

Seat No.	
-------------	--

**M.Com. (Semester – III) Examination, 2013
INDUSTRIAL ECONOMICS (Old)**

Time : 3 Hours

Max. Marks : 100

N.B. : I) *All questions carry equal marks.*

II) *All questions are compulsory.*

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

1. State and explain scope and importance of industrial economics. **20**

OR

State and explain inter-relationship between industrial development and economic development. **20**

2. State and explain factors influencing on location of industries. **20**

OR

What is industrial productivity ? Explain factors affecting industrial productivity. **20**

3. State and explain progress and problems of small scale industries. **20**

OR

State and explain role and problems of Special Economic Zone (SEZ). **20**

4. State and explain causes of industrial imbalance in India. **20**

OR

State and explain problems of public sector enterprises. **20**

5. Write short notes (**any two**) : **20**

a) Weber's theory of Location.

b) Impact of industrialisation on Urbanisation.

c) Impact of industrialisation on Empowerment.

d) Impact of industrialisation on Global Warming.

P.T.O.



मराठी रूपांतर

- सूचना : १) सर्व प्रश्नांना समान गुण आहेत.
२) सर्व प्रश्न आवश्यक आहेत.
३) उजवीकडील अंक पूर्ण गुण दर्शवितात.

१. औद्योगिक अर्थशास्त्राची व्याप्ती व महत्व सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक विकास आणि आर्थिक विकासामधील अंतरसंबंध सांगा व स्पष्ट करा. २०
२. औद्योगिक स्थान निश्चीतीवर प्रभाव टाकणारे घटक सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर प्रभाव टाकणारे घटक स्पष्ट करा. २०
३. लघु उद्योगाची प्रगती व समस्या सांगा व स्पष्ट करा. २०
किंवा
विशेष आर्थिक क्षेत्राची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
४. भारतातील औद्योगिक असमतोलाची कारणे सांगा व स्पष्ट करा. २०
किंवा
सार्वजनिक क्षेत्राच्या समस्या सांगा व स्पष्ट करा. २०
५. थोडक्यात टीपा लिहा (कोणत्याही दोन) : २०
अ) वेबरचा स्थाननिश्चीतीच्या सिद्धांत
ब) औद्योगिकीकरणाचे शहरीकरण वरील परिणाम
क) औद्योगिकीकरणाचे रोजगारावरील परिणाम
ड) औद्योगिकीकरणाचे जागतीक तापमानवादी वरील परिणाम



[4370] – 320

Seat No.	
-------------	--

**M.Com. (Semester – III) Examination, 2013
BUSINESS STATISTICS (Old)**

Time : 3 Hours

Max. Marks : 100

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

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

20

- a) Define the following terms :
- a) Level of significance
 - b) Binomial distribution
 - c) Poisson distribution
 - d) Test of hypothesis
 - e) Probability distribution of discrete random variable
- b) Explain the procedure of large sample test of population mean.
- c) State inter-relationship between Binomial, Poisson and Normal Distribution.
- d) A random variable X has following probability distribution :

X	0	1	2	3	4	5
P(X=x)	0.1	0.1	0.2	0.3	0.2	0.1

Find mean and variance of X.

- e) The average number of trucks arriving on a day at a truck depot is known to be 12. What is the probability that on a given day fewer than 9 trucks arrive at this depot ? (Given $e^{-12} = 0.000006$).
- f) A random sample of 18 pairs of observations from a normal population gives a correlation of 0.46. Is it likely that the variables in the population are uncorrelated ?
- (Use 5% L.O.S., given $t_{16} = 2.12$, $t_{17} = 2.11$, $t_{18} = 2.10$).

P.T.O.



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

20

- a) What do you mean by random variable ? Explain the difference between discrete and continuous random variable with an illustration.
- b) A random variable X has following probability distribution :

X	0	1	2	3	4	5
P(X=x)	K	4K	5K	7K	2K	K

Find

- i) K
- ii) $P(1 < X \leq 3)$
- iii) $P(X \geq 2)$.
- c) Explain process control and product control.
- d) A group of 50 men and 60 women was asked to indicate their preference between two brands of perfume revealed the following results :

Attribute	Brand A	Brand B
Men	20	30
Women	10	50

Test the hypothesis that the performance for particular brand of perfume is not related to sex, at 5% L.O.S.

Given $\chi_1^2 = 3.81, \chi_2^2 = 5.99, \chi_3^2 = 7.81$.

- e) A production department of a company knows from the past experience that there is 30% chance of finding defect. If 10 units of the product are examined, find probability that not more than 1 defective product is found.
- f) Explain the concept of acceptance sampling.



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

20

- a) The ability of breaks of two new types of cars was tested by driving the new cars at the speed of 60 miles per hour and then applying the breaks. The distances (in inches) required to stop the cars were noted. The result were as follows :

Type of the car	I	II
No. of cars tested	12	15
Mean distance (in inches)	7.8	9.6
S.D. of distance	2.2	3.5

Is the difference in their average distance significant ? Use 5% level of significance.

(Given $t_{25} = 2.06$, $t_{26} = 2.056$, $t_{27} = 2.052$)

- b) Explain method of moving averages to measure trend in time series.
- c) Explain the procedure of χ^2 test for goodness of fit.
- d) Find 5-yearly moving average for the following data on sales.

Year	2000	01	02	03	04	05	06	07	08	09
Sales	50	82	65	86	70	52	90	65	87	43

- e) Explain working of single sampling plan.
- f) Fit a trend line to the following data by least square method. Also obtain production for the year 2005.

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

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

20

- a) If $X \rightarrow N(100, 8^2)$, find
 - i) $P(X > 108)$
 - ii) $P(X < 110)$
 - iii) $P(88 < X < 108)$

$E(Y)$ and $Var(Y)$, where $Y = 3X + 5$.
- b) I) Suppose $X \rightarrow B(n, p)$
 - i) If $E(X) = 6$, $Var(X) = 4.2$, find n and p
 - ii) If $E(X) = 10$, $n = 25$, find p , $Var(x)$ and SD of X .



- II) Classify the following random variable as discrete or continuous :
- i) Number of two wheelers passing through bridge during 9 a.m. to 11. a.m.
 - ii) Life of an electric bulb.
 - iii) Number of students present in a class on a day.
 - iv) A coin is tossed till head appears.
 - v) Weight of student.
- c) The following data relates to weights of 10 persons before joining a health club and after 6 months from joining it. Test whether there is a significant change in the weights after 6 months from joining the club. (Use 1% l.o.c.. given $t_9 = 3.25$, $t_{10} = 3.16$)

Participant No.	1	2	3	4	5	6	7	8	9	10
Weight before joining club	120	125	115	130	123	119	122	127	128	118
Weight after 6 months	111	114	107	120	115	112	112	120	119	112

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

20

- a) Draw P chart for following data of number of defectives in 10 samples of size 50 each and comment on the result.
8, 6, 5, 7, 2, 5, 3, 8, 4, 4,
- b) What do you mean by time series ? Explain different components of time series.
- c) Below are given the means and ranges of 10 samples of size 5 each taken from a certain production process at regular intervals.

\bar{X}	14.2	13.9	15.5	12.1	14.1	13.2	12.9	13.5	13.1	12.8
R	2.0	2.5	2.8	2.5	3.0	1.9	2.1	3.9	3.1	2.1

Given $n = 5$, $D_3 = 0$, $D_4 = 2.115$, $A_2 = 0.577$, Draw \bar{X} chart, R chart and comment.



[4370] – 404

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
ADVANCED ACCOUNTING AND TAXATION
(Special Paper – VII)
Recent Advances in Accounting, Taxation and Auditing
(Group – A)
(2008 Pattern)

Time : 3 Hours

Max. Marks :100

Instructions : 1) Attempt **all** questions.

2) **All** questions carry **equal** marks.

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

1. What is meant by Management discussion and analysis ? Explain the provision in the clause 49 of listing agreement in respect of Audit Committee. **20**

OR

Define the term Corporate Governance. Discuss the framework of Corporate Governance. **20**

2. What is meant by Carbon Credit and Trading of Carbon Credit ? Explain the Accounting, Taxation aspect of Carbon Trading. **20**

OR

Explain in contest of AS and IFRS :

a) Recent Trends in Discloser of Accounting Policies. **10**

b) Areas in which different accounting policies are encountered. **10**

3. Explain the different valuation approaches you may suggest for valuing intellectual property for its inclusion in Balance Sheet. **20**

OR

What do you mean by, "Transfer pricing" ? State different methods of Transfer pricing and explain the benefits and limitation of Market Price Method. **20**

P.T.O.



4. What is meant by Environmental Accounting ? Explain advantages and limitations of Environmental Accounting. 20

OR

Define Human Resources Accounting. Explain Historical Developments of Human Resources Accounting. 20

5. Write short notes on (**any four**) : 20

- a) Need and role of Forensic Accounting
- b) Accounting for derivatives
- c) Strategic Management Accounting
- d) XBRL (Extensive Business Reporting Language)
- e) Accounting for Retirement benefits as per AS-15
- f) Accounting for KPO (Knowledge Process Outsourcing)
- g) ESO (Employees Stock Option) Accounting.



[4370] – 407

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
(Group – B) : ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Special Paper – VIII)
Case Studies in Advanced Cost Accounting And Cost System
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

- Instructions :**
- a) Attempt **any four** questions.
 - b) **Each** question carries **25** marks.
 - c) **Use of non-programmable calculator is allowed.**
 - d) Marks are awarded not to the length, but to the content of your answer.

1. A pharmaceutical company has developed a new drug by total investment of Rs. 2.5 crs. during last 3 accounting years. The commercial production is going to commence from June 2013. Write an exhaustive note giving details of cost accounting treatment of R & D expenses. Make logical assumptions in support of your note.

2. Company produces 30000 units of products A and 20000 units of product B per annum. The sales value and costs of the two products are as follows :

Sales value	Rs. 7,60,000
Direct material	Rs. 1,40,000
Direct labour	Rs. 1,90,000
Factory overheads	Rs. 1,90,000
Administrative and selling overheads	Rs. 1,20,000

50% of factory overheads are variable and 50% of administrative and selling overheads are fixed. The selling price of A is R. 12 per unit and selling price of B is Rs. 20 per unit.

The direct material and labour cost ratio for product A is 2 : 3 and the same for product B is 4 : 5. For both the products the selling price is 40% of direct labour. The factory overheads are charged in the ratio of direct labour and administrative and selling overheads are recovered at a flat rate of Rs. 2 per unit of A and Rs. 3 per unit of B.

P.T.O.



Due to fall in demand of the above products the company has a plan to diversify and make product C using 40% capacity. It is estimated that for product C, direct material and direct labour will be Rs. 2.5 and Rs. 3 per unit respectively. Other variable costs will be the same as applicable to product A. The selling price of product C is Rs. 14 per unit and production will be 30000 units.

Assuming that 60% capacity is used for manufacturing A and B calculate :

- a) Present cost and profit
 - b) Costs and profit after diversification, and
 - c) Give your recommendation as to whether to diversify or not.
3. Explain with examples the following concepts :
- a) Target costing
 - b) Modern techniques of inventory control
 - c) Transfer pricing
 - d) Value analysis
 - e) Evaluation of capital expenditure proposals.
4. A hotel has three types of rooms viz. A, B and C. You are to suggest what rent should be charged for each type of room on the basis of the following information :
- i) The rent of B type room is to be fixed at 1.5 times of the C type of room and that of A as twice of the C type of room.
 - ii) There are 20 A type rooms, 30 B type rooms and 100 C type rooms in the hotel.
 - iii) Normally 60% of A type rooms, 80% of B type rooms and 90% of C type rooms are occupied in summer, and in winter 20% of A type rooms, 20% of B type rooms and 50% of C type of rooms are occupied.
 - iv) Actual expenses are as follows :
 - a) Staff salary Rs. 22,00,000 per annum.
 - b) Room Attendants' salary (when occupied) :

Room Type	Summer (Rs. per day)	Winter (Rs. per day)
A	40	60
B	30	45
C	20	30



- c) Lighting per month if occupied for full month for both summer and winter are :
- A type room Rs. 800
 - B type room Rs. 600
 - C type room Rs. 400
- d) Repairs and maintenance Rs. 4,20,000 per annum.
- e) Advertisement and other expenses Rs. 50,000 per annum.
- f) Sundry expenses Rs. 80,000 per annum.
- g) Depreciate Building at 10% (Value of the building is 1.4 crore)
Depreciate Furniture at 20% (Value of the furniture is Rs. 30 lakhs).
- h) Assume Summer of 7 months and Winter of 5 months. Each month is average to have 30 days.
- i) Profit is fixed at 25% on the total cost.
5. 'Activity Based Costing technique tries to minimize the distortion in cost ascertainment'. Do you agree ? Explain with numerical examples how this distortion is avoided by the use of ABC vis-à-vis the traditional methods of overhead accounting.
6. Explain various forms necessary for accounting of and control of material cost in any manufacturing company. Answer the question with reference to Cost Accounting Standard No. 6 issued by The Institute of Cost Accountants of India.



[4370] – 417

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
Group – 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. Give your comments in the following situations :
 - a) Mr. Kulkarni is a Trader. His current account is in H.D.F.C. Bank. His current account balance as on 30th April, 2012 was Rs. 1,50,000/- Mr. Kulkarni drew a cheque on his current account of Rs. 1,49,500/- on 2nd May, 2012. Is H.D.F.C. Bank accepting this cheque for payment ? 5
 - b) Mr. Ajay is a farmer. On 1st April, 2011, Bank of India provided crop loan to Mr. Ajay of Rs. 15,000/- Mr. Ajay did not repay the loan instalment up to 1st July, 2011. Is it treated as N.P.A. Account ? 5
 - c) Mr. Anil has a Saving Account in Bank of Maharashtra. His saving account balance was Rs. 10,000/- on 1st August, 2011. Bank of Maharashtra had advanced loan to Mr. Anil and loan was overdue on 1st August, 2011 of Rs. 9,000/-. Can Bank of Maharashtra use the Saving Account balance to recover the overdue loan ? 5
 - d) Mr. Sunil writes to Dena Bank that he has lost his Fixed Deposit Receipt. He requests the Bank to issue a duplicate Fixed Deposit Receipt. Will the Bank issue a duplicate Fixed Deposit Receipt to Mr. Sunil ? Explain the procedure. 5
2. Mr. Sharma is a Sole Trader. He has two accounts with ABC Bank. One is a Current Account and another is a Saving Account. The Saving Account is in the name of Mr. Sharma. The current account is in the name of his Business unit. i.e. Sharma Trader.

The Bank has given overdraft facility of Rs. 5,00,000/- for Current Account in the name of Sharma Trader.

The facility was fully utilised. The amount of overdraft was not repaid even after the expiry of the overdraft facility.

Mr. Sharma's Saving Account has credit balance of Rs. 6,00,000/-

Can the balance in this account be used for recovery of overdraft by ABC Bank ? Give answer with reasons. 20

P.T.O.



3. Suppose you are a branch manager of a bank. How will you deal with the following cases ?
- 1) Mr. Dinesh presents for encashment on uncrossed cheque payable to him or bearer but does not endorse the cheque. 5
 - 2) A drawer persistently issues cheques without sufficient balance. 5
 - 3) A customer deposits a cheque dated 1-2-2012 on 15-5-2012. 5
 - 4) A cheque dated 1-5-2012 is presented for payment on 15-4-2012. 5
4. Mr. Nitin hires a safe deposit locker provided by Bank of India. In this regard, answer the following questions.
- 1) What is a Safe Deposit Locker ? 5
 - 2) What is the procedure followed regarding safe deposit locker transaction ? 5
 - 3) Can Mr. Nitin hire the locker even if he does not have a savings bank account with Bank of India ? 5
 - 4) Can a Locker be hired in joint names ? 5
5. Mr. Amar is an account holder in ICICI Bank. The Bank issues him a Debit Card. Mr. Amar uses his debit card for his transactions. In the context of Debit Card, give your comments and explanation on the following :
- 1) Explain the procedure of issuing Debit Card. 5
 - 2) Are there any transactions limits for Mr. Amar's Debit Card ? 5
 - 3) How does Debit Card work ? 5
 - 4) What is the difference between a Credit Card and Debit Card ? 5
6. Mr. Kumar is a businessman. He maintains an account with Canara Bank. In this context, the relationship between Mr. Kumar and Canara Bank is that of creditor and debtor. After five years the relationship between customer and bank is terminate. With reference to closure of account of the customer, explain the following situations.
- 1) What do you mean by creditor and debtor relationship ? 5
 - 2) When the bank decides to close the account, what should it do ? 5
 - 3) Canara Bank gets information about insanity of Mr. Kumar. 5
 - 4) Canara Bank gets information about Mr. Kumar's insolvency. 5
7. Mr. Sadanand approaches Punjab National Bank for Opening Saving Bank Account. Give your comments in the following situations.
- a) Is Punjab National Bank allowed to open Saving Bank Account ? 5
 - b) What is K.Y.C. norms ? 5
 - c) Is it necessary for Punjab National Bank to follow K.Y.C. norms while opening Savings Bank Account ? 5
 - d) Which precautions should be taken by the bank while opening Hindu Undivided Family Saving Account ? 5



मराठी रूपांतर

- सूचना: १) सर्व उदाहरणांना समान गुण आहेत.
२) खालीलपैकी कोणतेही पाच उदाहरणे सोडवा.
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. पुढील परिस्थितीत तुमचे स्पष्टीकरण द्या.

अ) श्री कुलकर्णी हे व्यापारी आहेत. त्यांचे एच्.डी. एफ.सी. बँकेत चालू खाते आहे. त्यांच्या चालू खात्यावर ३० एप्रिल २०१२ रोजी रु १,५०,००० शिल्लक आहे. श्री. कुलकर्णी यांनी त्यांच्या चाळू खात्यावर रु १,४९,५००/- चा धनादेश २ मे १०१२ रोजी काढलेला आहे.

एच्.डी. एफ.सी. बँक हा धनादेश प्रदाना साठी स्वीकारेल ?

५

ब) श्री अजय हे शेतकरी आहे. १ एप्रिल २०११ रोजी बँक ऑफ इंडियाने त्यांना रु. १५,०००/- चे पीक कर्ज दिलेले आहे. १ जुलै २०११ पर्यंत श्री अजय यांनी कर्जाचा हप्ता बँकेत भरलेला नाही.

यास निष्क्रीय मालमत्ता खाते (एन्.पी.ए.) म्हणून समजले जाईल ?

५

क) श्री अनिल यांचे बँक ऑफ महाराष्ट्रात बचत खाते आहे. त्यांच्या बचत खात्यावर रु. १०,०००/- १ ऑगस्ट १०११ रोजी शिल्लक आहेत. बँक ऑफ महाराष्ट्राने श्री अनिल यांना कर्ज दिलेले असून १ ऑगस्ट २०११ रोजी रु. ९,०००/- चे कर्ज थकीत आहे. थकीत कर्ज वसूली साठी बँक ऑफ महाराष्ट्र बचत खात्यातील शिल्लक रक्कम वापस शकेल ?

५

ड) श्री सुनील यांनी मुदत ठेव पावती हरविणच्य बदल देना बँकेस लेखी कळविळे आहे. त्यांनी बँकेला मुदत ठेव पावतीची खरी नक्कल देण्या विषयी विनंती केलेली आहे. श्री सुनील यांना बँक मुदत ठेव पावतीची खरी नक्कल देईल ? त्याविषयीची पद्धती स्पष्ट कर.

५

२. श्री शर्मा हे एकल व्यापारी आहे. अबक बँकेत त्यांचे दोन खाते आहेत. एक बचत खाते असून दुसरे चालू खाते आहे. बचत खाते हे श्री शर्मा यांच्या नावाने आहे. चालू खाते त्यांच्या व्यवसायाच्या नावाने आहे व ते शर्मा ट्रेडर या नावाने आहे.

बँकेचे शर्मा ट्रेडर नावाने चालू खात्यावर त्यांना रु. ५,००,०००/- ची अधिकर्ष सवलत दिलेली आहे. ही सुविधा श्री शर्मा ट्रेडर यांनी पूर्ण पणे वापरलेली आहे. अधिकर्ष सवलतीची मुदत संपल्या नंतरही श्री शर्मा ट्रेडर यांनी कर्जाची परत फेड केलेली नाही.

श्री शर्मा यांच्या बचत खात्यात रु ६,००,०००/- शिल्लक आहेत.

अबक बँक बचत खात्यातील शिल्लक अधिकर्ष सवलतीची रक्कम वसूळीसाठी वापस शकेल ?

२०

सकारण उत्तर द्या.



३. आपण बँकेत मॅनेजर आहात असे समजून पुढील केसेस् कशा हातळाल ?
- १) श्री दिनेशने त्याला किंवा वाहकाला देय्य असलेला बिगर रेखांकित धनादेश पृष्ठांकन न करता पैसे मिळण्यासाठी बँकेत सादर केला. ५
 - २) खात्यात पुरेही शिल्लक नसतांना जाणूतबुजून आदेशकाने धनादेश काढलेले आहेत. ५
 - ३) ग्राहकाने १ फेब्रुवारी २०१२ चा धनादेश, १५ मे २०१२ रोजी बँकेत जमा केला. ५
 - ४) १ मे २०१२ चा धनादेश ग्राहकाने १५ एप्रिल २०१२ रोजी प्रदानासाठी सादर केला. ५
४. बँक ऑफ इंडिया कडून श्री नितीन यांनी सुरक्षित लॉकर भाड्याने घेतलेला आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या.
- १) सुरक्षित लॉकर म्हणजे काय ? ५
 - २) सुरक्षित लॉकर व्यवहारासाठी कोणती पद्धती अवलंबावी ? ५
 - ३) बँक ऑफ इंडियात बचत खाते नस्ततांना श्री नितीन बँकेकडून लॉकर भाड्याने घेऊ शकतात ? ५
 - ४) संयुक्त नावाने लॉकर भाड्याने घेता येतो ? ५
५. श्री अमर हे आय.सी.आय.सी. आय. बँकेचे खातेदार आहे. बँकेने त्यांना डेबीट कार्ड दिलेले आहे. श्री अमर त्यांच्या व्यवहारा साठी डेबिट कार्ड वापरतात. डेबिट कार्डच्या संदर्भात खालील बाबींच्या संदर्भात आपले स्पष्टीकरण द्या.
- १) डेबिट कार्ड देण्याची पद्धती सांगा. ५
 - २) श्री अमरच्या डेबिट कार्ड व्यवहारास काही मर्यादा आहे काय ? ५
 - ३) डेबिट कार्डाचे कार्य कसे चालते ? ५
 - ४) क्रेडिट कार्ड आणि डेबिट कार्ड यात कोणता फरक आहे ? ५
६. श्री कुमार हे व्यवसायीक आहेत. त्यांचे कॅनरा बँकेत खाते आहे. या मुळे श्री कुमार व कॅनरा बँकेत सावकार व कर्जदार असे संबंध आहे. पाच वर्षांनंतर बँक व ग्राहकातील संबंध संपुष्टात आले. ग्राहकाचे खाते बंद करण्या विषयी पुढील गोष्टींचे स्पष्टीकरण करा.
- १) सावकार व कर्जदार या संबंधाचा अर्थ सांगा. ५
 - २) जेव्हा बँकेने खाते बंद करण्याचे ठरविले तेव्हा बँक काय करेल ? ५
 - ३) श्री कुमार वेडा झाल्याचे कळाले. ५
 - ४) श्री कुमारच्या दिवाळखोरी बद्दल बँकेला माहिती कळाली. ५
७. श्री सदानंद यांनी बचत खाते उघडण्या विषयी पंजाब नॅशनल बँकेबरोबर संबंध साधला. पुढील परिस्थित आपले स्पष्टीकरण द्या.
- अ) पंजाब नॅशनल बँक बचत खाते उघडण्यास परवानगी देईल ? ५
 - ब) आपले ग्राहक्य जाणा नियमावली म्हणजे काय ? ५
 - क) बचतखाते उघडतांना पंजाब नॅशनल बँकेने आपले ग्राहक जाणा (K.Y.C.) नियमावली पाळणे आवश्यक आहे ? ५
 - ड) हिंदू अविभक्त कुटुंबाचे खाते उघडतांना बँकेने कोणती काळजी घ्यावी ? ५



[4370] – 418

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
ADVANCED MARKETING
Special Paper – VII
Recent Advances in Marketing
(Group – H)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What do you mean by Retail Management ? Explain importance of Retail Management in India Vs Global Scenario.

OR

1. Define concept of Strategic Service Management. Explain sustainable competitive advantages of Strategic Service Management.

2. Explain in detail the role of Marketing Services.

OR

2. How will you evaluate Marketing Communication Programmes ? Explain with examples.

3. Explain ethics and social responsibilities in Integrated Marketing Communication Campaigns.

OR

3. Explain role and importance of Strategic Marketing in the present Indian context.

4. Explain the role of I.T. in Relationship Marketing.

OR

4. What is meant by Channel Management ? Explain the importance of Channel Management.

P.T.O.



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

- a) Data Base Marketing.
- b) Role of I.T. in retailing.
- c) Relationship Management in Industrial and Consumer Products.
- d) Floor Ready Merchandise.
- e) Event Management Services.
- f) Government Services.

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.

1. किरकोळ विक्री व्यवस्थापन म्हणजे काय ? किरकोळ विक्री व्यवस्थापनाचे जागतिकीकरणाच्या दृष्टीने भारतात असणारे महत्त्व स्पष्ट करा.

किंवा

1. धोरणात्मक सेवा व्यवस्थापन संकल्पनेच्या व्याख्या द्या. धोरणात्मक सेवा व्यवस्थापनाचे क्षमताधिष्ठीत स्पर्धात्मक फायदे स्पष्ट करा.

2 विपणन सेवांची धोरणात्मक भूमिका सविस्तर स्पष्ट करा.

किंवा

2. विपणन संदेशवहन कार्यक्रमाचे मूल्यमापन कसे केले जाते ते उदाहरणासहित स्पष्ट करा.

3. एकात्मिक विपणन संदेशवहन जाहिरात मोहिमेत कोणती नैतिक मूल्ये आणि सामाजिक जबाबदाऱ्या विचारात घेतल्या जातात ते स्पष्ट करा.

किंवा

3. सद्य परिस्थितीत भारतात धोरणात्मक विपणनाची भूमिका आणि महत्त्व स्पष्ट करा.



4. ग्राहक संबंध व्यवस्थापनात माहिती आणि तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

4. साखळी व्यवस्थापन म्हणजे काय ? वितरण साखळी व्यवस्थापनाचे महत्त्व स्पष्ट करा.

5. टिपा लिहा (कोणत्याही चार) :

अ) सांख्यिकी आधार व्यवस्थापन.

ब) किरकोळ विक्री व्यवस्थापनातील माहिती व तंत्रज्ञानाची भूमिका.

क) औद्योगिक व उपभोग्य वस्तू बाजारातील ग्राहक व्यवस्थापन संबंध.

ड) जागेवर माल विक्री/विक्री योग्य माल.

इ) कार्यक्रम व्यवस्थापनाच्या सेवा.

फ) सरकारी सेवा.



[4370] – 419

Seat No.	
-------------	--

**M.Com. (Semester – IV) Examination, 2013
(Group – H) ADVANCED MARKETING
(Special Paper – VIII)
Case Studies in Advanced Marketing
(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks :100

- N.B. :** i) Part – I carry **25** marks. Part – II carry **75** marks.
ii) Figures to the **right** indicate **full** marks.

PART – I

- 1) Explain various steps in solving case study. **10**
OR
Write a note on 'case study as a tool of marketing research'. **10**
2. Describe with various reasons, how case study method is useful in decision making process of marketing ? **15**
OR
State purpose and types of cases. **15**

PART – II

(Case Study)

Attempt **any 3** cases from the following :

3. Case No. 1 : **25**

'Paitaan' is a big brand name in the leather footwear industry. It is a creation of a company based in Kolhapur. This city in Maharashtra has tradition of leather crafts. 'Paitaan' has even made an entry in American footwear market. However, it is facing a stiff competition from the various brands of Hawaii, the rubber slippers. These are synthetic in nature and not recommended for prolonged use. However, being mass manufactured they are low in price and available even in remotest parts of the nation. As against, this the hand crafted footwear from 'Paitaan'. Though good for daily use but relatively more expensive and less readily available in some parts of the nation.

The marketing manager of 'Paitaan' seeks your advice on competitive marketing strategy with a particular reference to the product positioning.

P.T.O.



4. Case No. 2 : 25

Construct an effective marketing strategy profile for each of the following with reasoning behind the same :

- a) Air-conditioning machine
- b) Soft-drinks
- c) Lap-top
- d) Toothpaste
- e) School and air bags.

5. Case No. 3 : 25

You are recently appointed as a marketing executive by a company manufacturing Auyurvedic cream/tooth paste. A company want to know their market position in Maharashtra State.

You are expected to carryout market survey. How will you proceed ? Give your plan.

6. Case No. 4 : 25

The Global Bank

The Global Bank has two senior marketing executives with widely different views as to future. Mr. Parag believes that a bank is basically 'a retail outlet'. He says you go to cloth shop to buy cloth as you go to bank to buy financial services.

On the other hand his colleague Mrs. Lara believes that, approach of Parag is futile and pointless. The essence of successful marketing is – she says 'the relationship' we build up with the customers.

In your opinion whose view point is appropriate ? Why so ?

Dose it mean that other view point is wrong ?

मराठी रूपांतर

सूचना : १) भाग I, २५ गुणांचा आहे व भाग II साठी ७५ गुण आहेत.

२) उजवीकडील अंकपूर्ण गुण दर्शवितात.

३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

भाग – I

१) केस स्टडी सोडविण्याच्या विविध पायऱ्या स्पष्ट करा. १०

किंवा

'केस स्टडी' विपणन संशोधनाचे एक साधन यावर टीप लिहा. १०



२. विपणन निर्णय प्रक्रिये मध्ये केस स्टडी ही पद्धती कशी उपयोगी आहे हे विविध कारणे सांगून विशद करा.

१५

किंवा

केसेस चे उद्देश व प्रकार सांगा.

१५

भाग -II

(केस स्टडी)

खालील पैकी कोणत्याही तीन केसेस सोडवा :

३. केस क्र. १

२५

चामड्याच्या चप्पल उद्योगामध्ये 'पायताण' हे एक मोठे नाव आहे. हा उद्योग मूळ कोल्हापूर येथील आहे. हे शहर महाराष्ट्रामध्ये चामड्याच्या वस्तूसाठी प्रसिद्ध आहे. आता 'पायताण' या कंपनी ने अमेरिकन चप्पल बाजारामध्ये प्रवेश केला आहे. परंतू त्वांना 'हवाई' नावाच्या रबरी स्लीपर तयार करणोच्या कंपनी कडून मोठ्या स्पर्धेस तोंड द्यावे, त्यागत आहे. या चपला सिनथेटिक आहेत व दीर्घकाळ वापरावया साठी योग्य नाहीत परंतू याचे उत्पादन मोठ्या प्रमाणावर होत असल्याने याची किंमत कमी आहे व देशाच्या कोणत्याही भागा मध्ये या सहज मिळू शकतात या विरुद्ध 'पायताण' हो - चापल हस्त कला वस्तू मध्ये मोडणारी आहे दैनंदिन वापरासाठी योग्य आहे परंतू ती महाग आहे आणि देशाच्या सर्व भागामध्ये तो उपलब्ध होते असे नाही

'पायताण' या कंपनीच्या विपणन व्यवस्थापकाला आपला सल्ला हवा आहे. हा सल्ला खालील गोष्टी साठी हवा आहे ?

'पायताण' कंपनीने स्पर्धात्मक विपणन व्युहरचना विरोधत. वस्तू स्थितीकरणासाठी कशी आखावी ?

४. केस क्र . २ :

खालील प्रत्येक वस्तू साठी परिणामकारक विपणन व्युहरचना, त्यांच्या कारणांसहित सांगा

अ) एअर कंडिशनिंग मशीन

ब) शीत पेय

क) लॅप-टॉप

ड) टुथपेस्ट

इ) हवाई व शाळेच्या बॅग.



५. केस क्र. ३ :

२५

आयुर्वेदिक क्रिम-पेस्ट तयार करणाच्या एका कंपनीचे आपली नुकतीच विपणन व्यवस्थापक या पदावर नियुक्ति केली आहे. महाराष्ट्र या राज्या मध्ये कंपनीला त्यांच्या बाजारपेठेची स्थिती जागून ध्यायची आहे.

तुम्ही बाजार पेठेचे सर्वेक्षण करणे अपेक्षित आहे त्याची तयारी आपण कशी कराल ? तुमचे नियोजन स्पष्ट करा.

६. केस क्र. ४ :

२५

दि ग्लोबल बँक

ग्लोबल बँक मध्ये दोन वरिष्ठ विपणन व्यवस्थापक आहेत बँकेच्या भविष्या बदल दोघांची वेगवेगळी मते आहेत. श्री पराग असे मनातात की बँके ही एक व्यवसायिक केंद्र आहे . ते म्हणतात जसे आपण कापड घेण्या साठी कापडाच्या दुकानात जातो तसेच वित्तीय सेवा घेण्यासाठी लोक बँकेत येतात.

या उलद श्री पराग यांची सहकारी जिचे नाव श्रीमती लारा आहे ती असे मानते की पराग यांचा दृष्टीकोन वर्ध व मुद्देरहित आहे. तिच्या मते यशस्वी विपणनाचे गमक हे ? ग्राहक संबंधावर अवलंबून आहे. ग्राहकांशी संबंध आपण कसे ठेवता यावर यश अवलंबून आहे.

आपल्या मते कोणांचा दृष्टीकोन योग्य आहे ? आणि का ?

याचा अर्थ दुसऱ्याचा दृष्टीकोन चुकित आहे असा होतो का ?



[4370] – 462

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2013
402 : DATA CENTER TECHNOLOGY

Time : 3 Hours

Max. Marks : 80

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

1. Solve **any four** questions : **16**
- a) Explain briefly Physical and Logical security of Data Center.
 - b) Explain briefly Data Centre prerequisites.
 - c) Explain briefly any four common automation tools.
 - d) Explain the cost of Downtime.
 - e) What are the various phases of Capacity Planning ?
2. Solve **any four** questions : **16**
- a) “The functional requirement of a data center is to provide a safe and secure place for servers, storage, and networking equipment”. Opine.
 - b) Write a short note on :
 - i) Linpack Benchmark
 - ii) TPC Benchmark
 - c) Explain in brief Many to One failover model.
 - d) Write a short note on load balancing.
 - e) What is the need for Energy-Efficient HVAC systems ?

P.T.O.



3. Solve **any four** questions : **16**
- a) What do you understand by In-Band and Out-Band Monitoring ?
 - b) What is a Benchmark ?
 - c) Explain briefly the following terms
 - a) Generators
 - b) Power Conditioning
 - d) What is the ISP Network Infrastructure ?
 - e) Define Server Administration. State best practices for System Administration.
4. Solve **any four** questions : **16**
- a) State the causes of Planned and Unplanned Downtime
 - b) What do you understand by Data Centre ?
 - c) Explain briefly the best practices that one must be followed to ease configuration and maintenance of Network cabling.
 - d) Explain the Modular Cabling Design.
 - e) Explain in brief Symmetric Two-Node Clusters.
5. Write short notes on the following (**any four**) : **16**
- a) SPEC Benchmark
 - b) Advantages of load balancing
 - c) Failover cluster
 - d) Shared Disk
 - e) UPS.
-



[4370] – 466

Seat No.	
-------------	--

**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2013
406 : KNOWLEDGE MANAGEMENT FOR BUSINESS**

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) *Assume suitable data if necessary.*

1. Attempt **any four** : **(4×4=16)**
- a) List the ways that organizational culture can impact on knowledge management efforts.
 - b) Compare numeric and symbolic processing techniques.
 - c) Discuss the major task performed by knowledge engineers.
 - d) What is K-representation ?
 - e) Explain Model-base reasoning.
2. Attempt **any four** : **(4×4=16)**
- a) Explain requirements needed for ES development.
 - b) Describe the knowledge management success factors.
 - c) Explain Cyclic model of knowledge management.
 - d) Discuss difficulties faced in knowledge acquisition.
 - e) Give an example that illustrates the difference between propositional logic and predicate calculus.
3. Attempt **any four** : **(4×4=16)**
- a) Define Frame. What are the contents of Frame ?
 - b) Explain backward chaining with example.
 - c) Differentiate between Artificial intelligence and Natural intelligence.
 - d) Explain the major AI technologies.
 - e) Describe the process of automated rule induction.

