**[3869]-201**

## S.Y. B.Com. EXAMINATION, 2010

## BUSINESS COMMUNICATION

## (NEW 2008 PATTERN)

**Time : Three Hours**                                **Maximum Marks : 80**

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

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

1.  Answer in **20** words each (any *ten*) :                    [20]

   (1)   What is Oral Communication ?

   (2)   What do you mean by Downward Communication ?

   (3)   What is Non-verbal Communication ?

   (4)   Define the term speech.

   (5)   What is Salutation ?

   (6)   What is letter of enquiry ?

   (7)   What is importance of signature in letter ?

   (8)   What is an appointment letter ?

   (9)   Explain the term of Notice of Meeting.

   (10)  Define statutory meeting.

   (11)  What do you mean by Formal Report ?

   (12)  What is Internet ?

   (13)  What is Website ?

**2.** Answer in **50** words each (any *two*) : [10]

   (1) Explain the advantages of Written Communication.

   (2) State the importance of speech preparation.

   (3) Explain the importance of Minutes.

   (4) State the features of Ideal Report.

**3.** Answer in **150** words each (any *two*) : [20]

   (1) Draft an Enquiry letter on behalf of Sky Park General Store, Chennai to Swadeshi Rubber Works Limited, Pune about raincoats, overcoats and umbrella.

   (2) You have recieved an enquiry as to the Financial Standing M/s Dalal & Company, Jalana from Agrawal Trading Company, Nagpur, write an unfavourable reply to the above status enquiry.

   (3) Write a job application to Bajaj Auto Ltd., Pune in response to an advertisement for the post of Chief Accountant.

   (4) Write a notice and agenda of Annual General Meeting of BPL Company Ltd. Nagpur.

**4.** Answer in **300** words each (any *two*) : [30]

   (1) Define the term communication. Explain the importance and principles of effective communication.

(2)   Explain in detail qualities of Good Business Letter.

(3)   What do you mean by Report ? Explain in detail types of Report.

(4)   State the merits and demerits of Electronic medias use in Business Communication.

Total No. of Questions—4]

[Total No. of Printed Pages—8+3

**[3869]-202**

## S.Y. B.Com. EXAMINATION, 2010

### CORPORATE ACCOUNTING

### (NEW 2008 COURSE)

**Time : Three Hours**                                 **Maximum Marks : 80**

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

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

    (*iii*)  Use  of  calculator  is  allowed.

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

        (1)   Paid-up capital is that part of the......................capital which is  actually  received  in  cash  by  the  company.

        (2)   Loss  prior  to  incorporation  is  treated  as.........................  loss.

        (3)   As  per  AS-29. ..............................asset  means  a  possible asset  that  arises  from  occurrence  or  non-occurrence  of certain  events.

        (4)   AS-11 stands for accounting for transactions in................ currencies.

        (5)   Liquidation  means..........................up  of  a  company.

(6) In absorption there is one.......................................and no formation.

(7) Share premium of subsidiary company should always be treated as...........................profit.

(B) State whether the following statements are true or false (any *five*) : [5]

(1) Fixed expenses or standing charges are divided in time ratio.

(2) Dividend is payable on the amount of calls-in-advance.

(3) The Redeemable preference shares cannot be redeemed unless they are fully paid.

(4) When purchase consideration is given as a lump sum, there is no possibility of Goodwill or Capital Reserve.

(5) Sub-division means dividing the shares into shares of small denomination.

(6) AS-10 deals with Revenue Recognition.

(7) All Govt. dues are treated as Preferential Creditors.

**2.** The following was the Trial Balance of Taware Electronics Company Ltd. as on 31st March, 2010 : [20]

| Debit | Rs. | Credit | Rs. |
|---|---|---|---|
| Land & Building | 4,00,000 | Share capital | |
| Plant & Machinery | 15,00,000 | 1,00,000 Equity | |
| Furniture & Fittings | 80,000 | shares Rs. 10 each | 10,00,000 |
| Stock on 31-3-09 | 4,40,000 | General Reserve | 2,80,000 |
| Salaries | 1,10,000 | 7% Debentures | 10,00,000 |
| Printing & Stationery | 20,000 | Sundry Creditors | 2,00,000 |
| Purchases | 20,00,000 | Bank overdraft | 2,30,000 |
| Carriage Inward | 4,00,000 | Debenture Redemption | |
| Wages | 5,60,000 | Fund | 3,50,000 |
| Trade Investment | 60,000 | Profit & Loss | |
| Cash in hand | 20,000 | Appropriation | 2,00,000 |
| Preliminary Exp. | 40,000 | Bills payable | 1,20,000 |
| Debenture Interest | 35,000 | Sales | 33,20,000 |
| Directors fees | 45,000 | | |
| Rent, Rates & Insurance | 30,000 | | |
| Bad debts | 40,000 | | |
| Audit fees | 30,000 | | |
| General exp. | 70,000 | | |
| Sundry Debtors | 7,20,000 | | |
| Bills Receivable | 1,00,000 | | |
| | 67,00,000 | | 67,00,000 |

Prepare Trading and Profit & Loss Account, Profit & Loss Appropriation Account for the year ended 31st March, 2010 and Balance Sheet as on that date as per Company Act, 1956 after considering the following adjustments :

(1) Stock on 31st March, 2010 was Rs. 13,00,000.

(2) Salary outstanding were Rs. 10,000 and Insurance prepaid Rs. 4,000.

(3) Further bad debt of Rs. 20,000 and provide R.D.D. at 5% on Sundry Debtors.

(4) Interest on Debenture is outstanding for 6 (six) months.

(5) Provide depreciation on plant and machinery at 10% and on Land and Building at 20% p.a.

(6) The Authorised capital of the company is Rs. 40,00,000 divided into Equity shares of Rs. 10 each.

(7) Write off 1/4 of the preliminary expenses.

(8) Provide Rs 1,34,000 for Taxation.

(9) The Directors made the following appropriation :

(*i*) Transfer Rs. 50,000 to General Reserve

(*ii*) Transfer Rs. 1,00,000 to Debenture Redemption Fund

(*iii*) 10% Dividend on paid-up capital.

*Or*

(A)  (1)  In a production process normal waste is 5% of input, 5000 M.T. of input were put in process resulting in a wastage of 300 M.T. Cost per M.T. of input is Rs. 1,000. The entire quantity of waste is on stock at the year end. If waste has nil realisable value what is the cost per unit ? (M.T.= Metric Ton)          [5]

  (2)  Malegaon Ltd. of India made a sales on 1/2/09 of US $ 1,00,000 when the exchange rate was Rs. 47.69. The amount was receivable after 3 months. The exchange rate on 31/3/09 and 1/5/09 were Rs. 47.95 and 47.89. The Malegaon Ltd. closes its financial year on 31st March every year. Find out the profit and loss due to exchange rate fluctuations on the balance sheet date and on payment date.          [5]

(B)  Write short notes on :          [10]

  (1)  Revenue Recognition

  (2)  Accounting for Investment.

**3.** (A) Jagtap Engineering Company Ltd. was registered with an authorised capital Rs. 20,00,000 divided into 20,000 equity shares of Rs. 100 each. The company issued for Public subscription 12,000 equity shares of Rs. 100 each at a premium of 5% payable as follows :

On Application   Rs. 20

On Allotment     Rs. 40 (with premium)

On First Call    Rs. 30

On Final Call    Rs. 15

Applications were received for 20,000 shares. The allotment was made as follows :

Applications for 10,000 shares—full allotment

Applications for 8,000 shares—25% Allotment on pro rata

Applications for 2,000 shares—Nil

The money on rejected application was refunded whereas excess application money was adjusted against allotment dues.

All the call money duly received except Mr. Noon who failed to pay first and final call on 200 shares. His shares were forfeited and reissued to Mr. Moon at Rs. 95 each as fully paid-up.

Journalise in the books of company. [15]

(B) The following are the Balance Sheets of Anil Ltd. and Sunil Ltd. as on 31st March, 2010 : [15]

**Balance Sheets as on 31st March, 2010**

| Liabilities | Anil Ltd. | Sunil Ltd. |
|---|---|---|
| | Rs. | Rs. |
| Share capital of Rs. 100 each | 5,00,000 | 3,00,000 |
| General Reserve | 40,000 | 10,000 |
| Profit & Loss A/c | 70,000 | 5,000 |
| Bills Payable | 50,000 | 25,000 |
| Creditors | 1,40,000 | 60,000 |
| | 8,00,000 | 4,00,000 |

| Assets | Anil Ltd. | Sunil Ltd. |
|---|---|---|
| | Rs. | Rs. |
| Land and Building | 2,00,000 | 1,00,000 |
| Plant and Machinery | 1,50,000 | 2,00,000 |
| Investment in 2,700 shares in | | |
| Sunil Ltd. at cost | 2,97,000 | — |
| Stock | 40,000 | 30,000 |
| Debtors | 50,000 | 60,000 |
| Bills Receivable | 63,000 | 10,000 |
| | 8,00,000 | 4,00,000 |

*Additional Information* :

(1) On the date of purchase of shares there was no balance in General Reserve and Profit & Loss A/c showed debit balance of Rs. 10,000 in the books of Sunil Ltd.

(2) Debtors of Sunil Ltd. include Rs. 40,000 due from Anil Ltd.

(3) Bills payable of Sunil Ltd. includes Rs. 18,000 issued in favour of Anil Ltd. of which discounted bills Rs. 3,000 of them.

(4) Stock of Sunil Ltd. include Rs. 4,000 being purchased from Anil Ltd. on which latter company made profit of $33\frac{1}{3}\%$ on cost price.

(5) On the date of acquisition of shares, Anil Ltd. revalued plant & machinery of Sunil Ltd. Rs. 1,90,000 only.

Show detail working and prepare consolidated Balance Sheet.

4. (A) Write short notes on (any *two*) : [8]

(1) Bonus shares

(2) Features of preference shares

(3) Liquidator—Duties and Powers.

(B)  The following is the Balance Sheet of Sham Ltd. as on 31st March, 2010 :  [12]

**Balance Sheet**

**As on 31st March, 2010**

| Liabilities | Rs. | Assets | Rs. |
|---|---|---|---|
| Share Capital | | Freehold Property | 23,75,000 |
| 2,75,000 equity | | Plant & Machinery | 8,00,000 |
| of Rs. 10 each | 27,50,000 | Goodwill | 3,00,000 |
| 15,000 7% preference | | Stock | 3,50,000 |
| shares of Rs. 100 each | 15,00,000 | Debtors | 2,25,000 |
| Share premium | 4,00,000 | Preliminary Exp. | 2,50,000 |
| Creditors | 4,00,000 | Profit & Loss A/c | 7,50,000 |
| | 50,50,000 | | 50,50,000 |

The following scheme of reconstruction was approved and duly sanctioned :

(1)    Preference shares to be reduced to Rs. 80 per share.

(2)    Equity shares to be reduced to Rs. 5 per share.

(3)    Write off intangible assets and use Share Premium Account.

(4)    Freehold property to be written down to Rs. 18,50,000.

Give necessary journal entries and show Balance Sheet after reconstruction.

White Ltd. agreed to acquire the Business of Green Ltd. when the Balance Sheet of Green Ltd. stood as follows : [20]

**Balance Sheet**

**As on 31st March, 2010**

| Liabilities | Rs. | Assets | Rs. |
|---|---|---|---|
| Equity share | | Goodwill | 1,00,000 |
|    capital of Rs. 10 | 6,00,000 | Land & Building | 2,30,000 |
| General Reserve | 1,70,000 | Plant & Machinery | 4,10,000 |
| Profit & Loss A/c | 1,10,000 | Stock | 1,68,000 |
| 12% Debentures | 1,00,000 | Debtors | 36,000 |
| Creditors | 20,000 | Bank balance | 56,000 |
| | 10,00,000 | | 10,00,000 |

The consideration payable by White Ltd. was agreed as follows :

(1)    A cash payment equivalent to Rs. 2.50 for every Rs. 10 share in Green Ltd.

(2)    The issue of 90,000 Rs. 10 equity shares fully paid in White Ltd. having an agreed value of Rs. 15 per share.

(3)    The issue of such an amount of fully paid 14% Debentures of White Ltd. at 96% as is sufficient to discharge the 12% Debenture of Green Ltd. at a premium of 20%.

(4)  The Directors of White Ltd. valued the following assets of

Green Ltd. :

Land and Building     Rs. 7,50,000

Plant and Machinery  Rs. 4,50,000

Stock                         Rs. 1,42,000

Debtors subject to 5% doubtful debts.

(5)  All the Assets and creditors were taken over by White Ltd.

(6)  The cost of liquidation of Green Ltd. Rs. 5,000.

Give Ledger Accounts in the books of Green Ltd. and opening entries

in the Books of White Ltd.

Total No. of Questions—4]                    [Total No. of Printed Pages—4

## S.Y. B.Com. EXAMINATION, 2010

## BUSINESS ECONOMICS (MACRO)

## (NEW 2008 PATTERN)

**Time : Three Hours**                              **Maximum Marks : 80**

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

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

      (*iii*)   Draw neat diagrams wherever necessary.


1.   Answer the following questions in **20** words each (any *ten*) :   [20]

   (1)   State any *four* macro-economic objectives.

   (2)   What do you mean by Net National Product and Disposal Personal Income ?

   (3)   Which *three* motives lead to demand for money ?

   (4)   What is meant by open market operation ?

   (5)   State the meaning of deflation.

   (6)   State Say's law of market.

   (7)   What is autonomous investment ?

   (8)   What is fiscal policy ?

   (9)   Give Robertson's equation and explain the variables from it.

   (10)  State *two* features of trade-cycle.

   (11)  What is Public Finance ?

(12) Define 'Accelerator'.

(13) What is marginal efficiency of capital ?

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(1) Explain qualitative measures of credit control.

(2) Explain James Tobin's approach.

(3) Explain 'Paradox of Saving'.

(4) Describe the scope of Macro-economics.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(1) What are the effects of inflation on production and distribution of income ?

(2) Explain the principle of effective demand.

(3) What is the significance of National Income Accounting ?

(4) What is budget ? Explain the types of budget.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(1) What is credit creation ? Explain the process of multiple credit creation with limitations.

(2) Define investment multiplier. Explain its working with assumption, leakages and criticism.

(3) What is consumption function ? Explain the factors influencing consumption function.

(4) Explain the principle of maximum social advantage.

(मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी **20** शब्दात उत्तरे लिहा (कोणतेही **दहा**) : [20]

(1) कोणतेही **चार** समग्रलक्षी आर्थिक उद्दिष्टे सांगा.

(2) निव्वळ राष्ट्रीय उत्पादन आणि खर्चयोग्य व्यक्तीगत उत्पन्न म्हणजे काय ?

(3) पैशाला असलेल्या मागणीचे **तीन** हेतू कोणते ?

(4) खुल्या बाजारातील रोख्यांची खरेदी-विक्री म्हणजे काय ?

(5) चलन संकोच म्हणजे काय ?

(6) 'से' चा बाजारविषयक नियम विशद करा.

(7) स्वायत्त गुंतवणूक म्हणजे काय ?

(8) राज्यकोषीय धोरण म्हणजे काय ?

(9) 'रॉबर्टसन' यांचे समीकरण सांगून त्यातील चल घटक स्पष्ट करा.

(10) व्यापारचक्राची **दोन** वैशिष्ट्ये सांगा.

(11) सार्वजनिक आय-व्यय म्हणजे काय ?

(12) त्वरकाची व्याख्या द्या.

(13) भांडवलाची सीमांत लाभक्षमता म्हणजे काय ?

2. खालील प्रश्नांची प्रत्येकी **50** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [10]

(1) गुणात्मक पतनियंत्रणाच्या साधनांचे स्पष्टीकरण करा.

(2) जेम्स टॉबिनचा दृष्टिकोन स्पष्ट करा.

(3) बचतीचा विरोधाभास स्पष्ट करा.

