



[3870] – 30

M.Com. (Part – II) (Term-End) (Old) Examination, 2010
Group G : ADVANCED BANKING AND FINANCE
(Paper – III)
(Foreign Exchange and International Finance)
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. Explain the nature of foreign exchange market. What are the instruments used in foreign exchange market ?

OR

Bring out the need, for foreign exchange market. Examine the role of the Reserve Bank of India in foreign exchange market.

2. Discuss the role of Export Credit and Guarantee Corporation of India (ECGC) in export finance.

OR

What are the different types of foreign exchange accounts ?

3. What is exchange rate ? What are the factors determining foreign exchange rate ?

OR

Explain the working of :

- i) Spot market and forward market in foreign exchange.
ii) Letter of credit.

4. Write notes on (**any two**) :

- a) Convertibility of currency.
b) Purpose of Post-shipment finance.
c) Export Bills.
d) Foreign Exchange Dealers Association of India (FEDAI).

P.T.O.



मराठी रूपांतर

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उत्तरे नेमकी व मुद्देसूद असावीत.
4) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पहावी.

1. परकीय विनिमय बाजाराचे स्वरूप स्पष्ट करा. परकीय विनिमय बाजारात वापरली जाणारी साधने (Instruments) कोणती ?

किंवा

परकीय विनिमय बाजाराची गरज विशद करा. परकीय विनिमय बाजारातील रिझर्व्ह बँक ऑफ इंडियाच्या भूमिकेचे परीक्षण करा.

2. भारतीय निर्यात पत व हमी महामंडळाची निर्यात वित्तपुरवठ्यातील भूमिकेची चर्चा करा.

किंवा

परकीय विनिमयातील विविध प्रकारची खाती कोणती ?

3. विनिमय दर म्हणजे काय ? विनिमय दर निश्चित करणारे घटक कोणते आहेत ?

किंवा

कामकाज स्पष्ट करा. :

- i) हजर बाजार (Spot market) आणि वायदा बाजार (Forward market)
ii) निर्यात पतपत्र (Letter of credit).

4. टीपा लिहा (कोणत्याही दोनवर) :

- अ) चलनाची परिवर्तनीयता
ब) भरतोत्तर (Post shipment) वित्ताचा हेतू
क) निर्यात बिले (Export Bills)
ड) भारतीय परकीय विनिमय विक्रेता संघ (FEDAI).



[3870] – 2

M.Com. (Part – I) (Term – End) (Old) Examination, 2010
PRINCIPLES OF MANAGEMENT AND MANAGEMENT
INFORMATION SYSTEM (M.I.S.)
(2002 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 60

Note : 1) All questions are compulsory.

2) All questions carry equal marks.

1. Define scientific management. Describe F. W. Taylor's thought of scientific management.

OR

Write notes on :

- a) Barriers to communication
- b) Employee morale

2. What is motivation ? Explain Maslow's theory of motivation.

OR

Write notes on :

- a) Advantages of centralisation
- b) Principles of Direction.

3. What is leadership ? Explain the qualities and types of leaders.

OR

Write notes on :

- a) Authority and responsibility
- b) Managerial yield.

4. Write notes on **(any three)** :

- 1) Principles of co-ordination.
- 2) Advantages of decision-making.
- 3) Line-and-staff type of organisation.
- 4) Henry-Fayol's principles of management.
- 5) Programme Evaluation and Review Technique (P.E.R.T.)

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. शास्त्रीय व्यवस्थापन या संज्ञेची व्याख्या द्या. एफ.डब्ल्यू.टेलर यांचे शास्त्रीय व्यवस्थापना विषयीचे विचार विशद करा.

किंवा

टीपा लिहा.

- अ) संदेश वटनातील अडथळे
ब) कर्मचा-यांचे मनोबल

२. अभिप्रेरण म्हणजे काय ? मास्लोचा अभिप्रेरण विषयक सिद्धांत स्पष्ट करा.

किंवा

टीपा लिहा.

- अ) केन्द्रीकरणाचे फायदे
ब) निर्देशनाची तत्वे

३. नेतृत्व म्हणजे काय ? नेतृत्वाचे प्रकार व गुणवैशिष्ट्ये स्पष्ट करा.

किंवा

टीपा लिहा.

- अ) अधिकार व जबाबदारी.
ब) व्यवस्थापकीय चौकट

४. टीपा लिहा (कोणतेही तीन) :

- १) समन्वयाची तत्वे
२) निर्णय प्रक्रियेचे फायदे
३) साखळी व कर्मचारी संघटन
४) हेन्री फेयॉल यांची व्यवस्थापनाची तत्वे.
५) कार्यक्रम मूल्यमापन व आढावा तंत्रे.



[3870] – 5

M.Com. (Part – I) (Term End) (Old) Examination, 2010
Gr. B : Advanced Cost Accounting and Cost Systems (Paper – I)
ADVANCED COST ACCOUNTING
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. Discuss the importance of good store-keeping in an organisation. What are the qualities required in a store keeper ?

OR

Discuss the advantages and disadvantages of 'differential piece rate' schemes of

- i) Taylor and
ii) Emerson
2. Kinetic Engineering Co. Ltd. Ahmednagar has three production depts X, Y and Z and two service depts A and B. The expenses incurred by them during the month of March 2008 were as follows.

Rent and Taxes	–	10,000
Canteen Expenses	–	2,600
Motive power	–	8,000
Depreciation on Machines	–	10,000
Electric Lighting	–	4,000
Indirect Materials	–	3,000

P.T.O.



Additional information provided for the month of March 2008.

Particulars	Production Depts			Service Depts	
	X	Y	Z	A	B
Machine Value Rs.	15,000	30,000	22,500	-	7,500
Direct Materials Rs.	5,000	6,000	4,000	-	-
Direct Wages Rs.	4,000	5,000	3,000	-	-
Electricity KWH	5	10	10	6	9
Area occupied sq. ft	1,100	1,300	1,200	500	900
Light point Nos.	8	12	10	4	6
Employee Numbers	50	10	40	10	20

The expenses of departments are to be apportioned as per Repeated Distribution method.

Particulars	X	Y	Z	A	B
Dept. - A	20%	40%	30%	-	10%
Dept. - B	30%	20%	30%	20%	-

Prepare a statement showing Primary Distribution of overhead expenses on most equitable basis. Also prepare a statement showing secondary distribution of service departments costs to production depts.

OR



2. Following information relates to two different jobs a manufacturing concern Sanket Engineering Co. Ltd. Pune for the month of March 2008.

	Job No. 101	Job No. 102
	Rs.	Rs.
Chargeable Expenses Payable	250	400
Process Materials	6,200	7,500
Cost of Special Designs	700	650
Direct Labour	4,800	1,700
Other Direct Expenses	2,050	3,950
Operating Labour	1,300	5,200
Prime Cost Materials	3,800	10,500
Productive Wages Outstanding	900	100

Additional Information :

- i) Distribution on cost – 3% on office cost.
- ii) Management Expenses – 20% on works cost.
- iii) Works overheads – 50% on basic cost.
- iv) Selling Expenses – 7% on cost of production.

Find out cost of sales and value of sales to get a profit of 25% on value of turnover.



3. M/s. Ashok undertook a contract for the construction of Cinema hall on 1st Jan. 2007. The contract price was agreed of Rs. 36,00,000.

The following particulars were available from the books for the year ending 31st Dec. 2007.

Material supplied from store	–	80,000
Material purchased	–	6,40,000
Labour cost	–	2,40,000
New plant purchased	–	3,20,000
Direct Expenses	–	1,60,000
Office Overhead	–	40,000
Cash received from contractee [80 % of Work certified]	–	16,00,000
Work not yet certified	–	4,00,000
Material on hand [31.12.2007]	–	16,000
Material Return to stores	–	40,000
Plant on hand [31.12.2007]	–	2,40,000
Wages accrued [31.12.2007]	–	48,000
Direct cost accrued [31.12.2007]	–	64,000

Prepare

- a) Contract Account
- b) How it appear in the Balance Sheet.