P.T.O.



4. Write short notes **any four** : **(4×4=16)**
- a) Knowledge Repository.
 - b) Knowledge Engineering Process.
 - c) Semantic Network.
 - d) Post Implementation
 - e) Meta Knowledge.
5. Attempt **any two** : **(8×2=16)**
- a) Explain structure of ES.
 - b) Who is CKO ? Explain the role of the CKO in developing a knowledge management system. What major responsibilities does he or she have ?
 - c) What is project initialization ?



[4370] – 101

Seat No.	
----------	--

**M.Com. (Semester – I) Examination, 2013
MANAGEMENT ACCOUNTING
(2008 Pattern) (Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the term Management Accounting. Distinguish between Management Accounting and other forms of accounting.

OR

1. What do you mean by analysis of financial statements ? Explain the methods and significance of analysis.
2. Following are the Balance Sheets of RPG Limited as on 31st March, 2011 and 31st March, 2012.

Liabilities	31-3-11	31-3-12	Assets	31-3-11	31-3-12
Equity share Capital	3,00,000	4,50,000	Goodwill	1,15,000	90,000
9% Redeemable Preference share Capital	1,50,000	1,00,000	Land and Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
Profit and Loss A/c	30,000	48,000	Stock	75,000	1,09,000
Sundry creditors	55,000	33,000	Sundry Debtors	1,80,000	2,20,000
Bills payable	20,000	16,000	Bills Receivable	20,000	30,000
Provision for doubtful debts	18,000	20,000	Cash in hand	15,000	10,000
Proposed Dividend	42,000	50,000	Investments (short term)	10,000	8,000
Provision for Taxation	40,000	50,000			
	6,95,000	8,37,000		6,95,000	8,37,000

P.T.O.



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

- 1) Rs. 45,000/- was provided for tax during the year.
 - 2) Depreciation charged on plant Rs.10,000/- and on Land and Building Rs. 20,000/-.
 - 3) Plant purchased during the year was paid partly by issuing fully paid equity shares of Rs. 1,00,000/- and the balance was paid in cash.
 - 4) An Interim Dividend of Rs. 20,000/- was paid during the year.
 - 5) 9% Redeemable preference shares were redeemed at a premium of 5%.
 - 6) A piece of land was sold at a profit of Rs. 8,000/-
3. A company having a net working capital of Rs. 2,80,000/- as on 30th June 2012 indicates the following Financial ratios and performance figures.

Current ratio	2.4
Liquid ratio	1.6
Inventory turnover	8
Gross profit	20%
Average debt collection period	1.5 months

The company's fixed assets are equivalent to 90% of its net worth while reserves amounted to 40% of share capital.

Prepare the Balance Sheet of company as on 30th June, 2012 showing step by step calculations.

OR

3. What is working capital ? Enumerate the various factors which affect the demand of working capital in modern business.
4. A proforma cost sheet of a company provides the following particulars.

The expected ratios of cost to selling price are

Material	40%
Direct wages	20%
Overheads	20%



Following further information is available.

- 1) Level of activity 2,00,000 units.
- 2) Selling price per unit is Rs. 12/-
- 3) Raw materials are expected to remain in stores for an average period of one month.
- 4) Materials will be in process, on an average half a month.
- 5) Finished Goods are required to be in stock for an average period of one month.
- 6) Credit allowed to customers is two months.
- 7) Credit allowed by suppliers is one month.
- 8) Lag in payment of overheads is one month.
- 9) Lag in payment of wages is half a month.

You may assume that production and sales follow a consistent pattern.

Findout the working capital assuming a 10% margin for contingencies.

OR

4. What do you understand by Responsibility Accounting ? Explain its structure, objectives and advantages in the modern business.
 5. Write detailed notes on **any two** of the following :
 - 1) Scope of Management Accounting.
 - 2) Limitations of Ratio Analysis.
 - 3) Cash Flow Statement.
-



[4370] – 102

Seat No.	
-------------	--

**M.Com. (Semester – I) (Compulsory Paper) Examination, 2013
STRATEGIC MANAGEMENT
(2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the concepts 'Strategy' and 'Strategic Management'. Explain the nature of Strategic Management.

OR

A) Explain the major elements of strategic management process.

B) State the meaning and nature of Management Ethics.

2. State the meaning of External Environment Analysis. Explain the major components are to be analyzed in external environment analysis.

OR

2. List the various stakeholders of a company and explain its social responsibility towards different stakeholders.

3. Explain the meaning and types of Stability Strategy. Distinguish between Stability and Expansion Strategies.

OR

3. What do you mean by Strategic Implementation ? Explain the key issues in Strategic Implementation.

4. What is Strategic Evaluation ? Explain the quantitative and qualitative criteria used in the process of Strategic Evaluation.

OR

P.T.O.



4. A) Explain the issues in the formulation of Production Strategy.
B) Explain the need and significance of Marketing Strategy.
5. Write short notes (**any four**) :
 - a) Distinction between Vision and Mission.
 - b) Strategic issues in joint venture decision.
 - c) Advantages of Matrix Organization structure.
 - d) Advantages of Strategic Planning.
 - e) Business Process Re-engineering.
 - f) Six Sigma.

मराठी रूपांतर

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

१. 'व्यूहरचना' व व्यूहरचनात्मक व्यवस्थापन या संकल्पनांची व्याख्या द्या. व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप स्पष्ट करा.

किंवा

- अ) व्यूहरचनात्मक व्यवस्थापन प्रक्रियेतील मुख्य घटक स्पष्ट करा.
ब) व्यवस्थापकिय नितिमूल्यांचा अर्थ व स्वरूप सांगा.
२. बाह्य पर्यावरण विश्लेषणाचा अर्थ सांगा. बाह्य पर्यावरण विश्लेषणात विश्लेषित केले जाणारे मुख्य घटक स्पष्ट करा.

किंवा

- कंपनीच्या विविध हितसंबंधीतांची यादी करा. कंपनीची विविध हितसंबंधीतांप्रती असणारी जबाबदारी स्पष्ट करा.



३. स्थिर व्यूहरचने चा अर्थ व प्रकार स्पष्ट करा. स्थिर व्यूहरचना व विस्तार व्यूहरचना यातील फरक स्पष्ट करा.

किंवा

‘व्यूहरचनात्मक अमलबजावणी’ म्हणजे काय ? व्यूहरचनात्मक अमलबजावणीतील प्रमुख बाबींचे स्पष्टीकरण करा.

४. ‘व्यूहरचनात्मक मूल्यमापन’ म्हणजे काय ? व्यूहरचनात्मक मूल्यमापन प्रक्रियेत उपयोगात आणल्या जाणाऱ्या संख्यात्मक व गुणात्मक निकषांचे स्पष्टीकरण करा.

किंवा

अ) उत्पादन व्यूहरचनेच्या सुतीकरणात अंतर्भूत असलेल्या बाबींचे स्पष्टीकरण करा.

ब) विपणन व्यूहरचनेची गरज व महत्व स्पष्ट करा.

५. टीपा लिहा (कोणत्याही चार) :

अ) दूरदृष्टी व जिवितकार्य यातील फरक

ब) संयुक्त उपक्रम निर्णयातील व्यूहरचनात्मक बाबी

क) मॅट्रीक्स संघटन संरचनेचे फायदे

ड) व्यूहरचनात्मक नियोजनाचे फायदे

इ) व्यवसाय प्रक्रियात्मक पुनर्अभियांत्रिकी

फ) सिक्स सिग्मा.



[4370] – 103

Seat No.	
-------------	--

**M.Com. (Semester – I) Examination, 2013
ADVANCED ACCOUNTING AND TAXATION
Special (Paper – I) (Group A)
Advanced Accounting (2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*

2) *Give working notes wherever necessary.*

3) *Use of pocket calculator is allowed.*

4) *All questions carry equal marks.*

1. What is meant by “Leasing contract” ? State the difference between “Lease” and “Hire Purchase”.

OR

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

- a) Accounting principles (any five)
- b) Classification of Branches.
- c) Need for accounting standards.
- d) Role of Accounting Theory.

P.T.O.



2. From the Balance Sheet and information given below, prepare consolidated Balance Sheet of M. Ltd. and its subsidiaries on 31st March, 2012.

Balance Sheet as on 31st March, 2012

(Rs. in lakhs)

Particulars	M. Ltd.	N. Ltd.	P. Ltd.
Liabilities :			
Equity shares capital (Rs. 100 fully paid)	150	100	20
Reserve and Surplus	125	45	–
Secured loans	200	100	10
Unsecured loans			
i) From M Ltd.	–	40	15
ii) From others			
Current liabilities and provisions :	75	25	–
i) Due to others	220	125	30
Total	770	435	75
Assets :			
Net fixed assets	280	175	25
60,000 shares in N Ltd.	90	–	–
20,000 shares of P Ltd.	–	10	–
Current assets :			
Due from subsidiaries	55	5	–
Other sundry assets	345	245	45
Profit and Loss account	–	–	5
Total	770	435	75



- a) M Ltd. acquired the shares of N Ltd. as on 31st March, 2009 when the Reserves and Surplus of the latter stood at Rs. 25 lakhs.
 - b) The shares of P Ltd. were acquired by N Ltd. on 1st April 2012, when the Profit and Loss A/c was Rs. 15 lakhs (debit balance).
 - c) Sundry assets of N Ltd. include a portion of stock in-trade-purchases from P Ltd. for Rs. 9 lakhs. Goods supplied by P Ltd. to its holding company were invoiced at cost plus 12.5 percent there on.
 - d) A remittance of Rs. 5 lakhs, by N Ltd. to its subsidiary, remained unaccounted in the books of the latter, since the same had not been realised by its bankers till the close of accounting year.
 - e) The provision made by M Ltd. and N Ltd. include an amount of Rs. 15 lakhs and Rs. 11 lakhs respectively for proposed dividend (tax implications may be ignored).
3. Following are the details regarding Fine Ltd., which went into voluntary liquidation as on 31st March, 2012

	Rs.
3,000 Equity shares of Rs. 100 each Rs. 80 called and paid up	2,40,000
6 percent 1,000 Preference shares of Rs. 100 each fully called up less calls in arrears (expected to realise in full)	1,00,000
	<u>– 5,000</u> 95,000
5 percent debenture having a floating charge on the assets (Interest paid upto 30 th Sept. 2011)	1,00,000
Mortgage on land and buildings	80,000



Trade creditors	2,65,500
Wages outstanding	20,000
Secretary's salary @ Rs. 500 p.m. outstanding	3,000
Managing director's salary @ Rs. 1,500 p.m. outstanding	6,000

Assets	Estimated to Produce Rs.	Book value Rs.
Land and Buildings	1,30,000	1,20,000
Plant	2,30,000	2,00,000
Tools	4,000	20,000
Patents	30,000	50,000
Stock	74,000	87,000
Accounts receivable	60,000	90,000
Investments (Pledged with bank for an overdraft of Rs. 1,90,000)	1,70,000	1,80,000

On 31st March 2007 the Balance-sheet of the company showed a general reserve of Rs. 40,000 accompanied by a debit balance Rs. 25,000 in the Profit and Loss Account. In 2007–08 the company made a Profit of Rs. 40,000 and declared a dividend of 10 percent on equity shares. The company suffered a total loss of Rs. 1,09,000 besides loss of stock due to fire Rs. 40,000 during 2008–09 to 2011–12. For 2012 accounts were not made.

The cost of winding up is expected to be Rs. 15,000.

You are required to prepare the Statement of Affairs and Deficiency Account of the company as on 31st March, 2012.



4. Mr. Rajkumar Ltd.'s books of accounts showed following information

Balance Sheet as on 31st March 2012

Liabilities	Rs.	Assets	Rs.
5,000 Equity shares of			
Rs. 100 each	5,00,000	Machinery	2,40,000
Share premium	1,00,000	Furniture	1,00,000
General reserve	2,39,400	Stock	6,20,000
Profit and Loss A/c	1,57,600	Debtors	2,06,000
Sundry creditors	4,09,400	Cash in hand	3,400
Provision for taxation	1,97,000	Cash at bank	4,34,000
Total	16,03,400	Total	16,03,400

The company transfers 20% of its Profits (after tax) to General Reserve. Net Profit before taxation of the last three years have been as follows :

Year ended 31st March, 2010 – 3,35,000

Year ended 31st March, 2011 – 3,66,000



Year ended 31st March, 2012 – 3,94,000

Machinery is valued at Rs. 3,20,000. Average yield in this type of business is 20%. The rate of tax is 50%.

Calculate the value of one equity share on the basis of

- i) Intrinsic worth method
- ii) Yield worth method.

5. Following is the trial balance on March 31, 2012 of Delhi Branch of an Foreign Firm having Head office in London.

Particulars	Rs.	Rs.
Stock on 1 st April, 2011	46,500	—
Purchases and sales	92,000	2,40,000
Debtors and creditors	1,29,600	1,45,800
Bills receivable and bills payable	44,550	56,700
Salary and wages	32,000	
Rent, rates and taxes	34,000	
Furniture	31,200	—



Cash at bank	1,13,400	—
London account	—	80,750
	5,23,250	5,23,250

On March, 31th 2012 the stock was valued at Rs. 2,02,500. The debit balance of the branch account in London books.

On March 31st, 2012 was £ 1230 and furniture account appeared at £ 400. On March 31st, 2012, there was cash in transit from Mumbai to London amounting to Rs. 16,200/-. The rate of exchange on 31st March, 2011 was Rs. 75/- per £ and on 31st March, 2012 was Rs. 81 per £. Average rate was Rs. 80 £.

Prepare Branch Profit and Loss Account and Balance Sheet in the Head Office books as on 31st March, 2012.



[4370] – 105

Seat No.	
-------------	--

M.Com. (Semester I) Examination, 2013
Advanced Cost Accounting and Cost Systems
Special Paper – I
ADVANCED COST ACCOUNTING
(Group – B)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. A) Fill in the blanks : **(5)**
- 1) Overhead is an aggregate of _____ and _____ and _____
 - 2) In contract costing the cost unit is _____
 - 3) Operating costing is a variation of _____ category of costing method.
 - 4) When actual loss in a process is less than the anticipated loss, the difference between the two is considered to be _____
 - 5) The process of physical verification of stores throughout the year is termed as _____
- B) State whether the following statements are **true** or **false** : **(5)**
- 1) The perpetual inventory system enables management to ascertain stock without physical verification.
 - 2) The difference between the time clocked and time booked is termed as idle time.
 - 3) The concept of economic batch quantity is similar to that of economic order quantity.
 - 4) Service costing is applied in canteens.
 - 5) The output of one process may be transferred to another process at cost or at market price.

P.T.O.



2. Explain the concept of material control ? Discuss the different stages involved in the purchase procedure. **(15)**

OR

What are the essential features of a good wage system ? Compare and contrast time rate and piece rate systems of wage payment.

3. Write short notes **(any 3)** : **(15)**
- Characteristics of product life cycle.
 - Farm Costing.
 - Job Evaluation.
 - Under-Absorption and Over-Absorption of overheads.
 - Objectives of Inventory Control.
4. Following particulars have been extracted from the books of Reliable Company : **(20)**

Indirect materials	Rs.	Indirect Wages	Rs.
Shop No. 1	12,000	Shop No. 1	12,600
Shop No. 2	18,000	Shop No. 2	17,700
Shop No. 3	6,000	Shop No. 3	16,000
Tool room	3,600	Tool room	11,100
Stores	4,800	Stores	4,500
Factory Office	1,800	Factory Office	6,600
Factory Rent	30,000		
Insurance	6,000		
Depreciation 10%	30,000		
Power	27,000		
Light and Heat	12,000		



Further information regarding the operations are given below :

Depts	Area (Sq. metre)	Book Value of machinery (Rs.)	Effective H.P.	Direct hours	Labour Cost (Rs.)	Machinery hours
Production						
Shop No. 1	1000	75,000	90	3,00,000	90,000	1,60,000
Shop No. 2	750	1,35,000	90	3,00,000	60,000	2,40,000
Shop No. 3	1,500	30,000	-	2,00,000	50,000	-
Service :						
Tool room	500	45,000	20	-	50,000	-
Stores	750	7,500	-	-	-	-
Factory Office	500	7,500	-	-	-	-

You are required to prepare an overhead analysis sheet for the departments of Reliable Co. for the year showing the basis of apportionment.

5. The following information relate to Contract No. 135. You are required to prepare the Contract A/c and the Contractee's A/c assuming that the amount due from the contractee was duly received :

(20)

	Rs.
Direct materials	41,500
Direct wages	32,000
Stores issued	22,000
Loose tools	5,800
Tractor expenses :	
Running materials	5,600
Wages of drivers	7,000
Other direct charges	6,300



The contract price was Rs. 1,90,000 and the contract took 13 weeks in its completion. The value of loose tools and stores returned at the end of the period was Rs. 500 and Rs. 7,000 respectively. The plant was also returned at a value of Rs. 32,000 after charging depreciation at 20%. The value of the tractor was Rs. 42,000 and depreciation was to be charged on the contract @15% p.a. The administration and office expenses are to be provided at 10% on works cost.

6. The following figures show the cost of two processes of manufacture. The production from process II is passed to finished stock account : (20)

	Process I	Process II
	Rs.	Rs.
Direct materials	2,000	3,020
Direct wages	3,500	4,226
Production overheads	1,500	2,000

1,000 units are introduced at a cost of Rs. 5 per unit. Other information is as follows:

	Normal Loss	Actual Loss
Process I	10% of input	920 units
Process II	5% of input	870 units

The wastage realizes Rs. 3 per unit in Process I and Rs. 5 per unit in Process II. Prepare process accounts.



[4370] – 106

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
ADVANCED COST ACCOUNTING AND COST SYSTEMS (Group – B)
Special Paper – II
Costing Techniques and Responsibility Accounting
(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.*

1. A) Fill in the blanks. 5
- 1) The principal budget factor for consumer goods manufacturer is normally _____
 - 2) Opening stock of material 13,000 kg, budgeted consumption during the year 1,08,000 kg and estimated stock at the end of year 10,000 kg. Then quantity of material to be purchased will be _____ kg.
 - 3) Standard price of material per kg. Rs. 20, standard consumption per unit of production is 5 kg; then standard material cost for producing 100 units is Rs. _____
 - 4) Uniform costing is the adoption of the same costing _____ and _____ by different units in the same industry.
 - 5) A _____ centre is a segment of organisation for which both revenue and costs are accumulated.
- B) State whether the following statements are **True** or **False** : 5
- 1) Master Budget takes the form of profit and loss account and balance-sheet as at the end of the budget period.
 - 2) Material cost variance is an aggregate of material price variance and material usage variance.
 - 3) Interfirm comparison is not beneficial to different firms in the industry.
 - 4) An increase in production means an increase in the productivity.
 - 5) Production budget will always show a constant quantity of output every month.

P.T.O.



C) Write short notes on **(any two)** : **10**

- 1) Research and Development cost budget.
- 2) Procedure of establishing standard costs.
- 3) Application of uniform costing.
- 4) Requirements of an inter firm comparison.

2. What are the preliminaries for adoption of budgetary control system ? Describe the objectives of budgetary control. **20**

OR

2. Explain the concept of Responsibility Accounting. Describe various types of Responsibility centres. **20**

3. A) Following particulars are obtained from the books of Amar Engineers, Pune.

Particulars	Quarter I Rs.	Quarter II Rs.	Quarter III Rs.	Quarter IV Rs.
Opening cash balance	10,000	–	–	–
Collection from Customers	1,25,000	1,50,000	1,60,000	2,21,000
Payments				
Purchase of material	20,000	35,000	35,000	54,200
Other expenses	25,000	20,000	20,000	17,000
Salary & Wages	90,000	95,000	95,000	1,09,000
Income Tax	5,000	–	–	–
Purchase of machinery	–	–	–	20,000



The firm desires to maintain a cash balance of Rs. 15,000 at the end of each quarter. Cash can be borrowed or repaid in multiples of Rs. 500 at an interest of 10% per annum. Management does not want to borrow cash more than what is necessary and wants to repay as early as possible. In any event, loans can not be extended beyond four quarters. Interest is computed and paid when the principal is repaid. Assume that borrowing takes place at the beginning and payments are made at the end of the quarters.

You are required to prepare a cash budget. 10

B) Explain the concept of uniform costing. State advantages of uniform costing. 10

4. The expenses for the production of 5000 units at 50% capacity in Andhra Chemicals Ltd., Hyderabad are given as follows -

Particulars	Unit cost (Rs.)
Material	50
Labour	20
Variable overheads	15
Fixed overheads (Rs. 50,000)	10
Administrative Expenses (5% Variable)	10
Selling Expenses (20% Fixed)	06
Distribution Expenses (10% Fixed)	05
Total cost of sales	116

You are required to prepare a budget for 70% and 90% production capacity, assuming that at 90% capacity, cost of material will increase by 10% whereas labour cost will decrease by 5%. 20



5. In Global Engineers, Poladpur, the budgeted labour force employed in machine shop is as follows –

Unskilled labour force :

200 workers @ Rs. 50 per hour for 40 hours.

Semi-skilled labour force :

300 workers at Rs. 60 per hour for 50 hours.

The actual labour force during a particular period was as follows -

Unskilled labour force :

210 workers @ Rs. 40 per hour for 45 hours.

Semi-skilled labour force :

290 workers @ Rs. 70 per hour for 45 hours.

You are required to compute :

- a) Labour cost variance
- b) Labour rate variance
- c) Labour efficiency variance

for both unskilled and semi-skilled workers.

20



[4370] – 110

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
BUSINESS ADMINISTRATION
Special Paper – II
Financial Management
(Group – D) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is financial management ? Explain the role of finance manager in financial management.

OR

1. What is capital budgeting ? Explain the various techniques of capital budgeting.
2. What is financial analysis ? State the various techniques of financial analysis.

OR

2. What is working capital ? Explain the nature and significance of working capital.
3. Describe the problems of managing cash and strategies of cash management.

OR

3. A) Write a detail note on financial markets in India.
B) Explain the process of capital budgeting.
4. Using the following data, you are required to complete the Balance Sheet given below :

Gross Profit: 20% of Sales	Rs. 60,000
Shareholders' Funds	Rs. 50,000
Credit Sales	80% of Total Sales
Total Assets to Turnover Ratio	3 Times
Inventory Turnover to Cost of Sales	8 Times
Average collection period (360 Days a year)	18 Days
Current Ratio	1.6 : 1
Long term Debt to Equity	40%

P.T.O.



Balance Sheet

Liabilities	Amt. Rs.	Assets	Amt. Rs.
Shareholders Equity	?	Fixed Assets	?
Long-Term Debt	?	Cash	?
Creditors	?	Inventory	?
		Debtors	?
Total	?	Total	?

OR

4. The following are summarised Trading Account and Profit and Loss Account for the year ending 31st March, 2008 and the Balance Sheet as on that date of Mcom Limited, Pune.

Trading Account and Profit and Loss Account

For the year ended 31st March, 2012

Particulars	Amt. Rs.	Particulars	Amt. Rs.
To Opening Stock	10,000	By Sales	1,00,000
To Purchases	55,000	By Closing Stock	15,000
To Gross Profit C/D	50,000		
Total	1,15,000	Total	1,15,000
To Administrative Expenses	15,000	By Gross Profit B/D	50,000
To Interest	3,000		
To Selling Expenses	12,000		
To Net Profit	20,000		
Total	50,000	Total	50,000

**Balance Sheet****As on 31-03-2012**

Liabilities	Amt. Rs.	Assets	Amt. Rs.
Share Capital (Rs. 10 each)	1,00,000	Land and Building	50,000
Profit and Loss Account	20,000	Plant and Machinery	30,000
Creditors	25,000	Furniture	15,000
Bills Payable	15,000	Stock	15,000
		Debtors	12,500
		Bills Receivable	17,500
		Cash and Bank Balances	20,000
Total	1,60,000	Total	1,60,000

Additional information :

Average Debtors	Rs. 12,500
Credit Purchases	Rs. 40,000
Credit Sales	Rs. 80,000

You are required to calculate any Five Ratios from the list of ratios given below after considering the above statement of accounts :

- | | |
|------------------------------|-----------------------------------|
| 1) Stock Turnover Ratio | 2) Debtors Turnover Ratio |
| 3) Creditors Turnover Ratio | 4) Working Capital Turnover Ratio |
| 5) Sales to Capital Employed | 6) Return on Shareholders Funds |
| 7) Gross Profit Ratio | 8) Net Profit Ratio |
| 9) Earning Per Share | 10) Operating Ratio |

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

- A) Types of financial analysis
- B) Liquidity ratios
- C) Collection policy
- D) Receivables management.



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
 २) सर्व प्रश्नांना समान गुण आहेत.
 ३) गणकयंत्राचा उपयोग करण्यास परवानगी आहे.
 ४) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पाहणे.

१. वित्तीय व्यवस्थापन म्हणजे काय ? वित्तीय व्यवस्थापनामध्ये वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा.

किंवा

१. भांडवली अंदाजपत्रक म्हणजे काय ? भांडवली अंदाजपत्रकाचे विविध तंत्रे स्पष्ट करा.
 २. वित्तीय विश्लेषण म्हणजे काय ? वित्तीय विश्लेषणाची विविध तंत्रे विशद करा.

किंवा

२. खेळते भांडवल म्हणजे काय ? खेळत्या भांडवलाचे स्वरूप आणि महत्त्व स्पष्ट करा.
 ३. पैसा (रोकड) व्यवस्थापनातील पैसा व्यवस्थापन आणि डावपेचांच्या समस्यांचे वर्णन करा.

किंवा

३. अ) भारतातील वित्तीय बाजारपेठ यावर सविस्तर टीप लिहा.
 ब) भांडवली अंदाजपत्रकाची प्रक्रिया स्पष्ट करा.
 ४. खालील माहिती उपयोगात आणून तुम्ही पुढील ताळेबंद पूर्ण करा :

ढोबळ नफा : विक्रीच्या २०%	=	रु. ६०,०००
भागधारक निधी	=	रु. ५०,०००
उधारीवरील विक्री	=	एकूण विक्रीच्या ८०%
एकूण मालमत्ता-उलाढाल गुणोत्तर	=	३ पट



मालसाठा उलाढाल-विक्रीयोग्य व्यय गुणोत्तर	=	८ पट
सरासरी वसुली कालावधी (वर्षाचे ३६० दिवस)	=	१८ दिवस
चालू गुणोत्तर	=	१.६ : १
दीर्घकालीन कर्ज-भागभांडवल प्रमाण	=	४०%

ताळेबंद

देयता	रुपये	जिंदगी	रुपये
भागभांडवल	?	स्थिर मालमत्ता	?
दीर्घ कालीन कर्ज	?	रोकड	?
धनको	?	मालसाठा	?
		ऋणको	?
एकूण	?	एकूण	?

किंवा

४. एम्कॉम मर्यादित, पुणे या कंपनीचे दि. ३१ मार्च, २००८ अखेरचे व्यापारी पत्रक, नफा-तोटा पत्रक आणि ताळेबंद खालीलप्रमाणे दिलेले आहे.

व्यापारी पत्रक आणि नफा-तोटा पत्रक

३१ मार्च, २०१२ वर्षअखेर

तपशील	रुपये	तपशील	रुपये
सुरुवातीचा माल	१०,०००	विक्री	१,००,०००
खरेदी	५५,०००	शिल्लक माल	१५,०००
ढोवळ नफा	५०,०००		
एकूण	१,१५,०००	एकूण	१,१५,०००



प्रशासकीय खर्च	१५,०००	ढोबळ नफा	५०,०००
व्याज	३,०००		
विक्री खर्च	१२,०००		
निव्वळ नफा	२०,०००		
एकूण	५०,०००	एकूण	५०,०००

ताळेबंद

दि. ३१.०३.२०१२

देयता	रुपये	जिंदगी	रुपये
भागभांडवल (प्रत्येकी रु. १० प्रमाणे)	१,००,०००	जमीन व इमारत	५०,०००
		यंत्रसामुग्री	३०,०००
नफा-तोटा पत्रक	२०,०००	फर्निचर	१५,०००
धनको	२५,०००	माल	१५,०००
हुंडी देणी	१५,०००	ऋणको	१२,५००
		हुंडी येणी	१७,५००
		रोकड व बँक रक्कम	२०,०००
एकूण	१,६०,०००	एकूण	१,६०,०००

अतिरिक्त माहिती :

सरासरी ऋणको	रु. १२,५००
उधारीवरील खरेदी	रु. ४०,०००
उधारीवरील विक्री	रु. ८०,०००



उपरोक्त आर्थिक विवरणपत्रके विचारात घेऊन खालील गुणोत्तर यादीतील कोणतेही पाच गुणोत्तर काढा.

- | | |
|-----------------------------|-------------------------------------|
| १) माल उलाढाल गुणोत्तर | २) ऋणको उलाढाल गुणोत्तर |
| ३) धनको उलाढाल गुणोत्तर | ४) खेळते भांडवल उलाढाल गुणोत्तर |
| ५) विक्री-भांडवल गुणोत्तर | ६) भागधारक निधीवरील परतावा गुणोत्तर |
| ७) ढोबळ नफा गुणोत्तर | ८) निव्वळ नफा गुणोत्तर |
| ९) प्रती भाग मिळकत गुणोत्तर | १०) कार्यात्मक व्यय गुणोत्तर. |

५. टीपा लिहा (कोणत्याही दोन) :

- अ) वित्तीय विश्लेषणाचे प्रकार
- ब) तरलता गुणोत्तर
- क) वसुली धोरण
- ड) येणी व्यवस्थापन.



[4370] – 112

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
Commercial Laws and Practices (Special Paper – II)
INTELLECTUAL PROPERTY LAWS
(2008 Pattern) (Group – E)

Time : 3 Hours

Max. Marks : 100

Instructions : i) Question No. 1 is **compulsory**.
ii) Solve **any 4** from the remaining.
iii) Figures to **right** indicate **full** marks.

1. Write short notes (**any 4**) : **20**
 - 1) Commercial exploitation of Intellectual property.
 - 2) Meaning and forms of Intellectual Property Rights.
 - 3) Historical overview of Patent Law.
 - 4) Assignment and Transmission of Registered Trade Marks.
 - 5) Concept of benefit sharing-obligations of the Government.
 - 6) State Biodiversity Authority.
2. Throw a light on different concepts of Intellectual Property Laws and discuss the functions of World Court. **20**
3. Explain the meaning and purpose of Patent. Elaborate the different types of applications for patent. **20**
4. Discuss in detail unfair practices in Intellectual Property Laws. **20**
5. Enumerate different forms protecting Trade Mark and Goodwill with suitable examples. **20**
6. Write a detailed note on-Biological Diversity Act 2002. **20**
7. What are advantages of Patent to inventor ? Distinguish between Patentable and Non-Patentable Inventors. **20**

P.T.O.



मराठी रूपांतर

- सूचना :** १) प्रश्न क्रं. १ अनिवार्य.
 २) प्रश्न क्रं. २ ते ७ मधील कोणतेही ४ प्रश्न सोडवा.
 ३) **उजवीकडील** आकडे **गुण** दर्शवितात.
 ४) आवश्यक वाटल्यास **इंग्रजी** प्रश्नपत्रिका पहावी.

१. थोडक्यात टिपा द्या (कोणतेही ४) : २०
- १) बौद्धिक संपदेच्या संदर्भातील व्यापारी शोषण.
 २) बौद्धिक संपदेचा अर्थ आणि प्रकार.
 ३) स्वामित्व हक्क कायद्याचा ऐतिहासिक आढावा.
 ४) नोंदविलेले व्यापारी चिन्ह हस्तांतरण आणि रूपांतरण.
 ५) लाभार्थी संकल्पना आणि सरकारवरील बंधने.
 ६) राज्य जैवविविधता मंडळ.
२. बौद्धिक संपदा कायद्यातील विविध संकल्पनावर प्रकाश टाका. जागतिक न्यायालयाची कार्ये स्पष्ट करा. २०
३. स्वामित्व हक्काचा अर्थ आणि उद्देश स्पष्ट करा आणि स्वामित्व हक्क मिळविण्यासाठी उपलब्ध असणारे विविध प्रकार स्पष्ट करा. २०
४. बौद्धिक संपदा कायद्याचा गैरवापर करण्याच्या पद्धती स्पष्ट करा. २०
५. व्यापारी चिन्ह आणि नावलौकिक संरक्षित करण्याचे विविध मार्ग सोदाहरण स्पष्ट करा. २०
६. जैवविविधता कायदा-२००२ वर सविस्तर टिपा द्या. २०
७. स्वामित्व हक्काचे संशोधकाला मिळणारे फायदे स्पष्ट करून 'स्वामित्व हक्क मिळविण्या योग्य संशोधक व स्वामित्व हक्क न मिळविलेले संशोधक' यातील फरक स्पष्ट करा. २०



[4370] – 113

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
CO-OPERATION AND RURAL DEVELOPMENT
Special Paper – I
Co-operative Movement in India
(Group – F)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Critically evaluate post independence co-operative movement in India. 20

OR

Explain the amendment made by Government in Maharashtra State Co-operative Societies Act, 1960 regarding the provisions of management of co-operatives. 20

2. Describe the deficiencies in legal control over co-operatives in India. Suggest the remedies to eliminate them. 20

OR

Comment on findings of All India Rural Credit Survey Committee, 1954. 20

3. Explain the role of NABARD in Agricultural Credit since 1991. 20

OR

Describe governments legal control over co-operatives in India. State deficiencies of legal control in India. 20

4. Give a brief report on role of Maharashtra Rajya Sahakari Bank in Strengthening co-operative credit mechanism in Maharashtra since 1991. 20

OR

State the background of Vaidyanathan Committee. Explain the recommendations of Vaidyanathan Committee. 20

P.T.O.



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

20

- 1) Co-operative movement in India since 1991.
- 2) Provisions in Maharashtra Co-operative Societies Act, 1960 regarding properties and funds of cooperatives.
- 3) Co-operative Administration in Maharashtra.
- 4) Mirdha Committee report.
- 5) Indian planning and co-operatives.
- 6) Causes of Liquidation of co-operatives.

मराठी रूपांतर

- सूचना :** १) सर्व प्रश्न अनिवार्य आहेत.
 २) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 ३) संदर्भासाठी मुळ इंग्रजी प्रश्न पत्रिका पहावी.