(4) समग्रलक्षी अर्थशास्त्राची व्याप्ती वर्णन करा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [20]

    (1) चलनविस्ताराचे उत्पादनावरील आणि उत्पन्नाच्या विभाजनावरील परिणाम कोणते ?

    (2) प्रभावी मागणीचे तत्व स्पष्ट करा.

    (3) राष्ट्रीय उत्पन्न गणनेचे महत्व काय ?

    (4) अंदाजपत्रक म्हणजे काय ? अंदाजपत्रकाचे विविध प्रकार स्पष्ट करा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [30]

    (1) पतनिर्मिती म्हणजे काय ? व्यापारी बँकांची बहुविध पतनिर्मितीची प्रक्रिया मर्यादांसह स्पष्ट करा.

    (2) गुंतवणूक गुणकाची व्याख्या द्या. त्याच्या कार्यपद्धतीचे गृहीते, गळती व टीकेसह वर्णन करा.

    (3) उपभोग फलन म्हणजे काय ? उपभोग फलनावर परिणाम करणाऱ्या घटकांचे स्पष्टीकरण करा.

    (4) महत्तम सामाजिक लाभाचे तत्व स्पष्ट करा.

**[3869]-204**

## S.Y. B.Com. EXAMINATION, 2010

## PRINCIPLES AND FUNCTIONS OF MANAGEMENT

### (Business Management)

### (NEW 2008 PATTERN)

**Time : Three Hours**                                   **Maximum Marks : 80**

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

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

1. Answer the following questions in **20** words each (any *ten*) :   [20]

   (1)  What is 'Management' ?

   (2)  Define the term 'Planning'.

   (3)  Define the term 'Business'.

   (4)  What is meant by 'Staffing' ?

   (5)  Define the term 'Coordination'.

   (6)  What do you mean by 'Delegation of Authority' ?

   (7)  What is 'Performance Appraisal' ?

   (8)  What is 'Team Leadership' ?

   (9)  State the assumptions of Theory 'Y'.

   (10)  What do you mean by 'Morale' ?

   (11)  Define the term 'Budgeting'.

   (12)  What is 'Management of Change' ?

   (13)  What do you mean by 'Management by Communication' ?

**2.** Answer the following questions in **50** words each (any *two*) : [10]

  (1) What are the features of Management ?

  (2) Write a note on contribution of McGregor (Theory 'X').

  (3) Explain the significance of 'Event Management'.

  (4) Explain the sources of recruitment.


**3.** Answer the following questions in **150** words each (any *two*) : [20]

  (1) Explain the contribution of 'A.H. Maslow.

  (2) Write an importance of social responsibility of business with suitable examples.

  (3) Describe the managerial skills.

  (4) Write a note on 'Scientific Management'.


**4.** Answer the following questions in **300** words each (any *two*) : [30]

  (1) Describe the contribution of Dr. B.R. Ambedkar to management.

  (2) What is 'Centralisation' ? Explain the merits and demerits of centralisation.

  (3) Explain the barriers to communication and suggest the remedies to overcome the barriers.

  (4) What is 'Disaster Management ? Explain the phases in the process of disaster management.

(मराठी रूपांतर)

वेळ : तीन तास                                                    एकूण गुण : 80

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

  (*ii*) उजव्या बाजूकडील अंक पूर्ण गुण दर्शवितात.

**1.** खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) : [20]

   (1) व्यवस्थापन म्हणजे काय ?

   (2) 'नियोजन' या संज्ञेची व्याख्या द्या.

   (3) 'व्यवसाय' या संज्ञेची व्याख्या द्या.

   (4) कर्मचारी व्यवस्थापन (Staffing) म्हणजे काय ?

   (5) 'समन्वय' या संज्ञेची व्याख्या द्या.

   (6) 'अधिकार प्रदान' म्हणजे काय ?

   (7) 'कार्यक्षमता मूल्यमापन' म्हणजे काय ?

   (8) 'गट नेतृत्व' म्हणजे काय ?

   (9) सिद्धांत 'य' ची गृहिते सांगा.

   (10) 'नितीधैर्य' म्हणजे काय ?

   (11) अंदाजपत्रकाची व्याख्या द्या.

   (12) 'बदलाचे व्यवस्थापन' म्हणजे काय ?

   (13) 'संदेशवहनाद्वारे व्यवस्थापन' म्हणजे काय ?

**2.** खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [10]

   (1) व्यवस्थापनाची वैशिष्ट्ये लिहा.

   (2) मॅकग्रेगर यांच्या सिद्धांत 'क्ष' यां योगदानावर टिप लिहा.

   (3) घटना—व्यवस्थापनाचे महत्त्व विशद करा.

   (4) कर्मचारी भरतीचे स्रोत स्पष्ट करा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [20]

   (1) ए. एच. मॅस्लो यांचे योगदान स्पष्ट करा.

   (2) व्यवसायाच्या सामाजिक जबाबदारीचे महत्त्व सोदाहरण स्पष्ट करा.

   (3) 'व्यवस्थापकीय कौशल्ये' यांचे वर्णन करा.

   (4) शास्त्रीय व्यवस्थापनावर टिप लिहा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

    (1) डॉ. बी.आर. आंबेडकर यांचे व्यवस्थापनातील योगदान विशद करा.

    (2) व्यवसायाचे केंद्रिकरण म्हणजे काय ? केंद्रिकरणाचे फायदे-तोटे स्पष्ट करा.

    (3) संदेशवहनातील अडथळे स्पष्ट करा. संदेशवहनातील अडथळे दूर करण्यासाठी योग्य ते उपाय सुचवा.

    (4) 'आपद्कालीन व्यवस्थापन' म्हणजे काय ? आपद्कालीन व्यवस्थापनातील प्रक्रियेच्या पायऱ्या स्पष्ट करा.

**[3869]-205**

## S.Y. B.Com. EXAMINATION, 2010

## ELEMENTS OF COMPANY LAW

## (NEW 2008 PATTERN)

**Time : Three Hours**                              **Maximum Marks : 80**

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

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

1.    Answer the following questions in **20** words each (any *ten*) :    [20]

(1)    What is a 'Corporate Veil' ?

(2)    State the meaning of a 'Foreign Company'.

(3)    What is 'Deemed Prospectus' ?

(4)    Define the term 'Promotion'.

(5)    What is 'Forged transfer of shares' ?

(6)    Define a 'Managing Director'.

(7)    Define the term 'Compromise'.

(8)    State the types of Formal Motions.

(9)    What is 'Resolution by Circulation' ?

(10)   What is 'Amalgamation' ?

(11)   State the meaning of 'E-Governance'.

(12)   What is winding up of a company by court ?

(13)   State the different forms of Memorandum of Association.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

    (1)   State the essentials of valid meeting.

    (2)   State the legal position of promoter.

    (3)   State the purposes of Amalgamation.

    (4)   Explain the concept of 'Shelf Prospectus' under the Companies (Amendment) Act, 2000.


**3.** Answer the following questions in **150** words each (any *two*) : [20]

    (1)   Explain the important steps in the registration of a company.

    (2)   Explain the different ways for raising of share capital.

    (3)   Outline and explain the organization set up of a company.

    (4)   Explain the procedure to be followed for Compromises and Arrangements.


**4.** Answer the following questions in **300** words each (any *two*) : [30]

    (1)   Define the term 'Company'. Explain in brief the different kinds of companies.

    (2)   State the meaning of the term 'Transfer of Shares'. Explain the procedure for the transfer of shares.

    (3)   What is 'Minutes' ? State the kinds of minutes. Explain the statutory provisions regarding minutes.

    (4)   What is winding up of a company ? When can a company be wound up by the court ? Who are the persons entitled to file petition for such winding up and when ?

(मराठी रूपांतर)

वेळ : तीन तास                                                      एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दात लिहा (कोणतेही **दहा**) :          [20]

(1) 'कंपनीवरील पडदा' म्हणजे काय ?

(2) 'विदेशी कंपनी' चा अर्थ सांगा.

(3) 'गृहित माहितीपत्रक' म्हणजे काय ?

(4) 'प्रवर्तन' या संज्ञेची व्याख्या द्या.

(5) भागांचे खोटे हस्तांतरण म्हणजे काय ?

(6) 'व्यवस्थापकिय संचालक' ची व्याख्या द्या.

(7) 'समेट/तडजोड' या संज्ञेची व्याख्या द्या.

(8) औपचारीक प्रस्तावाचे प्रकार सांगा.

(9) 'फिरता ठराव' म्हणजे काय ?

(10) 'एकत्रीकरण' म्हणजे काय ?

(11) 'ई-गर्व्हन्स्' चा अर्थ सांगा.

(12) 'न्यायालयामार्फत समापन' म्हणजे काय ?

(13) घटनापत्रकाचे विविध नमूने सांगा.

2. खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दात लिहा (कोणत्याही **दोन**) :          [10]

(1) कायदेशीर सभेच्या आवश्यक बाबी सांगा.

(2) प्रवर्तकाचे कायदेशीर स्थान सांगा.

(3) एकत्रीकरणाचे हेतू सांगा.

(4) 'विभिन्न प्रतिभूतींचे माहितीपत्रक' ही संकल्पना कंपनी (सुधारीत) कायदा 2000 अंतर्गत स्पष्ट करा.

**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दात लिहा (कोणतेही **दोन**) : [20]

(1) कंपनीच्या नोंदणीतील महत्वाच्या अवस्था स्पष्ट करा.

(2) भाग भांडवल उभारणीचे विविध मार्ग स्पष्ट करा.

(3) कंपनीच्या संघटन रचनेची रूपरेषा देऊन स्पष्ट करा.

(4) 'समेट व व्यवस्थेसाठी' अवलंबविली जाणारी कार्यपद्धती स्पष्ट करा.

**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत लिहा (कोणतेही **दोन**) : [30]

(1) कंपनीची व्याख्या द्या. कंपनीचे विविध प्रकार थोडक्यात स्पष्ट करा.

(2) 'भाग हस्तांतरण' या संज्ञेचा अर्थ सांगा. भाग हस्तांतरणाची कार्यपद्धती स्पष्ट करा.

(3) इतिवृत्त म्हणजे काय ? इतिवृत्ताचे प्रकार सांगा. इतिवृत्तासंबंधी कायदेशीर तरतुदी स्पष्ट करा.

(4) कंपनीचे समापण म्हणजे काय ? कंपनीचे न्यायालयामार्फत समापण केव्हा केले जाते ? अशा समापणासाठी कोणत्या व्यक्तींना याचिका दाखल करण्याचा अधिकार आहे व केव्हा ?

S.Y. B.Com. EXAMINATION, 2010

BUSINESS ADMINISTRATION

Paper I

(NEW 2008 PATTERN)

Time : Three Hours Maximum Marks : 80

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

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

1. Answer in **20** words each (any *ten*) : [20]

(*i*) Business

(*ii*) Management

(*iii*) Industrial sickness

(*iv*) Productivity

(*v*) Globalization

(*vi*) Business Environment

(*vii*) Economic objectives of business

(*viii*) Public limited company

(*ix*) Bureaucracy

(*x*) I.S.O.

(*xi*) B.P.O.

(*xii*) Sole Trader

(*xiii*) Enumerate activities of organisation

2. Answer in **50** words each (any *two*) :                                      [10]

   (*i*)    Distinguish between Administration and Management.

   (*ii*)   Features of Partnership

   (*iii*)  Symptoms of Industrial sickness

   (*iv*)  Effects of Privatization.

3. Answer in **150** words each (any *two*) :                                     [20]

   (*i*)    Discuss 'New Export-Import Policy'

   (*ii*)   Explain the various techniques of productivity

   (*iii*)  Describe the factors affecting the size of firm

   (*iv*)  Write a detailed note on 'Internal Environment'

4. Answer in **300** words each (any *two*) :                                     [30]

   (*i*)    Define 'Joint Stock Company'. Explain its advantages and disadvantages

   (*ii*)   Explain the role of Government in respect of regulation and promotion of business

   (*iii*)  Describe the advantages and disadvantages of business process outsourcing (BPO)

   (*iv*)  Explain the role played by National Productivity Council.

### (मराठी रूपांतर)

वेळ : तीन तास                           एकूण गुण : **80**

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

      (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :                           [20]

   (*i*)    व्यवसाय

   (*ii*)   व्यवस्थापन

(*iii*) औद्योगिक आजारपण

(*iv*) उत्पादकता

(*v*) जागतिकीकरण

(*vi*) व्यावसायिक पर्यावरण

(*vii*) व्यवसायाची आर्थिक उद्दिष्ट्ये

(*viii*) मर्यादीत सार्वजनिक कंपनी

(*ix*) नोकरशाही

(*x*) आंतरराष्ट्रीय प्रमाणीकरण संघटना (ISO)

(*xi*) बाह्य संसाधनांद्वारे व्यवसाय प्रक्रीया

(*xii*) एकल व्यापारी

(*xiii*) संघटनेच्या कार्याची नांवे/यादी

**2.** प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [10]

(*i*) प्रशासन आणि व्यवस्थापन यातील फरक

(*ii*) भागीदारीची वैशिष्ट्ये

(*iii*) आजारी उद्योगाची लक्षणे

(*iv*) खाजगीकरणाचे परिणाम.

**3.** प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [20]

(*i*) नवीन आयात-निर्यात धोरणाची चर्चा करा

(*ii*) उत्पादकतेची विविध तंत्रे स्पष्ट करा

(*iii*) उद्योगाचे आकारमान निश्चितीवर परिणाम करणारे घटक विशद करा.

(*iv*) 'अंतर्गत पर्यावरण' यावर सविस्तर टिप लिहा.

**4.** प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

(*i*) संयुक्त भांडवली प्रमंडळाची व्याख्या द्या ? संयुक्त भांडवली प्रमंडळाचे फायदे आणि तोटे स्पष्ट करा.

(*ii*) व्यवसायाच्या नियमन आणि संवर्धनाबाबत शासनाची भूमिका स्पष्ट करा.

(*iii*) बाह्य संसाधनाद्वारे व्यवसाय प्रक्रीयेचे फायदे आणि तोटे विशद करा.

(*iv*) राष्ट्रीय उत्पादकता मंडळाने बजावलेली भूमिका स्पष्ट करा.

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## S.Y. B.Com. EXAMINATION, 2010

### BANKING AND FINANCE

#### Special Paper I

#### (Indian Banking System)

#### (NEW 2008 PATTERN)

**Time : Three Hours** **Maximum Marks : 80**

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

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

**1.** Answer the following questions in **20** words each (any *ten*) : [20]

(*i*) What is meant by scheduled banks ?

(*ii*) What is meant by private sector banks ?

(*iii*) What is nationalisation of banks ?

(*iv*) Give any *two* objectives of Bank Nationalisation ?

(*v*) What is meant by foreign banks ?

(*vi*) When was State Bank of India established ?

(*vii*) Give any *two* objectives of Regional Rural Banks.

(*viii*) What is meant by Urban Co-operative Banks ?

(*ix*) Define Bank Rate.

(*x*) When was Reserve Bank of India established ?

(*xi*) Give any *two* objectives of banking sector reforms.

(*xii*) Define Non-performing Assets.

(*xiii*) Give any *two* recommendations of Narsimham Committee II (1998).

**2.** Answer the following questions in **50** words each (any *two*) : [10]

    (*i*)    Distinguish between scheduled and non-scheduled banks.

    (*ii*)    Explain the regulation of Foreign Banks in India.

    (*iii*)    What are the reasons for establishment of Regional Rural Banks ?

    (*iv*)    Evolution of the Reserve Bank of India.


**3.** Answer the following questions in **150** words each (any *two*) : [20]

    (*i*)    Explain the progress of nationalised banks.

    (*ii*)    Explain the role of State Bank of India in Indian Economy.

    (*iii*)    Discuss the progress and problems of Primary Agricultural Co-operative Credit Societies.

    (*iv*)    Explain the quantitative methods of credit control.


**4.** Answer the following questions in **300** words each (any *two*) : [30]

    (*i*)    Explain the structure of Banking System in India.

    (*ii*)    Explain the progress and performance of private sector banks in India after 1969.