OR



3. Product ‘A’ is obtained after it passes through three distinct processes. The following information is obtained from the accounts for the month ended 31st March, 2008.

Particulars	Total Rs.	Process		
		I Rs.	II Rs.	III Rs.
Direct Materials	7,542	2,600	1,980	2,962
Direct Wages	9,000	2,000	3,000	4,000
Production Overhead	9,000	-	-	-

1000 units at Rs. 3 were introduced to process I. There was no stock of Material or work-in-progress at the beginning or end of the period. The output of each process passes direct to the next process and finally to finished stores. Production overhead is recovered @ 100 % of direct wages. The following additional data are obtained.

Process	Output	% of Normal Loss to input	Value of scrap per unit
I	950	5%	2
II	840	10%	4
III	750	15%	5

Prepare process cost accounts and abnormal gain or loss accounts.

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

- a) Purchase Requisition
- b) Bin card
- c) Labour Turnover
- d) Retention Money
- e) Operating costing



[3870] – 1

M.Com. (Part – I) (Old Course) (Term – End) Examination, 2010
MANAGEMENT ACCOUNTING
(Compulsory Paper) (2002 Pattern)

Time : 3 Hours

Max. Marks : 60

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

1. Define and distinguish between ‘Management Accounting’ and ‘Financial Accounting’.

OR

1. What do you mean by analysis and interpretation of Financial Statements ? Explain the different methods of such analysis and interpretation.
2. The following are the Balance Sheets of MID-TERM Limited, Pune, prepared as on 31st March 2009 and 31st March 2010 :

Liabilities	31-03-09	31-03-10	Assets	31-03-09	31-03-10
Share Capital	10,00,000	11,00,000	Plant & Machinery	5,50,000	6,26,000
General Reserve	1,00,000	1,50,000	Land and Building	8,00,000	7,20,000
Profit & Loss A/c	1,20,000	1,54,000	Furniture	1,00,000	1,20,000
Bank Loan	2,80,000	1,80,000	Sundry Debtors	1,36,000	1,50,000
15% Debentures	2,00,000	1,00,000	Bills Receivables	45,000	56,000
Sundry Creditors	40,000	55,000	Stock	67,000	75,000
Bills Payables	48,000	43,000	Cash and Bank	70,000	50,000
Provision for			Preliminary		
taxation	30,000	35,000	expenses	50,000	20,000
	18,18,000	18,17,000		18,18,000	18,17,000

P.T.O.



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

- a) Dividend was distributed on the shares @ 12%.
- b) All fixed assets are depreciated by 10%.
- c) The 15% Debentures were redeemed by purchasing in the open market at 97.
- d) During the year Rs. 25,000 are paid by way of taxes.
- e) During the year new furniture of Rs. 50,000/- was purchased and some of the old furniture was sold @ 60% loss.

OR

2. From the different ratios given complete the Balance Sheet with as much details as possible :

- Sales to total assets 3
- Sales to fixed assets 5
- Current assets are $\frac{2}{3}$ rd of the fixed assets.
- Inventory Turnover Ratio 20
- Debtors Turnover Ratio 15
- Current Ratio 2
- Total assets to Net-worth 4
- Long term liabilities ?
- Sales during the year are Rs. 30,00,000/-.

3. WOCAP Limited, Pune has furnished you the following estimated information for the forthcoming year :

- 60,000 units are to be produced during the year.
- Sales price is Rs. 60/- per unit.



- The estimated cost price is Rs. 45/- per unit consisting of -
 - Raw Material Rs. 24/- per unit
 - Labour cost Rs. 15/- per unit
 - Overheads Rs. 6/- per unit.
- The stock of raw material must be equal to the requirement of 20 days and the finished goods must be equal to half month's sale of the next month.
- The Work in Progress will remain in stock for two weeks and for which labour cost and overheads should be considered at 40% and 60% respectively.
- Purchases are made with one month credit and sales are made with one and half month credit.
- Labourers are paid on monthly basis.
- The time lag in payment of overheads is one month.
- Add 10% of your computation for contingency.

You are required to prepare a statement showing the estimated amount of working capital.

OR

3. What is 'Marginal Cost' and 'Marginal Costing' ? Explain the objectives, advantages and limitations of Marginal Costing.
4. Write notes on **any three** of the following :
 - a) Limitations of Management Accounting
 - b) Utilities of Cash Flow Analysis
 - c) Long term solvency ratios
 - d) Break even analysis
 - e) Factors affecting the need of working capital.



[3870] – 10

M.Com. (Part – I) (Term End) Examination, 2010
BUSINESS ADMINISTRATION
(Paper – II)
Financial Management
(2002 Pattern) (Old) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

Instructions : i) *All questions are compulsory.*
ii) *Each question carries 15 marks.*

1. Explain the various challenges and opportunities in financial management of modern corporate world.

OR

Discuss the various problems that financial manager faces in making financial decision.

2. What is 'capital budgeting' ? Explain the significance of capital budget.

OR

Describe the factors affecting the size of working capital.

3. When company can issue bonus shares ? What are the effects of bonus issue on the company ?

OR

Explain with suitable examples 'Ratio Analysis' as a tool of analysis of financial statement.

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

- a) Under capitalisation
- b) Dividend policy
- c) Zero Base budget
- d) Market value of shares
- e) Lease finance
- f) Cost of capital.

P.T.O.



मराठी रूपांतर

- सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
२) प्रत्येक प्रश्नास १५ गुण आहेत.

१. आधुनिक कंपनी जगतातील वित्तीय व्यवस्थापना-मधील विविध आव्हाने आणि संधी स्पष्ट करा.

किंवा

वित्तीय निर्णय प्रक्रियेमध्ये, वित्तीय व्यवस्थापकाला भेडसावणाऱ्या समस्यांची चर्चा करा.

२. भांडवली अंदाजपत्रक म्हणजे काय ? भांडवली अंदाजपत्रकाचे महत्व स्पष्ट करा.

किंवा

रवेकत्या भांडवलाच्या आकारावर परिणाम करणारे घटक विशद करा.

३. कंपनी बोनस भाग केव्हा वितरीत करू शकत ? बोनस भाग वितरीत केल्यामुळे कंपनीवर काय परिणाम होतो.

किंवा

अनुपात विश्लेषण (Ratio Analysis) हे वित्तीय पत्राचे विश्लेषण करण्यासाठीचे साधन आहे. हे सोदहरण स्पष्ट करा.

४. टिपा लिहा कोणतेही तीन :

अ) न्यूनतम भांडवलीकरण

ब) लाभांश धोरण

क) शुन्याधारित अर्थसंकल्प

ड) समभागाचे बाजारी मुल्य

इ) भाडेपट्टा -वित्त

फ) भांडवलपरिव्यय.



[3870] – 11

M.Com. (Part – I) (Term End) Examination, 2010
Group E : SECRETARIAL PRACTICE AND COMPANY MANAGEMENT
(Paper – I)
Laws and Practices Relating to LPG
(Liberalisation, Privatisation and Globalisation)
(2002 Pattern) (Old)
(Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. Define E-Commerce. State the impact of E-commerce on Business.

OR

1. What is HTML ? List the required HTML tags for the web page.HTML.

2. What is Web Page ? How it is created ? Explain the importance of Website as an Advertising and Marketing channel.

OR

2. What is supply chain management ? State the goals, functions and benefits of supply chain management.

3. What is Front page editor ? Explain various features of Front page editor.

OR

3. Explain in detail E-Commerce modules with suitable examples.

4. Write short note on (**any three**) :

- a) Goals of E-commerce
- b) Front Page Explorer
- c) Digital Signature
- d) Authentication of payment
- e) Front page Editor.