१. भारतातील स्वातंत्र्योत्तर काळातील सहकारी चळवळीचे टिकात्मक मुल्यमापन करा. २०

किंवा

महाराष्ट्र राज्य सहकारी संस्था कायदा १९६० मधील सहकारी संस्थांच्या व्यवस्थापना संबंधी तरतूदीमध्ये सरकारने केलेल्या दुरुस्त्या स्पष्ट करा. २०

२. भारतातील सहकारी संस्थावरील वैधानिक नियंत्रणातील त्रुटी विषद करा. त्या कमी करण्यासाठी उपाय सुचवा. २०

किंवा

अखिल भारतीय पतपाहणी समिती १९५४ च्या निष्कर्षांवर भाष्य करा. २०

३. कृषी पतपुरवठ्यातील नाबार्डची १९९१ पासुनची भूमिका स्पष्ट करा. २०

किंवा

भारतातील सहकारी संस्थावरील सरकारचे वैधानिक नियंत्रण विषद करा. भारतातील वैधानिक नियंत्रणाच्या त्रुटी सांगा. २०



४. १९९१ पासुन महाराष्ट्रातील सहकारी पतपुरवठा यंत्रणा सबलीकरणातील महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेवर थोडक्यात अहवाल द्या. २०

किंवा

- वैद्यनाथन समितीची पार्श्वभूमी सांगा. वैद्यनाथन समितीच्या शिफारशी स्पष्ट करा. २०
५. टिपा लिहा (कोणत्याही चार): २०
- १) १९९१ पासुनची भारतातील सहकारी चळवळ.
 - २) महाराष्ट्र राज्य सहकारी संस्था कायदा १९६० मधील सहकारी संस्थांची मालमत्ता आणि निधी संबंधी तरतुदी.
 - ३) महाराष्ट्रातील सहकारी प्रशासन.
 - ४) मिर्धा समिती अहवाल.
 - ५) भारतीय नियोजन आणि सहकारी संस्था.
 - ६) सहकारी संस्थांच्या अवसाथानाची कारणे.



[4370] – 114

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
CO-OPERATION & RURAL DEVELOPMENT
Special Paper – II
Organisation of Co-Operative Business
(Group – F) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the need of Integrating Principles of Management with the principles of Co-operation. How it will improve the performance of cooperatives ? (20)

OR

Discuss the concept of Professionalisation of Management, and how it can be applied in Co-operative management ? (20)

2. Explain the problems of communication and leadership in Co-operative organisation in India. (20)

OR

Discuss the need and problems of Co-operative education and training in India. (20)

3. Evaluate the performance of Dairy Co-operatives in India. Suggest the remedies to improve the performance of dairy co-operatives. (20)

OR

Comment on the working of Co-operative agricultural processing business in India. (20)

4. Discuss the problems of non-agricultural credit societies in India. Suggest the remedies to solve their problems. (20)

OR

Give a brief report on role of Vaikunthbhai Mehata National Co-operative Institute in Co-operative education. (20)

P.T.O.



5. Write short notes (**any four**) : (20)
- Merits of Federal structure of credit co-operatives.
 - District Co-operative union and co-operative training.
 - Need for effective co-operative audit.
 - Problems of housing Co-operatives in Maharashtra.
 - Role of sugar co-operatives in rural development.
 - Organisational structure of co-operatives in Maharashtra.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न अनिवार्य आहेत.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. व्यवस्थापनाची तत्वे आणि सहकाराची तत्वे यांच्या एकत्रीकरणाची गरज स्पष्ट करा. त्यामधून सहकारी संस्थांची कामगिरी कशी सुधारेल ? (20)

किंवा

व्यवस्थापनाचे व्यावसायिकरणाची संकल्पना विशद करा आणि सहकारी व्यवस्थापनामध्ये तीची योजना कशी करता येईल ? (20)

२. भारतातील सहकारी संघटनेतील संज्ञापन आणि नेतृत्वाच्या समस्या स्पष्ट करा. (20)

किंवा

भारतातील सहकारी शिक्षण व प्रशिक्षणाची गरज व समस्या यांची चर्चा करा. (20)

३. भारतातील दुग्ध सहकारी संस्थांच्या कामगिरीचे मूल्यमापन करा. दुग्ध सहकारी संस्थांच्या कामगिरीत सुधारणा करण्यासाठी उपाय सुचवा. (20)

किंवा

भारतातील सहकारी कृषी प्रक्रिया व्यवसायाच्या कार्यपद्धतीवर भाष्य करा. (20)



४. भारतातील बिगरकृषी पतसंस्थांच्या समस्यांची चर्चा करा. त्यांच्या समस्या सोडविण्यासाठी उपाय सूचवा. (20)

किंवा

सहकारी शिक्षणातील वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेच्या भूमिकेवर थोडक्यात अहवाल द्या. (20)

५. थोडक्यात टिपा लिहा (कोणत्याही चार) (20)

- अ) सहकारी पतसंस्थांच्या संघीय रचनेचे गुण.
ब) जिल्हा सहकारी संघ व सहकारी प्रशिक्षण.
क) परीणामकार सहकारी अंकेक्षणाची गरज.
ड) महाराष्ट्रातील सहकारी गृहबांधणी संस्थांच्या समस्या.
इ) ग्रामिण विकासातील सहकारी साखर संस्थांची भूमिका.
फ) महाराष्ट्रातील सहकारी संस्थांची संघटनात्मक रचना.



[4370] – 115

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
ADVANCED BANKING AND FINANCE
Special Paper – I
Legal Framework of Banking
(Group – G) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the functions performed by the banking companies as laid down under the Banking Regulation Act, 1949.

OR

Explain in detail the following definitions as given under the Banking Regulation Act, 1949.

- Banking
 - Branch or branch office
 - Banking policy
 - Secured loan or advance
2. Explain in detail the provisions of the Negotiable Instruments Act, 1881 pertaining to
- Holder in due course
 - Payment in due course
 - Promissory note
 - Endorsement in blank and full

OR

What do you understand by dishonour of a Cheque ? What is the punishment for dishonour of a cheque under the Negotiable Instruments Act, 1881 ? Do you think an “I owe you” condition must be satisfied to recover the money from the dishonoured cheque ?

P.T.O.



3. What do you understand by 'Local Boards' of the RBI ? How many local boards can be constituted as per the RBI Act, 1934 ? Explain the provisions of the RBI Act, 1934 pertaining to

- a) Local Boards of the RBI, their constitution and functions.
- b) Disqualification of Directors and members of the local boards.

OR

Explain in detail the Central Banking Functions as spelt out in the RBI Act, 1934.

4. Explain in detail the provisions of the Foreign Exchange Management Act, 1999 dealing with Regulation and Management of Foreign Exchange.

OR

Explain in detail the provisions of Foreign Exchange Management Act, 1999 pertaining to adjudication and appeals with reference to

- a) Composition of Appellate Tribunal
 - b) Qualification of the members of the Appellate Tribunal and their term of office.
 - c) Procedure and powers of the Appellate Tribunal and Special Director (Appeals)
5. Write notes on **(any two)** :

- a) Powers of the RBI under Banking Regulation Act, 1949
- b) Dissimilarities between cheque and bill of exchange.
- c) Enforcement of Security interest as per the Securitisation Act, 2002.
- d) Measures that an Asset Reconstruction company can provide for reconstruction of assets under the Securitisation Act, 2002.



मराठी रूपांतर

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

१. बँक नियमन कायदा, १९४९ मधील बँकांनी करावयाची कार्ये सविस्तर स्पष्ट करा.

किंवा

बँक नियमन कायदा, १९४९ मधील खालील व्याख्या सविस्तर स्पष्ट करा.

अ) बँकिंग

ब) शाखा किंवा शाखा कार्यालय

क) बँकिंग धोरण

ड) प्रतिभूत कर्ज व अग्रिमे

२. चलनक्षम दस्तऐवज कायदा, १८८१ मधील खालील बाबींसंदर्भातील तरतूदी सविस्तर स्पष्ट करा.

अ) यथाविधीधारक

ब) यथाविधीप्रदान

क) वचन चिठ्ठी

ड) पूर्ण आणि कोरे पृष्ठांकन

किंवा

धनादेशाचा अनादर यातून तुम्हाला काय अर्थबोध होतो ? चलनक्षम दस्तऐवज कायदा, १८८१ मध्ये धनादेशाचा अनादर केल्यास काय शिक्षा आहे ? अनादरित धनादेशातील रक्कम वसूल करण्यासाठी “ऋणलेख ग्राह्यता ” अट पूर्ण करणे गरजेचे आहे असे तुम्हाला वाटते काय ?



३. भारतीय रिझर्व्ह बँकेची स्थानिक मंडळे याने तुम्हाला काय अर्थ बोध होतो ? भारतीय रिझर्व्ह बँक कायदा, १९३४ अंतर्गत किती स्थानिक मंडळांची स्थापना होऊ शकते ? भारतीय रिझर्व्ह बँक कायदा, १९३४ मधील खालील बाबीं संदर्भातील तरतूदी स्पष्ट करा.

अ) भारतीय रिझर्व्ह बँकेची स्थानिक मंडळे, त्यांची रचना आणि कार्ये.

ब) स्थानिक मंडळांच्या संचालकांची आणि सदस्यांची अपात्रता.

किंवा

भारतीय रिझर्व्ह बँक कायदा, १९३४ मधील मध्यवर्ती बँकेची कार्ये सविस्तर स्पष्ट करा.

४. विदेशी विनिमय व्यवस्थापन कायदा, १९९९ मधील विदेशी विनिमयाचे विनियमन आणि व्यवस्थापन या संदर्भातील तरतूदी सविस्तर स्पष्ट करा.

किंवा

अपील व अभिनिर्णय याच्याशी संबंधित विदेशी विनिमय व्यवस्थापन कायदा, १९९९ मधील खालील तरतूदी सविस्तर स्पष्ट करा.

अ) अपीलाच्या न्यायाधिकरणाची रचना

ब) अपीलाच्या न्यायाधिकरणाच्या सदस्यांची पात्रता आणि त्यांचा कार्यकाल

क) अपीलाचे न्यायाधिकरण आणि विशेष संचालक (अपील) यांची कार्यपद्धती व अधिकार.

५. टीपा लिहा (कोणत्याही दोन) :

अ) बँक नियमन कायदा, १९४९ मधील भारतीय रिझर्व्ह बँकेचे अधिकार

ब) धनादेश व विनिमय पत्र यांमधील फरक

क) तारणीकरण कायदा, २००२ मधील तारणातील हितसंबंधाची अंमलबजावणी

ड) तारणीकरण कायदा, २००२ अंतर्गत मत्तेच्या पुनर्बाधणीसाठी मत्ता पुनर्बाधणी कंपनी पुरवू शकत असलेल्या उपाययोजना.



[4370] – 116

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
(Group – G) ADVANCED BANKING AND FINANCE
Special Paper – II
Central Banking (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the evolution of central banking in India.

OR

1. "Imperial Bank of India could have continued to be the central bank of India". Do you support this or not ? Explain in detail.

2. Explain in detail RBI as -

- a) Banker to the Central Government
- b) Banker to the State Governments.

OR

2. Detail out the following

- a) Prerequisites to issue bank notes
- b) Currency Chests.

3. Explain in detail how the RBI manages the public debt with reference to some of the innovative debt instruments ?

OR

Spell out in detail the regulatory framework for the Non Bank Finance Companies in India.

P.T.O.



4. Explain in detail RBI's regulation of commercial banks with reference to Bank and Branch licensing.

OR

Explain in detail the supervision of commercial banks by the RBI with reference to the following prudential norms :

- a) Income recognition and asset classification
 - b) Capital adequacy.
5. Write notes on **(any 2)** :
- a) Need and rationale of a central bank
 - b) Regulation of foreign banks in India
 - c) Credit information Bureau of India Limited.
 - d) Regulation of Indian commercial banks with respect to Reserve fund and Reserve Ratios.

मराठी रूपांतर

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

१. भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

किंवा

“भारतीय इम्पिरियल बँक ही भारताची मध्यवर्ती बँक या नात्याने चालू राहिली असती”. या विधानास आपण पाठिंबा देना किंवा नाही. सविस्तर स्पष्ट करा.



२. भारतीय रिझर्व्ह बँक खालील बाबींवर स्पष्ट करा.

- अ) मध्यवर्ती सरकारची बँक
- ब) राज्य सरकारची बँक.

किंवा

खालील गोष्टी सविस्तर मांडा

- अ) बँक नोटा निर्गमित करण्याच्या पुर्वावश्यकता
- ब) तिजोरी (चलनपेटी).

३. भारतीय रिझर्व्ह बँक सार्वजनिक कर्जाचे व्यवस्थापन कसे करते ते नवप्रवर्तित कर्ज रोख्यांचा संदर्भ घेऊन स्पष्ट करा.

किंवा

भारतातील बँकेतर वित्तीय सस्थांवरील नियामक चौकट सविस्तर नमूद करा.

४. बँक आणि बँक शाखा परवाना संदर्भातील भारतीय रिझर्व्ह बँकेचे बँकांवरील नियमन सविस्तर स्पष्ट करा.

किंवा

खालील प्रुडेन्शियल नॉर्मसूला अनुसरून भारतीय रिझर्व्ह बँकेचे व्यापारी बँकांचे नियमन स्पष्ट करा.

- अ) उत्पन्नाची ओळख आणि मत्तेचे वर्गीकरण
- ब) भांडवल पुरतेपणा.

५. टीपा लिहा (कोणत्याही दोन) :

- अ) मध्यवर्ती बँकेची गरज व तार्किकता
- ब) भारतातील विदेशी बँकांचे नियमन
- क) भारतीय पत माहिती विभाग (ब्युरो) मर्यादित
- ड) भारतीय व्यापारी बँकांचे राखीव निधी आणि राखीव प्रमाण संदर्भतील नियमन.



[4370] – 117

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
Group – H : ADVANCED MARKETING
Marketing Techniques
Special Paper – I
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Define the term 'Rural Marketing'. Explain the features and importance of rural marketing.

OR

1. Define the term E-marketing. State importance and limitations of e-marketing.
2. What is meant by sales budgeting ? What are its purposes ? Explain advantages and disadvantages of sales budgeting.

OR

2. Define sales forecasting. State the objectives and importance of sales forecasting.
3. What is the procedure to be adopted for conducting test marketing a new product ? What are the types of new product ?

OR

3. What are factors to be considered by company ? While taking decision regarding choice of channels of distribution. State types of channels of distribution.
4. Define the term Sales Promotion. State various methods of sales promotions.

OR

4. What is packaging ? State its objectives, functions and advantages.

P.T.O.



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

- a) Significance of Marketing Organisation.
- b) Factors affecting on Marketing environment.
- c) Product testing.
- d) Features of salesmanship.
- e) Responsibilities of sales manager.
- f) New techniques of sales promotion.

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.

१. ग्रामीण विपणन म्हणजे काय ? ग्रामीण विपणनाची वैशिष्ट्ये व महत्त्व सांगा.

किंवा

१. ई- मार्केटिंग म्हणजे काय ? ई-मार्केटिंगचे महत्त्व व मर्यादा सांगा.

२. विक्रीचे अंदाजपत्रक म्हणजे काय ? विक्री अंदाज पत्रकाचे हेतू कोणते ? विक्री अंदाजपत्रकाचे फायदे व तोटे लिहा.

किंवा

२. विक्री पूर्वानुमान म्हणजे काय ? विक्री पूर्वानुमाचे हेतू व महत्त्व सांगा.

३. नविन वस्तूंची विक्री करताना विपणन चाचणी करण्याची पद्धत कोणती ? नविन वस्तूंचे प्रकार कोणते ?

किंवा

३. वितरण साखळी निवडीचा निर्णय घेताना कंपनी कडून कोणते घटक विचारात घेतले जातात ? वितरणाच्या साखळ्या सांगा.



४. विक्रय वृद्धी म्हणजे काय ? विक्रय वृद्धीचे विविध मार्ग सांगा.

किंवा

४. बांधणी म्हणजे काय ? बांधणी हेतू, कार्ये व फायदे स्पष्ट करा.

५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) विपणन संघटनेचे महत्त्व.

ब) विपणन पर्यावरणावर परिणाम करणारे घटक.

क) उत्पादन चाचणी.

ड) विक्रय कलेची वैशिष्ट्ये.

इ) विक्री व्यवस्थापकाच्या जबाबदाऱ्या.

फ) विक्रय वृद्धीची नविन तंत्रे.



[4370] – 118

Seat No.	
-------------	--

M.Com. (Semester – I) Examination, 2013
Group – H : ADVANCED MARKETING
Special Paper – II
Consumer Behaviour
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the changing role of product, marketer and consumer in modern marketing.

OR

Describe with suitable examples the consumer perceptions in service sector.

2. Define the term 'Attitude'. State its importance and scope in consumer behaviour.

OR

2. a) Write a note on secondary data.

b) Negative motivation.

3. Explain various learning theories.

OR

Explain Maslows Theory of Hierarchy of Needs.

4. Write a detail explanatory note on consumer protection and role of Govt.

OR

State the influence of family on consumer decision making process.

P.T.O.



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

- a) Women consumer
- b) Rural consumer
- c) Ethics in business
- d) Role of media in consumer protection
- e) Attitude behaviour relationship
- f) Testing of data.

मराठी रूपांतर

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

1. आधुनिक विषणना मध्ये वस्तू, विपणनकर्ता आणि ग्राहक यांची बदलती भूमिका स्पष्ट करा.

किंवा

सेवा क्षेत्रातील ग्राहक संवेदना योग्य उदाहरणा सहित विशद करा.

2. 'अभिवृत्ती' ची व्याख्या द्या. ग्राहक वर्तना मधील तिचे महत्व आणि व्याप्ती सांगा.

किंवा

अ) दुय्यम तथ्ये यावर टीप लिहा.

ब) नकारात्मक अभिप्रेरण.



3. अध्ययन विषयक विविध सिद्धांत स्पष्ट करा.

किंवा

मॅस्लोचा गरज विषयक सिद्धांत स्पष्ट करा.

4. ग्राहक संरक्षण आणि सरकारची भूमिका यावर सविस्तर स्पष्टीकरणात्मक टीप लिहा.

किंवा

ग्राहक निर्णय प्रक्रियेवर कुटुंबाचा असणारा प्रभाव सांगा.

5. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) स्त्री ग्राहक

ब) ग्रामीण ग्राहक

क) व्यावसायतील नितिमुल्ये

ड) ग्राहक संरक्षणामध्ये माध्यमांची भूमिका

इ) अभिवृत्ती-वर्तनामधील नाते

फ) तथ्यांची तपासणी (Testing of data).



[4370] – 162

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2013
102 : SYSTEMS ORGANISATION AND MANAGEMENT

Time : 3 Hours

Max. Marks : 80

1. Explain the following terms (**any four**) : **16**
 - a) Job enlargement
 - b) Organisation
 - c) Enterprise Resource Planning
 - d) Motivation
 - e) Financial Policies
 - f) Management.

2. Answer the following (**any four**) : **16**
 - a) Distinguish between formal and informal organization.
 - b) Explain the process of Recruitment.
 - c) State the advantages of Decision Support System.
 - d) Determine the Information Requirements of a Personnel Manager in a manufacturing industry.
 - e) Explain the role of internet in management of a business.

3. Answer the following (**any four**) : **16**
 - a) Discuss the latest developments taking place in Hardware and Software.
 - b) State the various sources of information.
 - c) What do you mean by Weakness of Business Organization ?
 - d) Explain the concept of Customer Relationship Management.
 - e) Discuss the significance of management in an IT Sector.

P.T.O.



4. Answer the following (**any four**) : **16**
- a) Explain the need of forecasting in planning.
 - b) Explain the steps in controlling.
 - c) Explain McGregor's theory X and Y.
 - d) Explain the functions of middle level management.
 - e) State the advantages of management information system.
5. Write short notes (**any four**) : **16**
- a) Behavioural approach of information system
 - b) Mission statement
 - c) Types of plans
 - d) Unity of command
 - e) Expert system
 - f) Supply chain management.



[4370] – 163

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2013
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) Explain structure of 'C' program.
- c) Explain keywords and identifiers with proper example.
- d) What is header file ? Can user create its own header file ?
- e) Explain goto and exit statements in 'C' language.

2. Attempt **any four** : **(4×4=16)**

- a) Write a 'C' program to find the number of and sum of all integers greater than 100 and less than 200 that are divisible by 5.
- b) Write a 'C' program to print the following output using for loop.

```
1
2  2
3  3  3
4  4  4  4
5  5  5  5  5
```

P.T.O.



- c) Write a 'C' program to calculate multiplication of array of $n \times n$ matrix.
- d) Write a 'C' program to copy one string to another and count the number of characters copied.
- e) Write a 'C' program which would print the alphabet set 'a' to 'z' and 'A' to 'Z' in decimal and character form.

3. Attempt **any four** : **(4×4=16)**

- a) Which are the different parameter passing techniques to function in 'C' language ?
- b) Write a note on Multi Dimensional array.
- c) What is string ? Explain strlen() and strcat() function with proper syntax.
- d) What is nested structure ? Explain with suitable example.
- e) Write a note on 'Bit Wise Operators'.

4. Trace the output (**any four**) : **(4×4=16)**

```
a) main()
{
    int i = 3;
    switch(i)
    {
        default:printf("zero");
        case 1 : printf("one");
        break;
        case 2:printf("two");
        break;
        case 3: printf("three");
        break;
    }
}
```



- b)

```
main()
{
    char *p;
    printf(“%d %d”,sizeof(*p),sizeof(p));
}
```

- c)

```
main()
{
    int i=5;
    printf(“%d%d%d%d%d “,i++,i--,++i,--i,i);
}
```

- d)

```
#define square(x) x*x
main()
{
    int i;
    i = 64/square(4);
    printf(“%d”,i);
}
```

- e)

```
#include<stdio.h>
#define a 10
main()
{
    #define a 50
    printf(“%d”,a);
}
```



5. Attempt **any four** :

(4×4=16)

- a) Write a 'C' Program to create book structure having fields bookno, bookname, quantity, price, edition. Arrange the records in descending order of price.
 - 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 calculate sum of the elements of upper triangle of $n \times n$ matrix using dynamic memory allocation.
 - d) Write a 'C' Program to copy one file to another file while doing so replace all lower case character to their equivalent upper case character.
 - e) Write a 'C' Program to accept a string from user, delete all vowels from that string and display the result.
-



[4370] – 164

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2013
104 : STATISTICAL AND NUMERICAL METHODS

Time : 3 Hours

Max. Marks : 80

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

1. Attempt **any three** of the following : **15**

a) Construct the forward difference table for the following values of X and Y.

X	0	5	10	15	20	25
Y=f(X)	6	10	13	17	23	31

b) Use Newton Raphson's Methods to find roots of the equation $X^3 - 6X + 4 = 0$.

c) Evaluate $\sqrt{18}$ using bisection method. (Up to iterations).

d) State : (i) Trapezoidal rule (ii) Simpson (1/3)rd rule.

e) Define different difference operators. Also state relation between them.

2. Attempt **any three** of the following : **15**

a) State and explain Runge Kutta fourth order formula.

b) Construct a backward difference table from the following values of X and Y.

X	10	20	30	40	50
Y	45	65	80	92	100

P.T.O.



- c) Using Newton's backward interpolation formula find the value of $f(93)$. Where the values of X and Y are as given below :

X	60	75	90	105	120
Y=f(x)	28.3	38.2	43.2	40.9	37.7

- d) Explain Picard's method of successive approximation.
 e) State and explain Euler's and modified Euler's method.

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

15

- a) What do you mean by time series ? Explain additive and multiplicative models of time series.
 b) Explain the terms :
 i) Statistical hypothesis
 ii) Two types of errors
 iii) Level of significance.
 c) Let $X \rightarrow N(3, 2^2)$, find $P(X < 5)$, $P(3 < X < 6)$.
 d) Two sample polls of votes for two candidates A and B for a public office are taken from among 2000 voters of Rural and Urban area revealed the following results :

Area/candidates	A	B	Total
Rural	620	380	1000
Urban	550	450	1000
Total	1170	830	2000

Is the film directors claim supported by the data.

Given $\chi_1^2 = 3.81$, $\chi_2^2 = 5.99$, $\chi_3^2 = 7.81$ at 5% L.O.S.

- e) A stenographer claims that she can take dictation at the rate of 120 words/minute on an average. In 100 trials, she demonstrated an average rate of 116 words with SD 15 words. Can we accept her at 5% level of significance ?



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

15

- a) Explain χ^2 test of goodness of fit.
- b) Explain the concept of autoregressive model of first order.
- c) Let $X \rightarrow N(10, 2^2), Y \rightarrow N(12, 3^2)$ be independent normal variables. Obtain mean and variance of Z where (i) $Z = 2X + Y$ (ii) $Z = 3X - 2Y$.
- d) A company wants to decide which of the two types of tyres should be used for their trucks. Company determined the following information regarding their lives in miles.

Brand	I	II
Mean	20000	25000
Population s.d	4000	2800
Sample size	100	100

Is the difference in their average life significance ? Use 5% level of significance.

- e) Find 4– yearly centered moving average for the following data on sales.

Year	2000	01	02	03	04	05	06	07	08	09	10	11
Sales	68	62	61	63	65	58	66	61	68	63	63	67

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

20

- a) Fit a straight line trend to the following data :

Year	1998	1999	2000	2001	2002
Production	35	56	79	80	40

Also obtain trend estimate for the year 2007.



- b) An IQ test was administered to 5 persons before and after they were trained. The result are given below :

Candidates	A	B	C	D	E
IQ before training	110	120	123	132	125
IQ after training	120	118	125	136	121

Test whether there is change in IQ before and after the training programme (take $\alpha = 0.05$).

- c) Find first and second order derivative of the function tabulated below at the point $x = 1.5$ using Newton's forward interpolation formula.

X	1.5	2.0	2.5	3.0	3.5	4.0
f(x)	3.375	7.000	13.625	24.000	38.875	59.000

- d) Evaluate $\int_0^1 x^2 dx$ by Simpson 1/3rd rule. (Take $h = 0.1$).



[4370] – 166

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2013
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** :

16

In well reputed college, there is a very heavy rush during admission procedure. Management faces the problems of giving admission to the students. If the system is manual, minimum 15 min will be required for the clerk to verify the form, prepare fee receipt and collect cash from the student. Due to that other students in the queue have to wait long time, because of that management want to minimize the time required for the admission procedure. For this purpose it is necessary to plan and automated admission system where job of preparing merit list, fee receipt, ... etc. Due to automated system it is also possible to give timely admission status to the student and answer to all queries raised by student.

As student information is stored by this system, it is also possible to use that data for preparing various certificate like leaving certificate, Transfer certificate, character certificate, etc.

a) Draw E-R diagram for the above case.

6

b) Draw context level DFD and break it till fist level.

6

c) Design input and output screen for above system.

4

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

16

a) What is system ? Explain its types.

b) Explain structure chart with example.

c) Explain ISO standards in detail.

d) Explain Implantation Strategies in detail.

e) Draw a Decision tree.

P.T.O.



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

- i) If the employee is permanent and in the AS category the bonus amount is three months salary.
- ii) If the employee is permanent and in the OS category the bonus amount is two salaries.
- iii) If the employee is permanent and in the W category the bonus amount is one month's salary.
- iv) If the employee is temporary then half of the amount is given to them as per the permanent employee's bonus amount.

3. Answer the following (**any four**): 16

- a) What is System Maintenance ? Explain its types in detail.
- b) Explain Prototyping Model in details.
- c) Compare alpha with Beta testing ?
- d) Why feasibility study is needed ? Explain its types in brief.
- e) Explain Test Data Generators in detail.

4. Answer the following (**any four**): 16

- a) What are the advantages of decision table over decision tree ?
- b) Explain the controlling Factors of Maintenance.
- c) Explain CMM in details.
- d) Explain SDLC in details.
- e) Compare Reverse engineering with Re-engineering.

5. Answer the following (**any four**): 16

- a) Explain Tuning and Optimization in details.
- b) Explain fact finding techniques in details.
- c) What is Testing ? What are the objectives of Testing ?
- d) Comment on : "System Analyst acts like a bridge between customer and software development team".
- e) Distinguish between Open and Closed System.



[4370] – 201

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
FINANCIAL ANALYSIS AND CONTROL
(2008 Pattern) (Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. An Enterprise having the following two proposals of investment.

Particulars	Proposal A	Proposal B
Cost of Investments (Rs.)	20,000	28,000
Life of the Assets (Years)	4	5
Scrap Value	Nil	Nil

Net income after depreciation and tax.

Year	Rs. Proposal 'A'	Rs. Proposal 'B'
2008	500	Nil
2009	2,000	3,400
2010	3,500	3,400
2011	2,500	3,400
2012	-	3,400



It is estimated that each of the project will require an additional working capital of Rs. 2,000 which will be received back in full after the expiry of each project life.

Depreciation is to be provided under straight line method.

The present value of Re.1 to be received at the end of each year at 10% per annum is given below.

Year	Present value Rs.
1	0.91
2	0.83
3	0.75
4	0.68
5	0.62

You are required to assess the profitability of the projects on the basis of the following methods.

- 1) Return on Investment
- 2) Payback period
- 3) Discounted payback period
- 4) Profitability index.

(20)

2. Explain how the cost is determined in respect of the following ?

- 1) Cost of preference shares
- 2) Cost of equity shares
- 3) Cost of debentures.

(20)

OR



A factory is currently working at 60% capacity and produces 1,200 units, at a cost of Rs. 250 per unit as per details given below :

Particulars	Per Unit Rs.
Direct material	100
Direct labour	60
Variable overheads	30
Fixed overheads	20
Variable Exp. (Direct)	10
Selling Expenses (20% fixed)	15
Administration Exp. (90% fixed)	10
Distribution Exp. (80% variable)	5

Total 250

The current selling price is Rs. 300 per unit. At 70% capacity working, material cost per unit increases by 2% and selling price per unit falls by 2%. At 90% capacity working, material cost per unit increases by 5% and selling price per unit falls by 5%. Estimate profits of the factory at 70% and 90% working capacity. (20)

3. What is break even analysis ? What are its assumptions and limitations ? (20)

OR

The sales and profit during two years were :

Year	Sales Rs.	Profit Rs.
2011	1,50,000	20,000
2012	1,70,000	25,000

You are required to calculate :

- i) Break even point
- ii) P/V Ratio
- iii) Sales required to earn profit of Rs. 40,000.
- iv) The profit made when sales are Rs. 2,50,000.
- v) Variable costs of the two periods.
- vi) Margin of safety in 2012.

(20)



4. Define budget and budgetary control. State its objects and advantages. **(20)**

OR

The standard material cost to produce a tonne of chemical 'X' is :

300 kg. of material 'A' at Rs. 10 per kg.

400 kg. of material 'B' at Rs. 5 per kg.

500 kg. of material 'C' at Rs. 6 per kg.

During the period, 100 tones of chemical X were produced from the usage of :

35 tonnes of material 'A' at a cost of Rs. 9,000 per tonne.

42 tonnes of material 'B' at a cost of Rs. 6,000 per tonne.

53 tonnes of material 'C' at a cost of Rs. 7,000 per tonne.

Calculate price, usage and mix variances. **(20)**

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

1) Limitations of capital investment appraisal.

2) Types of labour cost variance.

3) Sales budget.

4) Profit volume ratio.

5) Explict and implict cost.

6) Profitability index. **(20)**



[4370] – 202

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
INDUSTRIAL ECONOMICS (2012 Pattern)
(Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. State and explain scope of Industrial Economics. 20
OR
State and explain inter-relationship between industrial development and economic development. 20
2. State and explain factors influencing on Location of industries. 20
OR
What is Industrial Productivity ? Explain factors influencing on Location of industries. 20
3. State and explain role and problems of public sector in India. 20
OR
State and explain role and problems of small scale industries in India. 20
4. State and explain causes of Regional industrial imbalance in India. 20
OR
Explain Weber's theory of industrial location. 20
5. Write notes on (**any two**) : 20
1) Significance of Industrial Economics.
2) Sargent 'Florence's theory of location of industries.
3) Role of private sector industries in India.
4) Importance of Industrial Regional Development.

P.T.O.



मराठी रूपांतर

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

१. औद्योगिक अर्थशास्त्राची व्याप्ती सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक विकास आणि आर्थिक विकासामधील अंतरसंबंध सांगा व स्पष्ट करा. २०
२. औद्योगिक स्थान निश्चीतीवर परिणाम करणारे घटक सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. २०
३. भारतातील सार्वजनिक क्षेत्रातील उपक्रमाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
किंवा
भारतातील लघुउद्योगाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
४. भारतातील प्रादेशिक औद्योगिक असमतोलनाची कारणे सांगा व स्पष्ट करा. २०
किंवा
वेबरचा औद्योगिक स्थान निश्चीतीचा सिद्धांत सांगा व स्पष्ट करा. २०
५. टीपा लिहा (कोणत्याही दोन) : २०
१) औद्योगिक अर्थशास्त्राचे महत्व
२) सार्जेंट फ्लोरेन्सचा औद्योगिक स्थान निश्चीतीचा सिद्धांत
३) भारतातील खाजगी क्षेत्राची भूमिका
४) प्रादेशिक औद्योगिक विकासाचे महत्व.



[4370] – 202

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
INDUSTRIAL ECONOMICS (2012 Pattern)
(Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. State and explain scope of Industrial Economics. 20
OR
State and explain inter-relationship between industrial development and economic development. 20
2. State and explain factors influencing on Location of industries. 20
OR
What is Industrial Productivity ? Explain factors influencing on Location of industries. 20
3. State and explain role and problems of public sector in India. 20
OR
State and explain role and problems of small scale industries in India. 20
4. State and explain causes of Regional industrial imbalance in India. 20
OR
Explain Weber's theory of industrial location. 20
5. Write notes on (**any two**) : 20
 - 1) Significance of Industrial Economics.
 - 2) Sargent 'Florence's theory of location of industries.
 - 3) Role of private sector industries in India.
 - 4) Importance of Industrial Regional Development.

P.T.O.



मराठी रूपांतर

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

१. औद्योगिक अर्थशास्त्राची व्याप्ती सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक विकास आणि आर्थिक विकासामधील अंतरसंबंध सांगा व स्पष्ट करा. २०
२. औद्योगिक स्थान निश्चीतीवर परिणाम करणारे घटक सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. २०
३. भारतातील सार्वजनिक क्षेत्रातील उपक्रमाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
किंवा
भारतातील लघुउद्योगाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
४. भारतातील प्रादेशिक औद्योगिक असमतोलनाची कारणे सांगा व स्पष्ट करा. २०
किंवा
वेबरचा औद्योगिक स्थान निश्चीतीचा सिद्धांत सांगा व स्पष्ट करा. २०
५. टीपा लिहा (कोणत्याही दोन) : २०
१) औद्योगिक अर्थशास्त्राचे महत्व
२) सार्जट फ्लोरेन्सचा औद्योगिक स्थान निश्चीतीचा सिद्धांत
३) भारतातील खाजगी क्षेत्राची भूमिका
४) प्रादेशिक औद्योगिक विकासाचे महत्व.



[4370] – 202

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
INDUSTRIAL ECONOMICS (2012 Pattern)
(Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. State and explain scope of Industrial Economics. 20
OR
State and explain inter-relationship between industrial development and economic development. 20
2. State and explain factors influencing on Location of industries. 20
OR
What is Industrial Productivity ? Explain factors influencing on Location of industries. 20
3. State and explain role and problems of public sector in India. 20
OR
State and explain role and problems of small scale industries in India. 20
4. State and explain causes of Regional industrial imbalance in India. 20
OR
Explain Weber's theory of industrial location. 20
5. Write notes on (**any two**) : 20
 - 1) Significance of Industrial Economics.
 - 2) Sargent 'Florence's theory of location of industries.
 - 3) Role of private sector industries in India.
 - 4) Importance of Industrial Regional Development.

P.T.O.