    (*iii*)    Explain fully the functions of Reserve Bank of India.

    (*iv*)    Discuss the recommendations of Narsimham Committee I (1991)

(मराठी रूपांतर)

वेळ : तीन तास                                                                     एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :          [20]

(i) अनुसूचित बँका म्हणजे काय ?

(ii) खाजगी क्षेत्रातील बँका म्हणजे काय ?

(iii) बँकांचे राष्ट्रीयीकरण म्हणजे काय ?

(iv) बँकांच्या राष्ट्रीयीकरणाची कोणतीही **दोन** उद्दिष्टे लिहा.

(v) विदेशी बँका म्हणजे काय ?

(vi) स्टेट बँक ऑफ इंडियाची स्थापना केव्हा झाली ?

(vii) प्रादेशिक ग्रामीण बँकांची कोणतीही **दोन** उद्दिष्टे लिहा.

(viii) नागरी सहकारी बँका म्हणजे काय ?

(ix) बँक दराची व्याख्या द्या.

(x) भारतीय रिझर्व्ह बँकेची स्थापना केव्हा झाली ?

(xi) बँकिंग क्षेत्रातील सुधारणांची कोणतीही **दोन** उद्दिष्टे लिहा.

(xii) निष्क्रिय मालमत्तेची (N.P.A.) व्याख्या द्या.

(xiii) नरसिंहम समिती II (1998) च्या कोणत्याही **दोन** शिफारशी लिहा.

2. खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :          [10]

(i) अनुसूचित आणि बिगर अनुसूचित बँकांतील फरक स्पष्ट करा.

(ii) भारतातील विदेशी बँकांचे नियमन स्पष्ट करा.

(iii) प्रादेशिक ग्रामीण बँकांच्या स्थापनेची कारणे कोणती ?

(iv) भारतीय रिझर्व्ह बँकेची उत्क्रांती सांगा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                      [20]

(i)     राष्ट्रीयीकृत बँकांची प्रगती स्पष्ट करा.

(ii)    भारतीय अर्थव्यवस्थेमधील स्टेट बँक ऑफ इंडियाची भूमिका स्पष्ट करा.

(iii)   प्राथमिक कृषी सहकारी पतसंस्थाच्या प्रगती आणि समस्यांची चर्चा करा.

(iv)    पतनियंत्रणाच्या संख्यात्मक पद्धती स्पष्ट करा.


**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                      [30]

(i)     भारतातील बँक प्रणालीची रचना स्पष्ट करा.

(ii)    1969 नंतरच्या काळातील भारतातील खाजगी क्षेत्रातील बँकांची प्रगती व कामगिरी स्पष्ट करा.

(iii)   भारतीय रिझर्व्ह बँकेची कार्ये सविस्तर स्पष्ट करा.

(iv)    नरसिंहम समिती  I (1991) च्या शिफारशींची चर्चा करा.

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## S.Y. B.Com. EXAMINATION, 2010

## BUSINESS LAWS AND PRACTICES

## Paper I

## (NEW 2008 PATTERN)

**Time : Three Hours**                                  **Maximum Marks : 80**

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

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

1.   Answer the following questions in **20** words each (any *ten*) : [20]

(1)   Define Co-operative Society under the Maharashtra Co-operative Societies Act, 1960.

(2)   State the meaning of Bye-Laws under the Multi-State Co-operative Society Act, 2002.

(3)   State *two* features of a Co-operative Society.

(4)   What do you mean by Special General Meeting under the Multi-State Co-operative Society Act, 2002 ?

(5)   Define Agricultural Produce under the Agricultural Produce Marketing (Development and Regulation) Act, 1963.

(6)   Define broker under the Agricultural Produce Marketing (Development and Regulation) Act, 1963.

(7)   Define Insurer under the Law of Insurance.

(8)  State the meaning of Fire Insurance.

(9)  What is the meaning of the term Burglary Insurance ?

(10)  State the meaning of the term Marine Perils.

(11)  State the different types of Fire Insurance Policies.

(12)  What do you mean by Motor Car Insurance ?

(13)  Define Re-Insurance.


**2.**  Answer the following questions in **50** words each (any *two*) : [10]

(1)  State the objectives of the Multi-State Co-operative Society Act, 2002.

(2)  State the different types of Co-operative Societies.

(3)  State the duties of policy-holders.

(4)  Distinguish between Marine Insurance and Life Insurance.


**3.**  Answer the following questions in **150** words each (any *two*) : [20]

(1)  Explain the procedure for amendments of Bye-laws under the Maharashtra Co-operative Societies Act, 1960.

(2)  Explain in detail amalgamation of market committees under the Agricultural Produce Marketing (Development and Regulation) Act, 1963.

(3)  Discuss the different types of Insurance policies.

(4)  What do you mean by Insurable Interest ? Explain the different types of Interest.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

    (1) State the objectives of the Multi-State Co-operative Society Act, 2002. Explain the powers and functions of chief executive under the Act.

    (2) Explain the different types of Miscellaneous Insurance policies.

    (3) What is Life Insurance ? State and explain the constitution and functions of Life Insurance Corporation.

    (4) What is Marketing Board ? Explain the functions and powers of Marketing Board.


### (मराठी रूपांतर)

वेळ : तीन तास                                           एकूण गुण : 80

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

           (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

           (*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.


**1.** पुढील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत लिहा (कोणतेही **दहा**) :         [20]

    (1) महाराष्ट्र सहकारी संस्था कायदा, 1960 अंतर्गत 'सहकारी संस्था' ची व्याख्या लिहा.

    (2) बहूराज्यीय सहकारी संस्था कायदा, 2002 अंतर्गत बाय-लॉज चा अर्थ सांगा.

    (3) सहकारी संस्थाची **दोन** वैशिष्ट्ये सांगा.

    (4) बहूराज्यीय सहकारी संस्था कायदा, 2002 अंतर्गत विशेष सर्वसाधारण सभा म्हणजे काय ?

(5) शेती उत्पादन विपणन (विकास आणि नियंत्रण) कायदा 1963 नुसार 'शेती उत्पादना' ची व्याख्या सांगा.

(6) शेती उत्पादन विपणन (विकास आणि नियंत्रण) कायदा 1963 नुसार 'दलाल' ची व्याख्या सांगा.

(7) विमा कायदा अंतर्गत 'विमाधारकाची' व्याख्या लिहा.

(8) अग्नि विम्याचा अर्थ सांगा.

(9) 'चोरी विमा' या संज्ञेचा अर्थ काय आहे ?

(10) 'सागरी धोके' या शब्दाचा अर्थ सांगा.

(11) अग्नि विमा योजनेचे विविध प्रकार सांगा.

(12) वाहन विमा म्हणजे काय ?

(13) 'पुनर्विमा' ची व्याख्या लिहा.


2. पुढील प्रश्नांची उत्तरे प्रत्येकी 50 शब्दात लिहा (कोणतेही दोन) : [10]

(1) बहूराज्यीय सहकारी संस्था कायदा, 2002 ची उद्दीष्ट्ये सांगा.

(2) सहकारी संस्थांचे विविध प्रकार सांगा.

(3) विमाधारकांची कर्तव्ये सांगा.

(4) सागरी विमा आणि आयुर्विमा यातील फरक सांगा.


3. पुढील प्रश्नांची उत्तरे प्रत्येकी 150 शब्दात लिहा (कोणतेही दोन) : [20]

(1) महाराष्ट्र सहकारी संस्था कायदा, 1960 अंतर्गत Bye-laws (पोटनियमा) मध्ये दुरुस्तीची प्रक्रिया स्पष्ट करा.

(2) शेती उत्पादन विपणन (विकास आणि नियंत्रण) कायदा 1963 अंतर्गत बाजार समिती एकत्रीकरण याचे तपशिलात वर्णन करा.

(3) विमा योजनांच्या विविध प्रकारांची चर्चा करा.

(4) 'इन्शुरेबल इन्ट्रेस्ट' म्हणजे काय ? त्याचे विविध प्रकार सांगा.

4. पुढील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दात लिहा (कोणतेही **दोन**) : [30]

(1) बहूराज्यीय सहकारी संस्था, 2002 ची उद्दीष्टे सांगा. या कायद्या अंतर्गत मुख्य अधिका-यांचे अधिकार व कार्ये सांगा.

(2) किरकोळ विमा योजनांचे विविध प्रकार सांगा.

(3) आयुर्विमा म्हणजे काय ? आयुर्विमा मंडळाची घटना आणि कार्ये सांगा व ती स्पष्ट करा.

(4) विपणन मंडळ म्हणजे काय ? विपणन मंडळाची कार्ये आणि अधिकार स्पष्ट करा.

Total No. of Questions—4]

[Total No. of Printed Pages—4

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S.Y. B.Com. EXAMINATION, 2010

CO-OPERATION AND RURAL DEVELOPMENT

Paper I

(NEW 2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

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

**1.** Answer the following questions in **20** words each (any *ten*) : [20]

(*i*) State the principles of co-operation.

(*ii*) State the objectives of multistate co-operative societies.

(*iii*) State the main provision of Maharashtra State Co-operative Sociefies Act, 1960.

(*iv*) State any *two* problems of Dairy Co-operatives.

(*v*) What do you mean by Panchayat Raj System ?

(*vi*) Give *two* importances of Peoples Participation in rural development.

(*vii*) Write *two* importances of Globalization.

(*viii*) State the need of Multistate Co-operative Societies Act.

(*ix*) Explain any *two* merits of IRDP.

(*x*) What do you mean by Individual Approach of Rural Development ?

P.T.O.

(*xi*) State the effects of Globalization on rural development.

(*xii*) State the objectives of Multi-state Co-operative Societies Act.

(*xiii*) State the objectives of rural development.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(*i*) Explain the features and objectives of Co-operative Act, 1912

(*ii*) Explain the benefits of Co-operative Legislation.

(*iii*) Explain the functions of multi-state co-operative societies.

(*iv*) State the provisions of Maharashtra State Co-operative Societies Act, 1960 regarding membership of co-operative societies.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(*i*) Explain the need and objectives of Multi-state Co-operative Societies Act.

(*ii*) Explain the role of co-operative movement in rural development of Maharashtra.

(*iii*) Explain the progress and problems of Dairy Co-operatives in Maharashtra.

(*iv*) Explain the progress and problems of Urban Co-operative Banks in Maharashtra.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(*i*) Explain the effects of Globalization on rural development.

(*ii*) Explain the role of Mahatma Jyotirao Phule in rural development.

(*iii*) Explain the thought and work of Dr. Karmaveer Bhaurao Patil in rural development.

(*iv*) Explain the Group Approach and Mass Approach of rural development.

(मराठी रूपांतर)

वेळ : तीन तास                                            एकूण गुण : 80

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1.  खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत लिहा (कोणतेही **दहा**) :                    [20]

(*i*)  सहकाराची तत्त्वे सांगा.

(*ii*)  बहूराज्य सहकारी संस्थांची उद्दिष्ट्ये सांगा.

(*iii*)  महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, 1960 ची मुख्य तरतूद सांगा.

(*iv*)  दूग्ध सहकारी संस्थांच्या कोणत्याही **दोन** समस्या सांगा.

(*v*)  पंचायत राज व्यवस्था म्हणजे काय ?

(*vi*)  ग्रामीण विकासातील लोकांच्या सहभागाचे कोणतेही **दोन** महत्त्व सांगा.

(*vii*) जागतिकीकरणाचे कोणतेही **दोन** महत्त्वाचे मुद्दे लिहा.

(*viii*) बहूराज्य सहकारी संस्थांच्या कायद्याची गरज सांगा.

(*ix*)  एकात्मिक ग्रामीण विकास कार्यक्रमाचे कोणतेही **दोन** गुण स्पष्ट करा.

(*x*)  ग्रामीण विकासाबाबतचा वैयक्तिक दृष्टिकोण म्हणजे काय ?

(*xi*)  ग्रामीण विकासावर जागतिकीकरणाचे होणारे परिणाम सांगा.

(*xii*) बहूराज्य सहकारी संस्थांच्या कायद्याची उद्दिष्ट्ये सांगा.

(*xiii*) ग्रामीण विकासाची उद्दिष्ट्ये सांगा.

**2.** खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत लिहा (कोणतेही **दोन**) : [10]

(*i*) सहकारी संस्थांचा कायदा, 1912 ची वैशिष्ट्ये आणि उद्दिष्ट्ये स्पष्ट करा.

(*ii*) सहकारविषयक कायद्यांची फायदे स्पष्ट करा.

(*iii*) बहूराज्य सहकारी संस्थांची कार्ये स्पष्ट करा.

(*iv*) महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, 1960 मधील सहकारी संस्थांचे सभासदत्व यासंबंधीच्या तरतूदी सांगा.


**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत लिहा (कोणतेही **दोन**) : [20]

(*i*) बहूराज्य सहकारी संस्थाचा कायद्याची गरज व उद्दिष्ट्ये स्पष्ट करा.

(*ii*) महाराष्ट्राच्या ग्रामीण विकासात सहकारी चळवळीची भूमिका स्पष्ट करा.

(*iii*) महाराष्ट्रातील दूध सहकारी संस्थांची प्रगती आणि समस्या स्पष्ट करा.

(*iv*) महाराष्ट्रातील नागरी सहकारी बँकांची प्रगती आणि समस्या स्पष्ट करा.


**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

(*i*) ग्रामीण विकासावर जागतिकीकरणाचे होणारे परिणाम स्पष्ट करा.

(*ii*) ग्रामीण विकासातील महात्मा ज्योतिराव फुले यांची भूमिका स्पष्ट करा.

(*iii*) ग्रामीण विकासाबाबत डॉ. कर्मवीर भावराव पाटील यांचे विचार व कार्य स्पष्ट करा.

(*iv*) ग्रामीण विकासाबाबतचा समूह दृष्टिकोन आणि सर्वांगीण दृष्टिकोन विशद करा.

Total No. of Questions—**5**]

[Total No. of Printed Pages—**5**

## S.Y. B.Com. EXAMINATION, 2010

## COST AND WORKS ACCOUNTING

### Paper I

### (NEW 2008 PATTERN)

**Time : Three Hours**                    **Maximum Marks : 80**

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

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

(*iii*)  Use  of  Calculator  is  allowed.

**1.**  (A)  Fill  in  the  blanks :                    [05]

(*i*)  ....................refers  to  the  techniques  and  processes  of  as  ascertaining  costs.

(*ii*)  In  cotton  textile,  the  cost  unit  is....................of  cloth.

(*iii*)  Electricity  charges  are  partly....................and  partly....................

(*iv*)  In  ABC  Analysis,  A  stands  for....................materials.

(*v*)  ....................department  is  concerned  with  selection  and  training  of  workers.

(B)  State  whether  the  following  statements  are  *True*  or  *False* :                    [05]

(*i*)  Variable  cost  per  unit  varies  with  increase  or  decrease  in  the  volume  of  output.

(*ii*)  Financial  accounting  is  historical  in  nature.

P.T.O.

(*iii*)  A high material turnover ratio indicates that the material item is slow moving.

(*iv*)  Purchase Requisition Note is prepared by the purchasing department.

(*v*)  In Rowan Plan, time wages are guaranteed.

**2.**  Explain the concept 'Cost Accounting'. State the advantages and limitations of Cost Accounting.                                    [15]

*OR*

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

**3.**  Write short notes on (any *three*) :                                    [15]

(*i*)  Stores location.

(*ii*)  Methods of Codification.

(*iii*)  Perpetual Inventory System.

(*iv*)  Time Wage System.

(*v*)  Job Analysis.