P.T.O.



मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

1. ई-कॉमर्सची व्याख्या द्या. ई-कॉमर्सचा व्यवसायावर होणारा परिणाम स्पष्ट करा.

किंवा

1. एच.टी.एम.एल्. म्हणजे काय ? वेब पेजसाठी आवश्यक असणाऱ्या एच.टी.एम.एल्.चे टॅग स्पष्ट करा.

2. वेब पेज म्हणजे काय ? त्याची निर्मिती कशी केली जाते ? जाहिरात आणि विपणनाचे साधन म्हणून संकेत स्थळाचे महत्व स्पष्ट करा.

किंवा

2. पुरवठा साखली व्यवस्थापन काय आहे ? पुरवठा साखली व्यवस्थापनाची उद्दिष्ट्ये, कार्ये व फायदे सांगा.

3. फ्रंट पेज एडिटर म्हणजे काय ? फ्रंट पेज एडिटरची विविध वैशिष्ट्ये स्पष्ट करा.

किंवा

3. ई-कॉमर्स प्रणाली उपयुक्त उदाहरणासह स्पष्ट करा.

4. थोडक्यात टीप लिहा (कोणत्याही तीन) :

अ) ई-कॉमर्सची उद्दिष्ट्ये.

ब) फ्रंट पैज एक्सप्लोरर.

क) संगणकीय स्वाक्षरी

ड) रक्कम अदा करतानाची अधिकृतता

इ) फ्रंट पेज एडिटर.



[3870] – 12

M.Com. (Part – I) (Term End) Examination, 2010
Group – E : SECRETARIAL PRACTICE AND COMPANY
MANAGEMENT
Paper – II : Intellectual Property Laws
(2002 Pattern) (Optional Paper) (Old)

Time : 3 Hours

Max. Marks : 60

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

1. Explain the legal procedure for obtaining a patents.

OR

Explain the contribution of intellectual property to the economic development of a country.

2. Explain the attributes of a good trademark.

OR

State the inventions which are not patentable as per Section 3, 4 and 5 of the Patents Act, 1999.

3. Who can oppose Grant of patent and on what ground ? Explain procedure for opposing a patent.

OR

Explain the rights and obligation of patentee.

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

- a) Patent Agent
- b) Invention
- c) Intellectual property laws
- d) Nature of goodwill
- e) Computer programme.

P.T.O.



मराठी रूपांतर

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

१. पेटंट मिळविण्यासाठीची कायदेशीर कार्यपद्धती स्पष्ट करा.

किंवा

देशाच्या आर्थिक विकासामधील बौद्धिक संपदेचे योगदान स्पष्ट करा.

२. उत्तम व्यापारी बोधचिन्हाची गुणवैशिष्टे स्पष्ट करा.

किंवा

पेटंट कायद्यातील १९९९ कलम ३, ४, व ५ नुसार पेटंट घेता न येणारे शोध कोणते ते सांगा.

३. पेटंट मान्यतेस कोण आणि कोणत्या पार्श्वभूमिवर विरोध करू शकतो ? पेटंटच्या मान्यतेस विरोध करण्याची कार्यपद्धती स्पष्ट करा.

किंवा

पेटंट धारकाचे हक्क व बंधने सांगा.

४. टिपा लिहा (कोणत्याही तीन) :

अ) पेटंट अभिकर्ता

ब) शोध

क) बौद्धिक संपदा कायदे

ड) नावलौकिकाचे स्वरूप

इ) संगणकीय आज्ञावली.



[3870] – 13

M.Com. (Part – I) (Term End) Examination, 2010
Group P-F : CO-OPERATION AND RURAL DEVELOPMENT
Paper – I : Co-operative Movement in India and Abroad
(Optional Paper)
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 60

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

1. Enumerate the growth of Co-operative movement in the World. 15

OR

Elaborate the Co-operative movement in India, Pre and Post independence period.

2. Explain the legal control of Government over Co-operatives in India. 15

OR

Explain the effect of Globalization on Co-operation in India.

3. Explain the functions of International Co-operation Alliance (ICA). 15

OR

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

4. Write short notes on (**any three**) : 15

- 1) Indian planning and Co-operation.
- 2) Objectives of Maharashtra State Co-operative Act – 1960.
- 3) Mirdha Committee report.
- 4) Co-operation in capitalistic.
- 5) Responsibilities of District Registrar of Co-operatives.

P.T.O.



मराठी रूपांतर

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

१. जगातील सहकारी चळवळीची वाढ कशी होत गेली ते विशद करा. १५

किंवा

भारतातील स्वातंत्र्यपूर्व आणि स्वातंत्र्योत्तर काळातील सहकार चळवळीचे वर्णन करा.

२. भारतातील सहकारी संस्थांवरील सहकाराचे वैधानिक नियंत्रण स्पष्ट करा. १५

किंवा

जागतिकीकरणाचे भारतातील सहकारी क्षेत्रावर झालेले परिणाम स्पष्ट करा.

३. आंतरराष्ट्रीय सहकारी संघाची कार्ये स्पष्ट करा. १५

किंवा

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

४. थोडक्यात टिपा लिहा (कोणत्याही तीन) : १५

- १) भारतीय नियोजन आणि सहकार.
- २) महाराष्ट्र राज्य सहकारी संस्था कायदा-१९६० ची उद्दिष्ट्ये.
- ३) मिर्धा समितीचा अहवाल.
- ४) भांडवलशाही व्यवस्थेतील सहकार.
- ५) सहकारी संस्था-जिल्हा निबंधकाच्या जबाबदाऱ्या.



[3870] – 14

M.Com. (Part – I) (Term End) Examination, 2010
Group-F : Co-operation and Rural Development
ORGANISATION AND MANAGEMENT OF CO-OPERATIVE BUSINESS
(2002 Pattern) (Optional Paper) (Old) (Paper No. 2)

Time : 3 Hours

Max. Marks : 60

Instructions : 1) All questions are compulsory.

2) All questions carry equal marks.

1. Discuss the concept of professionalisation and how is it applied in Co-operative Management ?

OR

Explain the organisational structure of co-operatives.

2. Explain the role and functions of leadership in co-operative organisation.

OR

What are the Principles of Management ? Discuss how they are applied for Co-operative Management.

3. Explain the necessity of employees training in co-operatives. Show how it help in co-operative development.

OR

Explain the problems in Co-operative Training and Education.

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

a) Co-operative Taxation.

b) Role of Directors.

c) Objectives of National Co-operative Union of India.

d) Principles of Management.

e) Control over co-operatives.

P.T.O.



मराठी रूपांतर

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

1. व्यावसायिकरणाची संकल्पना स्पष्ट करून, त्याचा सहकारी व्यवस्थापनात कसा वापर केला जातो, ते सांगा.

किंवा

सहकारी संस्थांची संघटन रचना स्पष्ट करा.

2. सहकारी संघटनेतील नेतृत्वाची भूमिका आणि कार्ये विशद करा.

किंवा

व्यवस्थापनाची तत्वे कोणती ? सहकारी व्यवस्थापनात या तत्वांचा वापर कसा होतो, ते स्पष्ट करा.

3. कर्मचारी प्रशिक्षणाची आवश्यकता स्पष्ट करून, सहकाराच्या विकासासाठी प्रशिक्षणाची कशी मदत होते, ते स्पष्ट करा.

किंवा

सहकारी शिक्षण आणि प्रशिक्षणात येणाऱ्या अडचणी किंवा समस्या कोणाच्या, ते स्पष्ट करा.