मराठी रूपांतर

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

१. औद्योगिक अर्थशास्त्राची व्याप्ती सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक विकास आणि आर्थिक विकासामधील अंतरसंबंध सांगा व स्पष्ट करा. २०
२. औद्योगिक स्थान निश्चीतीवर परिणाम करणारे घटक सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. २०
३. भारतातील सार्वजनिक क्षेत्रातील उपक्रमाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
किंवा
भारतातील लघुउद्योगाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
४. भारतातील प्रादेशिक औद्योगिक असमतोलनाची कारणे सांगा व स्पष्ट करा. २०
किंवा
वेबरचा औद्योगिक स्थान निश्चीतीचा सिद्धांत सांगा व स्पष्ट करा. २०
५. टीपा लिहा (कोणत्याही दोन) : २०
१) औद्योगिक अर्थशास्त्राचे महत्व
२) सार्जेंट फ्लोरेन्सचा औद्योगिक स्थान निश्चीतीचा सिद्धांत
३) भारतातील खाजगी क्षेत्राची भूमिका
४) प्रादेशिक औद्योगिक विकासाचे महत्व.



[4370] – 202

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
INDUSTRIAL ECONOMICS (2012 Pattern)
(Compulsory Paper)**

Time : 3 Hours

Max. Marks : 100

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

1. State and explain scope of Industrial Economics. 20
OR
State and explain inter-relationship between industrial development and economic development. 20
2. State and explain factors influencing on Location of industries. 20
OR
What is Industrial Productivity ? Explain factors influencing on Location of industries. 20
3. State and explain role and problems of public sector in India. 20
OR
State and explain role and problems of small scale industries in India. 20
4. State and explain causes of Regional industrial imbalance in India. 20
OR
Explain Weber's theory of industrial location. 20
5. Write notes on (**any two**) : 20
 - 1) Significance of Industrial Economics.
 - 2) Sargent 'Florence's theory of location of industries.
 - 3) Role of private sector industries in India.
 - 4) Importance of Industrial Regional Development.

P.T.O.



मराठी रूपांतर

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

१. औद्योगिक अर्थशास्त्राची व्याप्ती सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक विकास आणि आर्थिक विकासामधील अंतरसंबंध सांगा व स्पष्ट करा. २०
२. औद्योगिक स्थान निश्चीतीवर परिणाम करणारे घटक सांगा व स्पष्ट करा. २०
किंवा
औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक स्पष्ट करा. २०
३. भारतातील सार्वजनिक क्षेत्रातील उपक्रमाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
किंवा
भारतातील लघुउद्योगाची भूमिका आणि समस्या सांगा व स्पष्ट करा. २०
४. भारतातील प्रादेशिक औद्योगिक असमतोलनाची कारणे सांगा व स्पष्ट करा. २०
किंवा
वेबरचा औद्योगिक स्थान निश्चीतीचा सिद्धांत सांगा व स्पष्ट करा. २०
५. टीपा लिहा (कोणत्याही दोन) : २०
१) औद्योगिक अर्थशास्त्राचे महत्व
२) सार्जंट फ्लोरेन्सचा औद्योगिक स्थान निश्चीतीचा सिद्धांत
३) भारतातील खाजगी क्षेत्राची भूमिका
४) प्रादेशिक औद्योगिक विकासाचे महत्व.



[4370] – 203

Seat No.	
----------	--

**M.Com. (Semester – II) Examination, 2013
BUSINESS STATISTICS (Compulsory Paper)
(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 100

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

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

20

- a) Define the following terms :
- Random variable
 - Probability distribution of discrete random variable
 - Statistics
 - P-value
 - Test of hypothesis.
- b) Explain the concept of acceptance sampling.
- c) A random variable X has following probability distribution :

X	0	1	2	3	4	5
P(X=x)	K	4K	5K	7K	2K	K

Find :

- i) K ii) $P(1 < X \leq 3)$ iii) $P(X \geq 2)$.
- d) In an industrial complex the average number of fatal accidents per month is 0.5. The number of accidents follows Poisson distribution. What is the probability that a month will pass ?
- Without an accident ?
 - With one fatal accident ? (Given $e^{-0.5} = 0.606531$)

P.T.O.



- e) In an health survey on the relation between condition of mother and her child, revealed the following results :

Condition of mother ↓	Condition of child	
	Clean	Dirty
Clean	12	26
Dirty	16	06

Does there exist any relation between condition of mother and her child, at 5% L.O.S. ?

Given $\chi_1^2 = 3.81, \chi_2^2 = 5.99, \chi_3^2 = 7.81$.

- f) A random sample of 18 pairs of observations from a normal population gives a correlation of 0.46. Is it likely that the variables in the population are uncorrelated ? (Use 5% L.O.S., Given $t_{16} = 2.12, t_{17} = 2.11, t_{18} = 2.10$)

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

20

- State inter-relationship between Binomial, Poisson and Normal distribution.
- Explain process control and product control.
- A random variable X has following probability distribution :

X	0	1	2	3	4	5
P(X=x)	0.1	0.1	0.2	0.3	0.2	0.1

Find mean and variance of X.

- State properties of normal distribution.
- A production department of a company knows from the past experience that there is 30% chance of finding defect. If 10 units of the product are examined, find probability that not more than 1 defective product is found.
- Explain working of single sampling plan.



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

20

a) Define the following terms :

- i) AQL
- ii) LTPD
- iii) Producers Risk
- iv) Consumers Risk
- v) Control Limits.

b) Explain the procedure of χ^2 test for goodness of fit.

c) The mean life of sample of 10 electric bulbs was found to be 1456 hours with standard deviation 423 hours. A second sample of 17 bulbs chosen from a different batch showed a mean life of 1280 hours with standard deviation of 398 hours. Is there a significant difference between the means of two batches ? Use 5% level of significance.

(Given $t_{25} = 2.06$, $t_{26} = 2.056$, $t_{27} = 2.052$)

d) Explain method of moving averages to measure trend in time series.

e) Find 5-yearly moving average for the following data on sales :

Year	2002	03	04	05	06	07	08	09	10
Sales	23	26	18	32	20	12	12	10	09

f) Fit a trend line to the following data by least square method. Also obtain production for the year 2005 :

Year	2000	2001	2002	2003	2004
Production	18	22	28	42	70

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

20

a) I) Suppose $X \rightarrow B(n, p)$

- i) If $E(X) = 16$, $\text{Var}(X) = 3.2$, find n and p .
- ii) If $E(X) = 20$, $n = 30$, find p , $\text{Var}(x)$ and SD of X .

II) Classify the following random variable as discrete or continuous :

- i) Number of two wheelers passing through bridge during 9 a.m. to 11 a.m.
- ii) Life of an electric bulb
- iii) Number of students present in a class on a day
- iv) A coin is tossed till head appears
- v) Weight of student.



[4370] – 205

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
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) Income Tax Authorities.
- b) Assessment of local authority.
- c) Exemptions U/S 11 (Charitable Trust).
- d) Deduction of Tax at Source.
- e) Assets under Wealth Tax Act.
- f) Merits and Demerits of VAT.

2. Answer **any two** of the following. **14**

- a) Offences and prosecutions under Income Tax Act.
- b) Taxable services under Service Tax Act.
- c) Tax Planning considerations in relation to business.
- d) Registration procedure under M.VAT.

P.T.O.



3. Mr. Amol, Mr. Bharat and Mr. Chetan are the partners in a firm sharing profit and losses in the ratio of 4 : 3: 3. The following is the profit and loss account of the firm for the year ending 31-03-2013.

Particulars	₹	Particulars	₹
To Salaries	3,50,000	By Gross Profit	24,00,000
To Rent	50,000	By Profit on Sale of Car	2,10,000
To Mis. Expenses	1,00,000	By Bad debts recovered	
To Car Expenses	60,000	(Previously taxed)	50,000
To Advertisement	50,000	By Interest on Bank Deposits	50,000
To Income Tax	3,80,000	By Dividend from Indian Com.	1,00,000
To Donations	20,000		
To Commission to partner Mr. Amol	2,00,000		
To Salary to partners Mr. Bharat	3,00,000		
Mr. Chetan	<u>1,50,000</u>		
	4,50,000		
To Interest on Capital Mr. Amol	60,000		
Mr. Bharat	37,500		
Mr. Chetan	<u>52,500</u>		
	1,50,000		



To Depreciation	2,00,000	
To Net Profit Transferred		
Mr. Amol	3,20,000	
Mr. Bharat	2,40,000	
Mr. Chetan	<u>2,40,000</u>	8,00,000
	28,10,000	28,10,000

Additional information :

- a) Miscellaneous expenses paid include the private expenses of partner Mr. Bharat Rs. 50,000.
- b) Advertisement includes ₹ 20,000 which is not related to business.
- c) $\frac{1}{3}$ of Car expenses relate to personal use of the partners.
- d) Donations are paid to Municipal Corporation for promoting family planning.
- e) Depreciation allowable as per the rules is ₹ 1,50,000 (for business).
- f) Rate of interest charged on capital is at 15% p.a.
- g) Mr. Amol and Mr. Bharat were the working partners.
- h) The Car purchased on 1-2-1998 for ₹ 2,20,000 was sold on 31-12-2012 for ₹ 1,22,000 and its written down value as on 1-4-2012 was ₹ 80,000 and it was the only asset in that block of assets.

Compute the total income of the firm for A.Y. 2013-14.



4. ABC Ltd. is a company carrying on business in the construction and sale of residential flats. It furnishes the following data and request you to compile wealth tax return and determine the tax payable for assessment year 2013-14.

Particulars	Market Value
	₹
1. Land in rural area (it is within 5 kilometer of Pune, construction is permissible; land was purchased in 1991)	62,78,600
2. Land in Urban area (Construction is not permitted as per Municipal Laws)	30,00,000
3. Motor cars (one of them is imported ₹ 5,00,000 ; none of them is held as stock in trade)	12,60,000
4. Jewellery (not being held as stock in trade)	20,00,000
5. Bank Balance	3,75,000
6. Cash in hand as per cash book	1,90,000
7. Guest house and land appurtenant thereto situated in rural area	8,00,000
8. Residential flats of identical size provided to 6 employees for their use near factory which is situated in rural area (salary of two of them exceeds ₹ 5,00,000)	15,00,000
9. Residence provided to Managing Director (Salary exceeds ₹ 5,00,000)	10,00,000
10. Flats constructed and remaining unsold (not being held as stock in trade)	30,00,000
11. Residence provided to a wholetime Director (Salary ₹ 4,20,000, the director owns 25% equity share capital)	19,00,000



12. Three let out residential houses given on rent (value of each being ₹ 50 lakh one of them is let out for only 50 days during 2012-13)

The company has taken a loan of ₹ 6,00,000, ₹ 50,000 and ₹ 90,000 for acquiring property number 4, 10 and 11 respectively. Find out the wealth tax liability of the company for the A.Y. 2013-14.

10

5. Rohitas Co-operative Society Ltd. furnishes the following particulars of its income for the previous year ending on 31 March 2013.

	₹
i) Interest on government securities	10,000
ii) Profit from banking business	2,50,000
iii) Income from purchase and sale of agricultural implement and seeds to its members	1,50,000
iv) Income from marketing of agricultural produce of its members	2,00,000
v) Profits and gains of business	1,20,000
vi) Income from cottage industry	2,20,000
vii) Interest and dividends (gross) from other co-operative societies	30,000

Compute total income of the society and calculate the tax payable by it for the assessment year 2013-14.

20

6. Given below is the Profit and Loss Account of Bharat Mills Ltd; for the year ended 31st March, 2013.

Particulars	₹	Particulars	₹
To Cotton	1,14,18,000	By Yarn Account	1,08,11,000
Stores	18,36,000	Cotton Account	96,25,000



Mills' salaries & wages	38,32,000	Waste Account	1,21,000
General expenses	29,000	Transfer Fees	8,000
Donations	10,000	Rent of Bungalows	
Municipal Tax & Insurance	40,000	and Chawls	58,000
Brokerage	7,000	Dividend from	
Office expenses	2,41,000	Maharashtra Fertilisers Ltd.	32,000
Directors fees	9,000		
Audit fees	5,000		
Depreciation	3,35,000		
Law charges	5,000		
Repairs	8,000		
Workmen's Welfare			
Expenditure	55,000		
Contribution to Staff			
Provident Fund	75,000		
Outstanding custom			
Duty	1,00,000		
Managing Agents			
Commission	2,00,000		
Income Tax	4,00,000		
Net Profit	20,50,000		
	2,06,55,000		2,06,55,000



Additional Information :

- 1) ₹ 3,600 of brokerage was paid for cotton and stores purchases and balance was in respect of loan for companies business.
- 2) Municipal Tax. ₹ 7,000, insurance ₹ 5,000 and repairs of ₹ 5,000 were in respect of bungalows and chawls let out to employees.
- 3) Legal charges amounting to ₹ 4,000 were incurred in connection with the purchase of additional buildings.
- 4) The staff provident fund was recognised one.
- 5) The amount of depreciation allowable u/s 32 of I.T. Rules is ₹ 4,25,000.
- 6) Company has distributed dividend of Rs. 10 lakhs to its shareholders.
- 7) The company wants to claim a deduction of ₹ 1,00,000 under section 80 IB as per the provisions of I-Tax Act.
- 8) The company wants to set off brought forward loss of ₹ 3,25,000 pertaining to year 2007-08.
- 9) Donations were paid to Prime Minister's National Relief Fund.

Ascertain the taxable income of the company for A.Y. 2013-14.

20



[4370] – 206

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
ADVANCED COST ACCOUNTING AND COST SYSTEMS
Special Paper – III
Application of Cost Accounting
(Group – B) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. A) Fill in the blanks : 5

- a) The activity level which smooths out highs and lows of production is called _____ capacity.
- b) Abnormal waste _____ part of cost of production.
- c) Capital losses shown in financial accounts are _____ while reconciling costing profit with financial profits.
- d) _____ is the result of combined input of variety of factors e.g. materials, labour, capital, machines and management.
- e) Machine productivity (measurement) = $\frac{\text{output}}{\text{-----}}$.

B) State whether the following statements are **True** or **False** : 5

- a) Spoilage is not rectifiable.
- b) Research and Development cost is a deferred revenue expenditure.
- c) The value chain analysis describes the activities the organisation performs and links them to the organisation competitive position.
- d) Rent on owned building is not included in cost accounts.
- e) Higher productivity reduces cost of production and improves the quality of goods at lower rates to customers.

P.T.O.



2. What do you mean by 'value chain analysis', and how is it useful in assessing competitive advantage ? 20
3. Write short notes on **any four** : 20
- a) Idle capacity
 - b) Amortization of interest on capital
 - c) Productivity vs. Efficiency
 - d) Human aspect of productivity
 - e) Defectives
 - f) Spoilage
4. Poona Ltd. provides you the following information as per cost books and financial books. Prepare Reconciliation Statement. Cost accounts showed a profit of Rs. 1,00,000. 20

	As per cost books	As per financial books
	(₹.)	(₹.)
Opening stock of Raw-Materials	50,000	45,000
Closing stock of Raw-Materials	60,000	54,000
Opening stock of W-I-P	70,000	80,000
Closing stock of W-I-P	80,000	90,000
Opening stock of Finished Goods	90,000	95,000
Closing stock of Finished Goods	1,00,000	1,06,000
Factory overhead	1,00,000	1,20,000
Office and Admn. OHS	1,10,000	1,00,000
Selling and Dist. OHS	1,20,000	1,00,000
Interest on Investment	—	10,000
Bad-debts written-off	—	5,000
Preliminary Exp. written-off	—	10,000
Rent (credit)	—	5,000
Transfer fees received	—	5,000
Legal charges	—	5,000



5. The performance data of a steel plant indicate the following for the year 2011 – 2012. 20

- i) Steel output = 4 million tonnes valued at ₹. 4,000 per Ton.
- ii) Raw-Material consumed = 6 million tonnes.
- iii) Average employment = 20,000. Each employee cost ₹. 4,500 p.m.
- iv) Energy consumed = 2 million M.W.Hrs.
- v) Average capital employed = ₹. 20,000 millions.

Compute the factor productivities of man power, material, energy and capital employed. Also compute the total factor productivity.

6. From the following data prepare a Reconciliation Statement. 10

Profit as per cost account	₹. 1,45,500
Works overheads under-recovered	₹. 9,500
Administrative overheads under-recovered	₹. 22,750
Selling overheads over recovered	₹. 19,500
Over valuation of opening stock in cost a/c	₹. 15,000
Over valuation of closing stock in cost a/c	₹. 7,500
Interest earned during the year	₹. 3,750
Rent received during the year	₹. 27,000
Bad-debts written off	₹. 9,000
Prel. Expenses written-off	₹. 18,000



[4370] – 207

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
Gr.B : Advanced Cost Accounting and Cost Systems
(Special Paper – IV)
COST CONTROL AND COST SYSTEM
(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.*

1. A) Fill in the blanks : **(5)**
- a) Graphic representation of cost-volume-profit is known as _____.
 - b) _____ provides timely and meaningful information to managers and supervisors at various levels to discharge their function.
 - c) _____ is a corrective function.
 - d) In _____ costing, managerial decisions are guided by contribution margin than profit.
 - e) Marginal costing is a _____ of cost accounting.
- B) State whether the following statements are **true** or **false** **(5)**
- a) Value analysis is a systematic identification of unnecessary costs.
 - b) Cost reduction seeks adherence to standards whereas cost control is a challenge to the standards themselves.
 - c) There will be loss in marginal costing when there is production but no sales.
 - d) A fixed cost is fixed per unit.
 - e) Activity based costing (ABC) aims at rectifying the inaccurate cost information.

P.T.O.



2. Discuss the followings : (20)
- a) Value Analysis and Value Engineering
 - b) Activity Based costing

OR

Outline the steps involved in installing a cost system in a manufacturing unit, what are the essentials of an effective costing system ? (20)

3. Write short notes **(any four)** : (20)
- a) Difference between cost reduction and cost control
 - b) Just in time
 - c) Features of differential costing
 - d) Cost plus pricing
 - e) Cost profit volume analysis
 - f) Pareti analysis.

4. The following particulars are obtained from records of a company engaged in manufacturing two products A and B from a contain raw material. (25)

	Product A	Product B
	(Per Unit)	(Per Unit)
	₹	₹
Sales	100	200
Material Cost (₹. 10 per kg.)	20	50
Direct Wages (₹. 6 per Hour)	30	60
Variable Overhead	10	20

Total Fixed overhead ₹. 10,000.



Comment on the profitability on each product when

- a) Total sales potential in units is limited (Key factor).
- b) Total sales potential in value is limited.
- c) Raw-material is in short supply.
- d) Labour is the limiting factor.
- e) When total availability of raw material is 4000 kgs. and maximum sales potential of each product is 1000 units, find the product mix to yield optimum profit.

5. Bindra Ltd. is running its plant at present at 50% of capacity. The management has supplied you the following details. (25)

Particulars	Cost of production per Unit ₹
Direct Materials	4
Direct Labour	2
Variable overheads	6
Fixed OHS (fully absorbed)	4
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> 16 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>
Production per month	40,000 Units
Total cost of production (40,000 Units × ₹ 16)	₹ 6,40,000
Sales price (40,000 Units × ₹ 14)	₹ 5,60,000
	<hr style="width: 50%; margin-left: auto; margin-right: 0;"/> -80,000 <hr style="width: 50%; margin-left: auto; margin-right: 0;"/>

An exporter offers to purchase 10,000 Units per month @ Rs. 13 per Unit and the company is hesitating in accepting the offer due to fear that it would increase its already large operating losses.

Advise whether the company should accept or decline this offer.

OR



5. A, B and C are three similar plants under the same management who want them to be merged for better operation. The details are as under : (25)

Plant	A	B	C
Capacity operated	100%	70%	50%
	(₹)	(₹)	(₹)
	(in lakhs)	(in lakhs)	(in lakhs)
Turnover	300	280	150
Variable cost	200	210	75
Fixed cost	70	50	62

Find out :

- i) The capacity of the merged plant for break-even and what is P/V ratio of merged plant.
- ii) The profit at 75% capacity of the merged plant.
- iii) The turnover from the merged plant to give a profit of Rs. 28 lakhs.



[4370] – 208

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – III
Modern Business Practices
(Group – C) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the organisation structure and functions of Maharashtra Chamber of Commerce.

OR

1. Explain the functions of Federation of Indian Chamber of Commerce and Industries.

2. Explain the organisation, objectives and functions of Maratha Chamber of Commerce.

OR

2. Describe organisation, functions and policies of Public Enterprises in India.

3. Explain Government policies, problems and prospects of Agricultural Business in India.

OR

3. Explain nature and characteristics of Agricultural Business in India.

4. What is 'Agricultural By-product ? Explain in detail the nature and disposal of Agricultural By-product.

OR

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

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

- a) Indian Merchants Chamber
- b) Confederation of Indian Industries
- c) Efficiency of Public Enterprises
- d) Agricultural Taxation Policy
- e) Dairy Business in India
- f) Farm Waste.

P.T.O.



मराठी रूपांतर

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

1. महाराष्ट्र वाणिज्य मंडळाची संघटन रचना आणि कार्ये स्पष्ट करा.

किंवा

1. भारतीय वाणिज्य व उद्योग मंडळ संघाचे (Federation) कार्ये स्पष्ट करा.
2. मराठा वाणिज्य मंडळाचे संघटन उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

2. भारतातील सार्वजनिक उद्योगाचे संघटन, कार्ये आणि धोरणे विशद करा.
3. भारतीय कृषी व्यवसायाची सरकारी धोरणे, समस्या आणि भवितव्य स्पष्ट करा.

किंवा

3. भारतीय कृषी व्यवसायाचे स्वरूप आणि वैशिष्ट्ये स्पष्ट करा.
4. 'कृषी उप-उत्पादने' म्हणजे काय ? कृषी उप-उत्पादनाचे स्वरूप व विल्हेवार संबंधी माहिती सविस्तर स्पष्ट करा.

किंवा

4. जागतिक व्यापार संघटनेचा (W.T.O.) कृषी व्यवसाय पद्धतीवर होणारा परिणाम स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणत्याही चार) :

- अ) भारतीय वाणिज्य मंडळ
ब) भारतीय उद्योगांचा महासंघ (Confederation)
क) सार्वजनिक उद्योगांची कार्यक्षमता
ड) कृषी कर धोरण
ई) भारतातील दुग्ध व्यवसाय
फ) शेतमाल नासधूस



[4370] – 209

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
Group – C : Business Practices and Environment
Special Paper – IV (2008 Pattern)
BUSINESS ENVIRONMENT ANALYSIS

Time : 3 Hours

Max. Marks : 100

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

1. "Foreign Investment and Technology plays vital role in industrial growth"
Discuss. 20
- OR
- Write detail note on, " Role of small and cottage industries in industrial growth."
2. Explain the role of Money Market and capital market in Financial Environment
of Business. 20
- OR
- A) Explain the role of Private Banks in Financial Environment of Business. 10
- B) State the techniques of environmental analysis. 10
3. A) What is Social Injustice ? How it affects on Growth of Business ? 10
- B) What is Inflation ? Describe its effects on growth of business. 10
- OR
- A) Define unemployment. State remedies to solve the problem of unemployment. 10
- B) Explain competition analysis-Threat of New Entrants. 10
4. What is Global Environment ? Explain the impact of natural and cultural
environment on world trade. 20
- OR
- A) State the importance of Global Environment in business point of view. 10
- B) Write detail note on "Effects of regional imbalance on growth of business". 10

P.T.O.



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

20

- 1) Role of public sector in industrial environment.
- 2) Bargaining power of Supplier and Buyers.
- 3) Limitations of Techniques of Analysis.
- 4) Demographic Environment
- 5) Reasons of poverty.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न आवश्यक आहेत.

२) सर्व प्रश्नांना समान गुण आहेत.

१. “परकिय गुंतवणूक आणि तंत्रज्ञानाची औद्योगिक वाढीमध्ये महत्वाची भूमिका आहे” चर्चा करा.

किंवा

“ लघु आणि कुटीर उद्योगांची औद्योगिक वाढीमधील भूमिका” यावर सविस्तर माहिती द्या. २०

२. “व्यवसायाच्या वित्तिय पर्यावरणांत नाणेबाजार आणि भांडवल बाजाराची भूमिका” स्पष्ट करा. २०

किंवा

अ) व्यवसायाच्या वित्तिय पर्यावरणात खाजगी बँकाची भूमिका स्पष्ट करा. १०

ब) पर्यावरण विश्लेषणाच्या पद्धती सांगा. १०

३. अ) ‘सामाजिक अन्याय’ म्हणजे काय हे सांगून त्याचा व्यवसायाच्या वाढीवर होणारा परीणाम स्पष्ट करा. १०

ब) चलनवाढ म्हणजे काय हे सांगून चलनवाढीचे व्यवसायाच्या वाढीवर होणाऱ्या परीणामांचे वर्णन करा. १०

किंवा

३. अ) बेरोजगारीची व्याख्या देऊन बेरोजगारीच्या समस्या सोडविण्याच्या उपाययोजना विशद करा. १०

ब) स्पर्धा विश्लेषण –नवीन प्रवेश करणाऱ्या संस्थाबद्दलची भिती (Threats of New Entrants) स्पष्ट करा. १०



४. जागतिक पर्यावरण म्हणजे काय ? नैसर्गिक आणि सांस्कृतिक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव (Impact) स्पष्ट करा. २०
- किंवा**
४. अ) व्यवसायाच्या दृष्टीकोनातून जागतिक पर्यावरणाचे महत्व विशद करा. १०
- ब) “प्रादेशिक विषमतेचे व्यवसायाच्या वाढीवर होणारे परीणाम” यावर सविस्तर माहिती द्या. १०
५. टीपा लिहा (कोणत्याही दोन): २०
- १) आद्योगिक पर्यावरणामध्ये सार्वजनिक क्षेत्राची भूमिका
 - २) पुरवठादार आणि खरेदीदार यांची सौदाशक्ती
 - ३) विश्लेषण पद्धतीच्या मर्यादा
 - ४) लोकसंख्याविषयक पर्यावरण (Demographic Environment)
 - ५) गरीबीची कारणे.



[4370] – 210

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
BUSINESS ADMINISTRATION
Special Paper – III (Group – D)
Marketing Management
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is Marketing Management ? Give explanation about various functions of Marketing Management.

OR

1. Describe various steps taken for improving and the measures taken for overcoming difficulties in Rural Marketing.
2. Define and explain market information system. Describe its importance and functions.

OR

2. Describe various theories or models of Biased behaviour.
3. Explain the buying behaviour of Indian Consumer.

OR

3. Define Marketing Ethics. Explain its characteristics and need for marketing ethics.
4. Explain in brief various difficulties in customer relationship management.

OR

4. What is marketing communications ? Explain its importance.
5. Write short notes on (**any four**) :
- Marketing management
 - E-Commerce
 - Limitations of marketing planning
 - Marketing communication
 - New trends in marketing communications
 - CRM.

P.T.O.



मराठी रूपांतर

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

१. विपणन व्यवस्थापन म्हणजे काय ? त्यातील व्यवस्थापकीय कार्यांचे स्पष्टीकरण द्या.

किंवा

१. ग्रामीण विपणनात सुधारणा घडवून आणण्यासाठी विविध उपाय आणि सूचनांचे वर्णन करा.

२. विपणन समाचार पद्धतीचे वर्णन करा. त्याचे महत्व आणि कार्य सांगा.

किंवा

२. ग्राहकवर्तनांचे विविध सिद्धांत सांगा.

३. भारतीय ग्राहकांचे खरेदीच्या वेळेचे वर्तन स्पष्ट करा.

किंवा

३. विपणनातील नितिमूल्यांची व्याख्या द्या आणि वैशिष्ट्ये व आवश्यकता स्पष्ट करा.

४. ग्राहक संबंध व्यवस्थापनामध्ये कोणत्या अडचणी येऊ शकतात ? थोडक्यात स्पष्ट करा.

किंवा

४. विपणन संदेशवाहन म्हणजे काय ? त्याचे महत्व स्पष्ट करा.

५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) विपणन व्यवस्थापन

ब) ई कॉमर्स

क) विपणन नियोजन चे तोटे

ड) विपणन संदेशवाहन

ई) विपणन संदेशवाहनातील नवे प्रवाह

फ) ग्राहक संबंध व्यवस्थापन.



[4370] – 211

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
BUSINESS ADMINISTRATION (Special Paper – IV) (Group – D)
Financial Policies and Practices
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is break even analysis ? Explain the uses and limitations of break-even analysis.

OR

1. What is break-even point ? Explain the various graphs of break-even analysis.

2. What is dividend ? State the various variables influencing dividend policy.

OR

2. What do you mean by over and under capitalization ? Discuss the implications of over and under capitalization.

3. Explain the role of balance sheet and cash flow statement in framing financial policy.

OR

3. What is business combination ? Explain in detail the forms of mergers.

4. A) Define venture capital. Explain in brief the functions of venture capital.

4. B) What is derivative market ? Explain the types of derivative market.

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

a) International parity relationship

b) Features of World Monetary System

c) Nature of lease financing

d) Commercial papers.

P.T.O.



मराठी रूपांतर

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

१. सम-विच्छेदन म्हणजे काय ? सम-विच्छेदन विश्लेषणाची उपयोगिता आणि मर्यादा स्पष्ट करा.

किंवा

१. सम-विच्छेदन बिंदू म्हणजे काय ? सम-विच्छेदन विश्लेषणाची विविध आलेख स्पष्ट करा.

२. लाभांश म्हणजे काय ? लाभांश धोरणावर परिणाम करणारे विविध घटक विशद करा.

किंवा

२. अति आणि अल्प भांडवलीकरण म्हणजे काय ? अति व अल्प भांडवलीकरणाच्या परिणामांची चर्चा करा.

३. वित्तीय धोरणाची आखणी करताना ताळेबंद व रोख प्रवाह पत्रक यांची भूमिका स्पष्ट करा.

किंवा

३. व्यावसायिक समामेलन म्हणजे काय ? विलिनीकरणाचे प्रकार सविस्तर स्पष्ट करा.

४. अ) साहस भांडवलाची व्याख्या लिहा. साहस भांडवलाची कार्ये थोडक्यात स्पष्ट करा.

४. ब) साधित बाजारपेठ म्हणजे काय ? साधित बाजारपेठेचे प्रकार स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) आंतरराष्ट्रीय समता संबंध

ब) जागतिक नाणक प्रणालीची वैशिष्ट्ये

क) वित्तीय भाडेपट्टीचे स्वरूप

ड) वाणिज्य पत्रके .



[4370] – 212

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
Group-E : Commercial Laws and Practices
Special Paper – III (2008 Pattern)
E-SECURITY AND CYBER LAWS (New)**

Time : 3 Hours

Max. Marks : 100

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

1. What is Internet security ? Explain the major types of problems in Internet security.
OR
1. What is Electronics security ? Explain the various Electronics security tools.
2. What is Front Page Editor ? Explain various features of Front Page Editor.
OR
2. Write note on :
 - a) E-Governance
 - b) Cyber Regulation Advisory Committee.
3. What is retention of electronic records ? Explain the duties of subscriber as per Information Technology Act, 2002.
OR
3. Explain the various miscellaneous provisions under section 80 to 94 as per Information Technology Act, 2002.
4. What is E-Commerce and E-security ? Explain the types of computer crimes.
OR
4. What is Cyber laws ? Explain the role of Internet Service Provider (ISP).
5. Write short notes on **(any four)** :
 - a) XML
 - b) Privacy on the Internet
 - c) Information useful to Intruders
 - d) Front page explorer
 - e) Internet
 - f) Information Technology Act, 2002 (I.T. Act, 2002).

P.T.O.



मराठी रूपांतर

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

1. इंटरनेट सिक्युरिटी म्हणजे काय ? इंटरनेट सिक्युरिटीमधील विविध प्रकारच्या समस्या स्पष्ट करा.

किंवा

1. इलेक्ट्रॉनिक्स सिक्युरिटी म्हणजे काय ? इलेक्ट्रॉनिक्स सिक्युरिटीची विविध साधने स्पष्ट करा.
2. फ्रंट पेज एडिटर म्हणजे काय ? फ्रंट पेज एडिटरची विविध वैशिष्टे स्पष्ट करा.

किंवा

2. थोडक्यात टिपा लिहा :

- अ) इ-गव्हर्नन्स
ब) सायबर नियंत्रण सल्लागार समिती.

3. रिटॅन्शन ऑफ इलेक्ट्रॉनिक रेकॉर्ड म्हणजे काय ? माहिती तंत्रज्ञान कायदा 2002 अन्वये सबस्क्रायबरची विविध कर्तव्ये स्पष्ट करा.

किंवा

3. माहिती तंत्रज्ञान कायदा 2002 अंतर्गत कलम ८० ते ९४ नुसार इतर विविध तरतूदी स्पष्ट करा.
4. इ-कॉमर्स आणि इ-सिक्युरिटी म्हणजे काय ? संगणकीय गुन्ह्यांचे विविध प्रकार स्पष्ट करा.

किंवा

4. सायबर कायदे म्हणजे काय ? इंटरनेट सर्व्हिस प्रोव्हायडर (आएस्पी) ची भूमिका स्पष्ट करा.

5. टीपा लिहा (कोणत्याही चार) :

- अ) एक्स एम् एल्
ब) इंटरनेटवरील प्रायव्हसी
क) इनट्यूडर्सला (अनधिप्रवेशीला) माहितीची उपयुक्तता
ड) फ्रंट पेज एक्सप्लोरर्
इ) इंटरनेट
फ) आय.टी. कायदा 2002 (माहिती तंत्रज्ञान कायदा 2002).



[4370] – 213

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
Group E : Commercial Laws and Practices
Special Paper – IV
LAWS RELATING TO COPYRIGHTS AND DESIGNS
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the need of Copyright Society. State the function and rights of Copyright Society.

OR

What is meant by Copyright ? Explain the procedure of application for registration of copyright.

2. What is a "Design" ? Which designs are registrable under the Designs Act, 2000 ? State the rights of the proprietor of registered design.

OR

Define the term "New Plant Variety". Describe the rights of farmer under the protection of Plant Varieties and Farmers' Rights Act, 2001. Also explain the rights of communities.

3. State the provision of Layout Design Act, 2000 with reference of Piracy of Registered Design and its remedies.

OR

State the Composition of Layout Design Appellate Board. What are the qualifications for appointment as a Chairman of the Board ? Describe the procedures and powers of the Appellate Board.

P.T.O.



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

- i) What facts a plaintiff has to establish to prove piracy of a design under the Designs Act, 2000 ?
- ii) State the Plant Varieties which can be and cannot be registered under Protection of Plant Varieties and Farmers' Rights Act, 2001.
- iii) State the rights conferred by the registration of 'Geographical Indication'.
- iv) Explain "Certificate of Validity" under the Geographical Indications of Goods (Registration and Protection) Act – 1999.

5. Short notes (**any four**) :

- i) Subject matters of Copyright.
- ii) Industrial design.
- iii) Plant Varieties Protection Appellate Tribunal.
- iv) Offences under the Copyright.
- v) Revocation and Cancellation of Certificate under Plant Varieties and Farmers' Right Act, 2001.
- vi) Powers of Central Government as per the Geographical Indications of Goods (Registration and Protection) Act, 1999.

मराठी रूपांतर

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

१. मुद्रणाधिकार संस्थेची गरज स्पष्ट करा. मुद्रणाधिकार संस्थेची कार्ये आणि हक्क सांगा.

किंवा

मुद्रणाधिकार म्हणजे काय ? मुद्रणाधिकारासाठी नोंदणी करव्याच्या पद्धतीचे वर्णन करा.



२. आराखडा म्हणजे काय ? आराखडा कायदा, २००० अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते ? नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.

किंवा

‘रोपांचा नविन नमुना’ म्हणजे काय ? रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ अंतर्गत शेतकऱ्यांच्या हक्काचे वर्णन करा. या संदर्भातील समाजाचे सुद्धा हक्क स्पष्ट करा.