**4.**  (A)  The following information were received from the books of Poonam & Co. for the quarter ending on 31st March, 2006 :                                    [15]

| Particulars | Amount |
|---|---|
| | Rs. |
| Stock of material on 31-3-2006 | 70,000 |
| Stock of material on 1-1-2006 | 1,00,000 |
| Purchase of Material | 8,03,290 |

| | |
|---|---:|
| Travelling expenses | 5,100 |
| Carriage inwards | 4,500 |
| Carriage outwards | 9,150 |
| Drawing office salaries | 7,000 |
| Depreciation on Plant | 8,000 |
| Office rent, rates and insurance | 29,100 |
| Showroom expenses | 9,000 |
| Productive Wages paid | 2,27,000 |
| Repairs of Machine, Plant and Tool | 10,000 |
| Expenses of Stationery | 11,350 |
| Factory rent, rates and insurance | 11,200 |
| Travellers' salaries and commission | 9,000 |
| Depreciation on office furniture | 700 |
| Director's fees | 8,000 |
| Fuel, gas and water | 17,900 |
| Manager's salary | 18,000 |
| Income Tax paid | 12,000 |
| Donations | 4,600 |
| Office Expenses | 5,000 |
| Air-conditioning charges (Office) | 4,000 |
| Labour Welfare expenses | 7,200 |
| Outstanding productive wages | 33,000 |
| Sales | 13,70,000 |

Prepare cost sheet giving the following information, assuming manager devotes 2/3 of his time to factory and 1/3 to office.

(*i*)    Material used;

(*ii*)  Prime  cost;

(*iii*)  Factory  cost;

(*iv*)  Cost  of  production;

(*v*)  Total  cost;

(*vi*)  Net  Profit.


(B)  Two  components,  A  and  B  are  used  as  follows :        [5]

Normal  Usage                       50  units  per  week  each

Minimum  Usage                  25  units  per  week  each

Maximum  Usage                 75  units  per  week  each

Re-order  quantity                              A :  400  units

                                                           B :  600  units

Re-order  period                          A :  4  to  6  weeks

                                                     B :  2  to  4  weeks

Calculate  for  each  component.

(*i*)    Re-order  level

(*ii*)    Minimum  level

(*iii*)  Maximum  level


**5.**  (A)  From the following transactions, prepare a Stores Ledger Account

using  Weighted  Average  Rate  Method :               [10]

Jan.2       Purchased  4000   units  @  Rs.  4=00  per  unit

Jan.20      Purchased  500    units  @  Rs.  5=00  per  unit

Feb.5       Issued       2000   units

Feb.10    Purchased  6,000  units  @ Rs.  6=00  per  unit

Feb.12    Issued    4,000  units

March 2  Issued    1,000  units

March 5  Issued    2,000  units

March 15 Purchased 4,500 units  @ Rs.  5=50  per  unit

March 20 Issued    3,000  units

*OR*

(A)  The  following  information  relates  to  the  year  2009 :

| Particulars | Material A | Material B |
| --- | --- | --- |
| | Rs. | Rs. |
| Opening  Stock | 25,000 | 87,500 |
| Closing  Stock | 15,000 | 62,500 |
| Purchases | 1,90,000 | 1,25,000 |

Calculate  Stock  turnover  ratio  of  A  and  B  and  give  your
comments.                                                       [10]

(B)  Calculate the earnings of a worker from the following information
under :                                                        [10]

(*a*)   Halsey  Plan  and  (*b*)  Rowan  Plan :

        Standard  Time     :        100  Hours

        Time  Taken        :         80  Hours

        Rate  of  Wages    :    Rs.  2  per  hour

Total No. of Questions—5]                 [Total No. of Printed Pages—7

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**S.Y. B.Com. EXAMINATION, 2010**

**BUSINESS STATISTICS**

**Paper I**

**(NEW 2008 PATTERN)**

Time : Three Hours                              Maximum Marks : 80

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

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

    (*iii*)  Use of calculator and statistical tables is allowed.


1.  (A)  Attempt any *four* of the following :                 [2 each]

    (*a*)  Define Attribute.

    (*b*)  Explain the term 'vital-statistics'.

    (*c*)  Give *two* illustrations of seasonal variations.

    (*d*)  If mean = 160, mode = 157, Pearson's coefficient of skewness = 0.06, find standard deviation.

    (*e*)  State the limits for partial correlation coefficient.

    (*f*)  State whether each of the following statements is *true* or *false* :

      (*i*)  If mean is greater than mode, frequency distribution is positively skew.

(*ii*) In maximization problem, if $z_j - c_j < 0$ for all $j$, we conclude that optimal solution has been reached and stop the simplex method.

(B) Attempt any *two* of the following : [6 each]

(*a*) Determine the initial basic feasible solution to the following transportation problem by using North-West Corner (NWC) method. Also find transportation cost :

| Sources ↓ | Destinations | | | | Supply |
|---|---|---|---|---|---|
| | I | II | III | IV | |
| A | 11 | 13 | 17 | 14 | 250 |
| B | 16 | 18 | 14 | 10 | 300 |
| C | 21 | 24 | 13 | 10 | 400 |
| Demand | 200 | 225 | 275 | 250 | 950 |

(*b*) Fit a trend line to the following time series. Also obtain the trend value for the year 2005 :

| Year (*t*) | Production (*y*) |
|---|---|
| 1998 | 12 |
| 1999 | 20 |
| 2000 | 28 |
| 2001 | 32 |
| 2002 | 50 |

(c)  Determine profit maximizing output $(x)$ where profit function is given by $f(x) = 2x^3 - x^2 - 4x$.

2.  Attempt any *two* of the following :

(a)  Given :

$$\bar{X}_1 = 104, \quad \bar{X}_2 = 94, \quad \bar{X}_3 = 100$$

$$\sigma_1 = 24, \quad \sigma_2 = 45, \quad \sigma_3 = 3$$

$$r_{12} = 0.41, \quad r_{13} = -0.74, \quad r_{23} = -0.23$$

Obtain equation of plane of regression of $X_1$ on $X_2$ and $X_3$. Also estimate $X_1$ when $X_2 = 98$, $X_3 = 20$.  [8]

(b)  (i)  State AR(1) model and explain the procedure to fit the same.  [4]

(ii)  Estimate trend using 4 yearly centered moving average for the following data :  [4]

| Year | Production (in tonnes) |
|------|------------------------|
| 1998 | 78 |
| 1999 | 73 |
| 2000 | 71 |
| 2001 | 73 |
| 2002 | 75 |
| 2003 | 78 |
| 2004 | 73 |
| 2005 | 77 |
| 2006 | 70 |
| 2007 | 69 |

(*c*) Use simplex method to solve the following LPP :

Maximize Z = 10X + 4Y

Subject to the constraints :

$$2X + Y < 120$$

$$4X + Y < 160$$

$$X > 0, Y > 0. \qquad [8]$$

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

(*a*) Determine the initial basic feasible solution using Vogel's Approximation Method. Also find corresponding cost of transportation for : [8]

| Destination → | $D_1$ | $D_2$ | $D_3$ | $D_4$ | Supply |
|---|---|---|---|---|---|
| Origin ↓ | | | | | |
| $O_1$ | 3 | 1 | 7 | 4 | 300 |
| $O_2$ | 2 | 6 | 5 | 9 | 400 |
| $O_3$ | 8 | 3 | 3 | 2 | 500 |
| Demand | 250 | 350 | 400 | 200 | 1200 |

(*b*) (*i*) Write the dual of the following L.P.P. :

Maximize Z = 10X + 4Y

Subject to 2X + Y < 120

$$4X + Y < 160$$

$$X > 0, Y > 0. \qquad [4]$$

(*ii*) If $r_{12} = 0.7$, $r_{13} = r_{23} = 0.5$, find $R_{1.23}$, $r_{12.3}$. [4]

(*c*)  (*i*)  The first four raw moments are 2, 20, 40, 50. Find first four central moments. [6]

(*ii*)  Define the following terms :

(I)  Total cost

(II) Marginal cost. [2]

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

(*a*)  (I)  Define the following :

(*i*)  Order of class

(*ii*) Positive class

(*iii*) Ultimate class

(*iv*) Independence of two attributes. [4]

(II)  Given : $\mu_2$ = 1.2, $\mu_3$ = 0.57, $\mu_4$ = 3.74, find  $\beta_1$, $\beta_2$, $\gamma_1$, $\gamma_2$. Also comment on the nature of Skewness and Kurtosis of the distribution. [4]

(*b*)  The following is the annual premium charged by LIC for a policy of Rs. 1000 :

| Age | Annual Premium |
|-----|----------------|
| 20  | 23             |
| 25  | 26             |
| 30  | 30             |
| 35  | 35             |
| 40  | 42             |

Using Newton's formula estimate premium for 26 years. [8]

(*c*) (I) Calculate crude death rate for the populations A and B described below. Also interpret the result. [4]

| Age group | A | | B | |
| --- | --- | --- | --- | --- |
| | Population | Death | Population | Death |
| below 10 | 900 | 12 | 800 | 32 |
| 10–20 | 1500 | 8 | 3000 | 12 |
| 20–60 | 4500 | 38 | 4800 | 48 |
| Above 60 | 600 | 30 | 1400 | 42 |

(II) In a health survey of a locality out of 240 people, exposed to smallpox 112 were affected by the disease. Out of total 240 people 152 had been vaccinated and of these only 48 were attacked. Calculate coefficient of association between vaccination and attack of smallpox. [4]

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

(*a*) Calculate GFR and TFR for the data given below : [6]

| Female Age group | Female Population ('000) | Number of births |
| --- | --- | --- |
| 15–20 | 8 | 56 |
| 20–25 | 10 | 100 |
| 25–30 | 12 | 84 |
| 30–35 | 6 | 36 |
| 35–40 | 3 | 15 |
| 40–45 | 5 | 5 |
| 45–50 | 4 | 4 |

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

| X | Y |
|---|---|
| 5 | 12 |
| 6 | 13 |
| 9 | 14 |
| 11 | 16 |

Find Y when X = 10 using Lagrange's formula. [6]

(*c*) Solve the assignment problem which minimizes total cost using the following cost matrix : [6]

| | Machines | | | |
|---|---|---|---|---|
| Jobs ↓ | $M_1$ | $M_2$ | $M_3$ | $M_4$ |
| $J_1$ | 40 | 50 | 60 | 65 |
| $J_2$ | 30 | 38 | 46 | 48 |
| $J_3$ | 25 | 33 | 31 | 43 |
| $J_4$ | 39 | 45 | 51 | 59 |

Total No. of Questions—**4**] [Total No. of Printed Pages—**4**

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## S.Y. B.Com. EXAMINATION, 2010

## BUSINESS ENTREPRENEURSHIP

## Paper I

## (NEW 2008 PATTERN)

**Time : Three Hours** **Maximum Marks : 80**

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

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

**1.** Answer in **20** words each (any *ten*) : [20]

(*i*) Define the term 'Entrepreneurship'.

(*ii*) What is 'Unemployment' ?

(*iii*) State the *four* limitations of Entrepreneurial as career.

(*iv*) What is Kakinada Experiment ?

(*v*) How did Shri Azim Premjee lead the 'Vipro Company' towards highest rank ?

(*vi*) What is Corporate Governance ?

(*vii*) State the *four* tools of creativity.

(*viii*) Why is group entrepreneurship important ?

(*ix*) What is BPL and APL ?

(*x*) Define the term 'service'.

(*xi*) What is Business Process Outsourcing ?

P.T.O.

(*xii*) State the *three* types of franchising.

(*xiii*) State the personal difficulties of entrepreneurship development.

**2.** Answer in **50** words each (any *two*) :  [10]

(*i*) Explain the reasons why persons select the entrepreneurship as a career.

(*ii*) State the Anu Aga's contribution in the development of Tharmax Company.

(*iii*) Explain the reasons for fast development of service industry in India.

(*iv*) Explain the steps in starting franchising.

**3.** Answer in **150** words each (any *two*) :  [20]

(*i*) Explain the importance of motivation.

(*ii*) Explain the principles of innovation.

(*iii*) Distinguish between Individual entrepreneurship and Group entrepreneurship.

(*iv*) Explain the merits and demerits of Business Process Outsourcing.

**4.** Answer in **300** words each (any *two*) :  [30]

(*i*) Explain in detail the reasons of unemployment and suggest remedies.

(*ii*) What is social responsibility ? Explain the social responsibilities of business towards various factors.

(*iii*) Explain in detail the types of service industry.

(*iv*) Explain in detail the various challenges in Entrepreneurship Development in India.

(मराठी रूपांतर)

वेळ : तीन तास                                          एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1.  प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :                        [20]

(i) 'उद्योजकता' या संज्ञेची व्याख्या द्या.

(ii) 'बेरोजगारी' म्हणजे काय ?

(iii) 'उद्योजकता एक कारकिर्द' च्या **चार** मर्यादा सांगा.

(iv) काकिनाडा प्रयोग म्हणजे काय ?

(v) श्री अजीम प्रेमजी यांनी 'विप्रो कंपनी' सर्वोच्च स्थानावर कशी नेली ?

(vi) 'कार्पोरेट प्रशासन' म्हणजे काय ?

(vii) सृजनशिल्तेची **चार** तंत्रे सांगा.

(viii) सांघिक उद्योजकता का महत्वाची आहे ?

(ix) बी. पी. एल. व ए. पी. एल. म्हणजे काय ?

(x) 'सेवा' या संज्ञेची व्याख्या द्या.

(xi) 'बाह्यस्त्रोतार्थ व्यवसायिक प्रक्रिया' म्हणजे काय ?

(xii) व्यवसायाधिकाराचे **तीन** प्रकार सांगा.

(xiii) उद्योजकता विकासातील वैयक्तीक अडचणी सांगा.

2.  प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                        [10]

(i) व्यक्ती उद्योजकता एक कारकिर्द म्हणून निवडण्याची कारणे सांगा.

(ii) थरमॅक्स कंपनीच्या विकासामध्ये अनु आगा यांचे योगदान सांगा.

(iii) भारतामध्ये सेवा उद्योगाच्या जलद विकासाची कारणे स्पष्ट करा.

(iv) व्यवसायाधिकार सुरू करण्याच्या पायऱ्या स्पष्ट करा.

**3.** प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [20]

   (i)   संप्रेरणेचे महत्व स्पष्ट करा.

   (ii)  नवनिर्मितीची तत्वे स्पष्ट करा.

   (iii) व्यक्तिगत उद्योजकता आणि सांघिक उद्योजकता यातील फरक स्पष्ट करा.

   (iv)  बाह्यस्त्रोतार्थ व्यावसायिक प्रक्रियेचे फायदे-तोटे स्पष्ट करा.


**4.** प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

   (i)   बेरोजगारीची कारणे सविस्तर स्पष्ट करा व उपाय सुचवा.

   (ii)  'सामाजिक जबाबदारी' म्हणजे काय ? विविध घटकाबाबत व्यवसायाची सामाजिक जबाबदारी स्पष्ट करा.

   (iii) सेवा उद्योगाचे प्रकार सविस्तर स्पष्ट करा.

   (iv)  भारतातील उद्योजकता विकासातील विविध आव्हाने सविस्तर स्पष्ट करा.

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S.Y. B.Com. EXAMINATION, 2010

MARKETING MANAGEMENT—I

(NEW 2008 PATTERN)

**Time : Three Hours**　　　　　　　　**Maximum Marks : 80**

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

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

**1.** Answer the following questions in **20** words each (any *ten*) :

[20]

(1) State the element of Marketing.

(2) State the meaning of Ethics of Marketing.

(3) What is Mega Marketing ?

(4) State the *five* names of Consumer Agencies in India.

(5) What is Price Mix ?

(6) Define Consumerism.

(7) What is Bank Service ?

(8) What is Agricultural Marketing ?

(9) Define Integrated Marketing Communication.

(10) State the ways to stay close to your customer.

(11) What is Customer Retaining ?

(12) Explain the *two* features of services.

(13) What is customer care ?

**2.** Answer the following questions in **50** words each (any *two*) :

[10]

(1) Explain the scope of marketing.

(2) Explain the need of consumer education.

(3) Explain the features of effective customer relationship man-agement.

(4) Explain the process of marketing communication.

**3.** Answer the following questions in **150** words each (any *two*) :

[20]

    (1)    Explain the importance of marketing.

    (2)    Explain the expectations of customer from business.

    (3)    Explain the scope of agricultural marketing in detail.