4. थोडक्यात टीपा लिहा (कोणत्याही तीन) :

अ) सहकारी करआकारणी.

ब) संचालकाची भूमिका.

क) राष्ट्रीय सहकारी संघाची उद्दिष्टे.

ड) व्यवस्थापनाची तत्वे.

इ) सहकारी संस्थांचे नियंत्रण.



[3870] – 15

M.Com. (Term End) Examination, 2010
Group G : Advanced Banking and Finance
Paper – I : LAW AND PRACTICE OF BANKING
(Old) (2002 Pattern)

Time : 3 Hours

Max. Marks : 60

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

1. Spell out in detail the powers of the Reserve Bank of India as given under the Banking Regulation Act, 1949.

OR

Explain in detail the provisions of the Banking Regulation Act, 1949 pertaining to the restrictions on business of banks.

2. Spell out in detail the various provisions of the RBI Act, 1934 pertaining to Central Banking Functions.

OR

Explain in detail the provisions of the RBI Act, 1934 relating to the Non Banking Institutions receiving deposits.

3. Explain in detail the provisions of the Foreign Exchange Management Act, 1999 relating to 'Contravention and Penalties'.

OR

Explain in detail the powers of the RBI relating to the Authorised person as spelt out in the Foreign Exchange Management Act, 1999.

4. Write notes on **(any two)** :
- a) Amalgamation and winding of a banking company
 - b) Provisions relating balance sheet and audit of banking companies
 - c) Provisions of the RBI Act, 1934 relating to cash reserves of scheduled banks
 - d) Local Boards of directors of the RBI.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. बँकिंग नियमन कायदा, १९४९ मधील भारतीय रिझर्व्ह बँकेचे अधिकार सविस्तर लिहा.

अथवा

बँकिंग नियमन कायदा, १९४९ मधील बँक व्यवसायावरील निर्बंध या संदर्भातील तरतूदी स्पष्ट करा.

२. भारतीय रिझर्व्ह बँक कायदा, १९३४ मधील मध्यवर्ती बँकेच्या कार्यासंदर्भातील तरतूदी स्पष्ट करा.

अथवा

भारतीय रिझर्व्ह बँक कायदा, १९३४ मधील ठेवी स्वीकारणाऱ्या बँकेतर संस्था या संदर्भातील तरतूदी स्पष्ट करा.

३. परकीय चलन व्यवस्थापन कायदा, १९९९ मधील उल्लंघन आणि दंड या संदर्भातील तरतूदी स्पष्ट करा.

अथवा

परकीय चलन व्यवस्थापन कायदा १९९९ मधील अधिकृत व्यक्ती या संदर्भातील भारतीय रिझर्व्ह बँकेचे अधिकार स्पष्ट करा.

४. टीपा लिहा (कोणत्याही दोन) :

अ) बँकांचे एकत्रीकरण आणि व्यवसाय समापन

ब) बँकांचे ताळेबंद आणि लेखापरीक्षण-संदर्भातील तरतूदी

क) सूचित बँकांच्या रोख राखीव प्रमाणा संदर्भातील भारतीय रिझर्व्ह बँक कायद्याच्या तरतूदी

ड) भारतीय रिझर्व्ह बँकेची स्थानिक संचालक मंडळे.



[3870] – 16

M.Com. (Part – I) (Term End) Examination, 2010
GR.G : ADVANCED BANKING AND FINANCE
Paper – II : Central Banking And Monetary Policy
(2002 Pattern) (Old) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. Explain the definition of money supply and liquidity by Reserve Bank of India.

OR

Define High Powered Money. Explain its importance.

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

OR

What is Money Market Mutual Fund ? Explain its working.

3. Explain the tools of selective credit control in India.

OR

Discuss the effectiveness and scope of Fiscal Policy.

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

a) Problems of Non-Banking Financial Intermediaries.

b) Certificate of Deposit.

c) Objectives of Monetary Policy.

d) Scope of Monetary Policy.

P.T.O.



मराठी रूपांतर

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

१. भारतीय रिझर्व्ह बँकेने दिलेली पैशाचा पुरवठा आणि सरलता यांची व्याख्या स्पष्ट करा.

किंवा

जननक्षम पैशाची व्याख्या सांगून त्याचे महत्व स्पष्ट करा.

२. भारतातील बँकेतर वित्तीय मध्यस्थाची भूमिका व महत्व स्पष्ट करा.

किंवा

नाणेबाजार परस्परनिधी म्हणजे काय ? त्याचे कार्य स्पष्ट करा.

३. भारतातील निवडक पतनियंत्रणाची साधने स्पष्ट करा.

किंवा

राजकोषीय धोरणाची परिणामकारकता आणि स्वरूप यांची चर्चा करा.

४. थोडक्यात टिपा द्या (कोणतेही दोन) :

अ) बँकेतर वित्तीय मध्यस्थांच्या समस्या.

ब) ठेवीचा दाखला.

क) चलनविषयक धोरणाची उद्दीष्टे.

ड) चलनविषयक धोरणाची व्याप्ती.



[3870] – 21

M.Com. (Part – II) (Term End) (Old) Examination, 2010
BUSINESS FINANCE
(2002 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 60

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

1. What is 'Business finance' ? Explain the scope and importance of business finance.

OR

1. What is Financial Plan ? Explain the characteristics and limitations of financial plan.
2. Describe in detail various financial resources of the Private Sector.

OR

2. A) Analyse the financial problems of S.S.I. units in India.
B) Write a detail note on Foreign Institutional Investment in India.
3. What is NRI ? Explain the Government Policy regarding NRI equity participation.

OR

3. What is Foreign Direct Investment ? Explain the need of Foreign Direct Investment.
4. Write short notes on (**any two**) :
 - 1) Ploughing Back of Profits
 - 2) External Commercial Borrowings.
 - 3) Limitations in raising capital in co-operative sector.
 - 4) Need of Capital Market.

P.T.O.



मराठी रूपांतर

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

१. व्यावसायिक वित्तपुरवठा म्हणजे काय ? व्यावसायिक वित्तपुरवठ्याची व्याप्ती व महत्व विशद करा.

किंवा

१. वित्तिय योजना म्हणजे काय ? वित्तिय योजनेची वैशिष्ट्ये व मर्यादा स्पष्ट करा.

२. खाजगी क्षेत्रातील विविध वित्तिय स्रोतांचे सविस्तर वर्णन करा.

किंवा

२. अ) भारतातील लघुउद्योगाच्या वित्तिय समस्यांचे विश्लेषण करा.

ब) परकीय संस्थात्मक गुंतवणुक यावर सविस्तर टिप लिहा.

३. अनिवासी भारतीय म्हणजे काय ? अनिवासी भारतीयांच्या भागभांडवलातील सहभागाबाबतचे सरकारचे धोरण स्पष्ट करा.

किंवा

३. परकीय थेट गुंतवणुक म्हणजे काय ? परकीय थेट गुंतवणुकीची गरज स्पष्ट करा.

४. टिपा लिहा (कोणत्याही दोन) :

- १) नफ्याची पुनर्गुंतवणुक
- २) विदेशी व्यावसायिक उसनवार
- ३) सहकारी क्षेत्राच्या भांडवल उभारणीवरील मर्यादा
- ४) भांडवल बाजाराची गरज.



[3870] – 22

M.Com. (Part – II) (Term-End) (Old) Examination, 2010
INDUSTRIAL ECONOMICS
(2002 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 60

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

1. What is Industrial Economics ? Explain the need and scope of Industrial Economics.

OR

Explain the factors influencing location of Industries.

2. A) Explain the need for Balanced Regional Development of Industries.
B) Explain the role of State Intervention in Balanced Industrial Development in a country like India.

OR

What is Industrial Productivity ? Explain the difficulties in measuring Industrial Productivity.