३. नोंदणी केलेल्या रूपरेषा-आराखड्याच्या उल्लंघनासंदर्भात (चाचेगिरी संदर्भात) आराखडा कायदा, २००० मधील तरतुदी स्पष्ट करा व त्यावरील उपाय सांगा.

किंवा

रूपरेषा-आराखडा अपीलीय मंडळाची रचना सांगा. अपीलीय मंडळाचे अध्यक्ष म्हणून नेमणूक होण्यासाठी कोणती पात्रता लागते ? अपीलीय मंडळाची कार्यपद्धती आणि अधिकारांचे वर्णन करा.

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

- अ) आराखडा कायदा, २००० अंतर्गत आराखड्याची चाचेगिरी सिद्ध करण्यासाठी फिर्यादीने कोणती वस्तुस्थिती निर्विवादपणे शाबूत केली पाहिजे ?
- ब) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा २००१ नुसार ज्या रोपे नमुण्यांची नोंदणी होऊ शकते आणि नोंदणी होऊ शकत नाही अशी रोपे नमुने सांगा.
- क) भौगोलिक चिन्हाच्या नोंदणीमुळे मिलणारे हक्क सांगा.
- ड) मालाचे भौगोलिक चिन्ह कायदा, १९९९ अंतर्गत वैधता प्रमाण पत्राची माहिती सांगा.

५. टीपा लिहा (कोणत्याही चार) :

- अ) मुद्रणाधिकाराचे प्रतिपाद्य विषय.
- ब) औद्योगिक आराखडा.
- क) रोपे नमुने संरक्षण अपीलीय न्यायाधिकरण.
- ड) मुद्रणाधिकार कायद्यांतर्गत अपराध.
- इ) रोपे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ नुसार प्रमाण पत्राची नोंद रद्द करणे व परत घेणे.
- फ) मालाचे भौगोलिक चिन्ह कायदा, १९९९ नुसार केंद्र सरकारचे अधिकार.



[4370] – 214

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
Co-Operation and Rural Development (Special Paper – III)
INTERNATIONAL CO-OPERATIVE MOVEMENT (Group – F)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Critically examine the development of Co-operative movement in the world. **20**
OR
Explain the development of Co-operative movement in Great Britain after the Industrial Revolution. **20**
2. “Co-operative is both a system and a sector”-Discuss. **20**
OR
Explain the role of Co-operative philosophy in Co-operative movement. **20**
3. Explain the role of Co-operatives in USA. **20**
OR
How is the development of China dependent on Co-operatives ? **20**
4. Explain the future of co-operatives in the post globalised world. **20**
OR
Explain the economics of Co-operation. **20**
5. Write short notes (**any two**) : **20**
a) Concept of Co-operation.
b) International Co-operative Alliance
c) Co-operative movement in Israel
d) Modern Principles of Co-operation.

P.T.O.



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
२) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रीका पहावी.

१. जागतिक सहकारी चळवळीच्या विकासाचे टिकात्मक परीक्षण करा. २०
किंवा
औद्योगिक क्रांतीनंतर ग्रेट ब्रिटनमध्ये झालेल्या सहकारी चळवळीच्या विकासाचे स्पष्टीकरण करा. २०
२. “सहकार ही एक व्यवस्था व क्षेत्रही आहे”. चर्चा करा. २०
किंवा
सहकाराच्या तत्वज्ञानाची सहकारी चळवळीमधील भूमिका स्पष्ट करा. २०
३. अमेरिकेतील सहकाराची भूमिका स्पष्ट करा. २०
किंवा
चीनमधील विकास सहकारावर कसा अवलंबून आहे ? २०
४. जागतिकीकरण नंतरच्या विश्वामधील सहकाराचे भवितव्य स्पष्ट करा. २०
किंवा
सहकाराचे अर्थशास्त्र स्पष्ट करा. २०
५. टिपा लिहा (कोणत्याही दोन) : २०
अ) सहकाराची संकल्पना
ब) आंतरराष्ट्रीय सहकारी संस्था महासंघ
क) इस्त्राइलमधील सहकारी चळवळ
ड) सहकाराची आधुनिक तत्वे.



[4370] – 216

Seat
No.

M.Com. (Semester – II) Examination, 2013
ADVANCED BANKING AND FINANCE (Special Paper – III)
Group (G) Banking Law and Practices
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

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

1. Who would be found guilty of the offence of money laundering as per the Prevention of Money Laundering Act, 2002 ? How do you think would the Know Your Customer guidelines of the RBI help keep money laundering under check ? Answer your question with respect to the RBI guidelines on money laundering.

OR

Explain provisions of the Prevention of Money Laundering Act, 2002 pertaining to attachment, adjudication and confiscation.

2. "The principal relationship that a banker shares with his customer is that of a debtor and creditor and the remaining relations stem out of this." Comment.

OR

Explain in detail the applicability of the law of limitation to different bank transactions.

3. What do you understand by an asset and a liability ? What are important assets and liabilities on the balance sheet of a bank ? What could be the prominent reasons on account of which a banker may face asset liability mismatches ?

OR

"If the risks faced by a banker in the business of banking are reduced, the asset liability mismatches would be done away with," critically appraise.

4. "Technological improvements in provision of banking services have caused mergers and acquisition in banking sector of India." Do you agree or disagree ? Illustrate your answer with examples.

OR

Explain in detail various current tools of Hi-tech banking.

P.T.O.



5. Write notes on (any two) :

- RBI guidelines pertaining to the obligations of banks under Prevention of Money Laundering Act, 2002.
- Recommendations of the Goiporia Committee.
- Classification of the Assets and Income Recognition Norms.
- Credit Information Bureau of India Limited (CIBIL).

मराठी रूपांतर

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

१. प्रिव्हेन्शन ऑफ मनी लॉण्डरिंग कायदा, २००२ नुसार मनी लॉण्डरिंगच्या गुन्हासाठी कोणास दोषी ठरविले जाते ? भारतीय रिझर्व्ह बँकेच्या 'आपला ग्राहक जाणा' च्या मार्गदर्शक सूचना मनी लॉण्डरिंगचे गुन्हे रोखण्यात कशा सहायभूत ठरतील ? भारतीय रिझर्व्ह बँकेच्या मनी लॉण्डरिंग विषयक सूचनांच्या आधारे प्रश्नाचे उत्तर द्या.

किंवा

प्रिव्हेन्शन ऑफ मनी लॉण्डरिंग कायदा, २००२ मधील जप्ती, अभिनिर्णय आणि अधिहरण संदर्भातील तरतूदी विशद करा.

२. बँकर आणि त्याचा ग्राहक यांच्यातील प्रमुख नाते हे धनको आणि ऋणको यांचे असते. इतर सर्व नाती या नात्यातून उपजतात. भाष्य करा.

किंवा

विविध बँक व्यवहारांना मर्यादा कायदा कसा लागू होतो ते सविस्तर स्पष्ट करा.



३. मत्ता आणि देणी यातून तुम्हाला काय अर्थबोध होतो ? बँकेच्या ताळेबंदावरील महत्वाच्या मत्ता आणि देणी कोणत्या ? कोणत्या कारणास्तव मत्ता आणि देणी मधील विजोडाची समस्या बँकरपुढे उभी राहू शकते ?

किंवा

“बँकिंग व्यवसायात बँकरने सामोऱ्या गेलेल्या जोखिमी जर कमी झाल्या तर मत्ता-देणी विजोडाची समस्या दूर होईल”. टीकात्मक भाष्य करा.

४. “बँकिंग सेवांपुरविठ्यामध्ये तांत्रिक सुधारणा भारतीय बँकिंग क्षेत्रात विलीनीकरण आणि संपादनास कारणीभूत ठरल्या आहेत”. तुम्ही या मताशी सहमत आहात काय ? आपले उत्तर उदाहरणासहित स्पष्ट करा.

किंवा

सध्याच्या काळातील हाय-टेक बँकिंगची विविध साधने सविस्तर स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन)

- १) प्रिव्हेन्शन ऑफ मनी लॉण्डरिंग कायदा, २००२ अंतर्गत भारतीय रिझर्व्ह बँकेच्या बँकांच्या दायित्वा संदर्भातील मार्गदर्शक सूचना.
- २) गोईपोरिया समितीच्या शिफारसी
- ३) मत्तांचे वर्गीकरण आणि उत्पन्न ओळखण्याचे प्रमाणक
- ४) भारतीय पत माहिती केंद्र मर्यादित



[4370] – 217

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
ADVANCED BANKING AND FINANCE
Special Paper – IV : Monetary Policy
(Group – G) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. i) Explain the objectives of Monetary Policy.
ii) Bring out the conflict among the objectives of Monetary Policy.
OR
i) How is Money Supply measured by the Reserve Bank of India ?
ii) What is High Powered Money ?
2. i) What is Monetary Policy ?
ii) Explain the recent changes in Monetary Policy of the Reserve Bank of India.
OR
Explain the following :
i) Difference between quantitative and qualitative methods of Credit Control.
ii) Reserve Bank of India and Export Credit.
3. Discuss the developmental and promotional role fo Reserve Bank of India.
OR
Explain the working and effectiveness of Bank Rate and Open Market Operations as instruments of Monetary Policy.
4. Explain the role of the Reserve Bank of India in rural credit.
OR
Discuss the role of Reserve Bank of India in Industrial Finance.
5. Write notes (**any two**) :
a) Recommendations of the Working Group on Money Supply (1998)
b) Price Stability
c) Variable Reserve Ratio
d) Regional Rural Banks (RRBs).

P.T.O.



मराठी रूपांतर

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

1. i) चलनविषयक धोरणाची उद्दिष्ट्ये स्पष्ट करा.
ii) चलनविषयक धोरणाच्या उद्दिष्टांमधील संघर्ष स्पष्ट करा.
किंवा
i) भारतीय रिझर्व्ह बँक पैशाचा पुरवठा कशा प्रकारे मोजते ?
ii) उच्च शक्ती पैसा म्हणजे काय ?
2. i) चलनविषयक धोरण म्हणजे काय ?
ii) भारतीय रिझर्व्ह बँकेने चलनविषयक धोरणात अलिकडील काळात केलेले बदल स्पष्ट करा.
किंवा
खालील बाबी स्पष्ट करा.
i) संख्यात्मक व गुणात्मक पत नियंत्रण पद्धतीतील फरक.
ii) भारतीय रिझर्व्ह बँक आणि निर्यात कर्ज.
3. भारतीय रिझर्व्ह बँकेच्या विकासात्मक व उत्तेजनात्मक भूमिकेची चर्चा करा.
किंवा
चलनविषयक धोरणाचे साधने म्हणून बँक दर आणि खुल्या बाजारातील रोख्यांची खरेदी-विक्री या साधनांचे कार्य व परिणामकारकता स्पष्ट करा.
4. ग्रामीण पतपुरवठ्या मधील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.
किंवा
औद्योगिक वित्तपुरवठ्या मधील भारतीय रिझर्व्ह बँकेच्या भूमिकेची चर्चा करा.
5. टिपा लिहा (कोणत्याही दोन) :
अ) पैशाच्या पुरवठ्या बाबत वर्किंग गुपच्या शिफारशी (1998)
ब) किंमत स्थैर्य
क) बदलते राखीव निधीचे प्रमाण
ड) विभागीय ग्रामीण बँका.



[4370] – 218

Seat No.	
-------------	--

**M.Com. (Semester – II) Examination, 2013
ADVANCED MARKETING (Special Paper – III)
Customers Relationship Management and Retailing
(Group – H) (2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. Explain the importance of customer relationship management and discuss the various factors affecting customer relationship management.

OR

1. Discuss the evolution of relationship management in India and explain the procedure of customer relationship management.
2. What is Relationship Marketing in Mass Markets ?

Discuss the advantages and disadvantages in Relationship Marketing in Mass markets.

OR

2. Explain the following :
 - a) Role of Relationship Marketing in services marketing.
 - b) Customer's expectations in Relationship Marketing.
3. Explain the role of Information Technology in customer relationship management.

OR

3. What is Internet Marketing ? Explain the dynamics of a website.

P.T.O.



4. Discuss the steps in selecting site and explain the various factors affecting site selection.

OR

4. Explain :
- Importance of CRM in retailing.
 - Features of Retail Supply Chain Management.
5. Write short notes on **(any four)** :
- Components of relationship marketing
 - Buyers sellers relationships.
 - Digital marketing.
 - Non-store retailing.
 - Space mix.
 - Electronic data exchanges.

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
2) सर्व प्रश्नांना समान गुण आहेत.

१. ग्राहक संबंध व्यवस्थापनाचे संबंध स्पष्ट करा आणि ग्राहक संबंध व्यवस्थापनावर परिणाम करणारे घटकांवर विस्तृतपणे चर्चा करा.

किंवा

१. भारतामध्ये संबंध व्यवस्थापनाची उत्क्रांती या विषयावर चर्चा करा आणि ग्राहक संबंध व्यवस्थापनाची प्रक्रिया स्पष्ट करा.

२. संबंध विपणनामध्ये जनसमुदाय बाजार म्हणजे काय ? संबंध विपणनामध्ये जनसमुदाय बाजाराचे फायदे-तोटे विषद करा.

किंवा

- २.अ) संबंध विपणनामध्ये सेवा विपणनाचे भूमि का स्पष्ट करा.

- ब) संबंध विपणनामधील ग्राहकांच्या अपेक्ष.



३. ग्राहक संबंध व्यवस्थापनातील माहिती तंत्रज्ञानामुळे होणाऱ्या बदलाचे स्पष्टीकरण करा.

किंवा

३. इंटरनेट विपणन म्हणजे काय ? वेबसाईटच्या विविध बाजू स्पष्ट करा.

४. एखादी जागा/स्थान निवडव्याच्या टप्पे/क्रम विषद करा आणि जागा/स्थान निश्चितीवर कोणते घटक परिणाम करतात.

किंवा

४.अ) किरकोळ विक्री मध्ये ग्राहक संबंध व्यवस्थापनाचे महत्त्व स्पष्ट करा.

ब) किरकोळ पुरवठा साखली व्यवस्थापनाची वैशिष्टे सांगा.

५. टिपा लिहा (कोणत्याही चार) :

अ) संबंध व्यवस्थापनातील घटक.

ब) ग्राहक (खरेदीदार) आणि विक्रेता यांच्यातील संबंध.

क) डिजिटल विपणन.

ड) दुकानाशिवाय चालणारा किरकोळ व्यापार.

इ) जागा मिश्र (Space Mix)

फ) संगणकावरील माहितीची देवाण-घेवाण (Electronic Data Exchanges)



[4370] – 219

Seat No.	
-------------	--

M.Com. (Semester – II) Examination, 2013
ADVANCED MARKETING
Special Paper – IV
Services Marketing
(Group-H) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is 'Service Marketing' ? Explain the main features of service sector in India. 20

OR

1. How '4 P's can be used by Marketing Managers in India as an important marketing tools for boosting marketing activities. 20

2. "Three Additional P's (People, Physical Evidence and Process) are inevitable and which cannot be avoided by Marketing Managers in addition to the traditional 4 P's to sustain in the Indian Market". Are you agree with this statement ? Justify. 20

OR

2. What is service market segmentation ? Explain in detail the problem areas of market segmentation. 20

3. You are appointed as Marketing Manager (services) in one of the Insurance Company. Design the suitable marketing strategy for launching innovative Insurance product in India. 20

OR

3. "Keep your customer Happy all the times" Discuss the statement with example and highlight the role of various add-on services in making your customer happy. 20

P.T.O.



4. What is Technology Service ? Explain various processes of Technology Service. 20

OR

4. "Retailing has occupied an important role in Indian consumer market". Explain the role of Retailing in context of Foreign Direct Investment in Retail sector. 20

5. Write short notes (any four) : 20

- Importance of service marketing
- Role of Internet in services distribution
- Methods used for handling complaints for customer satisfaction
- Service life cycle
- Event management services
- Consultancy services.

मराठी रूपांतर

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

१. 'सेवा विपणन' म्हणजे काय ? भारतातील सेवा उद्योगातील महत्त्वाची वैशिष्ट्ये स्पष्ट करा. २०

किंवा

१. विपणन कृतीला चालना देण्यासाठी चार "पी" या महत्त्वाच्या विपणन साधनांचा भारतीय विपणन व्यवस्थापक कश्या पद्धतीने वापर करतील ? २०

२. "भारतीय बाजारपेठेत टिकून राहण्यासाठी पारंपारिक चार "पी" च्या व्यतिरिक्त आणखी तीन "पी" (व्यक्ति, प्रत्यक्षदर्शीपुढावा, प्रकीया) विपणन व्यवस्थापक टाळू शकत नाहीत". आपण या विधानाशी सहमत आहात काय ? समर्थन करा. २०

किंवा

२. सेवा विपणन विभागणी म्हणजे काय ? सेवा विपणन विभागणी मधील समस्याप्रधान क्षेत्रे सविस्तर स्पष्ट करा. २०



३. आपली विमा कंपनीमध्ये विपणन व्यवस्थापक (सेवा) या पदावर नियुक्ती झालेली आहे. भारतातील वेगवेगल्या नाविन्यपूर्ण विमा योजनांचा कृती आराखडा तयार करा. २०

किंवा

३. “आपल्या ग्राहकांना सदोदित आनंदी ठेवा” या विधानाचा परामर्श घेवून ग्राहकांना आनंदी ठेवण्यामध्ये आधिक आधिक सेवांचे योगदान उदाहरणासहित स्पष्ट करा. २०

४. तंत्रज्ञान सेवा म्हणजे काय ? तंत्रज्ञान सेवेच्या विविध प्रक्रीया स्पष्ट करा. २०

किंवा

४. “किरकोळ व्यापार हा भारतीय ग्राहक बाजारपेठेतील महत्वाचा दुवा आहे” या संदर्भात किरकोळ व्यापारात परकीय थेट गुंतवणूकीची भूमिका स्पष्ट करा. २०

५. टिपा लिहा (कोणत्याही चार) : २०

अ) सेवा विपणनाचे महत्त्व

ब) सेवा वितरणामध्ये “इंटरनेट” भूमिका

क) ग्राहक समाधानासाठी तक्रार निवारण पद्धती

ड) सेवांचे जीवनचक्र

इ) कार्यक्रम व्यवस्थापन सेवा

फ) सल्ला सेवा.



4370 – 262

Seat No.	
-------------	--

**M.C.A. (Commerce Faculty) (Semester – II) Examination, 2013
202 : RELATIONAL DATABASE MANAGEMENT SYSTEM**

Time : 3 Hours

Max. Marks : 80

- Note :** i) *All questions are compulsory.*
ii) *All questions carry equal marks.*
iii) *Figure to the right indicate full marks.*

1. Attempt **all** : **(8×2=16)**

- a) What is database management system ? State applications where databases are widely used.
- b) Define :
 - i) Candidate key
 - ii) Super key
- c) Which are built-in types in SQL ?
- d) What is binary relationship ?
- e) What are commit and rollback ?
- f) Which are different fields of log record ?
- g) Which are two different types of locks on the data item ?
- h) What is composite attribute ?

2. Attempt **any 4** : **(4×4=16)**

- a) What is data abstraction ? Explain data abstraction with the help of diagram.
- b) Explain following operators with example
 - i) Set-difference
 - ii) Cartesian product
- c) What is a constraint ? Explain the NOT NULL and unique constraints.
- d) Explain generalization with example.
- e) What is multivalued dependencies ? Explain with example.

P.T.O.



3. Attempt **any 4** : **(4×4=16)**
- a) What is serializability ? Explain conflict serializability with example.
 - b) Write a note on 2-phase locking protocol.
 - c) What is log based recovery ?
 - d) Define :
 - i) Wait-die
 - ii) Wait-for-graph
 - iii) Precedence graph
 - iv) Wound-wait
 - e) Explain multiple granularity locking protocol.
4. Attempt the following : **(10+6=16)**
- a) Attempt the following : **(1×10=10)**

Design a E-R diagram for the following scenario.
Identify entities and relationships.
“Niramay Hospital” consist of many patients where patients may be out-patients or in-patients. If in-patients they are admitted in rooms. Patients are provided with all facilities like lab test and medicines. Hospital runs its own lab and medical stores.
Doctors treat the patient and their complete payroll is computerized.
 - b) Attempt **all** : **(2×3=6)**
 - a) What is a relation ? Which are different types of relationship between two entities ?
 - b) Write a note on Data Access.
5. Attempt the following : **(10+6=16)**
- a) Consider the following Schema : **(5×2=10)**

Doctor (dno, dname, addr, city)
Patient (p_no, pat_name p_addr, disease)
Doct_patient (dno, pno)
Doctor and patient are related with many-many to relationship.



Solve the following query using SQL.

- i) Find the number of patients visited by “Dr. Pande”.
- ii) Delete all the patients suffering from “Viral fever”.
- iii) Insert a row in doctor table.

Solve the following query using relational algebra :

- i) Find the list of doctors from “Pune” city.
- ii) Find the patient numbers treated by “Dr. Amte”.

b) Attempt **all** :

(2×3=6)

a) Consider the following transactions :

T_1	T_2	T_3
R(A)	R(C)	R(B)
A = A+50	R(B)	R(C)
W(A)	W(B)	B = B+10
R(B)	R(A)	W(B)
B = B – 50	A = A – C	C = C + B
W(B)	W(A)	W(C)

Find out a schedule which is serializable to serial schedule $\langle T_1, T_2, T_3 \rangle$.

b) Consider the following non-serial schedule. Is this schedule serializable to serial schedule $\langle T_1, T_2 \rangle$?

T_1	T_2
R(A)	
A = A – N	
	R(A)
	A = A + N
W(A)	
R(B)	
	W(A)
B = B+N	
W(B)	



[4370] – 263

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2013
203 : COST ACCOUNTING AND COST CONTROL TECHNIQUES

Time : 3 Hours

Max. Marks : 80

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

1. A) What do you understand by the term 'Cost Unit' ? State the different cost unit used in industries. 8
B) Explain the limitations of Financial Accounting. 8
2. Write short notes (**any four**) : 16
1) Functional Classification of overhead.
2) Under and over absorption of overhead.
3) Advantages of Job Costing.
4) Break Even Point.
5) Machine hour rate.
6) Features of operating costing.
3. The cost accounts of Ganesh Ltd. Nasik for the year ended 31-03-2012 showed the following information. 16

Types of Stock	As on 1-4-11	As on 31-3-12
Raw Material	65,000	50,000
Work in Progress	10,000	7,500
Finished stock	15,000	5,000
		Rs.
Underwriting commission		10,000
Purchase of Raw materials		2,60,000
Selling overheads		8,000
Drawing office salaries		12,000
Productive labour		1,65,000

P.T.O.



Audit fees	7,000
Establishment on cost	2,000
Steam, gas and water	1,500
Sales	5,50,000
Rent (factory $\frac{2}{3}$, office $\frac{1}{3}$)	15,000
Architect's fees	10,000
Wages outstanding	5,000
Octroi and duty	5,000
Distribution on cost	2,000

Prepare a cost sheet showing.

- 1) Cost of material consumed
 - 2) Prime cost
 - 3) Works cost
 - 4) Cost of production
 - 5) Total cost
 - 6) Profit.
4. A product 'X' passes through three processes A, B and C. 10,000 units were issued to process 'A' at cost Rs. 10 per unit. Prepare process account.

16

Particulars	Process A	Process B	Process C
Sundry materials	Rs. 10,000	15,000	5,000
Wages	Rs. 50,000	80,000	65,000
Direct expenses	Rs.15,300	18,100	30,828
Normal scrap %	3%	5%	8%
Value of scrap per unit	Rs. 2.50	5.00	8.50
Actual output units	9,500	9,100	8,100

OR



4. From the following information relating to Royal Transport Co. Nasik. Calculate the cost per running k.m. 16

Wages to Drivers per month	Rs. 5,000
Cost of Diesel per liter	Rs. 45
Cost of oil per year	Rs. 600
Annual cleaning and servicing	Rs. 2,400
Insurance charges per year	Rs. 12,000
Yearly Road Tax	Rs. 4,800
Repairs & maintenance for year	Rs. 12,000
Cost of Tyre, Tubes etc. per year	Rs. 6,000
Diesel km per liter	km. 15
Cost of vehicle	Rs. 10,00,000
Estimated life	Year 15
Residual value of vehicle	Rs. 1,00,000
Estimated annual run	Km. 60,000

5. The expenses budgeted for production of 10,000 units in a factory are furnished below : 16

Particulars	Per Unit (Rs.)
Materials	70
Labour	25
Variable overheads	20
Fixed overheads (Rs. 1,00,000)	10
Variable expenses (Direct)	5
Selling expenses (10% fixed)	13
Distribution expenses (20% fixed)	7
Administration expenses (fixed) Rs. 50,000	5
Total cost per unit	Rs. 155

- Prepare a Budget for production of
a) 8,000 units and
b) 6,000 units.

OR



- A) From the following find out :
- P.V. Ratio
 - Break-Even Point
 - Net profit if the sales were Rs. 2,50,000
 - Sales to get a net profit to Rs. 70,000

Position of Rama and Co. Ltd. For the year ending 31-12-2010.

8

	Rs.
Sales	2,00,000
Marginal cost	<u>1,50,000</u>
Contribution	50,000
Less fixed cost	<u>15,000</u>
Net profit	<u>35,000</u>

- B) The standard time and rate for Unit Component A are given below.

Standard hours 15

Standard rate Rs. 4 per hour

The Actual data and related information are as under :

Actual production 1000 units

Actual hours 15300 hours

Actual rate Rs. 3.90 per hour

You are required to calculate :

- Labour cost variance
- Labour efficiency variance
- Labour rate variance.

8



[4370] – 301

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
BUSINESS FINANCE
(2008 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 100

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

1. What is 'Business Finance' ? Explain objectives and importance of business finance.

OR

1. Define the term 'Time Value of Money', and 'Present Value of Money'. Explain the importance of Time value of money.

2. What is 'Strategic Financial Planning' ? Explain the objectives and limitations of Strategic Financial Planning.

OR

2. What is over-capitalisation ? State the causes and effects of over capitalisation.

3. What is dividend policy ? Explain the measures of dividend policy.

OR

3. What is 'debenture' ? State the advantages and disadvantages of debenture.

4. Explain the term 'short term financing'. Explain advantages and disadvantages of 'short term financing'.

OR

4. Explain evaluation of project in respect of following points.

- Commercial analysis
- Financial and Managerial analysis.

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

- Scope of business finance
- Future value
- Under capitalisation
- Importance of project financing
- Working capital
- Trade credit.

P.T.O.



मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. व्यावसायिक वित्त म्हणजे काय ? व्यावसायिक वित्ताची उद्दिष्ट्ये आणि महत्त्व स्पष्ट करा.

किंवा

१. 'पैशाचे समय मूल्य' व पैशाचे सद्याचे मूल्य याची व्याख्या द्या. पैशाच्या समय मूल्याचे महत्त्व स्पष्ट करा.

२. व्यूहरचनात्मक वित्तीय नियोजन म्हणजे काय ? व्यूहरचनात्मक वित्तीय नियोजनाची उद्दिष्ट्ये व मर्यादा स्पष्ट करा.

किंवा

२. अधिभांडवलीकरण म्हणजे काय ? अधिभांडवलीकरणाची कारणे व परिणाम सांगा.

३. लाभांश धोरण म्हणजे काय ? लाभांश धोरणाचे मूल्यमापन स्पष्ट करा.

किंवा

३. 'कर्जरोखे' म्हणजे काय ? कर्जरोख्याचे फायदे व तोटे सांगा.

४. 'अल्पकालीन वित्तपुरवठा' ही संज्ञा स्पष्ट करा. अल्पकालीन वित्तापुरवठ्याचे फायदे व तोटे स्पष्ट करा.

किंवा

४. प्रकल्प मूल्यमापना संदर्भात खालील बाबी स्पष्ट करा.

अ) वाणिज्य विषयक विश्लेषण

ब) वित्तीय आणि व्यवस्थापकीय विश्लेषण.

५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) व्यावसायिक वित्ताची व्याप्ती

ब) भविष्यकालीन मूल्य

क) कमी भांडवलीकरण

ड) प्रकल्प वित्तपुरवठ्याचे महत्त्व

इ) खेळते भांडवल

फ) व्यापारी पत.



[4370] – 304

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Advanced Accounting and Taxation (Special Paper – VI)
SPECIALISED AUDITING (Group – A)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the provisions of Income Tax Act regarding Compulsory Tax Audit.

OR

1. What is Internal Audit ? Distinguish between Internal Control and Internal Audit.

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

- a) Contents of Form 3 CA
- b) Purpose of Internal Audit
- c) Audit Reports of Banks
- d) Salient features of Bank Audit

3. State the special features of Audit of Co-operative Societies with special reference to Maharashtra State Co-operative Societies Act, 1960.

OR

3. Describe special features of Audit of Charitable Trust.

4. Give the objectives of Audit of Government Accounts. What are the Role and Powers of C and AG in relation to the Audit of Government Company ?

OR

State the special features of Audit of Club and Public Sector undertaking.

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

- a) Audit of Hotel
- b) Audit Reports of Co-operative Societies
- c) Audit of Educational Institutions
- d) Audit of Local Bodies.



[4370] – 305

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Group-B : Advanced Cost Accounting and Cost System
Special Paper – V
COST AUDIT
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

- Instructions :** a) Attempt **all** questions.
b) **Each** question carries **20** marks.
c) **Use** of non-programmable calculator is **allowed**.
d) Marks are awarded **not** to the length, **but** to the content of your answer.

1. 'Cost Audit is efficiency audit'. Discuss the statement in view of the matters covered under Cost Audit of any manufacturing organization.

OR

1. Explain the advantages and limitations of Cost Audit.
2. State the legal provisions regarding Appointment, Qualifications, Rights and Duties of a Statutory Cost Auditor.

OR

2. You have been appointed as a cost auditor of a company. Give a broad outline of the Cost Audit Programme that you would follow in an industry with which you are familiar.
3. Enumerate the various types and nature of 'Audit Evidence', and explain how the Cost Auditor can make use of them.

OR

3. What is meant by Internal Control System ? Discuss the duties of Cost Auditor in relation to audit of Inventory of any manufacturing company.
4. Explain in brief the contents of Cost Accounting Report Rules, 2011.

OR

4. What is meant by Cost Record ? Which companies are required to maintain cost records as per Rule 3(1) of Cost Accounting Record Rules, 2011 ?

P.T.O.



5. The following figures have been extracted from the Financial Accounts of Manufacturing Firm for the first year of its operation :

Particulars	Amount (Rs.)
Direct Material Consumption	50,00,000
Direct Wages	30,00,000
Factory Overheads	16,00,000
Administrative Overheads	7,00,000
Selling and Distribution Overheads	9,60,000
Bad Debts	80,000
Preliminary Expenses written off	40,000
Legal Charges	10,000
Dividend Received	1,00,000
Interest received on deposits	20,000
Sales (1,20,000 units)	1,20,00,000
Closing Stocks :	
Finished Goods (4000 units)	3,20,000
Work-in-Progress	2,40,000

The cost accounts for the same period reveal that the direct material consumption was Rs. 56,00,000. Factory overhead is recovered at 20% on prime cost. Administration overhead is recovered at Rs. 6 per unit of production. Selling and distribution overheads are recovered at Rs. 8 per unit sold.

Prepare :

- i) Profit and Loss Account as per Financial Record
- ii) Profit and Loss Account as per Cost Record
- iii) Statement of Reconciliation



[4370] – 306

Seat
No.

M.Com. (Semester – III) Examination, 2013
ADVANCED COST ACCOUNTING AND COST SYSTEM
Special Paper – VI : Management Audit
(Group B) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Define Management Audit. State and explain its nature, scope and objectives.

OR

Explain the relationship of Management Audit with different audits.

2. “Corporate image is an integral part of corporate strategy” discuss.

OR

What is meant by corporate culture ? Explain the elements of corporate culture. Discuss the evaluation of corporate culture by the management auditor.

3. Define operational audit. Explain the objectives and programme for operational audit.

OR

As a management auditor chalk out the programme to evaluate the following :

- a) Research and development
b) Consumer services.

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

- A) Essentials of management audit
B) Scope of management audit
C) Preliminaries of management
D) Programme of management audit
E) Social cost benefit analysis
F) Evaluation of corporate image.

P.T.O.



5. The project complex has given the following information :

Activity	Duration (Months)
0 – 1	2
1 – 2	8
1 – 3	10
2 – 4	6
2 – 5	5
3 – 4	3
3 – 6	7
4 – 7	5
5 – 7	2
6 – 7	8

- 1) Construct the network diagram.
- 2) Determine the project duration using CPM. Calculate the total float.

OR

A small project is composed of seven activities whose time estimates are given in the following table :

Activity	Time Required (days)		
	Optimistic (to)	Most likely (tm)	Pessimistic (tp)
1 – 2	6	6	24
1 – 3	6	12	18
1 – 4	12	12	30
2 – 5	6	6	6
3 – 5	12	30	48
4 – 6	12	30	42
5 – 6	18	30	54

- 1) Draw the network diagram.
- 2) Find the expected duration and variance for each activity.
- 3) What is the expected project length ?



[4370] – 307

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Business Practices and Environment
Special Paper – V
ENTREPRENEURIAL BEHAVIOUR
(Group – C)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What are the qualities of a successful entrepreneur ? 20
- OR
1. a) Narrate the importance of entrepreneurship training. 10
- b) Explain the entrepreneurship training components. 10
2. What do you mean by achievement motivation ? Explain achievement motivation as related to entrepreneurship problems, beliefs and attitudes. 10
- OR
2. What are the skills and qualifications of a successful trainer-motivator ? 20
3. Explain in brief the process of identifying and assessing business opportunity. 20
- OR
3. a) Highlight new trends in the service sector in India. 10
- b) What is the scope for entrepreneurship in the service sector ? 10
4. Briefly explain the sources of development of achievement-motivation. 20
- OR
4. Write a detailed note on selection of business opportunity. 20

P.T.O.



5. Write short notes (any two) :

20

- a) Training Methodologies
- b) Post Training support
- c) Importance of business opportunity guidance
- d) Features of entrepreneurship.

मराठी रूपांतर

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

१. यशस्वी उद्योजकाचे गुण कोणते ते सांगा.

२०

किंवा

१. अ) उद्योजकता प्रशिक्षणाचे महत्व विशद करा.

१०

ब) उद्योजकता प्रशिक्षणातील घटक स्पष्ट करा.

१०

२. सिद्धीप्रेरणा (Achievement Motivation) म्हणजे काय ? उद्योजकता समस्या, श्रद्धा आणि अभिवृत्ती यांच्याशी संबंधित सिद्धीप्रेरणा स्पष्ट करा.

२०

किंवा

२. यशस्वी प्रेरक-प्रशिक्षकाची कौशल्ये आणि अर्हता कोणत्या ते सांगा.

२०



३. व्यवसाय संधीचा शोध आणि मूल्यमापन प्रक्रिया थोडक्यात स्पष्ट करा. २०

किंवा

३. अ) भारतातील सेवा क्षेत्रातील नवीन प्रवाह सांगा. १०

ब) सेवा क्षेत्रात उद्योजकतेला काय वाव आहे ते सांगा. १०

४. सिद्धी प्रेरणा विकसित करण्याचे स्रोत थोडक्यात स्पष्ट करा. २०

किंवा

४. व्यवसाय संधी निवडीबद्दल सविस्तर टीप लिहा. २०

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) : २०

अ) प्रशिक्षण पद्धती

ब) प्रशिक्षणोत्तर साहाय्य

क) व्यवसाय संधी मार्गदर्शनाचे महत्व

ड) उद्योजकतेची वैशिष्ट्ये.