    (4)    Explain the promotion as a component in marketing communication in detail.

**4.** Answer the following questions in **300** words each (any *two*) :

[30]

    (1)    Explain the technique and strategies of Price Mix in detail.

    (2)    State the detail information about Consumer Movement in India.

    (3)    Explain the difference between agricultural product marketing and manufactured product marketing.

    (4)    Explain the recent trend in CRM and state the difficulties related to customer relationship.

### (मराठी रूपांतर)

वेळ : तीन तास                                          एकूण गुण : **80**

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

        (*ii*)   उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

**1.** खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत लिहा (कोणतेही **दहा**) :     [20]

    (1)    विपणनाचे घटक सांगा.

    (2)    विपणन नीतितत्वाचा अर्थ स्पष्ट करा.

    (3)    विशाल विपणन म्हणजे काय ?

    (4)    भारतातील **पाच** ग्राहक संघटनांची नावे लिहा.

    (5)    किंमत मिश्र म्हणजे काय ?

    (6)    ग्राहक चळवळीची व्याख्या द्या.

    (7)    बँक सेवा म्हणजे काय ?

    (8)    शेतमाल विपणन म्हणजे काय ?

(9) एकात्मिक विपणन संदेशवहनाची व्याख्या द्या.

(10) ग्राहकाशी जवळीक साधण्याचे विविध मार्ग सांगा.

(11) ग्राहक टिकविणे म्हणजे काय ?

(12) सेवांची **दोन** वैशिष्ट्ये स्पष्ट करा.

(13) ग्राहक काळजी म्हणजे काय ?


**2.** खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत लिहा (कोणतेही **दोन**) : [10]

   (1) विपणनाची व्याप्ती स्पष्ट करा.

   (2) ग्राहक शिक्षणाची गरज स्पष्ट करा.

   (3) चांगल्या ग्राहक संबंध व्यवस्थापनाची वैशिष्ट्ये विशद करा.

   (4) विपणन संज्ञापन प्रक्रिया स्पष्ट करा.


**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत लिहा (कोणतेही **दोन**) : [20]

   (1) विपणनाचे महत्व स्पष्ट करा.

   (2) व्यवसायाकडून ग्राहकांच्या अपेक्षा विशद करा.

   (3) शेतमाल विपणनाची व्याप्ती सविस्तर स्पष्ट करा.

   (4) विक्रयवृद्धीसाठी विपणन संज्ञापनाचे घटक सविस्तर विशद करा.


**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत लिहा (कोणतेही **दोन**) : [30]

   (1) किंमत मिश्रचे तंत्रे व डावपेच सविस्तर स्पष्ट करा.

   (2) भारतातील ग्राहक चळवळीची सविस्तर माहिती विशद करा.

   (3) शेतमालचे विपणन आणि उत्पादित वस्तूच्या विपणनातील फरक स्पष्ट करा.

   (4) ग्राहक संबंध व्यवस्थापनाचे सद्यप्रवाह आणि ग्राहक संबंध व्यवस्थापनातील अडचणी सविस्तर स्पष्ट करा.

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## S.Y. B.Com. EXAMINATION, 2010
## AGRICULTURAL AND INDUSTRIAL ECONOMICS
### (Special Paper I) (Theory)
### (NEW 2008 PATTERN)

**Time : Three Hours**						**Maximum Marks : 80**

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

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

1. Answer the following questions in **20** words each (any *ten*) :

[20]

(1)  What is Agricultural Economics ?

(2)  What is Controlled Market ?

(3)  Give *two* purpose of short term loan.

(4)  Give *two* purpose of long term loan.

(5)  State *two* functions of Agricultural Price Commission.

(6)  What is subsidy ?

(7)  What is Industrial location ?

(8)  What is plant ?

(9)  What is Industrial Economics ?

(10)  What is Industrial Productivity ?

(11)  What is Industrial Efficiency ?

(12)  What is Industrial Profitability ?

(13)  What is optimum firm ?


2. Answer the following questions in **50** words each (any *two*) :

[10]

(1)  State the effects of subsidy on Agricultural Prices.

(2)  State the advantages of Co-operative Marketing.

(3)  State the factors affecting the Industrial efficiency.

(4)  State the difference between Firm and Industry.

**3.** Answer the following questions in **150** words each (any *two*) :

[20]

(1) What are the defects of Agricultural Marketing in India ?

(2) Explain the nature and scope of Agricultural Economics.

(3) Explain the factors affecting location of Industries.

(4) State the scope of Industrial Economics.

**4.** Answer the following questions in **300** words each (any *two*) :

[30]

(1) Explain the Institutional and non-institutional sources of Agricultural Finance in India.

(2) What are the causes of low productivity of Indian agriculture ? Suggest the measures to improve agricultural productivity.

(3) Explain fully the Sargent Florence's theory of Industrial location.

(4) What are the problems of Indian Industrial Productivity ? Suggest the measures to improve the Industrial Productivity.

(मराठी रूपांतर)

वेळ : तीन तास                                                            एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

**1.** खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा ( कोणतेही **दहा** ) :          [20]

(1) कृषी अर्थशास्त्र म्हणजे काय ?

(2) नियंत्रित बाजार म्हणजे काय ?

(3) अल्पकालीन कर्जाचे **दोन** हेतू सांगा.

(4) दिर्घकालीन कर्जाचे **दोन** हेतू सांगा.

(5) शेतमाल मूल्य आयोगाची दोन कार्ये सांगा.

(6) अनुदान म्हणजे काय ?

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(7) औद्योगिक स्थाननिश्चितीकरण म्हणजे काय ?

(8) संयंत्र म्हणजे काय ?

(9) औद्योगिक अर्थशास्त्र म्हणजे काय ?

(10) औद्योगिक उत्पादकता म्हणजे काय ?

(11) औद्योगिक कार्यक्षमता म्हणजे काय ?

(12) औद्योगिक लाभप्रदता म्हणजे काय ?

(13) पर्याप्त उद्योगसंस्था म्हणजे काय ?

**2.** खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [10]

(1) शेतमाल किंमतीवर अनुदानाचा होणारा परिणाम सांगा.

(2) सहकारी विक्रीव्यवस्थेचे फायदे सांगा.

(3) औद्योगिक कार्यक्षमतेवर परिणाम करणारे घटक सांगा.

(4) उद्योगसंस्था व उद्योगधंदा यातील फरक सांगा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [20]

(1) भारतातील शेतमाल विक्री-व्यवस्थेतील दोष कोणते ?

(2) कृषी अर्थशास्त्राचे स्वरूप व व्याप्ती स्पष्ट करा.

(3) औद्योगिक स्थान निश्चितीवर परिणाम करणारे घटक स्पष्ट करा.

(4) औद्योगिक अर्थशास्त्राची व्याप्ती सांगा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

(1) भारतातील कृषी वित्त-पुरवठ्याचे संस्थात्मक व बिगर-संस्थात्मक मार्ग स्पष्ट करा.

(2) भारतीय शेतीची उत्पादकता कमी असण्याची कारणे कोणती ? शेतीच्या उत्पादकतेत सुधारणा होण्यासाठी उपाय सूचवा.

(3) औद्योगिक स्थाननिश्चितीचा सार्जंट फ्लॉरेन्स यांचा सिद्धांत सविस्तर स्पष्ट करा.

(4) भारतीय औद्योगिक उत्पादकतेच्या समस्या कोणत्या ? औद्योगिक उत्पादकतेत सुधारणा होण्यासाठी उपाय सूचवा.

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## S.Y. B.Com. EXAMINATION, 2010
## DEFENCE BUDGETING, FINANCE AND MANAGEMENT—I
### (Economic of Defence and Financial Planning)
### (NEW 2008 PATTERN)

**Time : Three Hours**                                   **Maximum Marks : 80**

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

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

1.  Answer in **20** words each (any *ten*) :                    [10×2=20]

(1)  What do you mean by peace-time economy ?

(2)  State the meaning of war mobilization.

(3)  Define war finance.

(4)  Write the meaning of self-sufficiency.

(5)  Define Budget.

(6)  What do you mean by security threats ?

(7)  Define economic ideology.

(8)  Define national power.

(9)  What do you mean by Third World Countries ?

(10)  Write any *two* elements of National power.

(11)  State the meaning of self-reliance programme.

(12)  What do you mean by productive expenditure ?

(13)  Write the meaning of Inflation.

2.  Answer in **50** words each (any *two*) :                    [2×5=10]

(1)  Explain merits of war-time economy.

(2)  Explain techniques of controlling inflation.

(3)  Discuss importance of defence planning.

(4)  Explain causes of increasing defence expenditure.

**3.** Answer in **150** words each (any *two*) : [2×10=20]

   (1) Defence expenditure productive or non-productive. Justify your answer.

   (2) Explain the role of private sector in defence production.

   (3) Discuss methods of war finance.

   (4) Write in short on features of Indian Economy.

**4.** Answer in **300** words each (any *two*) : [2×15=30]

   (1) Discuss relationship between defence and economy.

   (2) Explain the role of D.R.D.O. in defence production in India.

   (3) Describe the factors determining the size of defence expenditure.

   (4) Write in short India's defence expenditure.

### (मराठी रूपांतर)

वेळ : तीन तास                                          एकूण गुण : 80

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

   (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

**1.** प्रत्येकी **20** शब्दांत उत्तरे द्या (कोणतेही **दहा**) : [10×2=20]

   (1) शांतताकालीन अर्थव्यवस्था म्हणजे काय ?

   (2) वॉर मोबेलाइजेशनचे अर्थ लिहा.

   (3) वॉर फायनान्स ची व्याख्या द्या.

   (4) आत्मनिर्भरताचा अर्थ लिहा.

   (5) अंदाजपत्रकची व्याख्या द्या.

   (6) सिक्युरीटी थ्रिट म्हणजे काय ?

   (7) 'आर्थिक विचारधारा'ची व्याख्या द्या.

   (8) राष्ट्रीय शक्तीची व्याख्या द्या.

   (9) तिसऱ्या जगातील राष्ट्रे म्हणजे काय ?

   (10) राष्ट्रीय शक्तीचे कोणतेही **दोन** घटक नमूद करा.

(11) आत्मनिर्भरतेचा कार्यक्रम—अर्थ लिहा.

(12) उत्पादक खर्च म्हणजे काय ?

(13) चळनफुगवटा (इनफ्लेशन) चा अर्थ नमूद करा.


**2.** प्रत्येकी **50** शब्दांत उत्तरे लिहा द्या (कोणतेही **दोन**) :　　　　　　[2×5=10]

(1) युद्धकालीन अर्थव्यवस्थेचे गुण स्पष्ट करा.

(2) इनफ्लेशन नियंत्रण करण्याचे तंत्र स्पष्ट करा.

(3) संरक्षण नियोजनाची चर्चा करा.

(4) संरक्षण खर्च वाढण्याची कारणे स्पष्ट करा.


**3.** प्रत्येकी **150** शब्दांत उत्तरे द्या (कोणतेही **दोन**) :　　　　　　[2×10=20]

(1) संरक्षणावरील खर्च उत्पादक आहे कि अनुत्पादक आहे ? समर्पक उत्तर द्या.

(2) खाजगीक्षेत्राची संरक्षण उत्पादनातील भूमिका स्पष्ट करा.

(3) वॉर फायनान्सच्या पद्धतीबाबत चर्चा करा.

(4) भारताच्या अर्थव्यवस्थेचे गुणधर्म थोडक्यात लिहा.


**4.** प्रत्येकी **300** शब्दांत उत्तरे द्या (कोणतेही **दोन**) :　　　　　　[2×15=30]

(1) संरक्षण आणि अर्थव्यवस्था या संबंधाबाबत चर्चा करा.

(2) भारताच्या संरक्षण उत्पादनातील डी.आर.डी.ओ. ची भूमिका स्पष्ट करा.

(3) संरक्षण अंदाजपत्रकाचा आकार निर्धारीत करणाऱ्या घटकांचे वर्णन करा.

(4) भारताचा संरक्षणावरील खर्च थोडक्यात लिहा.

## S.Y. B.Com.  EXAMINATION, 2010
## INSURANCE, TRANSPORT AND TOURISM
### Paper—I
### (NEW 2008 PATTERN)

**Time : Three Hours**                                    **Maximum Marks : 80**

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

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

**1.**  Answer the following questions in **20** words each (any *ten*) :

[20]

(1)  What is Life Insurance ?

(2)  What is meant by Insurance Agent ?

(3)  Define Marine Insurance.

(4)  Define Tourism.

(5)  What is group tour ?

(6)  What is Tourist Accommodation ?

(7)  What do you mean by Field-officer of insurance ?

(8)  What is General Insurance ?

(9)  Define Accident Insurance.

(10)  Define group insurance.

(11)  State any *three* causes of insurance claims.

(12)  What do you mean by crop-insurance ?

(13)  What is Tour operator ?

**2.**  Answer the following questions in **50** words each (any *two*) :

[10]

(1)  Explain the responsibilities of insurer.

(2)  Write a note on Insurance Regulatory Development Authority (IRDA).

(3)  Write a note on Geographical Tourism.

(4)  Explain the need for Tourism planning.

**3.** Answer the following questions in **150** words each (any *two*) :

[20]

(1) Explain in detail the basic principles of Insurance.

(2) State the various regulations of insurance in India.

(3) Explain in detail the different types of Tourism.

(4) Explain the impact of Tourism on social and cultural aspects of the Society.

**4.** Answer the following questions in **300** words each (any *two*) :

[30]

(1) Distinguish between Life Insurance and General Insurance.

(2) Evaluate the working of Life Insurance Business.

(3) Explain in detail the significance and types of Tourist Accommodation.

(4) State the responsibilities of Tour operator in detail.

### (मराठी रूपांतर)

वेळ : तीन तास                                                                एकूण गुण : **80**

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

(*ii*) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

**1.** खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :          [20]

(1) आयुर्विमा म्हणजे काय ?

(2) विमा-प्रतिनिधि म्हणजे काय ?

(3) सागरी-विम्याची व्याख्या सांगा.

(4) पर्यटनाची व्याख्या सांगा.

(5) समूह (गट) यात्रा म्हणजे काय ?

(6) पर्यटक निवासव्यवस्था म्हणजे काय ?

(7) विमा क्षेत्रातील विस्तार-अधिकारी म्हणजे काय ?

(8) सर्वसाधारण विमा म्हणजे काय ?

(9) अपघात-विम्याची व्याख्या सांगा.

(10) गट-विमा (समूह-विमा) व्याख्या सांगा.

(11) विमा संदर्भातील दाव्याची कोणतीही **तीन** कारणे सांगा.

(12) पीक-विमा म्हणजे काय ?

(13) यात्रा-आयोजक म्हणजे काय ?

**2.** खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :      [10]

    (1) विमा पॉलिसी उतरवून घेणाऱ्या व्यक्तिच्या जबाबदाऱ्या स्पष्ट करा.

    (2) 'विमा नियमनात्मक विकास अधिकार' (IRDA) यावर टिप लिहा.

    (3) 'भौगोलिक पर्यटन' यावर टिप लिहा.

    (4) पर्यटन-नियोजनाची गरज स्पष्ट करा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :      [20]

    (1) विम्याची मूल-तत्त्वे सविस्तर स्पष्ट करा.

    (2) भारतातील विम्याच्या संदर्भातील असलेले विविध नियम/अटी सांगा.

    (3) पर्यटनाचे विविध प्रकार सविस्तर स्पष्ट करा.

    (4) समाजातील सामाजिक आणि सांस्कृतिक बाजूंवर पर्यटनाचा पडलेला प्रभाव स्पष्ट करा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :      [30]

    (1) आयुर्विमा आणि सर्वसाधारण विमा यामधील फरक/तफावत स्पष्ट करा.

    (2) आयुर्विमा व्यवसायाची कामगिरी विशद करा.

    (3) पर्यटक-निवासव्यवस्थेचे महत्व व विविध प्रकार सविस्तर स्पष्ट करा.