3. Explain the role and problems of small scale industries in India.

OR

Discuss the effects of Industrialisation on pollution and urbanisation in Indian economy.

4. Write notes on (**any three**) :
- Significance of Industrial Economics.
 - Weber's Theory of Location.
 - Measurement of Industrial Productivity.
 - Causes of unemployment of Industrial Labour.
 - Disinvestment Policy in Public Sector in India.

P.T.O.



मराठी रूपांतर

- सूचना : i) सर्व प्रश्न आवश्यक आहेत.
ii) सर्व प्रश्नांना समान गुण आहेत.

1. औद्योगिक अर्थशास्त्र म्हणजे काय ? औद्योगिक अर्थशास्त्राची आवश्यकता व व्याप्ती स्पष्ट करा.

किंवा

औद्योगिक स्थाननिश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

2. अ) उद्योगाच्या प्रादेशिक समतोल विकासाची आवश्यकता स्पष्ट करा.

ब) भारतासारख्या देशातील समतोल औद्योगिक विकासामध्ये सरकारच्या हस्तक्षेपाची भूमिका स्पष्ट करा.

किंवा

औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकता मोजण्यातील अडचणी स्पष्ट करा.

3. भारतातील लघुउद्योगांची भूमिका आणि समस्या स्पष्ट करा.

किंवा

भारतीय अर्थव्यवस्थेतील शहरीकरण व प्रदूषण या वरील औद्योगिककरणाच्या परिणामांची चर्चा करा.

4. टीपा लिहा (कोणत्याही तीनवर) :

अ) औद्योगिक अर्थशास्त्राचे महत्त्व.

ब) वेबरचा स्थाननिश्चितीचा सिद्धांत.

क) औद्योगिक उत्पादकतेचे मोजमाप.

ड) औद्योगिक कामगारांच्या बेकारीची कारणे.

इ) भारतातील सार्वजनिक क्षेत्रातील निर्गुतवणूक धोरण.



[3870] – 23

M.Com. (Part – II) (Term End) Examination, 2010
BUSINESS STATISTICS (Old Course)
(2002 Pattern) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 60

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

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

a) Explain the following terms with one illustration of each.

- i) Sample space
- ii) Mutually exclusive events
- iii) Discrete random variable.

b) If A and B are independent events on the sample space S such that $P(A) = 0.4$ and $P(B) = 0.5$, find

- i) $P(A \cup B)$
- ii) $P(A' \cap B')$.

c) The following is the probability distribution of a r.v. X.

X	:	0	1	2	3	4
P[X = x]	:	k	2k	5k	3k	k

Find :

- i) the value of k
 - ii) $P[X \leq 2]$
 - iii) $E(X)$
- d) Define binomial distribution. State its mean and variance. Also state its additive property.

P.T.O.



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

- a) Define Poisson distribution. Give two practical situations where it can be used. Also state its mean and standard deviation.
- b) Verify which of the following are the p.m.f.s

$$\text{i) } P[X = x] = \begin{cases} x^2/14, & x = 1, 2, 3; \\ 0 & \text{otherwise} \end{cases}$$

$$\text{ii) } P[X = x] = \begin{cases} \frac{x-1}{2}, & x = 0, 1, 2, ; \\ 0 & \text{otherwise} \end{cases}$$

- c) The average number of misprints per page of a book is 1.5. Assuming Poisson distribution.

Find :

- i) probability that a particular page is free from misprints
- ii) no. of pages containing more than 1 misprints if the book contains 500 pages. [Given : $e^{-1} = 0.367879$, $e^{-1.5} = 0.223130$]
- d) The incidence of an occupational disease in an industry is such that the workmen have a 20% chance of suffering from it. What is the probability that out of 6 workmen
- i) exactly one will suffer from the disease ?
- ii) at least four will suffer from the disease ?

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

- a) A monthly balance on the bank account of credit card holders is assumed to be normally distributed with mean Rs. 5,000/- and standard deviation of Rs. 1,000/-. Find the proportion of credit card holders with balance
- i) Over Rs. 6,500
- ii) Between Rs. 4,000 and Rs. 6,000.

[Area under standard normal curve between $z = 0$ and $z = 1$ is 0.34134. Also area under standard normal curve between $z = 0$ and $z = 1.5$ is 0.433193]



- b) In a hypothetical population of size 6, the observations on units are 7, 9, 11, 13, 15 and 20. Draw all possible samples of size 2 by using SRSWOR and show that sample mean is an unbiased estimator of population mean.
- c) The following data are derived from a stratified sample of a certain survey.

Stratum No.	Size of stratum	Size of sample	Sample mean
1	150	15	12.25
2	250	25	15.40
3	400	40	38.52

Estimate :

- i) Mean of each stratum
- ii) Total of each stratum
- iii) Population mean
- iv) Population total.

d) State any ten requirements of a good questionnaire.

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

- a) State the advantages of sample survey over census survey.
- b) An unbiased die is rolled 720 times. Using normal approximation, find the probability that the number of sixes will lie between 100 and 140.
[Area under standard normal curve between $z = 0$ and $z = 2$ is 0.47725]
- c) Write a short note on systematic sampling and give one real life application.
- d) Explain the role of NSSO in collecting statistical data in India.



[3870] – 24

M.Com. (Part – II) (Term End) Examination, 2010
Group A : Advanced Accounting & Taxation
ADVANCED AUDITING (Paper – III)
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 60

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

1. How would you verify the following items included in the stock in trade appearing in the Balance Sheet ?
 - a) Goods sent out on consignment
 - b) Goods sent out on sale or return
 - c) Goods sold on Hire-purchase.

OR

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

2. “No dividend shall be payable except out of profits”. Discuss.

OR

What is Investigation ? Distinguish Investigation from Audit.

3. Write short notes (**any three**) :
 - a) Tax audit U/S 44AB of Income Tax Act 1961
 - b) Importance and need of Accounting Standards.
 - c) Various objects of an audit
 - d) Audit of Share Capital Transactions
 - e) Audit Programme.
4. Discuss briefly, giving illustrations, the auditor’s liability for negligence in the performance of his duties.

OR

In what circumstances does an auditor of a company find it necessary to qualify his report to the members of the company ? Give a specimen qualified audit report.



[3870] – 25

M.Com. (Part – II) (Term End) (Old) Examination, 2010
Group B : ADVANCED COST ACCOUNTING AND COST SYSTEM
Paper – III (Optional Paper)
Cost and Management Audit

Time : 3 Hours

Max. Marks : 60

- Instructions :* a) Attempt **all** questions.
b) **All** questions carry **equal** marks.
c) Use of calculator **wherever** necessary is **allowed**.

1. What do you mean by the ‘Annexures’ attached to the Cost Audit ? List down all necessary annexures required to be submitted along with the Cost Audit Report. **15**

OR

1. What is Cost Audit Programme ? Prepare ideal specimen form of Cost Audit Programme for the industry you are familiar with. **15**

2. What is meant by the term ‘Cost Audit’ ? What are the objectives sought to be served by Cost Audit and what are the advantages and limitations of Cost Audit ? **15**

3. Write short notes on :

a) Liabilities of Cost Auditor under different laws. **8**

b) Appointment and responsibilities of Cost Auditor. **7**

OR

Enumerate the content of the Cost Audit Report including the annexure thereto prescribed by the Cost Audit Rules 2001. **15**

4. Write short notes (**any three**) : **(3×5=15)**

a) Social audit

b) System Audit

c) Status of Cost Auditor

d) Audit notes and Working paper

e) Qualification of Cost Auditor.



[3870] – 26

M.Com. (Part – II) (Term-End) Examination, 2010
Group – C : BUSINESS PRACTICES AND ENVIRONMENT
(Paper – III)
Entrepreneurship Development
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. What is Entrepreneurship ? Explain the qualities of Entrepreneurship. **15**
OR

Explain the features of Entrepreneurship.