[4370] – 308

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – VI
Entrepreneurship Development Pattern
(Group–C) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. State the problems in Entrepreneurship Development in India.

OR

Explain the role of Government in Entrepreneurship Development.

2. State the role of specialised Institutions in Entrepreneurship Development Programme.

OR

What is 'Entrepreneurship within organisation' ? State the changes in concept of Entrepreneurship.

3. What is 'Project Design' ? State the importance of project design in developing new business.

OR

Explain the important issues in Project management.

4. What is 'critical path method' ? Explain the importance of critical path method in developing new business.

OR

Explain the effort for Entrepreneurship Development in India.

P.T.O.



5. Write short notes (any four) :

- a) Entrepreneurship, Research and Development.
- b) Project Evaluation Review Technique
- c) Project Identification
- d) Project co-ordination
- e) Creativity and innovation
- f) Venture capital

मराठी रूपांतर

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

१. भारतातील उद्योजकता विकासातील समस्या सांगा.

किंवा

उद्योजकता विकासातील सरकारची भूमिका स्पष्ट करा.

२. उद्योजकता विकास कार्यक्रमातील विशेष संख्याची भूमिका सांगा.

किंवा

‘संघटनांतर्गत उद्योजकता’ म्हणजे काय ? उद्योजकता संकल्पनेतील बदल सांगा.

३. ‘प्रकल्प आराखडा’ म्हणजे काय ? नवीन व्यवसाय विकासातील प्रकल्प आराखड्याचे महत्त्व सांगा.

किंवा

‘प्रकल्प व्यवस्थापनातील’ महत्त्वाचे मुद्दे स्पष्ट करा.



४. 'टीकात्मक मार्ग पद्धती' म्हणजे काय ? नवीन व्यवसायाच्या विकासातील टीकात्मक मार्ग पद्धतीचे महत्त्व स्पष्ट करा.

किंवा

भारतातील उद्योजकता विकासासाठीचे प्रयत्न स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार) :

अ) उद्योजकता, संशोधन व विकास

ब) प्रकल्प मूल्यमापन आढावा तंत्र

क) प्रकल्प निवड

ड) प्रकल्प समन्वय

इ) सर्जनशीलता व संशोधन

फ) साहस भांडवल.



[4370] – 309

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
BUSINESS ADMINISTRATION
Special Paper – V
Human Resources Management
(Group-D) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is 'Human Resource Management' ? Explain various Functions of Human Resource Management.

OR

1. Explain in detail "The Future of Human Resource Management in India".

2. Explain the process of Manpower Planning.

OR

2. Explain various steps involved in the selection process of Employees.

3. Explain various methods of training.

OR

3. Write short notes on :

- a) Types of Transfer
- b) Promotion.

4. Explain various methods of Job Evaluation.

OR

4. Write short notes on :

- a) Ethics in performance appraisal
- b) Quality circles.

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

- a) Scope of Human Resource Management
- b) Social Problems of Female Employees
- c) Retirement
- d) Retrenchment of Employees
- e) Benchmarking
- f) Human Resource Outsourcing.

P.T.O.



मराठी रूपांतर

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

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

किंवा

1. “भारतातील मानवी संसाधन व्यवस्थापनाचे भवितव्य” हे सविस्तर स्पष्ट करा.
2. मनुष्यबळ नियोजनाची प्रक्रिया स्पष्ट करा.

किंवा

2. कर्मचाऱ्यांच्या निवड प्रक्रियेतील विविध टप्पे सविस्तर विशद करा.
3. प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

किंवा

3. टिपा लिहा :
अ) बदलीचे प्रकार
ब) बढती.
4. कार्य-मूल्यमापनाच्या (Job Evaluation) विविध पद्धती स्पष्ट करा.

किंवा

4. टिपा लिहा :
अ) कामकाज मुल्यांकनातील (performance appraisal) नीतीमूल्ये (Ethics)
ब) गुणवता वर्तुळे (Quality Circles).

5. टिपा लिहा (कोणत्याही चार) :
अ) मानवी संसाधन व्यवस्थापनाची व्याप्ती
ब) महिला कर्मचाऱ्यांच्या सामाजिक समस्या
क) सेवानिवृत्ती (Retirement)
ड) कर्मचारी कपात (Retrenchment of Employees)
इ) बेन्चमार्किंग (Benchmarking)
फ) मानवी संसाधन आऊटसोर्सिंग (Human Resource Outsourcing)



[4370] – 311

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
COMMERCIAL LAWS AND PRACTICES
Special Paper – V
Laws Relating to International Business
(Group – E)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

Instruction : All questions are compulsory and carry equal marks.

1. State the modern systems of International Law.

OR

1. Explain International Customs and Modern Sources of International Law.

2. Explain the duties of Individual in International Law.

OR

2. Write detailed note on :

a) Racardo's Theory

b) Classical Approach.

3. Explain in detail the National Regulation of International Business.

OR

3. Explain the various diplomatic modes of conflict resolution in International Law.

4. Explain the Nature and Scope of International Law.

OR

4. What are the different forms of trade regulation at National Level ?

P.T.O.



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

- a) Arbitration
- b) F.D.I. in International Trade
- c) Neo-factor proportion theory
- d) Ohlin theory
- e) Rights of Individual in International Law
- f) International Law.

मराठी रूपांतर

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

1. आंतरराष्ट्रीय कायद्याच्या आधुनिक पद्धती विशद करा.

किंवा

1. आंतरराष्ट्रीय कायद्याच्या संदर्भात आंतरराष्ट्रीय परंपरा आणि आधुनिक मार्ग स्पष्ट करा.
2. आंतरराष्ट्रीय कायद्यामधील व्यक्तिगत कर्तव्ये स्पष्ट करा.

किंवा

2. सविस्तर टिपा लिहा.

अ) रिकार्डोचा सिद्धांत

ब) क्लासिकल अप्रोच (classical approach).



3. आंतरराष्ट्रीय व्यापाराचे राष्ट्रीय नियमन (National Regulations) सविस्तर स्पष्ट करा.

किंवा

3. आंतरराष्ट्रीय कायदांतर्गत कलह निवारण्यासाठीच्या विविध व्यूहरचनात्मक पद्धती स्पष्ट करा.

4. आंतरराष्ट्रीय कायदाचे स्वरूप आणि व्याप्ती स्पष्ट करा.

किंवा

4. राष्ट्रीय स्तरावरील व्यापार नियमनाच्या (Trade Regulation) विविध पद्धती कोणत्या ?

5. टीपा लिहा (कोणत्याही चार) :

अ) आर्बिट्रेशन (Arbitration)

ब) आंतरराष्ट्रीय व्यापारात प्रत्यक्ष परकीय गुंतवणूक (FDI)

क) निओ फॅक्टर प्रॉपोर्शन सिद्धांत

ड) ओहलिन सिद्धांत

इ) आंतरराष्ट्रीय कायदामध्ये व्यक्तिगत अधिकार

फ) आंतरराष्ट्रीय कायदा.



[4370] – 312

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
COMMERCIAL LAWS AND PRACTICES (Special Paper – VI)
World Trade Organisation – Norms and Practices
(Group – E)
(2008 – Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the background of multilateral trading system and principles of the WTO trading system. 20
OR
Explain the structure of World Trade Organisation and their benefits. 20
2. Explain the role of W.T.O. in respect of liberalisation of Trade in Manufacture and Agricultural Trade. 20
OR
Comment on W.T.O. Agreement's Effects on least developed countries. 20
3. Explain "An Evolution of UR Agreement. "(Uruguay Round). 20
OR
Explain the following :
 - a) Principles underlying the Patents Law in India. 10
 - b) UR Agreement and developing countries. 10
4. What is Anti dumping ? Review critically the 'Anti-dumping' measures adopted by W.T.O. 20
OR
Explain the difference between GATT and W.T.O. 20

P.T.O.



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

20

- Mis-understandings about W.T.O.
- W.T.O. Accession
- Features of Indian Patents Law
- Trade Related Investment Measures
- W.T.O. dispute settlement system.
- Dumping Investigation.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहे.

२) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी

- जागतिक व्यापार संघटने अंतर्गत बहुअंगी व्यापार पद्धतीची पार्श्वभूमी स्पष्ट करा व त्याच्या व्यापार पद्धतीची मूलतत्वे स्पष्ट करा. २०

किंवा

- जागतिक व्यापार संघटनेची संरचना व फायदे स्पष्ट करा. २०
- उत्पादकीय व्यापार व शेतीविषयक व्यापाराच्या उदारीकरणासंबंधी जागतिक व्यापार संघटनेची भूमिका स्पष्ट करा. २०

किंवा

- जागतिक व्यापार संघटनेवर भाष्य करून त्याचे अविकसित देशांवर होणारे परिणाम स्पष्ट करा. २०



३. “उरुग्वे परिषदेतील कराराची उत्क्रांती” स्पष्ट करा. २०

किंवा

३. स्पष्ट करा.

अ) भारतात पेटंटकायदा लागू करण्यामागील मूलतत्वांचे स्पष्टीकरण करा. १०

ब) उरुग्वे परिषदेतील (UR) करार आणि विकसनशील देश. १०

४. अँटीडम्पिंग म्हणजे काय ? जागतिक व्यापार संघटनेने योजलेल्या अँटीडम्पिंग उपाय योजनांचा टीकात्मक आढावा घ्या. २०

किंवा

४. गॅट (GATT) व जागतिक व्यापार संघटना (WTO) यातील फरक स्पष्ट करा. २०

५. टिपा लिहा (कोणत्याही चार) : २०

अ) जागतिक व्यापार संघटनेबाबतचे गैरसमज

ब) जागतिक व्यापार संघटना अॅक्सेशन

क) भारतीय पेटंट कायद्याची वैशिष्ट्ये

ड) व्यापार संबंधित गुंतवणूक उपाय योजना

इ) जागतिक व्यापार संघटना कलह निवारण यंत्रणा

फ) डम्पिंग अन्वेषण



[4370] – 317

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Group-H : ADVANCED MARKETING
Special Paper – V
International Marketing
(2008 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 International Marketing ? Describe its scope and objectives in global competition.

OR

1. Write a detail note on 'Export Documentation'.
2. A) State in brief various functions of World Trade Organisation.
B) Describe challenges and opportunities in International Marketing.

OR

2. A) Explain in brief Import-Export Policies.
B) State various facilities available to Export business.
3. Explain in detail the preliminaries for starting Export business.

OR

3. What do you mean by Export Pricing Policy and Strategy ? State various factors affecting on pricing decision.
4. A) State procedure of obtaining export credit Insurance.
B) Write a note on 'Marine Insurance'.

OR

4. A) How would you arrange finance for export ?
B) Describe significance of labelling and packing of goods in International Marketing.

P.T.O.



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

- a) GATT
- b) Role of EXIM Bank.
- c) International Market Segment
- d) Export Licence
- e) Registration of Exporter
- f) Barriers in International Marketing.

मराठी रूपांतर

सूचना : i) सर्व प्रश्न सोडविणे आवश्यक आहे.
ii) सर्व प्रश्नांना समान गुण आहेत.
iii) संदर्भाकरीता मूल इंग्रजी पत्रिका पहावी.

१. आंतरराष्ट्रीय विपणन म्हणजे काय ? जागतिक स्पर्धेमध्ये त्याची व्याप्ती आणि उद्देश विषद करा.

किंवा

१. 'निर्यात दस्तऐवज' यावर सविस्तर टीप लिहा.

२. अ) जागतिक व्यापार संघटनेची विविध कार्ये थोडक्यात सांगा.

ब) आंतरराष्ट्रीय विपणनामधील आव्हाने आणि संधी यांचे वर्णन करा.

किंवा

२. अ) 'आयात-निर्यात' धोरण थोडक्यात स्पष्ट करा.

ब) निर्यात व्यापारा साठी उपलब्ध असणाऱ्या विविध सुविधा सांगा.

३. निर्यात व्यापार सुरु करतेवेली आवश्यक असणाऱ्या प्रारंभिक बाबी सविस्तार स्पष्ट करा.

किंवा

३. निर्यात किंमत धोरण आणि व्युत्पन्न म्हणजे काय ? किंमत निर्णयावर परिणाम करणारे विविध घटक सांगा.



४. अ) निर्यात पत विमा मिळविण्याची पद्धती सांगा.
ब) 'सागरी विमा' यावर टीप लिहा.

किंवा

४. अ) निर्याती साठी वित्त ऊभारणी आपण कशा प्रकारे कराल ?
ब) आंतरराष्ट्रीय विपणना मध्ये वस्तुंची (labelling) खूणचिठी आणि संवेष्टन याचे महत्त्व विशद करा.

५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

- अ) गॅट (GATT)
ब) एक्झिम बँकेची भूमिका (EXIM)
क) आंतरराष्ट्रीय बाजार प्रमाणिकरण
ड) निर्यात परवाना
इ) निर्यातदारांची नोंदणी
फ) आंतरराष्ट्रीय विपणनामधील अडथले.



[4370] – 318

Seat No.	
-------------	--

M.Com. (Semester – III) Examination, 2013
Advanced Marketing (Special Paper – VI)
MARKETING RESEARCH (Group – H)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What do you mean by Marketing-Research ? Explain the role of Marketing Research in Marketing.

OR

Define Research-Techniques. Enumerate the qualitative Research-Techniques.

2. Distinguish between Industrial Marketing Research and Consumer Marketing Research.

OR

What do you know about Market Potential Analysis ? Explain the different methods of Market Potential Analysis.

3. Define Hypothesis. Explain the characteristics of Good-Hypothesis.

OR

Define Marketing Mix. Explain the Ethics in Marketing Research.

4. Define Research-Design. What points are to be considered, while preparing Research-Design ? Explain.

OR

Write notes :

- A) Limitation of Marketing Research.
B) Methods of Collecting Market-Information.

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

- a) Advertising Research b) Multi dimensional scaling
c) Web-based Marketing Research d) Cluster Analysis
e) Sales Forecasting f) Viewership survey.

P.T.O.



मराठी रूपांतर

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

1. विपणन-संशोधन म्हणजे काय. विपणनामध्ये विपणन-संशोधनाची असलेली भूमिका स्पष्ट करा.

किंवा

संशोधन-तत्वांची व्याख्या सांगा. गुणात्मक संशोधन तत्वे विशद करा.

2. औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघामधील फरक स्पष्ट/विशद करा.

किंवा

संभाव्य बाजारपेठ विश्लेषण या बदल आपण काय जाणता ? संभाव्य बाजारपेठ विश्लेषणाच्या असलेल्या विविध पद्धती स्पष्ट करा.

3. गृहीत-तथ्याची (गृहीत अनुमान) व्याख्या सांगा ? चांगल्या गृहीत-तथ्याची (गृहीत-अनुमानाची) वैशिष्ट्ये स्पष्ट करा.

किंवा

विपणन-मिश्रणाची व्याख्या सांगा. विपणन संशोधनामधील निती तत्वे स्पष्ट करा.

4. संशोधन-आराखड्याची व्याख्या सांगा. संशोधन आराखडा तयार करतांना कोणकोणते मुद्दे /घटक विचारात घेतले जातात. ते स्पष्ट करा.

किंवा

टिप लिहा :

अ) विपणन-संशोधनाच्या मर्यादा

ब) बाजारपेठ-माहिती संकलित करण्याच्या पद्धती.

5. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) जाहीरात-संशोधन

ब) बहुविध विस्तारा संबंधीचे प्रमाण

क) वेब निहाय/वेबवर आधारित विपणन संशोधन

ड) समूह विश्लेषण

इ) विक्री-अंदाज

फ) अवलोकनार्थ पाहणी.



[4370] – 361

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – III) Examination, 2013
301 : ADVANCED OPERATING SYSTEMS

Time : 3 Hours

Max. Marks : 80

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

1. Attempt **any four** of the following : **(4×4=16)**
 - a) Explain the role played by Post Quit Message.
 - b) What are queued and non-queued messages ?
 - c) State and explain the fields of PAINTSTRUCT and RECT structure.
 - d) What is the difference between dialog procedure and window procedure ?
 - e) Explain super block in unix operating system.
2. State **true** or **false** and justify your answer (**any 4**) : **(4×4=16)**
 - a) Windows supports GUI and provides GDI functions.
 - b) Windows runs on DOS operating system.
 - c) Common window controls generally send WM-COMMAND message.
 - d) An application requiring input focus calls create during WM-CREATE messages.
 - e) Window is multiuser and multitasking system.
3. Answer the following (**any 8**) : **(2×8=16)**
 - a) What is Handle ?
 - b) What are virtual keys ?
 - c) Give any four characteristics of child window controls.
 - d) Define Modal Dialog Box.

P.T.O.



- e) What is memory device context ?
- f) What is the use of system calls ?
- g) What is logical region in unix ?
- h) Give any two disadvantages of buffer cache.
- i) What is callback function ?
- j) Give the list of menu.

4. Answer the following **(any four)** : **(4×4=16)**

- a) Write a window procedure to implement following
 - i) When '+' is pressed → window size increases
 - ii) When '-' is pressed → window size decreases.
- b) Write a window procedure so that when mouse left button is clicked (down) collect the co-ordinates and when left key up join all the co-ordinates.
- c) Write a window procedure to create a dialog box such that when ok button is pressed student name, gender, address should be displayed.
- d) Write a shell script to find armstrong number.
- e) Write a shell script to determine if profit was made or lost incurred.

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

- a) Explain algorithm sleep and wake up.
- b) Explain how you can assign inode to a new file. Give the algorithm.
- c) Describe the scenario where the buffer data is already valid in algorithm bread.
- d) Write short note on file system layout.
- e) Explain shell commands.



[4370] – 363

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – III) Examination, 2013
303 : ENTERPRISE RESOURCE PLANNING AND MANAGEMENT

Time : 3 Hours

Max. Marks : 80

- Instructions :** i) Solve **any five** questions.
ii) **All** questions carry **equal** marks.
iii) Give illustrations, draw diagrams **whenever** necessary.

1. Explain ERP implementation life cycle with all its phases.
2. Explain the following :
 - i) Business modeling
 - ii) Integrated Management Information.
3. What is data mining ? Describe verification vs discovery model.
4. Explain the term vendor and what role he plays for ERP ? How vendor is distinguishable from End-user ? Explain.
5. Write short notes :
 - i) ERP and Internet
 - ii) ERP and E-commerce
 - iii) Jd-Edwards
 - iv) Oracle application.
6. What is ERP ? Describe benefits and limitations of ERP.
7. What is OLAP ? Describe its rules.
8. What is EDI ? Explain its evolution, benefits and services.



[4370] – 364

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – III) Examination, 2013
304 : BUSINESS STRATEGIES

Time : 3 Hours

Max. Marks : 80

- Instructions:** 1) *Black figures to the right indicate full marks.*
2) **All questions carry equal marks.**
3) **All questions are compulsory.**

1. Answer the following **(any four)**. **16**
- a) What do you mean by business strategy ?
 - b) Discuss the role of customers in business environment.
 - c) Explain the term “Strategic Alliance”.
 - d) Explain in short the systematic approach towards formulation of strategy.
 - e) Describe the essential qualities of strategist.
2. Answer the following **(any four)**. **16**
- a) State and explain the political and legal environment of business.
 - b) State any five factors to be considered while designing production policies.
 - c) Explain the techniques of environmental analysis.
 - d) What do you mean by decision-making ?
 - e) State the sources of information for environmental scanning.
3. Answer **any two** of the following. **16**
- a) What do you mean by mergers and acquisition ? Explain their types with proper examples.
 - b) Discuss the various types of business strategy.
 - c) What is a ‘Mission Statement’ ? State and explain the elements of Mission statement.

P.T.O.



4. Answer the following (**any four**). **16**
- a) Distinguish between Economic and Social objectives.
 - b) Give the merits of strategic management.
 - c) Explain the term, “strategic surveillance”.
 - d) State and explain the essential features of an effective evaluation and control system.
 - e) Explain the financial policies with suitable examples.
5. Write short notes (**any four**). **16**
- a) SWOT Analysis.
 - b) Elements of marketing.
 - c) Strategy for Launching of New product.
 - d) Postmerger integration.
 - e) Strategic planning.
 - f) Factors influencing competition.
-



[4370] – 365

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – III) Examination, 2013
305 : CYBER LAW AND ETHICS

Time : 3 Hours

Max. Marks : 80

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

1. Attempt **any four** of the following : **(4×4=16)**
 - a) Explain Evolution of law in cyberspace.
 - b) Define insurance. Give its advantages.
 - c) Explain Legal recognition of Electronic records.
 - d) Explain the Section 16 security procedure.
 - e) Give the rules for renewal of license.

2. Attempt **any four** of the following : **(4×4=16)**
 - a) Explain the section power to make rule by Central Government in respect of Digital signature.
 - b) Explain the Section 30 certifying Authority to follow certain procedure.
 - c) Explain Section 34 – Disclosure.
 - d) Define Digital Signature. Explain the Section 15 secure digital signature.
 - e) List the term and condition for Appointment of controller and other officers.

3. Attempt **any four** of the following : **(4×4=16)**
 - a) Explain Encryption with example.
 - b) Explain in details symmetric or shared key encryption.
 - c) List some alternative to replace DES. Explain any one in detail.
 - d) Explain details skipjack.
 - e) Explain with example Asymmetric cryptosystem for confidentiality.

P.T.O.



4. Attempt **any four** of the following : **(4×4=16)**
- a) Explain DSA Algorithm.
 - b) Give some advantages of public key encryption.
 - c) Explain WWW and E-Mail.
 - d) Explain contracts by Electronic Data Interchange.
 - e) Explain UDP Attack in brief.
5. Attempt **any four** of the following : **(4×4=16)**
- a) Explain Jurisdiction in details.
 - b) What is Online Harassment ? Explain.
 - c) Give brief description of Bulletin Board system.
 - d) Explain the term computer as instrument of crimes.
 - e) What is computer virus ? Give the types of viruses.
-



[4370] – 366

Seat No.	
-------------	--

**M.C.A. (Commerce Faculty) (Semester – III) Examination, 2013
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 ? List out in brief the RBI guidelines on Mutual Fund.

OR

1. What is Financial and Investment Analysis ? Explain the various quantitative and qualitative aspects of financial analysis.

2. What do you understand by 'Derivative Trading' ? Explain the various categories of derivative trading.

OR

2. Explain the various techniques of risk reduction as a 'Portfolio Manager'.

3. What do you mean by 'Technical analysis' ? Explain the various tools of technical analysis.

OR

3. What is Primary and Secondary market ? Explain the important regulations relating to the Primary Market.

4. What is Markowitz Model ? Explain the assumptions and parameters of Markowitz diversification.

OR

4. What is 'Company Analysis' ? Explain in detail how company analysis is made.

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

a) Charting tools

b) Risk adjustment and performance measurement

c) Stock selection and market timing.



[4370] – 401

Seat No.	
-------------	--

**M.Com. (Semester – IV) (Compulsory Paper) Examination, 2013
CAPITAL MARKETS AND FINANCIAL SERVICES
(2008 Pattern)**

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) State participants 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) National Stock Exchange (NSE).
B) Over The Counter Exchange of India (OTCEI).
3. What is credit rating ? Describe in detail the various credit rating institutions.

OR

3. What is a mutual fund ? Explain in detail various types of mutual funds.
4. What do you mean by SEBI ? Explain in detail the powers and functions of SEBI.

OR

4. What is listing of securities ? Explain the advantages and guidelines of listing of securities.

P.T.O.



5. Write short notes on **(any four)** :
- Characteristics of capital market.
 - Bombay stock exchange.
 - Portfolio management.
 - External Commercial Borrowing (ECB).
 - Background of SEBI.
 - Services of Merchant Banking.

मराठी रूपांतर

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

1. भांडवल बाजार म्हणजे काय ? भांडवल बाजारातील विविध साधने सांगून वर्णन करा.

किंवा

1. अ) भांडवल बाजाराचे सहभागी घटक सांगा.
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) राष्ट्रीय भाग बाजार.
ब) भारताचे त्वरीत विनिमय केंद्र (OTCEI)
3. पत श्रेणी म्हणजे काय ? विविध पत श्रेणी संस्थांचे सविस्तरपणे वर्णन करा.

किंवा

3. परस्पर निधी म्हणजे काय ? परस्पर निधीचे विविध प्रकार सविस्तरपणे स्पष्ट करा.



4. सेबी म्हणजे काय ? सेबीचे अधिकार आणि कार्ये सविस्तरपणे स्पष्ट करा.

किंवा

4. रोख्यांची सारणी म्हणजे काय ? रोख्यांच्या सारणीकरणाचे फायदे आणि सारणीकरण संदर्भात मार्गदर्शक सूचना स्पष्ट करा.

5. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) भांडवल बाजाराची वैशिष्ट्ये

ब) मुंबई भाग बाजार

क) रोखे संग्रह व्यवस्थापन

ड) विदेशी व्यापारी कर्ज

इ) सेबीची पार्श्वभूमी

फ) मर्चन्ट बँकिंगच्या सुविधा.



[4370] – 402

Seat No.	
-------------	--

M.Com. (Semester – IV) (Compulsory Paper) Examination, 2013
GLOBAL INDUSTRIAL ENVIRONMENT
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is Industrial Finance ? Explain in detail the foreign sources of Industrial Finance.

OR

Explain the India's Industrial Policy 1991.

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

- a) Liberalization
- b) Information Technology Industry
- c) Need of Industrial Finance
- d) India's Import Policy since 1991.

3. State and explain the progress and problems of Iron and Steel Industry in India.

OR

What is privatization ? Explain the methods and impact of privatization on Indian industries.

4. State the meaning of Multinational Corporations. Explain the advantages and disadvantages of Multinational Corporations.

OR

State and explain the main features and problems of Industrial Labour in India.

P.T.O.



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

- a) Contract Labour
- b) Role of foreign capital
- c) Sericulture
- d) Effects of Globalisation on Indian Industry.

मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
२) सर्व प्रश्नांना समान गुण आहेत.
३) उत्तरे नेमकी आणि मुद्रेसुद्ध असावीत.
४) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. औद्योगिक वित्तपुरवठा म्हणजे काय ? औद्योगिक वित्तपुरवठ्याची परकीय साधने सविस्तर विशद करा.

किंवा

१९९१ चे भारताचे औद्योगिक धोरण स्पष्ट करा.

२. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- अ) उदारिकरण
- ब) माहिती तंत्रज्ञान उद्योग
- क) औद्योगिक वित्तपुरवठ्याची गरज
- ड) १९९१ नंतरचे भारताचे आयात धोरण.

३. भारतातील लोखंड आणि पोळाद उद्योगाची प्रगती आणि समस्या सांगा व स्पष्ट करा.

किंवा

खाजगिकरण म्हणजे काय ? खाजगिकरणाच्या पद्धती आणि खाजगिकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.



४. बहुराष्ट्रीय महामंडलाचा अर्थ सांगा. बहुराष्ट्रीय महामंडलाचे फायदे-तोटे विशद करा.

किंवा

भारतीय औद्योगिक कामगाराची वैशिष्टे आणि समस्या सांगा व स्पष्ट करा.

५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

अ) कंत्राटी कामगार

ब) परकिय भांडवलाची भूमिका

क) रेशीम उद्योग

ड) जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम.



[4370] – 403

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
OPERATIONS RESEARCH
(2008 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 100

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

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

20

a) Write note on :

- i) Saddle Point
- ii) Value of game
- iii) Fair game
- iv) Maximin criterion
- v) Laplace criterion.

b) While using simplex method, when are the following special cases identified :

- i) Degeneracy
- ii) Multiple optimal solution
- iii) Unbounded solution
- iv) Infeasible solution.

c) Verify that the dual of dual problem of the following L.P.P. is itself.

$$\text{Maximize } Z = 2X_1 + 3X_2$$

Subjected to constraints:

$$-X_1 + 2X_2 \leq 4$$

$$X_1 + X_2 \leq 6$$

$$X_1 + 3X_2 \leq 9$$

$$X_1, X_2 \geq 0$$

P.T.O.

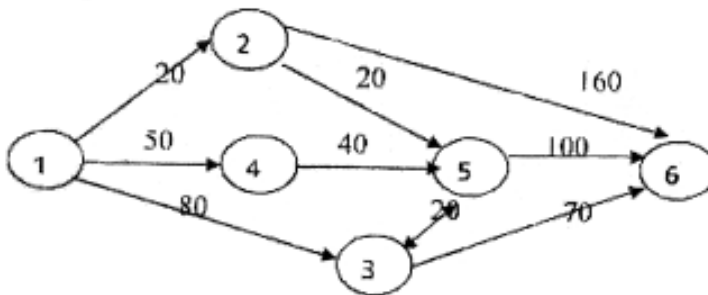


d) Solve the following game :

$$\begin{array}{c}
 \text{Player B} \\
 \left[\begin{array}{ccc}
 3 & 8 & -4 \\
 10 & 11 & 13 \\
 12 & 14 & 8
 \end{array} \right] \\
 \text{Player A}
 \end{array}$$

e) Explain how will you obtain optimal solution to minimize transportation problem using U-V method.

f) Determine the shortest route from node 1 to node 6 in the following network where the distances are shown in kilometer.



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

20

a) Describe maximum flow network model with suitable example. Define cut and capacity of cut in this model.

b) A florist in order to satisfy the need of regular customers stocks highly perishable flowers. A dozen flower costs Rs. 3/- and sells at Rs. 10/-. Any flower not sold on the day are worthless. Demand distribution in dozen of flowers is as follows :

Demand	1	2	3	4
Probability	0.2	0.3	0.3	0.2

How many flowers should he order daily using EMV criterion ?

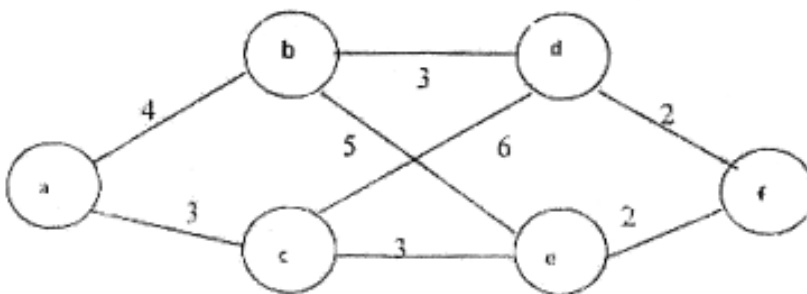


c) Manufacturing company has to select one of the two products A and B for manufacturing. Product A requires investment of Rs. 20,000 and product B requires investment of Rs. 40,000. Market research survey shows high medium and low demand with corresponding probabilities and return from sales (in Rs. 000/-) for the two product in the following table :

Market Demand	Probability		Returns from sales	
	A	B	A	B
High	0.4	0.3	50	80
Medium	0.3	0.5	30	60
Low	0.3	0.2	10	50

Construct an appropriate decision tree. What decision company should take ?

d) Find Minimum Cost Spanning Tree for following Network V :



e) Define Network. Explain what do you mean by directed and undirected Network ? Also explain the terms Node and Arc.



- f) Obtain initial basic feasible solution using North West Corner method for following transportation problem.

Markets → Sources ↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	15	0	20	10	50
O ₂	12	8	11	20	50
O ₃	0	16	14	18	100
Demand	30	40	60	70	200

Also find the corresponding transportation cost.

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

20

- a) Pay-Offs of three acts A, B and C and states of nature X, Y and Z are given below.

Acts → States of Nature ↓	A	B	C
X	-20	-50	200
Y	200	-100	-50
Z	400	600	300

The Probabilities of states of nature are 0.3, 0.4 and 0.3. Calculate the expected monetary value (EMV) for the above data and select the best act.



- b) Describe T.P. as particular case of L.P.P.
- c) Obtain initial basic feasible solution using Matrix Minima method for following transportation problem.

Markets → Sources ↓	D ₁	D ₂	D ₃	Supply
O ₁	10	13	6	10
O ₂	16	7	13	12
O ₃	8	22	2	8
Demand	6	11	13	30

Also find the corresponding transportation cost.

- d) What is the difference between Slack, Surplus and Artificial variable ?
- e) Consider the following game

$$\begin{matrix} & & \text{Player B} \\ & & \begin{bmatrix} 4 & 4 & -5 & 6 \\ -3 & -4 & -5 & -2 \\ 6 & 7 & -8 & -9 \\ 7 & 9 & -9 & 5 \end{bmatrix} \\ \text{Player A} & \begin{bmatrix} 4 & 4 & -5 & 6 \\ -3 & -4 & -5 & -2 \\ 6 & 7 & -8 & -9 \\ 7 & 9 & -9 & 5 \end{bmatrix} & \end{matrix}$$

Obtain saddle point. Also state optimal strategy for Player A and Player B. State value of the game.

- f) Explain how will you get regret table. Also explain the procedure of minimax regret criterion.



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

20

- a) Test whether the solution given in the following transportation matrix is optimal ?
If not, find optimal solution. Also find corresponding transportation cost.

Stockists → Factories ↓	D ₁	D ₂	D ₃	Capacity
O ₁	2 (31)	6 (25)	6	56
O ₂	14 (41)	22	14 (41)	82
O ₃	6	14 (77)	22	77
Demand	72	102	41	215

- b) Solve the following LPP using simplex method,

$$\text{Maximize } Z = 35X_1 + 50X_2$$

$$\text{Subject to : } 4X_1 + 6X_2 \leq 120$$

$$X_1 + X_2 \leq 20$$

$$2X_1 + 3X_2 \leq 40$$

$$X_1, X_2 \geq 0.$$

- c) i) Explain minimum cost capacitated network.
ii) State Dominance principle in game theory.



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

20

a) From the following pay off table(of profit) determine optimal strategy using maximax, Laplace, Hurwicz and minimax regret criterion.

States → Strategies ↓	A ₁	A ₂	A ₃	A ₄
S ₁	0	80	160	240
S ₂	30	0	80	160
S ₃	60	30	0	80
S ₄	90	60	30	0

(Take $\alpha = 0.7$)

b) Obtain initial basic feasible solution using Vogel's approximation method for following transportation problem.

Markets → Sources ↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	8	10	7	6	50
O ₂	12	9	4	7	40
O ₃	9	11	10	8	30
Demand	25	32	40	23	120

Also find the corresponding transportation cost.

c) Using Big M method solve the following L.P.P.

Minimize $Z = 2X_1 + X_2$

Subjected to constraints :

$3X_1 + X_2 = 3$

$4X_1 + 3X_2 \geq 6$

$X_1 + 2X_2 \leq 3$

$X_1, X_2 \geq 0$



[4370] – 405

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
Group – A : ADVANCED ACCOUNTING AND TAXATION
(Special Paper – VIII)
Case Studies in Advanced Accounting – Taxation & Auditing
(New) (2008 Pattern)

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) Attempt question No. 1 is **compulsory** and **any three** from the remaining.
2) Figures to the **right** indicate **full** marks.
3) **Use** of non-programmable calculator is **allowed**.

1. State with reasons, whether the following expenses are admissible as a deduction while computing income from business or profession. **25**

a) Loss of ₹. 10 lakhs incurred by sugar manufacturing company by foregoing advance made to sugarcane growers who used to sell sugarcane crop exclusively to the company.

b) Fee ₹. 25,000 paid for increase of Authorised Capital of 'Sundaram Co. Ltd'.

c) Legal expenses of ₹. 48,000 incurred in altering the Articles of Association, so as to bring it in conformity with the changes brought about in the Companies Act.

d) Expenditure of ₹. 50,000 incurred by the assessee on plantations in factory premises and residential quarters of company, with a view to making atmosphere pollution free.

e) Payment of Rs. 70,000 made for acquisition of goodwill.

P.T.O.