    (4) यात्रा-आयोजकाच्या जबाबदाऱ्या सविस्तर सांगा.

**[3869]-217**

## S.Y. B.Com.　EXAMINATION, 2010

### COMPUTER APPLICATION

### Paper I

### (Visual Basic)

### (NEW 2008 PATTERN)

**Time : Three Hours**　　　　　　　　　**Maximum Marks : 80**

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

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

(*iii*)　Neat diagrams must be drawn wherever necessary.

1.　(A)　Answer the following questions (any *four*) :　　　　[8]

(*i*)　What is Status Bar ?

(*ii*)　What do you mean by a Variable ?

(*iii*)　What is an Expression ?

(*iv*)　List the Relational Operators used in V.B.

(*v*)　What is Data Control ?

(B)　Give the output of the following section of code (any *two*) : [8]

(*i*)　Dim I as Integer

for I = 2 to 20 step 2

Print I

Next

(*ii*)  For  row  =  1  to  5

For  col  =  1  to  row

Print  " * "

Next  col

Print

Next  row

(*iii*)  Dim  i  As  Integer

i  =  1

Do  while  i  <  =  10

Print  i

i  =  i  +  1

Loop

**2.**  Attempt  any  *two*  of  the  following :                                            [16]

(*i*)  What  is  function ?  Explain  different  functions  used  in  V.B.

(*ii*)  Explain  in  detail  about  the  steps  for  creating  data  reports in  V.B.

(*iii*)  Explain  in  detail  menus  in  V.B.

**3.**  (A)  Write  purpose  and  syntax  of  the  following  (any  *four*) : [8]

(*i*)  Picturebox

(*ii*)  Input  Box

(*iii*)  For..........Next

(*iv*)  Frame

(*v*)  Timer  Control.

(B)	Write properties and methods of the following (any *two*) : [8]

(i)	Option Button

(ii)	Combo box

(iii)	Text box.


4.	Attempt any *two* of the following :	[16]

(i)	Why V.B. is called event driven programming ? Write features in V.B.

(ii)	Explain in detail common Dialog Boxes.

(iii)	Explain the steps to connect with Access database using ADO control.


5.	Attempt any *two* of the following :	[16]

(i)	What is DSN ? Explain different DSN and procedure of creating user DSN.

(ii)	Design a form in VB to calculate the bill amount. Display three textboxes for reading amounts of three different items and a calculate button. Write a program for calculate button, after clicking on button program should display grand total in a separate textbox.

(iii)	Explain the different data types used in V.B.

S.Y. B.Com. EXAMINATION, 2010

(Vocational Course)

COMPUTER APPLICATIONS

Course—III

Theory

RDBMS

(NEW 2008 PATTERN)

Time : Two Hours                                          Maximum Marks : 40

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

(*ii*) Draw a neat labelled diagram wherever necessary.

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


1. What is E-R Model ? Explain in brief key elements of E-R Model. [10]


2. Explain in brief the following with syntax and example : [6]

(*a*) Insert

(*b*) Update.


3. Explain in brief the components of DBMS. [6]


4. Explain the following functions : [6]

(*a*) Sum( )

(*b*) Upper( ).

**5.** Explain in brief the following : [6]

   (*a*)   DCL

   (*b*)   Primary key.


**6.** Explain the following with example : [6]

   (*a*)   Where clause

   (*b*)   Like Operator.


**7.** Explain in brief Structured Query Language and its features. [6]

**[3869]-219**

## S.Y. B.Com. EXAMINATION, 2010

## ADVERTISING, SALES PROMOTION AND

## SALES MANAGEMENT

### Paper III (Vocational)

### (Advertising and Media Planning)

### (NEW 2008 PATTERN)

**Time : Two Hours**　　　　　　　　　**Maximum Marks : 40**

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

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

1. What is Branding ? Explain the functions of Branding.　　[12]

*Or*

Explain the methods of pre-testing of evaluating advertising effectiveness.

2. State the concept of Media Planning. Write a detailed note on factors to be considered for selecting the media.　　[12]

*Or*

"Advertising is effective, only if copy writing is effective." Discuss.

**3.** Write short notes (any *four*) : [16]

    (*i*)    Advertising strategies for service industries

    (*ii*)   Difficulties in measuring advertising effectiveness

    (*iii*)  Media scheduling

    (*iv*)  Advertising media

    (*v*)   Types of Brand Name

    (*vi*)  Advantages of advertisements to society.

S.Y. B.Com. EXAMINATION, 2010

TAX PROCEDURE AND PRACTICES

Paper III

(Income Tax)

(Vocational Course III)

(NEW PATTERN 2008)

**Time : Two Hours**					**Maximum Marks : 40**

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

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

1.  Answer in **20** words each (any *seven*) :					[14]

(1)  Explain the term 'Person' under I.T. Act ?

(2)  What is meant by 'Previous Year' ?

(3)  When an individual is called as 'Resident' ?

(4)  Is the income as shares of profit from a firm is taxable income in the hand of partner ?

(5)  What are the methods for calculation of depreciation ?

(6)  What is meant by 'cost of acquisition' and 'cost of improvement' ?

(7)  What is exemption available to parent in whose income "income of minor child" is clubbed ?

(8)  What is meant by Belated Return ?

(9)  Enumerate the rates of taxes applicable in case of persons other than 'Individual' for A.Y. 2010 to 2011.

(10)  What is meant by 'TAN' ? Who has to obtain 'TAN' ?

2.  Answer in **50** words each (any *two*) :					[8]

(1)  Discuss deduction available u/s 80 C and 80 G.

(2) Enumerate specific books of accounts to be maintained Under Income Tax Act.

(3) What are the powers of Commissioner (Appeal) ?

(4) How to compute perquisite for rent free furnished and un-furnished accommodation ?

**3.** Answer in **150** words each (any *three*) : [9]

(1) What is meant by income escaping assessment ? When and how is it made ?

(2) What are the instalments provided for payment of Advance Tax ?

(3) What is meant by TDS ? Who and when required to make TDS ?

(4) What is meant by 'Revision' ? How is it made ?

(5) Discuss interest payable by assessees and interest payable to assessees under I.T. Act.

**4.** Answer in **500** words each (any *one*) : [9]

(1) What is meant by Residential Status ? Discuss the scope of total income on the basis of Residential Status.

(2) What is meant by 'Return' ? Discuss various kinds of returns under I.T. Act.

**[3869]-221**

## S.Y. B.Com. EXAMINATION, 2010

### (Vocational Course)

### COMPUTER APPLICATIONS

#### Course—IV

#### Theory

#### (Software Engineering)

#### (NEW 2008 PATTERN)

**Time : Two Hours** **Maximum Marks : 40**

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

(*ii*) Draw a neat labelled diagram wherever necessary.

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

1. What is E-R Diagram ? State which symbols are used for E-R diagram and draw E-R diagram for Payroll in which employee, organization and bank are entities. [10]

2. Explain Spiral Model with diagram. [6]

3. Explain what is normalization. [6]

4. Explain the following : [6]

(*a*) Fact Gathering techniques.

(*b*) Feasibility study.

**5.** Explain process of system design. [6]

**6.** Who is System Analyst ? State main jobs of System Analyst. [6]

**7.** State all three approaches to the development of computer information system. Explain any *one* of them. [6]

**[3869]-222**

S.Y. B.Com. EXAMINATION, 2010

ADVERTISING, SALES PROMOTION AND

SALES MANAGEMENT

Paper IV (Vocational)

(Personal Selling and Salesmanship)

(NEW 2008 PATTERN)

Time : Two Hours　　　　　　　　Maximum Marks : 40

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

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


1. What do you mean by personal selling ? Narrate the importance of personal selling in modern marketing. [12]

*Or*

Narrate various reports and documents used by salesman.


2. Explain in detail various types of customers. [12]

*Or*

What do you mean by retail marketing ? State nature and scope of retail marketing.

**3.** Write short notes (any *four*) : [16]

    (*i*) Elements of marketing mix

    (*ii*) Mental qualities of an ideal salesman

    (*iii*) Retailers salesman

    (*iv*) Problems in selling

    (*v*) Rational buying motives

    (*vi*) Methods of approach.

Total No. of Questions—4]　　　　　[Total No. of Printed Pages—2

**[3869]-223**

S.Y. B.Com. EXAMINATION, 2010

TAX PROCEDURE AND PRACTICES

(Vocational Course)

Paper IV

(Wealth Tax, Service Tax, Central Excise)

(NEW 2008 PATTERN)

Time : Two Hours　　　　　　　　　　Maximum Marks : 40

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

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

1.　Answer in **20** words each (any *seven*) :　　　　　[14]

(1)　State the meaning of service and service tax.

(2)　State the constitutional validity of service tax.

(3)　State the extent and application of service tax.

(4)　When and which assets chargeable under Wealth Tax ?

(5)　Whose wealth is not chargeable under Wealth Tax ?

(6)　Define "Valuation Date" under Wealth Tax.

(7)　Define the term "Manufacture and Manufacturer" under Central Excise.

(8)　State the constitutional validity of Central Excise.

(9)　Define HSN under Central Excise.

(10)　What do you mean by "Captive Consumption" ?

P.T.O.

**2.** Answer in **50** words each (any *two*) : [8]

(*a*) How the Service Tax is charged under Section 65 and 66 of Service Tax Act, 1994 ?

(*b*) Write a note on "Incidence of Tax" under S. 6 of Wealth Tax Act, 1957.

(*c*) Write a note on "Location of Assets" under Wealth Tax.

(*d*) What do you mean by "Excisable Goods" ?


**3.** Answer in **150** words each (any *three*) : [9]

(*i*) How the payment of service tax is made ? What are the due dates of payment under Rule 6(1) and 6(2) of Service Tax Rule 1994.

(*ii*) State the various provisions of E-filing of Return under Service Tax.

(*iii*) Which assets are taxable under S. 3 (ea) of Wealth Tax Act, 1957.

(*iv*) Explain the Assets exempted from tax under S. 5 of Wealth Tax Act, 1957.

(*v*) What is Cenvat ? State the salient features of Cenvat under Excise Law.


**4.** Answer in **500** words (any *one*) : [9]

(*a*) State the administrative setup of Wealth Tax Authorities, their powers and duties under Wealth Tax law.

(*b*) Which records are maintained under Central Excise ? Explain in detail each of them.

**[3869]-301**

**T.Y. B.Com.　EXAMINATION, 2010**

**BUSINESS REGULATORY FRAMEWORK (M. LAW)**

**(2004 PATTERN)**

**Time : Three Hours　　　　　　　　　Maximum Marks : 80**

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

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

1.　Answer the following questions in **20** words each (any *ten*) :

[20]

　　(1)　Define 'Acceptance of a Proposal'.

　　(2)　What is 'Assignment of a contract' ?

　　(3)　What is 'consent' ?

　　(4)　What is 'collateral event' ?

　　(5)　Define the term 'Contract of Guarantee'.

　　(6)　What is 'Agency' ?

　　(7)　What is 'Agreement to sell' ?

　　(8)　What is 'Constructive delivery' ?

　　(9)　Define 'Negotiable Instrument'.

　　(10)　What is 'Ambiguous Instrument' ?

　　(11)　Define the term 'services' under Consumer Protection Act, 1986.

　　(12)　What is 'Partnership at will' ?

　　(13)　What is 'Partner by Estoppel' ?

2.　Answer the following questions in **50** words each (any *two*) :

[10]

　　(1)　'When is silence fraud' ? Explain.

(2)  State the rights of a surety.

(3)  Explain the essentials of valid contract of Sale of Goods.

(4)  State the features of Consumer Protection Act, 1986.

**3.**  Answer the following questions in **150** words each (any *two*) :

[20]

(1)  Explain the agreements opposed to public policy.

(2)  What is 'Termination of Agency' ? Explain various modes of termination of agency.

(3)  State the rights of consumer under Consumer Protection Act, 1986.

(4)  What is dissolution of a partnership firm ? Explain in brief the modes of dissolution.

**4.**  Answer the following questions in **300** words each (any *two*) :

[30]

(1)  Define the term 'Proposal'. Explain the legal rules as to a proposal.

(2)  Define delivery of goods. Explain the rules regarding the delivery of goods under the Sale of Goods Act, 1930.

(3)  Define 'Negotiable Instrument'. State its features and distinguish between 'Bills of Exchange' and 'Cheque'.

(4)  Explain the rights of partners under the Partnership Act 1932.

(मराठी रूपांतर)

वेळ : तीन तास                                         एकूण गुण :  80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1.  खालील प्रश्नांची उत्तरे प्रत्येकी  **20** शब्दांत लिहा (कोणतीही **दहा**) :            [20]

(1) 'प्रस्तावाची स्वीकृती' व्याख्या द्या.

(2) कराराचे अभिहस्तांकन म्हणजे काय ?

(3) 'संमती' म्हणजे काय ?

(4) 'आनुषंगिक घटना' म्हणजे काय ?

(5) 'जामिनकीचा करार' या संज्ञेची व्याख्या द्या.

(6) 'प्रतिनिधीत्व' म्हणजे काय ?

(7) मालविक्रीचा ठराव म्हणजे काय ?

(8) रचनात्मक माल पाठवणी म्हणजे काय ?

(9) 'चलनक्षम दस्तऐवज' व्याख्या द्या.

(10) संदिग्ध चलनक्षमपत्रक म्हणजे काय ?

(11) ग्राहक संरक्षण कायदा, 1986 नुसार 'सेवा' या संज्ञेची व्याख्या द्या.

(12) 'ऐच्छिक भागीदारी' म्हणजे काय ?

(13) 'तोतया भागीदार' म्हणजे काय ?

2.  खालील प्रश्नांची उत्तरे प्रत्येकी  **50** शब्दांत लिहा (कोणतीही **दोन**) :            [10]

(1) 'मौन पाळणे कपट केंव्हा ठरते' ? स्पष्ट करा.

(2) जामीनदात्याचे अधिकार सांगा.

(3) माल विक्रीच्या कायदेशीर कराराच्या आवश्यक अटी स्पष्ट करा.

(4) ग्राहक संरक्षण कायद्या 1986 ची वैशिष्ट्ये सांगा.

3.  खालील प्रश्नांची उत्तरे प्रत्येकी  **150** शब्दांत लिहा (कोणतीही **दोन**) :            [20]

(1) सामाजिक धोरणाविरुद्ध समजले जाणारे ठराव स्पष्ट करा.

(2) प्रतिनिधीत्वाची समाप्ती म्हणजे काय ? प्रतिनिधीत्वाच्या समाप्तीचे विविध मार्ग स्पष्ट करा.

(3) ग्राहक संरक्षण कायदा, 1986 नुसार ग्राहकांचे हक्क सांगा.

(4) भागीदारी संस्थेचे विसर्जन म्हणजे काय ? भागीदारी संस्थेच्या विसर्जनाच्या पद्धती थोडक्यात स्पष्ट करा.

**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत लिहा (कोणतीही **दोन**) : [30]

   (1) 'प्रस्ताव' या संज्ञेची व्याख्या द्या. प्रस्तावासंबंधीचे कायदेशीर नियम स्पष्ट करा.

   (2) 'माल पाठवणीची' व्याख्या द्या. माल विक्री कायदा 1930 नुसार मालाच्या पाठवणी संबंधीचे नियम स्पष्ट करा.

   (3) 'चलनक्षमपत्रक' व्याख्या द्या. चलनक्षमपत्रकाची वैशिष्ट्ये सांगून हुंडी आणि धनादेश यांतील फरक स्पष्ट करा.

   (4) भागीदारी कायदा, 1932 नुसार भागीदारांचे हक्क स्पष्ट करा.

Total No. of Questions—4]                    [Total No. of Printed Pages—8+3

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T.Y. B.Com.  EXAMINATION, 2010

ADVANCED ACCOUNTING

(2004  PATTERN)

Time : Three Hours                              Maximum Marks : 80

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

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

(*iii*)  Use  of  calculator  is  allowed.