2. Define the term entrepreneur. Explain the functions of entrepreneur. **15**
OR

Explain the role of Maharashtra centre for entrepreneurship development in entrepreneurship development.

3. Explain the role of entrepreneur in development of business. **15**
OR

“Latest changes in environment offers opportunities to women entrepreneurs” –
Discuss.

4. Write short notes (**any three**) : **15**
a) Trainer-motivator.
b) Entrepreneurship problems.
c) Business opportunity.
d) New trends in service sector.
e) Born entrepreneur.

P.T.O.



मराठी रूपांतर

- सूचना : i) सर्व प्रश्न आवश्यक आहेत.
ii) सर्व प्रश्नांना समान गुण आहेत.

1. उद्योजकता म्हणजे काय ? उद्योजकतेसंबंधित गुण स्पष्ट करा. 15

किंवा

उद्योजकते संबंधित वैशिष्ट्ये स्पष्ट करा.

2. 'उद्योजक' या संज्ञेची व्याख्या करा. उद्योजकाची कार्ये स्पष्ट करा. 15

किंवा

महाराष्ट्र उद्योजकता विकास केंद्राची उद्योजक विकासामधील भूमिका स्पष्ट करा.

3. उद्योजकची व्यवसाय विकासामधील भूमिका स्पष्ट करा. 15

किंवा

“पर्यावरणतील आधुनिक बदलामुळे महिला उद्योजकांना संधी निर्माण झाली आहे” – चर्चा करा.

4. टीपा लिहा (कोणत्याही तीन) : 15

अ) पशिक्षक प्रेरक.

ब) उद्योजकतेच्या समस्या.

क) व्यवसाय संधी.

ड) सेवा क्षेत्रातील नवीन बदल.

इ) जन्माते उद्योजक.



[3870] – 27

M.Com. (Part – II) (Term End) (Old) Examination, 2010

Group D : BUSINESS ADMINISTRATION

(Paper – III)

Human Resource Management

(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. What is personnel management ? Explain the function of personnel management.

OR

1. What are the challenges of tomorrow faced by Human Resource Management ?

2. What is Training ? Explain various methods of Training of Employees.

OR

2. What do you mean by organization development ? State the characteristics of organisation development.

3. What is career planning ? State the elements and importance of career planning.

OR

3. Describe the Indian perspective in Employee Counselling and Empowerment.

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

A) Objectives of H.R.M

B) HRP strategies

C) Principle of training

D) Types of transfers

E) Types or forms of employee counselling.

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. कर्मचारी व्यवस्थापन म्हणजे काय ? कर्मचारी व्यवस्थापनाची कार्ये स्पष्ट करा.

किंवा

१. मानवी संसाधन व्यवस्थापनाला पेलावी लागणारे 'उद्याची आव्हाने' कोणती ?

२. प्रशिक्षण म्हणजे काय ? कर्मचारी प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

किंवा

२. व्यवसाय संघटन विकास म्हणजे काय ? व्यवसाय संघटन विकासाची वैशिष्ट्ये स्पष्ट करा.

३. कारकिर्द नियोजन म्हणजे काय ? कारकिर्द नियोजनाच्या घटकांचे वर्णन व महत्त्व स्पष्ट करा.

किंवा

३. कर्मचारी मार्गदर्शन आणि सक्षमीकरण या संदर्भातील भारतीय चिंत स्पष्ट करा.

४. टिपा लिहा (कोणतही तीन) :

अ) मानवी संसाधन व्यवस्थापनाची उद्दिष्टे.

ब) मानवी संसाधन नियोजन व्यूहचरणा.

क) प्रशिक्षणाची तत्वे.

ड) बदलीचे प्रकार.

इ) कर्मचारी मार्गदर्शनाचे प्रकार.



[3870] – 28

M.Com. (Part – II) (Term-End) (Old Course) Examination, 2010
Gr-E: Secretarial Practice and Company Management
Paper – III
WORLD TRADE ORGANISATION (Optional Paper)
(2002 Pattern)

Time : 3 Hours

Max. Marks : 60

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

1. What is world Trade Organisation ? Explain the objectives and functions of W.T.O.

OR

Give a brief account of historical background of W.T.O.

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

OR

Comment on the measures taken by the W.T.O. in favour of under developed countries.

3. Discuss W.T.O. report on Anti-dumping and ASEAN currency crisis.

OR

What is dumping investigation ? Explain the dumping investigation procedure.

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

- 1) Features of W.T.O.
- 2) W.T.O. membership process
- 3) Provisions of dumping determination
- 4) Multilateral trading system.
- 5) 'Dispute settlement mechanism' of W.T.O.

P.T.O.



मराठी रूपांतर

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

1. जागतिक व्यापार संघटना म्हणजे काय ? जागतिक व्यापार संघटनेची उद्दिष्टे व कार्ये स्पष्ट करा.

किंवा

जागतिक व्यापार संघटनेची ऐतिहासिक पार्श्वभूमी विशद करा.

2. जागतिक व्यापार संघटनेची अॅक्सेशन म्हणजे काय ? वैयक्तिक अॅक्सेशनची-सद्यः स्थितीवर चर्चा करा.

किंवा

अविकसित देशांसाठी जागतिक व्यापार संघटनेने योजलेल्या उपायांवर टिपणी करा.

3. अॅन्टी डम्पिंग आणि आशियाची चलन समस्या यावरील जागतिक व्यापार संघटनेच्या अहवालाची चर्चा करा.

किंवा

डम्पिंग अन्वेषण म्हणजे काय ? डम्पिंग अन्वेषण पद्धती स्पष्ट करा.

4. टीपा लिहा (कोणत्याही तीन) :

- 1) जागतिक व्यापार संघटनेची वैशिष्ट्ये
- 2) जागतिक व्यापार संघटनेच्या सभासदत्वाची प्रक्रिया
- 3) इंडम्पिंग निर्धारणाच्या तरतुदी
- 4) बहुअंगी व्यापार पद्धती
- 5) जागतिक व्यापार संघटनेची विवाद निवारण यंत्रण.



[3870] – 29

M.Com. (Part – II) (Term-End) (Old) Examination, 2010
GR.F : CO-OPERATION AND RURAL DEVELOPMENT
Paper – III : Co-operative Credit and Banking System
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

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

1. State the credit needs in rural economy. Discuss the performance of credit co-operatives in India. 15
OR
What do you mean by linking of co-operative credit with marketing ? Explain its advantages and problems. 15
2. Explain in detail the organisational structure of credit co-operatives in Maharashtra. 15
OR
Critically evaluate contribution of NABARD in refinancing to co-operatives. 15
3. Explain the administrative setup of co-operative department in Maharashtra. 15
OR
Explain the role of RBI in promoting and regulating of co-operative credit organisation. 15
4. Write short notes (**any three**) : 15
 - a) Bye-laws of Co-operative Society.
 - b) District Registrar of Co-operatives.
 - c) Co-operative credit structure in India.
 - d) Problems of urban Co-operative Banks.

P.T.O.



मराठी रूपांतर

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

१. ग्रामिण अर्थव्यवस्थेतील पतपुरवठ्याच्या गरजा सांगा. भारतातील सहकारी पतसंस्थांच्या कामगिरीची चर्चा करा. १५

किंवा

सहकारी पतपुरवठ्याची विपणनासाठी जुळणी म्हणजे काय ? त्याचे फायदे आणि समस्या स्पष्ट करा. १५

२. महाराष्ट्रातील सहकारी पतसंस्थांची संघटन रचना सविस्तर स्पष्ट करा. १५

किंवा

सहकारी संस्थांच्या पुनर्वित्त पुरवठ्यातील नाबार्डच्या भूमिकेचे टिकात्मक परीक्षण करा. १५

३. महाराष्ट्रातील सहकार खात्याची प्रशासकिय रचना स्पष्ट करा. १५

किंवा

सहकारी पतसंस्थांच्या प्रवर्तन व नियंत्रणा मधील भारतीय रीझर्व बँकेची भूमिका स्पष्ट करा. १५

४. थोडक्यात टिपा लिहा (कोणत्याही तीन) : १५

अ) सहकारी संस्थेचा उपविधी.