2. Comment on the following cases, referring necessary Sections of relevant law, case laws and any other supporting evidence and calculations, if any. 25
- a) Wills Co. Ltd. a resident Co. having a branch in U.K. earned profits outside India. When the profits were subsequently remitted to India, it incurred loss due to exchange fluctuations, which was claimed as a trading loss. Give your advise.
 - b) An assessee is aggrieved by the order of the Assessing Officer. What are the remedies available to him under the law ? Can he pursue more than one remedy simultaneously ?
 - c) The expenditure incurred solely for repairs and modernising the hotel and replacing the existing components of the building, furniture and fitting, with a view to create a conducive and beautiful atmosphere for the purpose of running of the business of a hotel. Is it admissible revenue expenses ? Comment.
3. Discuss the following cases : 25
- a) Cost of production of product A is given below :

Raw-Material per unit	₹. 150
Wages per unit	₹. 50
Overhead per unit	₹. 50
	₹. 250

As on the balance sheet date the replacement cost of raw-material is ₹. 110 per unit. There are 100 units of raw-materials on 31-3-2012.

Calculate the closing stock of raw materials, if finished product is sold at ₹. 275 per unit.
 - b) Z Ltd. purchased a machine costing ₹. 5 lakhs for its manufacturing operations and paid transportation cost ₹. 80,000. Z Ltd. spent an additional amount of ₹. 50,000 for testing and preparing the machine for use. What amount should Z Ltd. record as the cost of the machine ?
 - c) There is an income tax demand of ₹. 2.5 lakhs against the company relating to prior years against which the company has gone on appeal to the appellate authority in the department. The ground of appeal deals the points covering ₹. 1.80 lakhs of the demand. State how the matter will have to be dealt within the financial account for the year ?



4. A company's capital structure consists of the following : 25

	₹.
Equity shares of ₹. 100 each	20 Lakhs
Retained Earnings	10 Lakhs
9% Pref. shares	12 Lakhs
7% Debentures	8 Lakhs

The company earns 12% on Capital. The income tax rate is 50%. The Company requires a sum of ₹. 25 lakhs to finance expansion programme for which following alternatives are available to it.

- i) Issue of 20,000 Equity shares at a premium of ₹. 25 per share
- ii) Issue of 10% Preference shares
- iii) Issue of 8% Debentures

It is estimated that P/E ratio in the cases of equity, preference and debentures financing would be 21.4, 17 and 15.7 respectively. Which of the three financing alternative would you recommend and why ?

5. X Ltd. purchased an existing bottling unit. The method of charging the Depreciation on Machinery of the acquired unit was different than that of followed by the company in other units. The company wants to continue to charge the Depreciation for the acquired unit, in the method followed earlier by them and which was not consistent with their own method. As an Auditor, state your views in the said situation.



[4370] – 406

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
Group – B : ADVANCED COST ACCOUNTING AND COST SYSTEM
(Special Paper – VII) (2008 Pattern)
Recent Advances in Cost Accounting and Cost Systems

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 as per 'CAS'. **(any five)** **10**
- 1) Marginal cost
 - 2) Indirect Labour
 - 3) Cost unit
 - 4) Waste
 - 5) Direct Expenses
 - 6) Sunk cost
 - 7) Overheads.
- B) Write short notes on the following as per 'CAS' **(any two)** : **10**
- 1) Absorption of overheads
 - 2) Standard costing
 - 3) Cost center
 - 4) Fixed cost.
2. A) Explain the nature and scope of 'VAT' audit. **10**
- B) What do you understand by "Productivity Audit" ? How do you overcome the problems of Conducting Productivity Audit ? **10**
3. Explain the concept of 'Six Sigma' as a technique of cost control. Also, explain 'DMAIC' and 'DMADV' as methods of six sigma. **20**

P.T.O.



4. A) Describe Five 'S' and its utility. **10**
- B) State and explain the nature and scope of Excise Audit. **10**
5. A) Comment on the article published in the journal "The Management Accountant" on the "Performance Management and Growth of MSME sector in India" Aug - 2012. by Dr. Susanta Kanrar and Nitu Roy. **10**
- B) Objectives of CAS. **10**
-



[4370] – 408

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
BUSINESS PRACTICES AND ENVIRONMENT
(Special Paper – VII) (Group – C)
Recent Advances in Business Practices and Environment
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Critically evaluate vision, objectives and thrust areas as mentioned in the Infrastructure Development Policy of Maharashtra Government.

OR

1. Explain draft contents of Agro Industrial Policy, 2010 of Maharashtra Government.
2. Explain the contribution of Service Training Institute in the development of Maharashtra.

OR

2. Explain the role of Rajeev Gandhi Udyami Mitra Scheme in the industrial development ?
3. What do you mean Self Help Group ? A group of women from nearby slums has approached with a proposal to form a Self Help Group. They want your help in formation of Self Help Group. Write in detail the modus operandi of formation of Self Help Group from 'Concept to Commissioning'.

OR

3. "Statutory provisions relating to environmental audit have been proved to be mere compliance". Do you support this statement ? In view of this, explain rationale behind "environmental audit". You may quote examples from the corporate world.

P.T.O.



4. “Corporate Governance” and “Disclosure in the Accounting Statement” are interlinked with each other”. Explain this statement and evaluate the role of “Disclosure Practices” from shareholders’ point of view.

OR

4. What is corporate governance ? Explain the objectives and importance of corporate governance.
5. Write short notes (**any two**) :
- Labour Market Information Cell
 - Corporate disclosure
 - Nature and scope of BPL
 - Types of environment audit.

मराठी रूपांतर

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

१. महाराष्ट्र शासनाच्या वस्त्रोद्योग धोरणाचे टीकात्मक परीक्षण करा.

किंवा

१. महाराष्ट्र कृषी औद्योगिक धोरण, २०१० च्या मसुद्यातील घटक स्पष्ट करा.
२. महाराष्ट्राच्या विकासामधील सेवा प्रशिक्षण संस्थेचे योगदान स्पष्ट करा.

किंवा

२. औद्योगिक विकासामधील राजीव गांधी उद्यमी मित्र योजनेची भूमिका स्पष्ट करा.
३. स्वयं बचत गट म्हणजे काय ? झोपडपट्टी विभागातील महिलांच्या समूहास स्वयंबचत गट स्थापन करावयाचा आहे. या संदर्भात स्वयंबचत गट स्थापन करून ती कार्यरत करे पर्यंतच्या आवश्यक प्रक्रियांचे वर्णन करा.

किंवा



३. “पर्यावरणीय अंकेक्षणातील कायदेशीर तरतुदी या केवळ कायाद्याची पूर्तता करण्यापर्यंतच मर्यादित आहेत” या विधानाशी आपण सहमत आहात काय ? या पार्श्वभूमीवर पर्यावरणीय अंकेक्षणाचे समर्थन व्यावहारिक उदाहरणांच्या सहाय्याने करा.

४. “प्रमंडळीय नियंत्रण व लेखा पत्रकाचे प्रकटीकरण हे परस्परावलंबी आहेत”. या विधानाची चर्चा करून सभासदांच्या दृष्टीकोनातून लेखा प्रकटीकरणाची भूमिका स्पष्ट करा.

किंवा

४. प्रमंडळीय नियंत्रण म्हणजे काय ? प्रमंडळीय नियंत्रणाचे उद्दीष्ट्ये व महत्व स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) कामगार विपणन माहिती केंद्र

ब) प्रमंडळीय प्रकटीकरण

क) दारिद्र्य रेषेखाली या संकल्पनेचे स्वरूप व व्याप्ती

ड) पर्यावरणीय अंकेक्षणाचे प्रकार.



[4370] – 409

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
Group – C : BUSINESS PRACTICES AND ENVIRONMENT
(Special Paper – VIII)
Case Studies in Business Practices and Environment
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the features and limitations of the case study method.

OR

Write a detailed note on analysis of case study method.

15

2. Write a detailed note on approaches to the case study method.

OR

State and explain importance of case study method in the context of decision making by the management.

10

3. Philips Electronics Company (PEC) has an excellent National and International reputation and its employees are proud to work for the firm, but the company demands total loyalty from the employees and even tries to influence their behaviour and appearance after work.

Mariya a bright young woman working for PEC for over 10 years was highly respected by the colleagues and did a fine job as a 'Divisional Sales Manager'. It was generally agreed that she had excellent potential for advertisement for 6 years and Mariya had potential to increase the sales and to achieve the given target given by the superiors.

But from last 6 months her performance was not satisfactory. So management had taken decision and Mariya was transferred to the non management job without any loss in pay as a result she quit her job.

P.T.O.



- 1) Can a company demand loyalty to the required extent in the above case ?
- 2) What would be the Mariya's position ? (In the context of Designation and Service).
- 3) What you would have done in the position of superiors ?

25

4. Bharat manufacturing is a medium size firm making arc welding equipment, electric motors and the generators. The plant design is a typical assembly line layout. Each worker is assigned to a work station along the assembly line and performs a specific task on the item at his station. The tasks are extremely repetitive.

The manufacturing facility itself is too large, noisy and poorly ventilated. There is a little interaction among the employees or supervisors during the day. The style of management is authoritarian. There is no employee's representation in management. Product quality is a problem. Return from distributor and complaint from customers are very high. The productivity of the workers is below industry standards. Absenteeism and labour turnover is very high. The plant was recently purchased by an established group as the owner felt it is a good decision to sell it out.

Analyse this case and suggest various measures to be undertaken to establish better business practice and to achieve objectives.

25

5. Sunil was an industrialist who started New Business of Hotel in Aurangabad. He invested Rs. 2 crore in the business as a capital. He appointed fresh as well as experienced staff to look after his business. The staff was loyal and hard working. The hotel business flourished in the initial three years only. He then decided to open the branch in industrial estate of Aurangabad near Walunj, where he again invested Rs.2 crore. He transferred his experienced staff from the 1st place to Walunj and appointed Mr. Rakesh Mehta as a manager. But then in his initial venture there was a shortage of experienced personnel and the hotel was running towards the lower profits. Sunil was worried and was thinking to come up with new solution.

- 1) Analyse the case.
- 2) Suggest the measures to be taken by Mr. Sunil to improve the situation.
- 3) Comment on managerial policies to be adopted by Sunil.

25



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न अनिवार्य आहेत.
२) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

१. केस स्टडी पद्धतीची वैशिष्ट्ये आणि मर्यादा विस्ताराने स्पष्ट करा.

किंवा

केस स्टडी पद्धतीच्या विश्लेषणावर आधारीत सविस्तर टिप लिहा.

१५

२. केस स्टडी पद्धती विषयीच्या दृष्टीकोनांवर सविस्तर टिप लिहा.

किंवा

व्यवस्थापनाच्या निर्णय प्रक्रियाच्या संदर्भात केसस्टडी पद्धतीचे महत्व सांगा व स्पष्ट करा.

१०

३. फीलीप्स इलेक्ट्रॉनिक्स कंपनीला (PEC) राष्ट्रीय व आंतरराष्ट्रीय स्तरावर अत्यंत ख्याती प्राप्त आहे. त्यांचा कर्मचाऱ्यांना या संस्थे बरोबर काम करतात अभिमान वाटतो. मात्र कंपनीची कर्मचाऱ्यांकडून संपूर्ण निष्ठेची अपेक्षा आहे. आणि कंपनी त्यांच्या प्रत्यक्ष कामानंतर त्यांच्या वर्तनावर व सादरीकरणावर (Appearance) प्रभाव टाकते.

मारिया ही एक तरुण कर्मचारी असून ह्या कंपनी साठी काम करते, ती दहा वर्षांपासून काम करित आहे आणि सर्व कर्मचारी तिचा आदर करतात. तीने विभागीय विक्री व्यवस्थापक म्हणून अत्यंत उत्कृष्ट काम केले आहे. हे सर्वमान्य होने की तीच्या मध्ये उत्कृष्ट जाहिराती साठीचे कौशल्य व क्षमता आहे, हे गेले सहा वर्षांपासून मान्य आहे. विक्रयवृद्धी करण्यात तिची क्षमता आहे व वरिष्ठांनी ठरवून दिलेले लक्ष्य साध्य करण्याची तिची क्षमता आहे.

मात्र मागील सहा महिन्यांपासून तिचे कार्य समाधानकारक नाही म्हणून व्यवस्थापनाने निर्णय घेवून तिची बिगर व्यवस्थापकीय पदावर बदली केली आहे. तिच्या पगारात मात्र काहीही फरक केला नाही. याचा परिणाम म्हणून तिने नोकरी सोडून दिली.

१) कंपनी वरील केस मध्ये अपेक्षित निष्ठा असावी अशी अपेक्षा करते का ?

२) मारियाची आता काय स्थिती (position) असले ? (पद व नोकरीच्या संदर्भात)

३) आपण वरिष्ठ व्यवस्थापक असतातर काय निर्णय घेतला असता ?

२५



४. भारत मॅन्युफॅक्चरिंग ही मध्यम आकाराची कंपनी आहे. आर्क वेल्डींग उपकरण तयार करण्याचा त्यांचा उद्योग व्यवसाय आहे. त्या सोबत इलेक्ट्रीक मोटार्स आणि जनरेटर्स याचे ही उत्पादन केले जाते. यंत्र निर्धारण म्हणजे जुळवणी प्रकल्प आहे. प्रत्येक कामगाराला त्याच्या निर्धारित वर्क स्टेशन वर जुळवणीचे काम दिलेले असून एका विशिष्ट प्रकारचे काम त्याला निर्धारित केलेले आहे. दिलेले काम हे वारंवारिता दर्शविणारे आहे. (सारखे एकच प्रकारचे काम).

उत्पादनाची योजना ही खूप ध्वनी निर्माण करणारी असून, प्रकारा योजना व अन्य बाबी अत्यंत कमी दर्जाच्या आहेत. कर्मचारी व पर्यवेक्षकांदरम्यान दिवसभरात कार कमी संवाद किंवा चर्चा होते. अधिकार गाजविणारी नेतृत्व शैली आहे. व्यवस्थापनात कर्मचाऱ्यांचा सहभाग नाही. उत्पादनाचा दर्जा ही फार समाधानकारक नाही, वितरकाकडून येणारा मालप्रश्न आणि ग्राहकांच्या तयारी खूप आहेत. गैरहजेरीचे प्रमाण जास्त असून कामगारांचे घरसोडीचे प्रमाण खूप आहे. हे संयंत्र/प्रकल्प नुकतेच एका प्रस्थापित उद्योग संस्थेने खरेदी केलेले आहे. कारण मालकाचे असे मन आहे की हा उद्योग विकसेहाच उत्तम पर्याय आहे.

या केसचे विश्लेषण करून व उद्योगाचे उद्दिष्टे साध्य करणे व योग्य व्यवसायपद्धती करिता उपाय योजना सांगा.

२५

५. सुनिल हा एक उद्योगक असून त्याने हॉटेल व्यवसाय औरंगाबाद येथे नव्याने सुरु केला आहे. त्याने व्यवसायामध्ये रु. २ कोटी भांडवल म्हणून गुंतवले आहेत. त्याने अनुभवी तसेच फ्रेश उमेदवारांची कर्मचारी म्हणून हॉटेल व्यवसायकडे लक्ष देण्यासाठी नेमणूक केली आहे. हा सर्व कर्मचारी वर्ग निष्ठावान आणि कष्टाळू होता. प्रारंभीच्या तीन वर्षांच्या काळातच व्यवसाय भरभराटीला आला. त्याने नंतर याच व्यवसायाची एक शाखा औद्योगिक वसाहत वाळूज येथे सुरु करण्याचे ठरविले. ज्या ठिकाणी त्याने पुनः २ कोटी रुपये गुंतवणूक केली. त्याने आपला अनुभवी कर्मचारी वर्ग प्रारंभीच्या ठिकाणापासून ह्या नवीन ठिकाणी बदला केला. व श्री-राकेश मेहता यांची वाळूज येथे व्यवस्थापक म्हणून नेमणूक केली.

परिणामी प्रारंभीच्या व्यवसायाच्या ठिकाणी अनुभवी कर्मचाऱ्यांचा तुटवडा निर्माण झाला. आणि हॉटेलचा नफा कमी होवू लागला. ह्या परिस्थिती मुळे सुनिल चिंतीत झाला आणि या परिस्थितीतून बाहेर पडण्यासाठी नवीन मार्गाच्या विचार करू लागला.

१) वरील केसचे विश्लेषण करा.

२) परिस्थितीत सुधारणा व्हावी म्हणून सुनिलने काय उपाययोजना करण्यात या विषयी सूचना करा.

३) सुनिलने कोणती व्यवस्थापकीय धोरणे राबवादीत या विषयी भाष्य करा.

२५



[4370] – 410

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
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. 'Change without pain is possible'. – Discuss this statement with reference to management of change.

OR

1. What do you mean by management of change ? Explain the different types of change and need for change in business organisation.

2. Explain the term ERP and discuss its evolution.

OR

2. Discuss various tools of ERP.

3. Explain the concept, merits and elements of Kaizen.

OR

3. What do you mean by 'quality control' ? State its objectives and discuss how it can be implemented in an organisation.

4. 'Culture is an iceberg', discuss this statement with reference to importance of understanding of culture in global business environment.

OR

4. What do you mean by turn-around management ? Explain the steps involved in turn-around management.

P.T.O.



5. Write notes (two) :

- A) Cross cultural risk
- B) Current trends in mergers
- C) Take-over
- D) Global Management System – concept
- E) Six Sigma Technique – features.

मराठी रूपांतर

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

१. 'वेदने शिवाय बदल शक्य आहे' बदलाच्या व्यवस्थापनाच्या संदर्भात वरिल विधानाची चर्चा करा.

किंवा

१. बदलाचे व्यवस्थापन म्हणजे काय ? बदलाचे निरनिराले प्रकार व व्यवसायाला बदलाची गरज स्पष्ट करा.

२. ERP ही संकल्पना स्पष्ट करा व ERP च्या उत्क्रांतिची चर्चा करा.

किंवा

२. ERP च्या निरनिराळ्या साधनांची चर्चा करा.

३. कायझन ही संकल्पना स्पष्ट करा, कायझन चे फायदे व त्याचे घटक नमुद करा.

किंवा

३. गुणवत्ता नियंत्रण म्हणजे काय ? त्याचे उद्देश लिहा. संघटनेत गुणवत्ता नियंत्रणाची अंमलबजावणी कशी केली जाते याची चर्चा करा.



४. 'संस्कृती हा हिमनग आहे' या विधानाची चर्चा, 'जागतिक व्यावसायिक पर्यावरणात संस्कृतीच्या आकलनाच्या महत्वाच्या' संदर्भात करा.

किंवा

४. पुनरुज्जीवन व्यवस्थापन म्हणजे काय ? पुनरुज्जीवन व्यवस्थापनात असणारे टप्पे स्पष्ट करा.

५. टिपा लिहा (दोन) :

- अ) आंतर संस्कृती धोका
ब) विलीनीकरणातील सध्याचे प्रवाह
क) टेक ओवर (Take-over)
ड) जागतिक व्यवस्थापन पद्धत-संकल्पना
इ) सिक्स सिग्मा तंत्राची वैशिष्ट्ये.



[4370] – 411

Seat No.	
-------------	--

**M.Com. (Semester – IV) Examination, 2013
(Group – D) BUSINESS ADMINISTRATION
(Special Paper – VIII)
Case Studies in Business Administration
(2008 Pattern)**

Time : 3 Hours

Max. Marks : 100

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

1. What do you mean by Case Study Approach ? Justify the importance of case study approach in solving the various managerial problems. Also discuss the limitations of case study approach.

OR

1. Describe the objectives and scope of case study in modern organization.
2. 'Case study play vital role in managerial decision' – Explain in detail.

OR

2. Which are the approaches to case study method ?

20

3. A international company specialized in cloth processing has been operating in India for about 2 decades. The company has recently decided to expand its production. It was decided to shift the factory to a new location about 25 km away from its present site. For want of experienced hands some of the workers were transferred to the new site. They were offered on additional transport allowance of 500 per month. The union of workers were firm to receive Rs. 1,000 as additional transport allowance against Rs. 500 offered by management.

When the plant was being shifted to the new site, negotiations went on uninterrupted between the management and the union on this issue. However, both the parties were firm on their stand and no solution could arrive at.

P.T.O.



After three rounds of discussion management was firm as to its offer, however, union indicated some flexibility which was not accepted by management. Hence, union decided to adopt 'go slow' policy. The production went down drastically. The management issued charge sheet to the employees who indulged into go slow.

Analyse the case and elucidate the problem and possible solutions.

OR

3. Your company is facing tough competition in view of the price war strategies adopted by your competitors. The only option left to face this challenge is to seriously design a cost reduction drive through identifying areas of waste and improve the cost function. As CEO of the organization make a note to be circulated to all the line managers suggesting in it the functional areas where cost reduction is possible.
4. Your company has been handsome profits for last six years. It is a listed company. It is company with tract record of dividend. However, in the 2011-12 your BOD has decided to undertake massive expansion plan which necessitates to adopt a conservative policy as regards dividend. Your BOD has asked you as Company Secretary to prepare a note justifying the stand of the company. This note shall be useful in the ensuing AGM of the company, where shareholders are likely to press their demand for high dividend. Your note should include all the factors normally considered in framing the dividend policy of an organization, which is a listed public company.

OR

4. In 1980 an Indian manufacturer, Amul Milk Products Limited, planned to manufacture a baby food based mainly on milk. The company had been making certain milk products at its daily for some time and had established a brand name-Amul. The company realized, however, that the consumer public generally associated their name with products such as condensed milk, cheese, and butter, but not with products meant primarily for babies. Amul was convinced of its ability to produce a baby food of the highest quality. It also had an efficient distribution organization of its own that covered the whole country. It was decided to appoint a leading advertising agency to assist in the formulation of a marketing strategy.

As a marketing manager of Amul milk, design the marketing strategy for launching this new product in the Indian Market.



मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

१. व्यष्टी अध्ययन दृष्टीकोन म्हणजे काय ? विविध व्यवस्थापकीय प्रश्न सोडविताना व्यष्टी अध्ययन दृष्टीकोन कसा उपयुक्त ठरू शकतो याचे समर्थन करा.

किंवा

१. व्यष्टी अध्ययनाची संघटनेतील आधुनिक उद्दिष्टे व व्याप्ती स्पष्ट करा.
२. 'व्यवस्थापकीय निर्णय घेताना व्यष्टी अध्ययन पद्धती महत्वाची भूमिका बजावते' या विधानाची सविस्तर चर्चा करा.

किंवा

२. व्यष्टी अध्ययन पद्धतीचे विविध दृष्टीकोन कोणते ?
३. कापड प्रक्रिया उद्योगात अग्रणी असलेली आंतरराष्ट्रीय कंपनी गेली दोन दशके भारतात कार्यरत आहे. नुकताच कंपनीने उत्पादन विस्तार कार्यक्रम हाती घेतलेला आहे. कंपनीने सध्याच्या उत्पादन ठिकाणापासून २५ कि.मी. दूर असलेल्या जागेवर कंपनीचे स्थलांतर करण्याचा निर्णय घेतलेला आहे. या नविन ठिकाणी अनुभवी व्यक्तींची गरज असल्याने काही कामगारांचे त्या ठिकाणी स्थलांतर करण्यात आले. या नविन ठिकाणी जाण्यासाठी कंपनीने या कामगारांना दरमहा रु. ५०० वाहतुक भत्ता देऊ करण्यात आला. परंतु कामगार संघटनेने वाहतुक भत्त्याच्या स्वरूपात रु. ५०० ऐवजी रु. १००० ची मागणी व्यवस्थापनाकडे केली.

प्रकल्पाचे नविन जागेत स्थलांतर होऊन देखील कामगार संघटना व व्यवस्थापन यांच्यामध्ये या मुद्द्यावर चर्चा चालूच राहिली तथापी दोन्ही बाजू आपापल्या भूमिकेवर ठाम राहिल्या व त्यावर कोणताही तोडगा निघू शकला नाही.

चर्चेच्या तीन फेऱ्या होऊन देखील व्यवस्थापन आपल्या भूमिकेवर ठाम होते. तथापी संघटनेने आपल्या भूमिकेत थोडी लवचिकता दाखवली तरी देखील व्यवस्थापनाने त्या भूमिकेचा स्वीकार करण्यास नकार दर्शविला. परिणामी संघटनेने संथगतीने काम करण्याचे धोरण स्वीकारले त्यामुळे उत्पादनात मोठ्या प्रमाणात घट झाली. अशा संथगतीने काम करणाऱ्या कामगारांच्यावर व्यवस्थापनाने आरोपपत्र दाखल केले.

या केसचे विश्लेषण करून या प्रश्नाचे निरसन करा.

किंवा



३. तुमच्या स्पर्धक उत्पादक कंपन्यांनी किंमत युद्ध धोरणाचा स्वीकार केल्याच्या पार्श्वभूमीवर तुमच्या कंपनीला तीव्र स्पर्धेला तोंड घावे लागत आहे. या आव्हानाचा मुकाबला करण्यासाठी वायफल खर्च होण्याची क्षेत्रे निवडणे व खर्च नियंत्रण प्रक्रियेच्या माध्यमातून खर्च नियंत्रण उपक्रम राबविण्याचा पर्याय सध्या कंपनीपुढे उपलब्ध आहे. कंपनीचा मुख्य कार्यकारी अधिकारी या भूमिकेतुन तुम्ही तुमच्या विविध विभागातील व्यवस्थापकांना कोणत्या क्षेत्रात उत्पादन खचीत घट करणे शक्य आहे या संबंधी विवेचन करणारी टिप्पणी तयार करा.
४. तुमची कंपनी गेल्या सहा वर्षांपासून उत्तम नफा मिळवीत आहे. ती कंपनी नोंदनीकृत असून तिच्या लाभांश वाटपाची उत्तम परंपरा आहे. तथापि २०११-१२ या वर्षी कंपनीच्या संचालक मंडलाने उत्पादन विस्तार कार्यक्रम राबविण्यासाठी लाभांश वाटपाच्या संदर्भात पुराणमतवादी दृष्टीकोन स्विकारला. तुमच्या संचालक मंडलाने तुम्हाला कंपनी सचिव या भूमिकेतुन या निर्णयाच्या समर्थनार्थ टिप्पणी तयार करण्यास सांगितले आहे. ज्या वार्षिक सर्वसाधारण सभेत कंपनीचे भागधारक जादा लाभांश वाटपा संदर्भात आग्रह धरतील त्या सभेसाठी सुद्धा या टिप्पणीचा उपयोग होऊ शकेल. ज्या नोंदनीकृत सार्वजनिक कंपनीचे लाभांश धोरण ठरविताना सर्व साधारणपणे ज्या घटकांचा विचार केला जातो त्या सर्व घटकांचा किंवा मुद्द्यांच्या समावेश तुमच्या टिप्पणीमध्ये आवश्यक आहे.

किंवा

४. अमूल मिल्क प्रॉडक्ट्स लिमिटेड या भारतीय दुध उत्पादक कंपनीने लहान मुलांसाठी आवश्यक असणाऱ्या दुधावर आधारित असलेल्या उत्पादनाचे उत्पादन घेण्याचे १९८० साली निश्चित केले कंपनी काही काळ दररोज दुधावर आधारित उत्पादने तयार करित असे आणि त्यामुळे कंपनीने 'अमूल' हे बोधचिह्न निश्चित केले. कंपनीच्या असे लक्षात आले कि सर्व साधारण ग्राहक हा दुधापासून तयार केलेले घन पदार्थ, चीझ, लोणी या पदार्थांसंबंधी परीचित आहेत. परंतु दुधापासून लहान मुलांसाठी तयार होऊ शकणाऱ्या पदार्थासंदर्भात अपरिचित आहेत. अमूलला दुधापासून लहान मुलांसाठी उच्चदर्जाचे दुध उत्पादन करण्यासंबंधी खात्री होती. कंपनीची देशपातळीवरील उत्पादने वितरण करण्यासाठी स्वतःची कार्यक्षम वितरण व्यवस्था होती. कंपनीला विपणन धोरण आखण्यासंदर्भात मदत करण्यासाठी एका आघाडीच्या जाहीरात संस्थेची स्थापना करण्याचा निर्णय घेण्यात आला.

अमूल मिल्क या कंपनीचा विपणन व्यवस्थापक या भूमिकेतुन कंपनीच्या नविन उत्पादनाचे भारतीय बाजारपेठेत विक्री सुरु करण्यासाठीचे विपणन धोरण तयार करा.



[4370] – 412

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
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 penalties and adjudication under cyber regulation. **10**

OR

1. Explain the following terms in detail, which fall under Right to Information Act. **20**
A) Appellate Authorities.
B) Powers of Information Commissioner.
C) Duties of Public Information Officer.

2. Explain the following terms covered under Companies Act ? **20**
A) Listing Agreement
B) Deposit of Wills
C) Legal documents.

OR

2. A) State the objects of Debt Recovery Act, 1993. **10**
B) Explain the procedure of Tribunals under Debt Recovery Act, 1993. **10**

P.T.O.



3. A) Write a note on Audit of Securities and Exchange Board of India. **10**
B) What are the objects of the Securities and Exchange Board of India Act 1992. **10**

OR

3. A) Explain the importance of Securitization Act 2002. **10**
B) Write detail note on Enforcement of Security Interest Act 2002. **10**
4. What are the penalties for failure and default in inside trading and Non-disclosure of Acquisition of shares ? **20**

OR

4. Explain procedure and the various legal documents required for registration of Public Ltd. Company under Companies Act. **20**
5. Write short notes (**any four**) : **20**
a) Certifying Authority
b) Cyber Regulation
c) Compulsory Registration
d) Retention of Information
e) E-Governance.
-



[4370] – 413

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
COMMERCIAL LAWS AND PRACTICES (Gr.E) (Special Paper – VIII)
Case Studies in Commercial Laws and Practices
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions: 1) Attempt **any 4** cases.
2) **All** questions carry **equal** marks.

1. In 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 four keys lock. The two keys are on every side of the door, and each of these two keys belongs to a single party, both the parties stand respectively on each side of the door and both of them have different keys. One of them is co-incidental with the key 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 knows exactly, what kind of notches the other key will have. One 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 fear that an outsider might interfere in their business.

Discuss with reference to the authentication of electronic records using digital signatures.

2. Mr. P.M. Desai is a doctor in All India Institute of Medical Sciences invents a machine which can deliver 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 improvable 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 useful method of treatment to diabetes by regulating the amount of glucose supply to the blood. Now that invention has been strongly welcomed by medical community, as being a newly useful and non-obvious method of treatment.

* Discuss legal provisions in relation to Patent Law with reference to the above case.

* Can Doctor claim invention under the Law ?

P.T.O.



3. Mr. Ratnakar installed a new channel named 'Hallo Pune'. This had a resemblance with another renowned channel "Modern Pune". Services rendered by Ratnakar were similar to the services rendered by Modern Pune.

Bhutkar and company having the ownership of 'Modern Pune' claimed that they are having global access. These are services rendered by Network of Telecasting, India since 2005. The channel did not receive any registration till date.

Bhutkar and company claimed that they are first in this field. Mr. Ratnakar adopted similar services rendered by the Bhutkar and company. So Bhutkar and company claimed that Mr. Ratnakar is dishonest and the case is related to violation of copyright and patent, and laws related to Information Technology. Discuss the case in detail taking into consideration the provisions related to the relevant Act, and legal rights of both the parties.

4. Arvind is an Industrialist engaged in a manufacturing of a furniture from plywood. These has been persistent complaint from the customers that furniture manufactured by him, have a low quality and is not useful for the office work. The Market and scientific research was carried out and a new model of furniture was prepared having better quality and multiple use. Arvind applied for the patent of this new quality furniture and got it. He continued production for 6 years and because of low demand stopped the production. Subsequently the friend of Arvind, Mr. Balaram manufactured the furniture as per the same specification as laid down by Mr. Arvind. He applied for patent which was objected by Arvind.

* Discuss in detail the rights of Arvind and Balaram as per the provisions of Patent Act 1970.

* Is the product developed by Balaram is Innovation OR limitation.

5. Shri Anand Raj Anand started using the mark "container" as a trade mark for his freight containers. He spent huge amount on the advertisement of such freight containers. So that they became 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 this case with reference to the relevent provisions necessary for the registration of trade mark and advice Shri Anand Raj Anand to defend registrar's objection.



6. M/S Shah Shabbir Mulani is a manufacturer of Himru Shawl, at Aurangabad. There are more than 1000 employees including export artisans who are paid monthly wages and additional incentives. Regular employees look after the marketing of the company. The salary pattern and employee behaviour is satisfactory.

With the change in the era and introduction of new machinery the son of owner, 'Vinod' joined the company and introduced mechanisation. The employees are not satisfactory with the behaviour of the Vinod, they complain that he is rude and arrogant. He was not treating employees properly. The personal relation slowly were given secondary importance. But because of Mechanisation production was increased and the profit was increased proportionately.

1) What problems can you identify in the above case ?

2) What behavioral changes you expect from Mr. Vinod ?

मराठी रूपांतर

सूचना : १) कोणत्याही ४ केसेस सोडवा.

२) सर्व प्रश्नांना समान गुण आहेत.

१. इ-व्यापार करारांतर्गत स्वाक्षरी ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांच्याद्वारे उघडला जावू शकतो. या दरवाज्याच्या दोन्ही बाजूस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एका पक्षाच्या मालकीची असते. दरवाज्याच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न भिन्न चाव्यासोबत क्रमाने उभे राहतात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी घेवू शकते, की ज्या द्वारे ते त्या चावीच्या आकार आणि खाचा संबंधीत चावीच्या आहेत असे मान्य करतात. परंतू दुसऱ्या अगर अन्य कोणत्याही पक्षाचा दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहित नसते. तथापि, हे मात्र निश्चित आहे की, जो पर्यंत योग्य त्या चार चाव्या दरवाज्याच्या कुलुपाला लावल्या जाणार नाहीत, तो पर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आपआपल्या चाव्या दरवाज्याच्या कुलुपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडण्या संबंधीची बोलती करतात, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाह्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक साक्षऱ्यांचा अवलंब करून चर्चा करा.



२. श्री. पी एम देसाई हे ऑल इंडिया वैद्यकियशास्त्र संस्थेत डॉक्टर आहेत. त्यांनी रुग्णांच्या शरीरात त्वचेच्या छीद्रांद्वारे ग्लुकोज सोडून त्याच्या रक्त प्रवाहात त्याचे विलीनीकरण करता येवू शकेल असे यंत्र शोधून काढले. डॉ. देसाई यांच्या या संशोधन प्रात्याक्षिक प्रतिपादनामध्ये फार उपयुक्त आणि परिणामकारक असण्याचे सिद्ध झाले आहे. डॉक्टरांचा असा दावा आहे की, हे संशोधन मधूमेही रुग्णांच्या शरीरातील रक्तामध्ये ग्लुकोजचा पुरवठा नियमित करण्यासाठी एक फार उपयुक्त पद्धती आहे. याशिवाय, ती एक उपचाराची नविन पद्धती आहे. जी उपयुक्त असण्याचे वैद्यकीय क्षेत्राने मान्य केले आहे. ते त्याची आवा प्रभावीपणाने स्वागत करीत आहेत.

सविस्तर चर्चा करा.

१) या समस्येच्या संबंधाने पेटंट कायदानुसार कायदेशीर तरतूदी.

२) डॉक्टर आपल्या संशोधनाचा दावा या कायद्यांतर्गत करू शकतात काय ?

३. श्री रत्नाकर यांनी एक नवीन टीव्ही चॅनेल “हॅलोपुणे” सुरू केला. या चॅनेलचे आणि एका नावाजलेल्या “मॉडर्न पुणे” या चॅनेलशी साम्य होते. रत्नाकर यांनी देवू केलेल्या सेवा मॉडर्न पुणे च्या सेवांप्रमाणेच होत्या.