1. (A)  Fill  in  the  blanks  (any  *six*) :                                    [6]

   (*i*)  A  Banking  Company  incorporated  in  India  is  required
         to  create  a  statutory  reserve  @  of  20%  of  Net  Profit
         under  section..................of  Banking  Regulation  Act.

   (*ii*)  General  Insurance  is  a  contract  of............... .

   (*iii*)  Interest  and  Brokerage  are  calculated  on  the............value
          of  Investment.

   (*iv*)  Loss  of  Profit  Policy  is  also  known  as................ .

   (*v*)  Inflated  price  is  also  known  as.................price.

   (*vi*)  Carriage  Inward  is  apportioned  in  the  ratio  of............. .

   (*vii*)  Foodgrains  consumed  by  livestock  will  appear  in  the
          .....................and...............Account.

   (*viii*)  Total  Creditors  A/c  is  prepared  to  find  out............. .

(ix) Acid Test Ratio is also termed as................. .

(x) At the end of the year balance on goods sent to Branch Account is transferred to.............Account.

(B) State whether the following statements are *True* or *False*. [4]

(i) Non-Banking Asset cannot appear in the Balance sheet of any Banking Company.

(ii) Revenue Account is debited with the total claims paid during the year.

(iii) 25% on cost price is equal to $33\frac{1}{3}\%$ on selling price.

(iv) Nominal Accounts are maintained under Single Entry System.

(v) Stock Turnover Ratio is always expressed in percentage.

2. The following is the Trial Balance extracted from the records of Janata Bank Ltd. as on 31st March, 2009 : [20]

| Particulars | Dr. Rs. | Cr. Rs. |
|---|---|---|
| Share Capital | | 16,00,000 |
| Cash in hand | 1,85,400 | |
| Investments | 7,77,480 | |
| Gold | 10,83,040 | |
| Interest Accrued | 98,480 | |
| Security Deposits | | 60,000 |
| Saving Account | | 29,680 |
| Current Ledger Account | | 3,88,000 |

| | | |
|---|---:|---:|
| Fixed Deposits | | 92,200 |
| Share Premium | | 3,60,000 |
| Reserve Fund | | 5,60,000 |
| Silver Bullion | 8,000 | |
| Building | 2,80,000 | |
| Borrowing from Banks | | 3,08,920 |
| Money at call and short notice | 1,04,000 | |
| Advances | 8,00,000 | |
| Profit & Loss A/c | | 26,000 |
| Bills discounted and purchased | 50,000 | |
| Interest | 31,800 | 2,88,000 |
| Commission and Brokerage | | 1,01,200 |
| Discount | | 1,68,000 |
| Audit Fees | 24,000 | |
| Salaries | 88,800 | |
| Postage and Telegrams | 1,000 | |
| Rent | | 7,200 |
| M.D.'s Remuneration | 48,000 | |
| Sundry Income | | 10,800 |
| Deposits with banks | 4,20,000 | |
| Branch Adjustments | 80,000 | |
| Provident Fund | | 80,000 |
| | 40,80,000 | 40,80,000 |

*Adjustments* :

(1)   Provide Rs. 80,000 for Income Tax.

(2)   Provide for rebate on bills discounted Rs. 20,000.

(3)   Create a reserve for Bad and Doubtful Debts Rs. 30,000.

(4)   Allow 5% depreciation on Building.

(5)   Acceptance on behalf of the customers Rs. 3,00,000.

Prepare Profit and Loss A/c for the year ended 31st March, 2009 and Balance Sheet as on that date with necessary workings in the prescribed schedules.

*Or*

Sadhana Investment Trust Ltd. submitted the following details regarding in 6% Government Loan 2008-09.                                      [20]

(1)   1-4-2008 Opening Balance for value Rs. 1,60,000 cost Rs. 1,56,800.

(2)   1-8-2008 Purchased worth Rs. 1,20,000 cum-interest at 5% premium.

(3)   1-10-2008 Sold worth Rs. 1,00,000 cum-interest at 2% premium.

(4)   1-02-2009 Sold worth Rs. 80,000 ex-interest at par.

(5)   1-03-2009 Purchased worth Rs. 48,000 ex-interest at 10% discount.

Interest on Investment was payable on every 30th June and 31st December. The market value of Investment on 31st March, 2009 was at 3% premium.

Prepare Investment Account for the year 2008-09.

**3.** (A) A fire occurred in the godown of Shri Madhu on 31st March, 2009, destroying the stock. The books and records were saved from which the following particulars were obtained : [15]

|  | Rs. |
|---|---|
| Cash Sales for the year 2008 | 80,000 |
| Sundry Debtors on 1-1-2008 | 80,000 |
| Sundry Debtors on 31-12-2008 | 1,36,000 |
| Amount received from debtors during the year 2008 | 2,64,000 |
| Purchases during the year 2008 | 4,00,000 |
| Purchases for the period 1-1-2009 to 31-3-2009 | 1,40,000 |
| Cash sales for the period 1-1-2009 to 31-3-2009 | 36,000 |
| Amount received from debtors from 1-1-2009 to 31-3-2009 | 1,80,000 |
| Sundry debtors on 31-3-2009 | 1,20,000 |
| Stock on 1st January, 2008 | 1,76,000 |
| Stock on 31st December, 2008 | 2,20,000 |

It was the practice of Shri Madhu to value stock at cost plus 10%. Stock salvaged was Rs. 20,000.

Find out the amount of the claim to be lodged, for loss of stock assuming that he closes his books of accounts on 31st December every year.

(B) The Head Office has branch at Baroda. Goods are sent by the Head Office to the Branch marked at selling price which is cost plus 25%. All the expenses of the Branch are paid by the H. O. All cash collected by the Branch is remitted daily to the Head Office.

From the following, prepare Branch Trading and Profit & Loss A/c in the books of the Head Office. Also give a Branch A/c as it would appear in the Head Office. [15]

| Particulars | Rs. |
|---|---|
| Debtors on 1-4-2008 | 1,80,000 |
| Debtors on 31-3-2009 | 2,10,000 |
| Inventory at Invoice price on 1-4-2008 | 2,40,000 |
| Inventory at Invoice price on 31-3-2009 | 2,55,000 |
| Cash sales during the year | 9,00,000 |
| Total cash remitted to H.O. | 19,05,000 |
| Goods sent to Branch at Invoice Price | 21,00,000 |
| Goods return to Head Office | 75,000 |
| Cash sent to Branch for : | |
| Rent 60,000 | |
| Salaries 90,000 | 1,50,000 |
| Discount allowed to Debtors | 22,500 |
| Bad Debts written off | 15,000 |
| Spoilage of goods | 30,000 |
| Return goods by Debtors to Branch | 7,500 |

**4.** (A) The following is the Trial Balance of Shri Sundervan as on 31st March, 2009 : [15]

### Trial Balance as on 31-3-2009

| Particulars | Dr. | Cr. |
|---|---|---|
| | Rs. | Rs. |
| Capital | | 2,10,000 |
| Land & Building | 2,50,000 | |
| 6% Bank Loan | | 1,00,000 |
| Opening Stock : | | |
|    Growing crops, wheat | | |
|       and ferfilizers | 10,000 | |
|    Live-stock-sheep | 20,000 | |
|    Feed for Live-stock | 2,000 | |
| Farm Machinery (Original Cost | | |
|   Rs. 40,000) | 18,000 | |
| Salaries and Wages—Manager | 6,000 | |
| Salaries and Wages—Farm Workers | 8,000 | |
| Farmhouse Expenses | 3,000 | |
| Allowances to Manager for | | |
|   staff meal | 4,800 | |

| | | |
|---|---:|---:|
| Crop Expenses : Seeds and Fertilizers | 6,000 | |
| Live-stock purchases | 10,000 | |
| Live-stock maintenance (food-stuff) | 12,000 | |
| Repairs to Farm Machinery | 800 | |
| Repairs and Maintenance of Building (for crops) | 400 | |
| Sheep Yard (Repairs) | 600 | |
| Hand tools and equipment | 2,000 | |
| Office Expenses | 3,000 | |
| Interest on Bank Loan | 6,000 | |
| Sale of Live-stock | | 38,000 |
| Sale of Wheat and Straw | | 52,000 |
| Audit fees | 2,000 | |
| Sundry Debtors | 10,000 | |
| Sundry Creditors | | 2,000 |
| Manager Personal Account | | 1,000 |
| Bank Balance | 28,400 | |
| | 4,03,000 | 4,03,000 |

*Additional Information* :

(1) The manager is entitled to free residence (except as below) and to a commission of 10% on final profit of Live-stock section. He is chargeable with $\frac{1}{3}$ rd of Farm-house expenses, balances being charged to Crop A/c.

(2) Live-stock section is to bear 10% of manager's salary and staff meal. Depreciation on hand-tools and equipments is to be allocated to Crop. A/c and Live-stock A/c in the ratio of 3 : 1.

(3) Depreciation on Farm Machinery @ 10% of original cost.

(4) Closing stock :

|  |  |
| --- | --- |
| Growing crops, wheat and fertilizers | Rs. 16,000 |
| Live-stock | Rs. 30,000 |
| Feed for Live-stock | Rs. 1,000 |
| Hand-tools and equipments | Rs. 400 |

(5) Office Expenses, Auditor's fees and Interest on Bank loan are not to be allocated.

(6) Rs. 4,000 worth of food-stuff grown in the farm was used for feeding the live-stock.

You are required to prepare Crop A/c, Live-stock A/c and Profit and Loss A/c for the year ended 31st March, 2009 and Balance Sheets as on that date.

*Or*

(A)  Madhav did not keep a complete set of Double entry records but was able to provide you with the following information on 31st March, 2009 :                                                                           [15]

| Particulars | 1-4-2008 | 31-3-2009 |
|---|---|---|
| | Rs. | Rs. |
| Trade Debtors | 4,884 | 5,580 |
| Trade Creditors | 2,580 | 2,772 |
| Rent owing to Landlord | — | 750 |
| Sundry Expenses unpaid | 360 | 450 |
| Prepaid Insurance | 100 | 150 |
| Stock in Trade | 6,480 | 7,395 |
| Machinery | 13,500 | 15,150 |

Madhav deposited all cash received into the Bank and made all payments by cheque and the following figures are available in respect of transactions with the bank.

| Receipts | Rs. | Payments | Rs. |
|---|---|---|---|
| Balance at Bank | | Insurance | 750 |
| 1-4-2008 | 786 | Payment to Creditors | 51,048 |
| Loan from Raviraj | 3,000 | Wages | 8,001 |
| Cash sales | 49,968 | Rent | 2,250 |

| | | | |
|---|---|---|---|
| Cash received from debtors | 24,486 | New Machinery | 3,000 |
| | | Sundry Expenses | 4,878 |
| | | Personal Drawings | 6,240 |
| | | Balance at Bank (31-3-2009) | 2,073 |
| | 78,240 | | 78,240 |

Further details which came to notice that a debtor who owed Rs. 1,260 died leaving no assets behind. Discount Rs. 945 had been allowed on the receipts from debtors and discount Rs. 1,962 had been deducted from the payments made to creditors.

You are required to prepare Trading and Profit & Loss Account for the year ended 31st March, 2009 and Balance sheet as on 1-4-2008 and 31-3-2009.

(B) Write a short note on any *one* : [5]

(*i*)   Departmental Accounts.

(*ii*)   Objectives of the Ratios.

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## T.Y. B.Com.  EXAMINATION, 2010

### ECONOMICS

### (Indian and Global Economic Development)

### (2004 PATTERN)

**Time : Three Hours**                                    **Maximum Marks : 80**

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

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

1.  Answer the following questions in **20** words each (any *ten*) : [20]

(1)  What is Economic Development ?

(2)  What is Less Developed Country ?

(3)  What is Agricultural Productivity ?

(4)  State the meaning of Industrial Imbalance.

(5)  Define Industrial Liberalisation.

(6)  What is Capital Formation ?

(7)  What is Money Market ?

(8)  Define Disguised Unemployment.

(9)  Define Planning.

(10)  What is Human Resource Development ?

(11)  What is Exchange Rate ?

(12) State the full form of 'SAARC'.

(13) State the *two* types of Foreign Investment.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(1) State the role of Agriculture in Indian economy.

(2) State the problems of Small Scale Industries in India.

(3) What is partial convertibility of Indian rupee ?

(4) State the objectives of I.M.F.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(1) Explain the indicators of economic development.

(2) Discuss the problems of public sector in India.

(3) Discuss the economic rationale of State Intervention.

(4) Evaluate the working of World Trade Organisation (W.T.O.).

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(1) Explain the features of Indian economy as a less developed economy.

(2) Explain in detail the importance of capital formation in India.

(3) Explain in detail the achievements and failures of Indian Planning.

(4) Explain the role and problems of foreign capital in economic development.

(मराठी रूपांतर)

वेळ : तीन तास                                                                     एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1.  खालील प्रश्नांची उत्तरे प्रत्येकी 20 शब्दांत लिहा (कोणतेही **दहा**) :                  [20]

(1)   आर्थिक विकास म्हणजे काय ?

(2)   अल्पविकसित देश म्हणजे काय ?

(3)   शेतीची उत्पादकता म्हणजे काय ?

(4)   औद्योगीक असमतोलाचा अर्थ सांगा.

(5)   औद्योगीक उदारीकरणाची व्याख्या द्या.

(6)   भांडवल निर्मिती म्हणजे काय ?

(7)   नाणेबाजार म्हणजे काय ?

(8)   छुपी बेकारीची व्याख्या द्या.

(9)   नियोजनाची व्याख्या द्या.

(10)  मानवी संसाधन विकास म्हणजे काय ?

(11)  विनिमय दर म्हणजे काय ?

(12)  'SAARC' चे पूर्ण रूप सांगा.

(13)  परकीय गुंतवणूकीचे **दोन** प्रकार सांगा.

2.  खालील प्रश्नांची उत्तरे प्रत्येकी 50 शब्दांत लिहा (कोणतेही **दोन**) :                  [10]

(1)   भारतीय अर्थव्यवस्थेतील शेतीची भूमिका सांगा.

(2) भारतातील लघु उद्योगाच्या समस्या सांगा.

(3) भारतीय रुपयाची अंशतः परीवर्तनीयता म्हणजे काय ?

(4) आंतरराष्ट्रीय नाणेनिधीची (I.M.F.) उद्दिष्टे सांगा.

3. खालील प्रश्नांची उत्तरे प्रत्येकी 150 शब्दांत लिहा (कोणतेही **दोन**) :    [20]

(1) आर्थिक विकासाचे निर्देशक स्पष्ट करा.

(2) भारतातील सार्वजनिक क्षेत्राच्या समस्यांची चर्चा करा.

(3) शासनाच्या आर्थिक हस्तक्षेपाच्या कारणमीमांसेची चर्चा करा.

(4) जागतिक व्यापार संघटनेच्या (WTO) कामगिरीचे मूल्यमापन करा.

4. खालील प्रश्नांची उत्तरे प्रत्येकी 300 शब्दांत लिहा (कोणतेही **दोन**) :    [30]

(1) अल्प-विकसित अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची वैशिष्टे स्पष्ट करा.

(2) भारतातील भांडवल निर्मीतीचे महत्व सविस्तर स्पष्ट करा.

(3) भारतीय नियोजनाचे यश-अपयश सविस्तर स्पष्ट करा.

(4) आर्थिक विकासातील परकीय भांडवलाची भूमिका आणि समस्या स्पष्ट करा.

**[3869]-304**

## T.Y. B.Com. EXAMINATION, 2010

## ECONOMICS

## (International Economics)

## (2004 PATTERN)

Time : Three Hours    Maximum Marks : 80

*N.B.* :— (*i*)  Attempt *All* questions.

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

(*iii*)  Draw neat diagrams wherever necessary.

(*iv*)  Answer should be precise and to the point.

1.  Answer the following questions in **20** words each (any *ten*) : [20]

(1)  Define inter-regional trade.

(2)  What is free trade policy ?

(3)  Give the full form of SAARC.

(4)  What is Indirect Exchange Control ?

(5)  Define Flexible Exchange Rates.