ब) जिल्हा सहकारी संस्था निबंधक.

क) भारतातील सहकारी पतपुरवठा रचना.

ड) नागरी सहकारी बँकांच्या समस्या.



[3870] – 3

M.Com. (Part – I) (Term-End) Examination, 2010
Gr. A : ADVANCED ACCOUNTING
(2002 Pattern) (Old) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

Instruction : All questions are compulsory and carry equal marks.

1. The following are the Balance Sheets of X Ltd., Y Ltd. and Z Ltd. as on 31-3-2010.

Liabilities	X Ltd.	Y Ltd.	Z Ltd.
Share capital	10,00,000	5,00,000	2,00,000
Reserves	3,00,000	3,00,000	2,40,000
Profit and Loss A/c	2,50,000	3,00,000	1,20,000
Creditors	3,00,000	2,00,000	1,30,000
Total Rs.	18,50,000	13,00,000	6,90,000
Assets	X Ltd.	Y Ltd.	Z Ltd.
Fixed Assets	6,00,000	4,50,000	2,50,000
Current Assets-Stock	4,00,000	3,80,000	3,20,000
Debtors	2,00,000	2,20,000	1,00,000
Bank bal.	50,000	30,000	20,000
Shares in 'Y' Ltd.	6,00,000	–	–
Shares in 'Z' Ltd.	–	2,20,000	–
Total Rs.	18,50,000	13,00,000	6,90,000

X Ltd. purchased 90% shares in Y Ltd. when latter's credit balance of Profit and Loss A/c was Rs. 1,00,000 and reserves was Rs. 60,000.

Y Ltd. purchased 80% shares in Z Ltd. when Z Ltd. had Rs. 40,000 in Reserves and Rs. 60,000 as credit balance in Profit and Loss A/c. X Ltd. and Y Ltd. acquired shares in subsidiaries on same date.

Included in Y Ltd. stock valued at Rs. 60,000 were invoiced by X Ltd. at a price which was 20% above cost.

Prepare the consolidated Balance Sheet of X Ltd. as at 31-3-2010.

P.T.O.



2. Following information is furnished in respect of Maruti Ltd.

- 1) Share Capital – 2,00,000 Equity Shares of Rs. 10 each fully paid.
- 2) Profit after tax, dividend declared and retained earnings.

Year	Profit after tax	Dividend declared	Retained earnings
2010	7,10,000	3,40,000	3,70,000
2009	6,00,000	3,00,000	3,00,000
2008	4,00,000	2,60,000	1,40,000

- 3) Normal rate of return expected by share holders in the market is 12%.
- 4) The normal earnings of similar companies in the same industry is 15%

You are required to calculate the value of shares if

- a) Only a few shares are to be sold
- b) Majority shares are to be sold.

OR

2. The following Income and Expenditure A/c of Ujawala Club is given for the year ended on 31st March 2004.

To opening stock of Provisions	10,000	By Subscriptions	26,000
To purchases of Provisions	30,000	By Donations	30,000
To salaries	10,000	By Entrance fees	8,000
To printing and stationery	5,000	By Sale of Provisions	28,000
To General Expenses	3,000	By Cl.stock of Provisions	5,000
To Dep. on Equipment	1,000		
To Surplus	38,000		
	97,000		97,000



The following further information is given :

Balance Sheet as on 31st March 2003

Creditors for provisions	8,000	Equipment	10,000
General Fund	37,000	Stock of provisions	10,000
		Cash in hand	20,000
		Subscription Receivable	5,000
	<u>45,000</u>		<u>45,000</u>

Balance Sheet as on 31st March 2004

Creditors for provisions	10,000	Equipments	15,000
General Fund	75,000	Stock of provisions	5,000
		Cash in hand	45,000
		Subscription receivable	20,000
	<u>85,000</u>		<u>85,000</u>

Prepare Receipts and Payments A/c of the club for the year ended 31st March 2004 showing necessary workings.

3. A Bombay merchant opens a new branch in Delhi which trades independently of the Head Office. The transactions of the Branch for the year ended 31-3-2010 are as under :

Goods supplied by Head Office. Rs. 20,000

Purchases from outsiders :

Credit	15,500	
Cash	<u>3,000</u>	18,500
Sales : Credit	25,000	
Cash	<u>4,600</u>	29,600
Cash received from customers		30,400
Cash paid to creditors		14,200
Expenses paid by branch		8,950
Furniture purchased by branch on credit		3,500
Cash received from Head Office initially		4,000
Cash remitted to Head Office		11,000



Prepare Branch Trading and Profit and Loss A/c, and the Branch Account in the Head Office book after taking into the following consideration :

- 1) The accounts of the Branch fixed assets are maintained in Head Office books.
 - 2) Write off depreciation at 5% per annum on furniture.
 - 3) A remittance of Rs. 2,000 from the branch to the Head Office is in transit.
 - 4) The Branch closing stock is valued at Rs. 12,000.
4. Write short notes on (**any three**) :
- 1) Self Balancing Ledger and Sectional Balancing.
 - 2) Valuation of Goodwill.
 - 3) Rules for converting the Branch Trial Balance into H.O.'s Book.
 - 4) Minority Interest.
 - 5) Legacy and Donations.
 - 6) Accounting concepts.
-



[3870] – 4

M.Com. (Part – I) (Term End) (Old) Examination, 2010
BUSINESS TAXATION
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

- Instructions :** 1) Figures to the **right** indicate **full** marks allotted to the question.
2) **All** questions are **compulsory**.
3) Read questions very carefully before attempting the **same**.
4) Based on Income-Tax, 1961, as applicable to A.Y. 2011-2012.

1. Write short notes on **any three** of the following : **12**
- | | |
|--------------------|------------------------------------|
| 1) Exempted income | 2) Residential status of a company |
| 3) Heads of income | 4) Assessee |
| 5) Capital asset | 6) Dividend |

2. Briefly explain provisions of Income-Tax Act, 1961 in relation to depreciation. **6**

OR

2. Briefly explain provisions of Income-Tax Act, 1961, in relation to pre-possession interest under Income from house property.
3. Mrs. Indian, born in 1944, was non resident for the previous year 2010-11. She had following incomes.

Salaries Rs. 3,60,000/-

Dividend from companies in India Rs. 25,000/-

Dividend from a Credit Coop. Society Rs. 5,000/-

Find out her income-tax liability for the A.Y. 2011-12. **6**

4. Mr. Bajaj sold his equity shares worth Rs. 41,00,000/- (held as investment) on 7.9.2010 for Rs. 82,50,000/- through Pune Stock Exchange Limited. He filed his return of income showing this income under the head 'Capital Gain'. Assessing Officer directed him to get his books audited under Section 44AB of Income-Tax Act, 1961, stating that in case a turnover in the previous year exceeds Rs. 40,00,000/- in a business audit is mandatory under Section 44AB. What advice will you give to Mr. Bajaj for replacing the notice of assessing officer ? **6**

P.T.O.



5. Shri Gharmalak is the owner of a house located in Mumbai. The construction of this house was commenced in December 1999. Other particulars were as under :

Date of completion 5th May, 2002

Date of Loan 5th April, 1999

Interest on construction loan charged by bank for the previous year 2010-2011 Rs. 3,00,000/-.