श्री. भूतकर व कंपनी मॉडर्न पुणे चे मालक असून त्यांनी असा दावा केला की त्यांना जागतिक हक्क प्राप्त आहेत. या सेवा प्रसारित करण्याच्या त्यांना २००५ पासून चा हक्क आहे. चॅनेलला अदयापही कोणतीही नोंदणी प्राप्त नाही.

भूतकर व कंपनीने दावा केला की ते या क्षेत्रात प्रथम आहेत. श्री रत्नाकर यांनी आपल्या प्रमाणेच सेवा देवू केल्या आहेत. म्हणून भूतकर व कंपनीने असा दावा केला की श्री. रत्नाकर हे अप्रामाणिक असून ही केस कॉपीराईट कायद्याचा भंग करणारी आहे. तसेच माहिती तंत्रज्ञान कायद्याचा ही भंग करणारी आहे.

वरील केस सविस्तर चर्चा करा. संबंधीत कायद्याच्या तरतूदींचे स्पष्टीकरण करा व दोन्ही पक्षांच्या हक्कांची चर्चा करा.

४. श्री अरविंद हे प्लायवूडचे फर्निचर तयार करणारे कारखानदार आहेत. ग्राहकांकडून अशी सातत्याने तक्रार येत होती की, अरविंद यांच्या द्वारे उत्पादीत फर्निचरचा दर्जा कमी असून कार्यालयीन कामकाजासाठी ते उपयुक्त नाही. बाजारपेठ व शास्त्रीय संशोधनाद्वारे त्यांनी यात सुधारणा करण्याच्या उद्देशाने नविन मॉडेल बाजारात आणले. या नविन उत्पादनाचा दर्जा चांगला असून बहुविध उपयोगिता आहे. अरविंद ने या नवीन फर्निचरचे पेटंट प्राप्त केले. त्यांनी ६ वर्ष हे उत्पादन चालू ठेवले व नंतर कमी मागणीमुळे उत्पादन बंद केले. त्यानंतर अरविंदच्या मित्राने श्री बलराम यांनी हे फर्निचर अरविंदच्या मॉडेलप्रमाणे सुरू केले. त्याने (बलराम यांनी) पेटंट साठी दावा दाखल केल्या.

• अरविंद यांचे अधिकार सविस्तर स्पष्ट करा. तसेच बलराम यांचे अधिकार स्पष्ट करा. (पेटंट कायदा १९७० च्या आधारे)

• बलराम यांनी विकसीत केलेले उत्पादन शोध आहे कि, अनुकरण आहे.



५. श्री आनंदराज आनंद यांनी आपला वाहतुक कंटेनर्ससाठी 'कंटेनर्स' नावा ने वापर सुरु केला. त्यांनी या कंटेनर्सच्या जाहिरातीवर प्रचंड खर्च केला. म्हणून ते बाजारपेठेत अत्यंत लोकप्रिय झाले. १० वर्षांनंतर त्यांनी नोंदणीसाठी अर्ज दाखल केला. कारण या वाहतुक कंटेनर्सनी १००% मान्यता प्राप्त केली आहे. रजिस्ट्रारने सदर नोंदणी नाकारली कारण कंटेनर्स हा शब्द वर्णानात्मक आहे. त्याद्वारे प्रत्यक्षपणे व्यापाऱ्याच्या मालाचे स्वरूप व वैशिष्ट्य स्पष्ट होते.

ट्रेड मार्कच्या नोंदणीच्या तरतूदी स्पष्ट करा. (वरील केसच्या आधारे) तसेच आनंद राज आनंद यांना आपली बाजू मांडण्यासाठी मुद्दे स्पष्ट करा.

६. मे. शाह शब्बीर मुलाणी औरंगाबाद येथील हिमरू शालीचे उत्पादक आहेत. १००० हून अधिक कर्मचारी या कारखान्यात काम करतात. त्यामध्ये कुशल कारागीर व कर्मचारी यांचा समावेश आहे . ज्यांना दर महा वेतन मिळते व अतिरिक्त लाभ ही दिला आहे. नियमित कर्मचारी विपणानाचे काम पाहतात. वेतनमान व कर्मचाऱ्यांचे वर्तन समाधानकारक आहे.

बदलत्या काळानुरूप व नवीन यंत्र तंत्रसयंत्राचा वापर यामुळे नवीन तंत्राचा वापर सुरु झाला. मालकाचा मुलगा विनोद कंपनीत रुजू झाला, व उत्पादनाच्या नवीन पद्धतीचा वापर सुरु केला. मात्र कर्मचारी विनोद यांच्या वर्तणूकी विषयी कर्मचारी समाधानी नव्हते. कर्मचाऱ्यांच्या मते विनोद अत्यंत उद्धट व रागीट वर्तन करतात. ते कर्मचाऱ्यांना योग्य वागवत नसत. वैयक्तिक संबंधाने दुय्यम महत्व दिले जात असे. परंतु यंत्र सयंत्राच्या वापरामुळे उत्पादन संख्या व दर्जा वाढला व फायदाही वाढला.

१) वरील केस मधील समस्या कोणत्या ?

२) विनोद कडून कोणत्या प्रकारे वर्तन सुधारणा/बदल अपेक्षित आहे ?



[4370] – 414

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
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. Discuss the causes of sickness in co-operative units.

OR

State the importance of co-operative leadership in global era.

2. What has been the impact of globalisation on co-operative institutions ?

OR

What strategy should be adopted by the co-operatives for meeting global challenges ?

3. Discuss the formation and organization of self help groups.

OR

Discuss the role of self help groups in rural development.

4. Describe the various reasons behind suicides amongst Indian farmers.

OR

Discuss the measures adopted by the government for mitigating the problem of farmer's suicides.

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

- a) Economic viability of co-operative institutions.
- b) Six Sigma techniques.
- c) Self help groups and empowerment of women.
- d) Self-sustaining rural development.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न आवश्यक आहेत.

२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी संस्थांच्या आजारपणाच्या कारणांची चर्चा करा.

किंवा

जागतिकीकरणाच्या युगात सहकारी नेतृत्वाचे महत्त्व सांगा.

२. सहकारी संस्थांवर जागतिकीकरणाचा प्रभाव कसा झालेला आहे ?

किंवा

जागतिकीकरणाची आव्हाने पेलण्यासाठी सहकारी संस्थांनी कोणती व्युहरचना स्वीकारावी ?

३. स्वयंसहाय्यता गटांची स्थापना आणि संघटन याबाबत चर्चा करा.

किंवा

ग्रामीण विकासातील स्वयंसहाय्यता गटांच्या भूमिकेची चर्चा करा.

४. भारतातील शेतकऱ्यांच्या आत्महत्येमागील विविध कारणे विशद करा.

किंवा

शेतकऱ्यांच्या आत्महत्या रोखण्यासाठी शासनाने योजलेल्या उपयांची चर्चा करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकारी संस्थांची आर्थिक स्थैर्यता

ब) सिक्स सिगमा तंत्र

क) स्वयंसहाय्यता गट आणि महिलांचे सबलीकरण

ड) आत्मनिर्भर ग्रामीण विकास.



[4370] – 415

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
CO-OPERATION AND RURAL DEVELOPMENT
Special Paper – VIII
Case Studies In Co-operation and Rural Development
(Group – F) (2008 Pattern)

Time : 3 Hours

Total Marks : 100

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

1. The Jai-Bharat Co-operative sugar factory, Pune is established in 1975. The factory was started with, 500 workers, 35 technicians and 15 technical officers. At present, total strength has gone to total of 3000 workers, 150 technicians and 30 officers. The crushing capacity per day increased from 1250 Metric tonne to 7500 M.T. There exist two trade unions, Viz-Majdoor Sabha and Socialist Workers' Union, the relations of the Co-operative sugar factory with both the unions are generally cordial and the factory has had a long spell of industrial piece.

In the Jai-Bharat Co-operative sugar factory, Mr. Hari Deoram Chaudhari has been working for the last 15 years. He is found to be very skillful, sincere and honest. He is intelligent and helpful too. Last year, he suggested an improvement in the working of machines hence crushing capacity was increased by 300 M.tonnes per day. Chairman of the sugar factory, declared reward to Mr. Chaudhari. Because of his helpful attitude he is liked by all other workers and he is in a popular figure in the factory. He is a member of the Majdoor Sabha. Though he is not an active member, he follows the directives of the Sabha.

Mr. Kisan Gundappa Devare has been working in Jai-Bharat sugar factory for the last 9 years. He is found to be of average skill and intelligence. He is regular in his duties and honest too. Though he is not popular in the factory, he maintains sound relations with his colleagues and apparently has no enemies. Of course, he is an active member of the Socialist Workers' Union and participates in all activities of the Union.

Mr. Mahadeo Jagan Pawar has been working in Jai-Bharat Co-operative sugar factory for the last 7 years. He is found to be average in skill and intelligence. Though he has polite manners, he is not dependable and is also irregular in his work. He is also a member of the Socialist Workers' Union and participates in all activities of the Union.

P.T.O.



On the basis of superior job performance report in favour of Mr. Hari Deoram Chaudhari is given by all the superiors and note prepared by the Assistant Personnel Officer, a decision to promote Mr. Hari Deoram Chaudhari, superseding Mr. Kisan Gundappa Devare and Mr. Mahadeo Jagan Pawar was taken by the management and the necessary communication was sent.

The secretary of the Socialist Workers' Union has taken the issue to the General Manager and asked for the withdrawal of the promotion order issued to Hari Deoram Chaudhari.

Questions :

- a) In your capacity as the personnel manager, Place your arguments before the Board and justify the promotion order issued to Mr. Hari Deoram Chaudhari.
 - b) As the secretary of the Socialist Workers' Union, submit your arguments and explain how the promotion order issued to Mr. Hari Deoram Chaudhari is Unjust.
 - c) Explain the behaviour and attitude of Mr. Devare and Mr. Pawar.
2. In the Co-operative Marketing Federation, Mumbai, new General Manager joined recently. He observed that annual increments are given subjective consideration. There did not exist any system of performance appraisal. The new General Manager evolved a scientific system of performance appraisal and also designed new pay-scales and grades.

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 and 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 the technical areas. Analyse the case and answer the following questions with proper justification.



Questions :

- a) Analyse the role of chairman in granting special increments to the union office bearers.
 - b) Could the incidence of mass-resignations have been averted due to individual counselling ? Who should have done that job ?
 - c) What would be the ideal solution in such situation whereby both parties are satisfied ?
3. Shri Godbole is working in a Sadhu Co-operative sugar factory for the last 20 years, looking after a sugarcane department of 25 employees. He is not technically qualified man, but is a practical man having good practical experience in a sugarcane field.

He is very good knowledge about variety of sugarcane. However he is very irregular in attendance. Sometimes remaining absent for about 6 to 7 days in a month. He gives various excuses such as : (1) He has to see the co-operative authorities. (2) Attend the advocate for discussing co-operative issues. (3) Sickness – his own or of his wife, etc.

Due to his absenteeism, he does not get full salary of the month and time, which leads to borrowing money from his assistance, and this money generally not returned. This has resulted in loss of work, if his senior officer had not taken care of the same from time to time. The problem is how to tackle this man so that he will be useful and contribute to the betterment of the co-operative sugar factory. He was warned twice for his irregular attendance. His increment was withheld for one year for the same reason by the M.D. of the factory. Analyse the case and express your views about following issues.

- a) Is Shri Godbole a good and skilled workman or a good supervisor ?
- b) Are his experience and talent used to best advantage by keeping him as a poor supervisor ?
- c) Is his boss keen to :
 - i) Improve Shri Godbole and
 - ii) Avoid his ill effects from affecting other workman.
- d) What action can be taken to improve Shri Godbole ?



4. Naresh Co-operative chemical factory established in 1995. It is situated in Thane-Belapur industrial area. Total 350 employees are working in the factory. It was originally started with 10 employees and when additional employees were necessary, the management used to tell the existing employees to bring new workers either their relative or friends and they were appointed. During the period of 16 years the company prospered and also expanded. The management of co-operative chemical factory wanted to prescribe certain qualifications for each category of workman and make recruitment either through employment exchange or by means of Newspaper advertisement. The workers resisted this move and demanded that recruitment should be made as per the existing practice and usage. They also not agreed with settlement recruited between the parts wherein the management has agreed to continue new existing practice and usage's in case of recruitment exchange and the workers resorted to go slow tactics in the work. The management suffers heavy losses, as export orders could not be fulfilled. The management approached conciliation officers and suggested a recruitment policy wherein the workers direct dependent or family members should be given preference if they have necessary qualifications. He also suggested that out of 5 vacancies in each category one should be reserved for workers direct dependents and relations. The management was agreeable to this suggestion but the workers insisted that the earlier existing practice should be continued and hence go slow continued which resulted in lock-out declared by the management.

Questions :

- a) Whether the management's old policy of making recruitment through workers was correct ?
- b) Whether the management was justified in not prescribing minimum qualification in the beginning ?
- c) Whether the management's action in prescribing qualification was justified ?
- d) Whether the management's above action amounts to a change in custom usage's and practice ?



मराठी रूपांतर

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

१. जय-भारत सहकारी साखर कारखान्याची स्थापना पुणे येथे १९७५ मध्ये झाली. कारखान्या सुरवातीस ५०० कर्मचारी, ३५ तांत्रिकी, आणि १५ तांत्रिकी अधिकारी होते. सध्या कामगारांची एकूण संख्या ३०००, असून त्यामध्ये १५० तांत्रिकी कर्मचारी आणि ३० अधिकारी आहेत. दैनंदिन गाळप क्षमतेत १२५० मेट्रिक टनापासून ७५०० मेट्रिक टनापर्यंत वाढ झाली. कारखान्यामध्ये मजदूर सभा आणि समाजवादी कामगार संघटना अशा दोन कामगारांच्या संघटना कार्यरत होत्या. दोनही कामगार संघटनांचे सहकारी साखर कारखान्या बरोबर सलोख्याचे संबंध होते व कारखान्यामध्ये बऱ्याच काळापासून औद्योगिक शांतता होती.

जय-भारत सहकारी साखर कारखान्यामध्ये मि. हरी देवराम चौधरी हा कामगार १५ वर्षांपासून कार्यरत आहे. तो अतिषय बुद्धीवान व प्रामाणिक आहे. तो कुशाग्र बुद्धीचा असून दुसऱ्यांना मदत करणारा सुद्धा आहे. मागील वर्षामध्ये त्याने मशिनरीमध्ये काही सुधारणा सुचविल्या व त्यामुळे कारखान्याच्या दैनंदिन गाळप क्षमतेत ३०० मेट्रिक टनाने वाढ झाली. साखर कारखान्याच्या चेअरमन यांनी चौधरी यास बक्षिस जाहीर केले. त्याच्या परोपकारी प्रवृत्तीमुळे सर्व कामगारांमध्ये त्याचे व्यक्तीमत्व प्रसिद्ध झाले. मि. चौधरी हे मजदूर सभा या संघटनेचे सभासद आहेत, परंतु संघटनेमध्ये क्रियाशील सभासद म्हणून त्याचे काम नाही. संघटनेच्या मार्गदर्शक सूचनांचे पालन करणे इतपत मर्यादित त्यांचा सहभाग आहे.

मि. किसन गुंडाप्पा देवरे हे जय-भारत सहकारी साखर कारखान्यात मागील ९ वर्षांपासून कार्यरत आहेत. श्री देवरे बुद्धीने व हुशारीने सर्वसाधारण आहेत. ते त्यांच्या कामामध्ये नियमित असून प्रामाणिक आहेत. कारखान्यामध्ये ते प्रसिद्ध नाहीत परंतु त्यांच्या सहकाऱ्यांसमवेत त्यांचे संबंध चांगले आहेत परिणामतः त्यांना कोणीही शत्रु नाही. मि. देवरे हे समाजवादी संघटनेचे सक्रिय सभासद आहेत आणि संघटनेच्या सर्व कार्यक्रमात त्यांचा सक्रीय सहभाग असतो.

मि. महादेव जगन पवार हे जय-भारत सहकारी साखर कारखान्यात मागील ७ वर्षांपासून कार्यरत आहेत. ते बुद्धी आणि हुशारीने सर्वसाधारण कर्मचारी आहेत. असे असले तरीही ते सभ्य गृहस्थ आहेत. ते इतरांवर अवलंबून नाहीत तसेच कामामध्ये अनियमित आहेत. ते सुद्धा समाजवादी संघटनेचे सभासद असून संघटनेच्या कामकाजामध्ये त्यांचा सक्रीय सहभाग असतो.



श्री चौधरी यांच्या कामाचा उच्च दर्जा व कामगिरी विचारात घेवून सर्व वरिष्ठांनी त्याच्या बाजूने अहवाल दिला, त्यानुसार सहाय्यक कामगार अधिकाऱ्याने श्री चौधरी यांच्या बढतीची नोट तयार केली व तसा निर्णय घेतला. व्यवस्थापनाने श्री देवरे व श्री पवार यांच्यापेक्षा श्री देवरे यांना वरचढ मानून बढतीविषयक निर्णय घेतला.

समाजवादी संघटनेचे सचिव यांनी या बढतीस आक्षेप घेतला व जनरल मॅनेजर यांची भेट घेवून चौधरी यांना दिलेली बढतीची ऑर्डर मागे घेण्याविषयी सांगितले.

प्रश्न :

- अ) तुम्ही कामगार अधिकारी असल्यास संचालक मंडळापुढे श्री हरी देवराम चौधरी यांच्या बढतीचे समर्थन कसे कराल ?
- ब) तुम्ही समाजवादी संघटनेचे सचिव असल्यास श्री हरी देवराम चौधरी यांची बढती कशी अयोग्य/अन्यायचि आहे हे पटवून द्या.
- क) मि. देवरे आणि मि. पवार यांची वर्तणूक आणि दृष्टीकोन स्पष्ट करा.

२. सहकारी विपणन संघ, मुंबई, येथे अलिकडेच नवीन जनरल मॅनेजर कामावर हजर झाले. निरीक्षणावरून त्यांच्या लक्षात आले की, या संस्थेत कामकाजाचे मूल्यमापन न करता व्यक्तिगत 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 बक्षिसाविषयी सर्वसाधारणपणे कामगारांचे मत चांगले होते. परंतु अंतर्गत संघटनेचे पदाधिकारी मात्र नाराज होते. या अगोदरच्या 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 सहकार्यांची आढवण करून दिली. संघटनेच्या १० पदाधिकाऱ्यांना संस्थेचे चेअरमन यांनी खास वेतनवाढी जाहीर केल्या. त्याचा परिणाम म्हणजे कनिष्ठ व वरिष्ठ कर्मचाऱ्यांमध्ये तफावत निर्माण झाली. कार्यकारी संचालकांकडे त्याविषयी तक्रारी गेल्या व त्यांनी सर्व तक्रारी चेअरमनको पाठवून दिल्या. परंतु तक्रारींची दखल चेअरमनने घेतली नाही. वरिष्ठ कर्मचाऱ्यांना कमी वेतनवाढी मिळाल्यामुळे त्यांनी एकत्रितपणे संस्था सोडून जाव्याचे ठरविले. परंतु याकडे संस्थेने दुर्लक्ष केले (संस्थेने या घटनेची दखल घेतली नाही). त्यामुळे २५ वरिष्ठ कर्मचाऱ्यांनी के जे तांत्रिक क्षेत्रात महत्वाची भूमिका करित होते, एकाच वेळी (सामूहिक) राजीनामे त्यांनी सादर केले. केसचे विश्लेषण करा



आणि योग्य कारणासहित प्रश्नांची उत्तरे द्या.

अ) संघटनेच्या पदाधिकाऱ्यांना खास वेतनवाढी मंजूर करताना चेअरमनच्या भूमिकेचे विश्लेषण करा.

ब) प्रत्येकाबरोबर चर्चा करून सामूहिक राजीनामे टाळता येणे शक्य होते काय ? हे काम कोणी करणे आवश्यक होते ?

क) या परिस्थितीमध्ये दोन्ही पक्षांना समाधानकारक होईल असे आदर्श उत्तर (पर्याय) कोणते आहेत ?

३. श्री गोडबोले हे साधु सहकारी साखर कारखान्यात गेल्या २० वर्षांपासून कार्यरत असून २५ कर्मचारी असलेल्या ऊस विभागाचे प्रमुख आहेत. ते तांत्रिकदृष्ट्या शिक्षित नसले तरी ऊस क्षेत्रातील एक अनुभवी व व्यवहारज्ञान असलेले गृहस्थ आहेत. ऊसांच्या विविध जातीबद्दल त्यांना चांगले ज्ञान आहे. असे असले तरी नियमितपणे हजर राहण्याबाबत श्री गोडबोले उदासिन आहेत. काही वेळेस महिन्यातून ६ ते ७ दिवस ते गैरहजर राहतात. तसेच गैरहजेरीबाबत पुढीलप्रमाणे अनेक कारणे देतात, उदा. (१) सहकारातील उच्चपदस्थांना भेटणे. (२) सहकारातील प्रश्नांबाबत वकीलांचा सल्ला घेणे व चर्चा करणे. (३) स्वतःचे किंवा पत्नीचे आजारपण.

त्यांच्या सततच्या गैरहजेरीमुळे त्यांना संपूर्ण महिन्याचा पगार मिळत नसे. म्हणून ते इतरांकडून, त्यांच्या सहकाऱ्यांकडून व कामगारांकडून कर्जे घेत असत. परंतु असे कर्ज सहसा परत करीत नसे. यामुळे त्यांचा सहकारी व कर्मचाऱ्यांवरील वचक हळुहळु कमी झाला. त्या ३ पविभागामध्ये बेशिस्त वाढून कामकाज कमी झाले परंतु त्यांच्या वरिष्ठांनी याबाबत काहीही केले नाही.

आता असा प्रश्न उपस्थित झाला आहे की, श्री गोडबोले यांचा कारखान्याच्या विकासासाठी कसा उपयोग करून घेता येईल व एकंदर परिस्थिती कशी हाताळता येईल. श्री गोडबोले यांना गैरहजेरीबाबत दोन वेळेस समज देण्यात आली. तसेच कार्यकारी संचालकांमार्फत त्यांची एक वर्षासाठी पगारवाढ थोपविण्यात आली. केसचे विश्लेषण करून तुमचे मत स्पष्ट करा.

प्रश्न :

अ) श्री गोडबोले हे चांगले तज्ञ कर्मचारी आहेत की उत्तम पर्यवेक्षक आहेत.

ब) त्यांना पर्यवेक्षक ठेवून त्यांच्यातील बुद्धिमत्तेचा चांगला उपयोग केलेला आहे काय ?

क) त्याचे वरिष्ठ पुढील गोष्टी करू शकतात काय ?

i) श्री गोडबोले यांच्यामध्ये सुधारणा घडवून आणणे.

ii) इतर कामगारांवरील वाईट परिणाम टाळता येणे.

ड) श्री गोडबोले यांच्यामध्ये सुधारणा होणेसाठी कोणती कृती योजना करावयास हवी ?



४. ठाणे-बेलापूर औद्योगिक भागामध्ये सन १९९५ मध्ये नरेश सहकारी रासायनिक कारखान्याची स्थापना झाली. एकूण ३५० कार्यगार कार्यरत आहेत. कारखान्याच्या स्थापनेच्या वेळेस फक्त १० कामगार होते, ड्या-ड्या वेळेस अधिक कामगारांची आवश्यकता होती, त्यावेळेस संस्थेच्या कामगारांना सांगितले जात होती की त्यांचे नातेवाईक किंवा मित्र यांना कामावर घेवून यावे व त्याप्रमाणे नेमणुका केल्या जात होत्या. १६ वर्षांमध्ये कंपनीची भरभराट झाली व विस्तारही झाला. नरेश सहकारी रासायनिक कारखान्याच्या व्यवस्थापनाच्या मते प्रत्येक नवीन कामगारांसाठी वर्गवारी करून त्यांची पात्रता निश्चित करून रोजगार विनिमयकेंद्र तसेच वर्तमानपत्रामध्ये जाहिरात देवून कामगारांची निवड करावी. कामगारांनी व्यवस्थापनाच्या या नवीन धोरणास विरोध केला व सध्या अस्तित्वात असलेल्या पद्धतीप्रमाणेच कामगारांची निवड करावी अशी मागणी केली तसेच कामगारांची निवड दोनही (नवीन व जुन्या) पद्धतीने करण्यास त्यांनी संमती दिली नाही. व्यवस्थापनाने मात्र नवीन पद्धती सुरू ठेवण्यास मान्यता दिली. त्यामुळे कामगारांच्या निवडीच्या प्रश्नाबाबत त्यांनी संध गतीने काम करण्याचे धोरण स्वीकारले. निर्यात ऑर्डर योग्य वेळेत न गेल्यामुळे (निर्यातीची पूर्तता न झाल्यामुळे) कंपनीचे मोठे नुकसान झाले. कंपनीचे व्यवस्थापनाने समायोजन अधिकाऱ्याकडे संपर्क साधला, त्यांनी सुचविले की, कामगारांवर प्रत्यक्षपणे अवलंबून असणाऱ्या किंवा त्यांच्या कुटुंबातील व्यक्तींकडे आवश्यक पात्रता असेल तर त्यांची निवड करावी. त्यांनी असेही सुचविले की, सध्याच्या ५ रिक्त जागा वर्गवारीप्रमाणे कामगारांसाठी आरक्षित असाव्यात. (कामगारांवर अवलंबून असणारे किंवा त्यांचे नातेवाईक). व्यवस्थापनाने या सूचनेस मान्यता दिली परंतु कामगारांनी आग्रह धरला की, पुर्वीची अस्तित्वात असलेली कामगार निवडीची पद्धती चाल ठेवावी, परंतु व्यवस्थापनाने यास मान्यता न दिल्यामुळे संधगतीन काम चाल ठेवले. त्याचा परिणाम म्हणजे व्यवस्थापनाने टाळेबंदी जाहीर केली.

प्रश्न :

- अ) कामगारांमार्फत नवीन कामगारांची निवड करण्याचे व्यवस्थापनाचे जुने धोरण बरोबर होते काय ?
- ब) सुरवातीस किमान पात्रता न ठरविण्याचे व्यवस्थापनाचे धोरण समर्थनीय आहे काय ?
- क) कामगार निवडीसाठी किमान शैक्षणिक पात्रता ठरविण्याचे व्यवस्थापनाचे धोरण समर्थनीय आहे काय ?
- ड) व्यवस्थापनाच्या भूमिकेमुळे प्रचलित चालिरिती, पद्धती व उपयोगिता यामध्ये बदल झाला आहे काय ?



[4370] – 416

Seat No.	
-------------	--

M.Com. (Semester – IV) Examination, 2013
Gr.G : ADVANCED BANKING AND FINANCE
Special-Paper – VII : Recent Advances in Banking and Finance
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

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

1. Explain in detail the meaning of Banking Ombudsman. Spell out some of the provisions of the Banking Ombudsman Scheme, 2006.

OR

1. What does 'CAMELS' stand for ? Explain in detail each of these components.
2. Explain the technological developments in banking with reference to :
- a) SWIFT
- b) Anywhere banking

OR

2. What do you understand by 'Opening up of Insurance Sector' ? What have been the conditions with respect to which the insurance sector was opened in India ?
3. What do you understand by 'Reinsurance' ? Explain the same with reference to its types and structure.

OR

3. Explain the recent developments in Indian money market with reference to :
- a) Collateralised Borrowing and Lending Obligation
- b) Factoring

P.T.O.



4. Explain the derivatives in the capital market with reference to :
- Options
 - Futures.

OR

4. What does merger and acquisition mean ? Spell out some of the recent cases of mergers and acquisition in banks in India.
5. Write notes on **(any two)** :
- Tele and Mobile Banking
 - Inter connected stock exchanges of India
 - Repo and Reverse Repo
 - Need for merger and acquisition.

मराठी रूपांतर

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

१. बँकिंग 'ओमबड्समन' चा अर्थ सविस्तर स्पष्ट करा. बँकिंग ओमबड्समन योजना, २००६ मधील काही तरतुदी नमूद करा.

किंवा

१. 'CAMELS' चे पूर्ण रूप काय आहे ? यातील सर्व घटक स्पष्ट करा.
२. बँकिंग मधील तंत्रवैधानिक विकास खालील बाबींना अनुसरून स्पष्ट करा.

अ) (SWIFT) स्विफ्ट

ब) एनिव्हेअर बँकिंग (Anywhere Banking)

किंवा

२. विमा क्षेत्राचे खुलेकरण याने तुम्हाला काय अर्थबोध होतो ? भारतात विमाक्षेत्राचे खुलेकरण कोणत्या शर्तींना अनुसरून करण्यात आले ?



३. पुनर्विमा याने तुम्हाला काय अर्थबोध होतो ? पुनर्विम्याचे प्रकार व रचना सविस्तर स्पष्ट करा.

किंवा

३. भारतीय नाणेबाजारातील अलिकडील काळातील विकास खालील बाबींना अनुसरून स्पष्ट करा.

अ) सांपर्खिक कर्ज देणे-घेणे बंधन

ब) अडत

४. भारतीय भांडवल बाजारातील अनुजात (डेरिव्हेटीव्हज) खालील बाबींना अनुसरून स्पष्ट करा.

अ) आप्शान्स (Options)

ब) फ्युचर्स (Futures)

किंवा

४. विलिनीकरण आणि संपादन म्हणजे काय ? भारतीय बँकिंग मधील विलिनीकरण आणि संपादनाची सहाय्याच्या काळातील उदाहरणे नमुद करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) टेलि आणि मोबाईल बँकिंग

ब) भारतीय परस्पर जोडलेले रोखे बाजार

क) रेपो आणि रिव्हर्स रेपो

ड) विलिनीकरण आणि संपादनाची गरज.



[4370] – 461

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2013
401 : ADVANCED DATABASE MANAGEMENT SYSTEM

Time : 3 Hours

Max. Marks : 80

- Instructions:** i) *All questions are **compulsory**.*
ii) *All questions carry **equal** marks.*
iii) *Figures to the **right** indicate **full** marks.*

1. Write a note on **(any 4)** : **(4×4=16)**
 - a) Mobile databases
 - b) R-Trees
 - c) CRM
 - d) Path Expression
 - e) Extended E-R Model.

2. Attempt **any four** : **(4×4=16)**
 - a) What are the different types of queries that arise over spatial data ?
 - b) What is data transparency ? Which are the forms of data transparency ?
 - c) Write a note on Range-Partitioning Sort.
 - d) Write a note on C/S architecture.
 - e) What are similarities between OODBMS and ORDBMS ?

3. Attempt **any four** : **(4×4=16)**
 - a) What is data warehouse ? Which are different components of data warehouse ?
 - b) Which are different components of DSS ?
 - c) What is XML ? Differentiate between XML & HTML.
 - d) Write a note on 2 phase commit protocol.
 - e) Differentiate between object identity Vs Foreign key.

P.T.O.



4. Attempt **any four** : **(4×4=16)**

- a) Write a note on Data Mining.
- b) Define :
 - i) Authority Page
 - ii) Hub Page
 - iii) Precision
 - iv) Inverse Document Frequency.
- c) How to use inverted index ?
- d) What is I/O parallelism ? Explain Interquery and Intraquery parallelism.
- e) Differentiate between centralized, primary copy and fully distributed system.

5. Attempt **any four** : **(4×4=16)**

- a) Write a note on object.
- b) Define :
 - i) Spatial data
 - ii) Point data
 - iii) Point
 - iv) Object Id.
- c) Consider the following relation
wholesaler (wno, wname, addr, city)
Perform horizontal fragmentation of above relation using following predicates
 $P_1 : \sigma_{city} = \text{"Pune"}$
 $P_2 : \sigma_{city} = \text{"Mumbai"}$
 $P_3 : \sigma_{city} = \text{"Delhi"}$.



d) Consider the following documents prepare a vector space model for it.

docid	document
1	Computer Networks
2	Advanced Networking
3	Data Everywhere
4	Advanced Database Management System
5	Relational Database Management System

e) Perform a vertical fragmentation of the project relation.

Project (pno, pname, budget, location, duration) according to following requirements.

- i) Site A requires information about pno, pname, budget of project
- ii) Site B requires information about location and duration of project.



[4370] – 463

Seat No.	
-------------	--

**M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2013
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) *Assume suitable data if necessary.*

1. Attempt **any four** : **(4×4=16)**
- Give difference between 2-tier and n-tier architecture.
 - Explain J2EE architecture.
 - What is the role of bean developing web based application ?
 - Is XML used as a data storage medium (Y/N) ? Justify your answer.
 - Explain custom action.
2. Attempt **any four** : **(4×4=16)**
- What is Design Pattern ? How it is used in E-business ?
 - Explain role of XML in web application development.
 - Write steps for client server communication using servlet.
 - How Model View Controller (MVC) is participation in e-business ?
 - Explain use of factory pattern in web development.
3. Attempt **any four** : **(4×4=16)**
- What is JSP ? Explain its features.
 - What is Session ? Explain its use in Servlet.
 - How Database Connection is achieved in Java ?
 - Explain current limitations of XML.
 - How Mediator pattern is used for security purpose ?

P.T.O.



4. Attempt **any four** : **(4×4=16)**

- a) Write a note on scripting elements.
- b) Explain servlet life cycle.
- c) Why thread and integrity property is important in web application ?
- d) “JavaBean is a bundle of data and logic” justify.
- e) List and explain JDBC Components.

5. Attempt **any four** : **(4×4=16)**

- a) Write a JDBC Program to accept percentage of student as a command line argument and display records less than the given percentage.
- b) Write HTML page to accept login information from user and check for invalid user using servlet.
- c) Write a program using jsp to display Fibonacci series of a given number.
- d) Create a XML Document that stores information of Employee.
- e) Write a JDBC program to select the students who got less than 40 percentage from student table(rno, name, per) and store those records in Backlog (rno, name, per) table.



[4370] – 465

Seat No.	
-------------	--

M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2013
405 : CLIENT/SERVER TECHNOLOGY

Time : 3 Hours

Max. Marks : 80

1. Attempt **any four** : **(4×4=16)**

- a) What are the different types of server ? Explain.
- b) Explain the advantages and disadvantages of LAN and WAN.
- c) Write a short note on Document Object Model (DOM).
- d) Give the advantages and disadvantages of personal web server.
- e) What is ASP ? Explain the advantages of ASP.

2. Attempt **any four** : **(4×4=16)**

- a) Explain client/server for small shops and departments.
- b) Explain Blue Tooth Architecture.
- c) Write a short note on 3-tier architecture. Explain with example.
- d) Explain middle ware building block.
- e) Difference between client-side scripting and server side scripting.

3. Attempt **any four** : **(4×4=16)**

- a) Write a Java script to find perfect number for n terms (using recursive function).
- b) Write a program using ASP to display following output :

```
      1
     2  2
    3  3  3  3
   4  4  4  4  4  4
```

P.T.O.



- c) Write a Java script to sort the names in alphabetical order.
- d) Write using ASP script to display following using POST method.

User Information

Name : -

Age : -

Gender :- male
 female

- e) Write a Java script program to calculate max, min, sum and avg. of number in an array.

4. Attempt **any four** : **(4×4=16)**

- a) What are the different Global. as a event ? Explain.
- b) Write a short note on ADO (Active X. Data Object).
- c) Explain string library functions in Java Script.
- d) Write a short note on virtual circuits.
- e) What do you mean by protocol match maker ?

5. Attempt **any four** : **(4×4=16)**

- a) Explain characteristic of client/server system.
- b) What is Bridge ? Explain advantages and disadvantages.
- c) Write a short note on stack sandwich.
- d) Explain fat server and fat clients.