Interest paid by borrower during the previous year 2010-2011 Rs. 1,45,000/-.

60% area of this house property was used by the owner for his profession and 40% area is used for his residence. Find out his income under the head Income from House Property. **8**

6. From the following particulars pertaining to Shri Kardata, find out his income for the previous year 2010-2011 :

1) Interest (@ 12%) received on statutory Provident Fund Rs. 85,000/-.

2) Interest received on capital from a partnership firm as a partner Rs. 1,25,000/-.

3) Interest on Bank deposits after 10% tax deduction at source Rs. 1,08,000/-.

4) Interest paid on loan against property taken for house warming ceremony Rs. 85,000/- (taken in April, 1999).

5) Interest received on Public Provident Fund balance Rs. 3,45,000/-.

8

7. Mr. Shahane sold his residential flat on 7th July 2010 for Rs. 1,85,00,000/-. It was purchased by him in 1980 for Rs. 11,00,000/-. Fair market price of this flat on 1st April, 1981, was Rs. 12,60,000/-. Cost inflation index for previous year 1981-82 is 100 and for the previous year 2010-2011, the same is 711. He invested Rs. 60,00,000/- in Rural Electrification Corporation's capital gains bonds, in August 2010. Find out his income under the head 'Income from Capital Gains'. **8**



8. Shri Kirloskar has prepared following Profit and Loss A/c for the year ending on 31st March 2011 :

Particulars	Amount Rs.	Particulars	Amount Rs.
Donation of books		Gross Profit	5,50,000
to approved trust	25,000		
Interest on bank Loan	30,000		
Audit Fees	15,000		
Value Added Tax			
paid for previous			
year 2009-2010	25,000		
Depreciation	30,000		
Net Profit	4,25,000		
Total	5,50,000	Total	5,50,000

Find out his income for the previous year 2010-2011.

6



[3870] – 6

M.Com. (Part – I) (Term End) Examination, 2010
ADVANCED COST ACCOUNTING AND COST SYSTEMS
Cost Control and Cost Systems (Paper – II) (Optional Paper)
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 60

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

1. What do mean by ‘Responsibility Accounting’ ? Explain Responsibility Centre, Profit Centre and Revenue Centre. How Return on Investment (ROI) is useful for performance measurement ?

OR

What do you mean by ‘Technique of marginal costing ?’ Critically evaluate the role of marginal costing as a tool of management decision making.

2. Write short notes on (**any three**) :
- a) Controllable and non-controllable costs
 - b) Make or buy decision
 - c) Setting-up of standards
 - d) Zero base budget
 - e) Reporting to management.
3. The expenses budgeted for production of 10,000 units in a factory are furnished below :

Particulars	Per unit Rs.
Material	70
Labour	25
Variable overheads	20

P.T.O.



Fixed overheads (Rs. 1,00,000)	10
Variable expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution expenses (20% fixed)	7
Administration Expenses (Rs. 50,000)	5
Total Cost (per unit)	155

Prepare a budget for production of 8,000 units and 6,000 units showing total cost and unit cost. Assume that Administration Expenses are fixed for all levels of production.

4. Hem Raj Ltd., a multi-product company, furnishes you the following data for the year :

Particulars	First Half of the year (Rs.)	Second half of the year (Rs.)
Sales	45,000	50,000
Total cost	40,000	43,000

Assuming that there is no change in prices and variable cost and that fixed expenses are incurred equally in the two half-year periods.

Calculate :

- i) The Profit Volume Ratio
- ii) Fixed Expenses
- iii) Break-Even sales
- iv) Percentage of margin of safety.



[3870] – 7

M.Com. (Part – I) (Term End) Examination, 2010
BUSINESS PRACTICES AND ENVIRONMENT
(Gr.C.) Paper – I
Business Practices
(Optional Paper) (2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 60

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

1. Explain any three policies formulated in business.

OR

What is service sector ? Explain the importance of service sector in India.

2. What is State Trading ? Explain the advantages of State Trading.

OR

Explain the functions of food corporation of India.

3. Explain the functions of stock exchange in India.

OR

What is Forward Market ? Explain the importance of Forward Market.

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

- a) Organised market.
- b) Objectives of SEBI.
- c) Listing of shares.
- d) Objectives of Business.
- e) Development of Service Sector.
- f) Privatisation of Trading Activities.

P.T.O.



मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. व्यवसायामध्ये ठरविली जाणानी कोणतीही तीन धोरणे स्पष्ट करा.

किंवा

‘सेवा क्षेत्र’ म्हणजे काय ? भारतातील सेवा क्षेत्राचे महत्व स्पष्ट करा.

२. ‘राज्य व्यापार’ म्हणजे काय ? राज्य व्यापाराचे फायदे स्पष्ट करा.

किंवा

भारतीय अन्त महामंडळाची कार्ये स्पष्ट करा.

३. भारतातील भाग बाजाराची कार्ये स्पष्ट करा.

किंवा

वायदे बाजार म्हणजे काय ? वायदे बाजाराचे महत्व स्पष्ट करा.

४. थोडक्यात टिपा लिहा (कोणत्याही तीन)

अ) संघटित बाजारपेठ.

ब) सेबीची उद्दीष्टे.

क) भागांची नोंदणी.

ड) व्यवसायाची उद्दीष्टे

ई) सेवा क्षेत्राचा विकास.

फ) व्यापारी उपक्रमांचे खाजगीकरण.



[3870] – 9

M.Com. (Part – I) (Term End) (Old) Examination, 2010
Group – D : BUSINESS ADMINISTRATION
(Production, Operations and Marketing Management) (Paper – I)
(2002 Pattern) (Optional Paper)

Time : 3 Hours

Max. Marks : 60

Instructions : 1) All questions are compulsory.

2) All questions carry equal marks.

1. Explain the meaning of term Production Management. Discuss the functions of Production Management.

OR

What is Plant-Layout ? Explain different types and objectives of plant-layout.

2. What is Value Analysis ? How can it be a powerful tool for controlling material cost.

OR

What is Materials Management ? Explain the importance of use of computer in Materials Management.

3. What is meant by Product Design ? Discuss the factors determining the design of the product.

OR

Define 'Productivity'. Explain the importance of the Industrial Productivity.

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

- Types of Production system.
- ABC analysis.
- Techniques of Product Development.
- Factors affecting Production Control.
- Total Quality Management.

P.T.O.



मराठी रूपांतर

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

1. उत्पादन व्यवस्थापन या संकल्पनेचा अर्थ स्पष्ट करा. उत्पादन व्यवस्थापन कार्याची सविस्तर चर्चा करा.

किंवा

संयंत्ररचना म्हणजे काय ? संयंत्ररचनेचे विविध प्रकार आणि उद्दिष्ट्ये स्पष्ट करा.

2. मूल्य विश्लेषण म्हणजे काय ? सामग्रीच्या खर्च नियंत्रणासाठी ते प्रभावी साधन कसे ठरेल.

किंवा

सामग्री व्यवस्थापन म्हणजे काय ? सामग्री व्यवस्थापनात संगणकांच्या वापराचे महत्व स्पष्ट करा.

3. वस्तु रचना म्हणजे काय ? वस्तु रचना निश्चित करणाऱ्या घटकांची चर्चा करा.

किंवा

उत्पादकतेची व्याख्या द्या. औद्योगिक उत्पादकतेचे महत्व स्पष्ट करा.

4. थोडक्यात टीपा लिहा (कोणत्याही तीन) :

अ) उत्पादन पद्धतीचे प्रकार.

ब) अ ब क विश्लेषण.

क) उत्पादन विकासाची तंत्रे.

ड) उत्पादन नियंत्रणावर परिणाम करणारे घटक.

इ) संपूर्ण गुणवत्ता व्यवस्थापन.