(6)  Define Balance of Trade.

(7)  What is meant by Euro Currency ?

(8)  Define foreign public investment.

(9)  What is convertibility of Indian rupee ?

(10) Define Export Policy.

(11) What is Deficit Balance of Payments ?

(12) What is meant by unfavourable terms of trade ?

(13) Define International Labour Migration.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(1) What are the gains from International Trade ?

(2) State the functions of European Common Market.

(3) What are the problems of Foreign Capital ?

(4) Explain the role of Foreign Capital in Economic Development.

**3.** Answer the following questions in detail with **150** words each (any *two*) : [20]

(1) Explain the arguments for and against protection trade policy.

(2) State and explain Heckscher-Ohlin theory of International Trade.

(3) Discuss the merits and demerits of flexible exchange rate.

(4) Explain the direct methods of exchange control.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(1) Elaborate the structure and function of the World Trade Organisation.

(2) Distinguish between the Inter-regional and International Trade.

(3) Explain the India's Import-Export Policy since 1990.

(4) Explain the causes of Disequilibrium in the Balance of Payment. Suggest the measures to correct it.

## (मराठी रूपांतर)

वेळ : तीन तास                                    एकूण गुण : 80

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(*iii*) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दात लिहा (कोणतेही **दहा**) :          [20]

(1) आंतरप्रादेशिक व्यापाराची व्याख्या द्या.

(2) मुक्त व्यापार धोरण म्हणजे काय ?

(3) सार्क (SAARC)चे पुर्ण रूप द्या.

(4) अप्रत्यक्ष विनीमय नियंत्रण म्हणजे काय ?

(5) 'बदलता विनीमय दर' व्याख्या द्या.

(6) 'व्यापारतोल' व्याख्या द्या.

(7) युरो चलन म्हणजे काय ?

(8) 'परकिय सार्वजनिक गुंतवणूक' व्याख्या द्या.

(9) भारतीय रुपयाची परिवर्तनियता म्हणजे काय ?

(10) 'निर्यात धोरण' व्याख्या द्या.

(11) तुटीच्या व्यवहारशेषाचा अर्थ सांगा.

(12) 'प्रतिकूल व्यापारशर्ती' म्हणजे काय ?

(13) 'श्रमिकांचे आंतरराष्ट्रीय स्थलांतर' व्याख्या द्या.


2.  खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दात लिहा (कोणतेही **दोन**) :          [10]

    (1)   आंतरराष्ट्रीय व्यापाराचे फायदे कोणते ?

    (2)   युरोपिय सामुदायिक बाजाराची कार्ये सांगा.

    (3)   परकिय भांडवलाच्या समस्या कोणत्या आहेत ?

    (4)   परकिय भांडवलाची विकासातील भूमिका स्पष्ट करा.


3.  खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दात लिहा (कोणतेही **दोन**) :          [20]

    (1)   संरक्षीत व्यापार धोरणाच्या बापुने व विरोधातील युक्तीवाद स्पष्ट करा.

    (2)   हेक्शचर-ओहलिनचा आंतरराष्ट्रीय व्यापाराचा सिद्धांत सांगा व स्पष्ट करा.

    (3)   बदलत्या विनीमय दराच्या गुण-दोषांची चर्चा करा.

    (4)   विनीमय नियंत्रणाच्या प्रत्यक्ष पद्धतीची चर्चा करा.


4.  खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दात लिहा (कोणतेही **दोन**) :          [30]

    (1)   जागतिक व्यापार संघटनेचे स्वरूप व कार्ये विशद करा.

    (2)   आंतरप्रादेशिक आणि आंतरराष्ट्रीय व्यापारातील फरक दाखवा.

    (3)   1990 नंतरचे भारताचे आयात-निर्यात धोरण स्पष्ट करा.

    (4)   व्यवहारतोलातील असंतूलनाची कारणे स्पष्ट करा. व्यवहारतोलातील असंतूलन दूर करण्यासाठी उपाय सूचवा.

Total No. of Questions—6]　　　　　[Total No. of Printed Pages—8+4

**[3869]-305**

T.Y. B.Com. EXAMINATION, 2010

AUDITING AND TAXATION

(2004 PATTERN)

**Time : Three Hours**　　　　　　　　**Maximum Marks : 80**

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

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

## SECTION I

1.　Answer the following questions in **20** words each (any *seven*) : [14]

　(1)　What is 'Auditing' ?

　(2)　What do you mean by 'Statutory Audit' ?

　(3)　What is 'Internal Audit' ?

　(4)　What is 'Audit Note-Book' ?

　(5)　What do you mean by 'Test Checking' ?

　(6)　What is errors ?

　(7)　What is an 'Auditor' ?

　(8)　What is 'Voucher' ?

　(9)　What is 'Clean Audit Report' ?

　(10)　What do you mean by removal of an Auditor ?

**2.** Answer in **50** words each (any *two*) : [10]

    (1)   Explain the various types of errors.

    (2)   What are the objectives of Auditing ?

    (3)   State the qualification of an Auditor.


**3.** Answer in **300** words (any *one*) : [16]

    (1)   Define 'Audit Programme'. State the advantages and disadvantages of Audit Programme.

    (2)   Explain the duties and liabilities of an Auditor.


## SECTION II

**4.** Answer in **20** words each (any *four*) : [8]

    (1)   Define the term 'Tax'.

    (2)   What is 'Exempted Income' ?

    (3)   What is 'Assessment Year' ?

    (4)   What is Capital Gain ?

    (5)   What do you mean by 'Income from other sources' ?

    (6)   What do you mean by 'Assessee' ?


**5.** Mr. Pratik is a General Manager of a Textile Company of Pune. He has submitted the following particulars of his income for the financial year 2009-10 : [16]

    (1)   Basic salary Rs. 50,000 P.M.

(2) Dearness allowance @ 40% of salary (However D.A. to the extent of 10% of salary is applicable for retirement benefits).

(3) Company pays him a 3% commission on total sales Rs. 10,00,000.

(4) Entertainment allowance Rs. 1,000 P.M.

(5) Travelling allowance for his official tours Rs. 50,000 (Actual expenditure on tours amounted to Rs. 40,000).

(6) He contributes to RPF @ 15% of his salary and his employer contributes equal amount.

(7) The assessee's two children are studying in the school run by the employer. The cost of education is Rs. 1,500 P.M. per student. The cost of education in similar Institution per student is Rs. 1,000 P.M.

(8) He provided a furnished house at Pune for which he pays rent Rs. 5,000 P.M. The cost of furniture provided to him is Rs. 1,50,000.

(9) Electricity bill paid by employer Rs. 3,000 P.M.

(10) He received Rs. 18,000 by way of reimbursment of the Hospital bill by the employer.

(11) He paid Professional Tax Rs. 2,250 p.a.

(12) The company has provided him a 1.8 CC car for official as well as private purpose, running and maintenance expenses are born by the employer.

Compute his taxable income from salary for A.Y. 2010-11.

*Or*

(A) Mr. Nagesh owns two houses which he occupied for his own residence. He furnished the following particulars in respect of the houses for the Financial year 2009-2010 :

| Particulars | House I (Rs.) | House II (Rs.) |
| --- | --- | --- |
| Municipal Valuation | 3,50,000 | 4,50,000 |
| Fair Rent | 3,40,000 | 3,75,000 |
| Standard Rent | 3,70,000 | 3,90,000 |
| Municipal Tax Paid | 35,000 | 45,000 |
| Repairs | 30,000 | 35,000 |
| Insurance | 20,000 | 22,000 |
| Interest on borrowed capital | 1,52,000 | 1,55,000 |

Housing loans for both houses are taken after 1st April, 1999 and construction are completed by the end of March, 2001. You are required to determine the taxable income from house property of Mr. Nagesh for the A.Y. 2010-2011. [8]

(B) The following is the Trading, Profit & Loss Account of Mr. Ashok for the year ended 31st March, 2010. Compute his taxable income from business for that year :

| Particulars | Rs. | Particulars | Rs. |
| --- | --- | --- | --- |
| Opening Stock | 30,000 | Sales | 1,60,000 |
| Purchases | 80,000 | Closing Stock | 40,000 |

| | | | |
|---|---|---|---|
| Wages | 40,000 | Gift from Father | 20,000 |
| Rent | 12,000 | Sale of Car | 34,000 |
| Repairs of Car | 6,000 | Income Tax Refund | 6,000 |
| Wealth Tax paid | 4,000 | | |
| Medical Expenses | 6,000 | | |
| General Expenses | 20,000 | | |
| Depreciation of Car | 8,000 | | |
| Advance Income Tax paid | 2,000 | | |
| Profit for the year | 52,000 | | |
| | 2,60,000 | | 2,60,000 |

The following further information is given :

(i)    Mr. Ashok carries on his business from rented premises half of which is used as his residence.

(ii)   Mr. Ashok bought a car for Rs. 40,000. He charged 20% depreciation on the value of car. The car was sold at the end of the year for Rs. 34,000. The use of the car was 3/4th for the business and 1/4th for personal purposes.

(iii)  Medical expenses were incurred by Mr. Ashok for his treatment.

(iv)  Wages include Rs. 5,000 on account of Ashok's driver.    [8]

**6.** Mr. Balaji a computer engineer working in KSB Ltd., Pune has provided you the following information in respect of the year 2009-10 : [16]

(1) Basic Salary Rs. 45,000 P.M.

(2) Bonus Rs. 40,000

(3) Dearness Allowance Rs. 6,000 P.M.

(4) Project Allowance Rs. 2,500 P.M.

(5) Transport Allowance Rs. 1,500 P.M.

(6) Employer's contribution to RPF Rs. 35,000.

(7) Education Allowance Rs. 250 P.M. for one son and Rs. 150 P.M. for a daughter.

(8) He owns a flat at Kapargaon for which he had borrowed Rs. 7,00,000 on 31st March, 2005. During the year he had paid interest Rs. 70,000 and repaid the principal amount Rs. 50,000 of this loan.

(9) He received :

(*a*) Interest from Bank Deposit Rs. 20,000

(*b*) Dividend from Domestic Company Rs. 10,000

(*c*) Interest on Govt. Securities Rs. 15,000

(*d*) Income from units of UTI Rs. 12,000.

(10) His savings and investments were as under :

    (*a*)    Contribution to R.P.F. 35,000 p.a.

    (*b*)    Payment of Life Insurance Premium Rs. 30,000.

    (*c*)    Donation to National Defence Fund Rs. 15,000.

    (*d*)    Medical Insurance Premium on the health of dependent mother, aged 66 years Rs. 26,000.

(11) Employer paid professional tax Rs. 200 P.M.

(12) The company has deducted tax at source Rs. 40,000.

(13) Income from business Rs. 2,10,000.

You are required to compute the tax liability of Mr. Balaji for A.Y. 2010-11.

### (मराठी रूपांतर)

वेळ : तीन तास                      एकूण गुण : **80**

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

        (*ii*)   उजवीकडील अंक पूर्ण गुण दर्शवितात.

        (*iii*)  आवश्यक असल्यास इंग्रजी प्रश्नपत्रिका पहावी.

### विभाग  I

1.    खालील प्रश्नांची प्रत्येकी **20** शब्दात उत्तरे लिहा (कोणतेही **सात**) :      [14]

    (1)  'अंकेक्षण' म्हणजे काय ?

(2) 'नियामक अंकेक्षण' म्हणजे काय ?

(3) 'अंतर्गत अंकेक्षण' म्हणजे काय ?

(4) 'अंकेक्षण नोंदवही' म्हणजे काय ?

(5) 'चाचणी तपासणी' म्हणजे काय ?

(6) 'चुका' म्हणजे काय ?

(7) 'अंकेक्षक' म्हणजे काय ?

(8) 'पावती' म्हणजे काय ?

(9) 'स्वच्छ अहवाल' म्हणजे काय ?

(10) 'अंकेक्षकाची बडतर्फी/हकालपट्टी' म्हणजे काय ?

2. खालील प्रश्नांची प्रत्येकी **50** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :     [10]

(1) चुकांचे विविध प्रकार स्पष्ट करा.

(2) अंकेक्षणाचे उद्देश सांगा.

(3) अंकेक्षकाची पात्रता सांगा.

3. खालील प्रश्नांची **300** शब्दात उत्तरे लिहा (कोणताही **एक**) :     [16]

(1) 'अंकेक्षण कार्यक्रम' म्हणजे काय ? अंकेक्षण कार्यक्रमाचे फायदे-तोटे सांगा.

(2) अंकेक्षकाचे कर्तव्ये व जबाबदाऱ्या स्पष्ट करा.

## विभाग II

4. खालील प्रश्नांची प्रत्येकी **20** शब्दात उत्तरे लिहा (कोणतेही **चार**) :     [8]

(1) 'कराची' व्याख्या लिहा.

(2) 'करमुक्त उत्पन्न' म्हणजे काय ?

(3) 'करआकारणी वर्ष' म्हणजे काय ?

(4) 'भांडवली लाभ' म्हणजे काय ?

(5) 'इतर साधना पासूनचे' उत्पन्न म्हणजे काय ?

(6) 'करदाता' म्हणजे काय ?

5. श्री प्रतिक हे पुणे येथील टेक्सटाईल कंपनीमध्ये जनरल मॅनेजर या पदावर कार्यरत असून
त्यांनी 2009-10 या आर्थिक वर्षाचे उत्पन्न पुढील प्रमाणे सादर केले आहे : [16]

(1) मुळ पगार 50,000 रु. द.म.

(2) महागाई भत्ता-मुळ पगाराच्या 40% (तथापि, फक्त 10% महागाई भत्ता निवृत्त लाभासाठी
विचारात घेतात).

(3) एकूण 10,00,000 रु. विक्रीवर 3% कमीशन कंपनी त्यांना देते.

(4) करमणूक भत्ता 1,000 रु. द.म.

(5) कार्यालयीन कामकाजासाठी प्रवास भत्ता 50,000 रु. (प्रवासातील प्रत्यक्ष खर्च
40,000 रु.).

(6) मान्यताप्राप्त भविष्य निर्वाह निधीसाठी ते पगाराच्या 15% इतकी रक्कम जमा करतात
कंपनी तेवढीच रक्कम सदर निधीसाठी जमा करते.

(7) मालक चालवित असलेल्या शाळेत त्यांची दोन मुळे शिक्षण घेत आहे. प्रत्येक
मुलसाठी शैक्षणिक खर्च दरमहा 1,500 रु. आहे. त्याच प्रकारच्या शाळेत प्रत्येक
मुलसाठी शैक्षणिक खर्च दरमहा 1,000 रु. आहे.

(8) त्यांना पुणे येथे सुसज्ज घर पुरविण्यात आले आहे. की ज्याचे भाडे ते 5,000 रु. द.म. देतात त्यांना पुरविण्यात आलेल्या फर्निचरचे मुल्य 1,50,000 रु. आहे.

(9) विजेच्या खर्चापोटी मालकाने 3,000 रु. द.म. दिले आहेत.

(10) त्यांना दवाखान्याच्या खर्चाची परतफेड 18,000 रु. मालकाकडून मिळाली.

(11) त्यांनी व्यावसायिक कर 2,250 रु. भरलेला आहे.

(12) कंपनीने त्यांना 1.8 सी.सी. क्षमतेची कार कार्यालयीन व आणि वैयक्तिक वापरासाठी दिलेली आहे. कारचा वापर व देखभालीचा खर्च कंपनी करते.

श्री प्रतिक यांचे 2010-11 या करआकारणी वर्षाचे पगारापासूनचे करपात्र उत्पन्न काढा.

## किंवा

(अ) श्री नागेश यांची स्वतःच्या मालकीची दोन राहती घरे आहेत. आर्थिक वर्ष 2009-10 ची त्यांच्या घराच्या उत्पन्नाची माहिती पुढील प्रमाणे दिलेली आहे :

| तपशील | घर क्र. I | घर क्र. II |
|---|---|---|
| | (रु.) | (रु.) |
| नगरपालिका मूल्यांकन | 3,50,000 | 4,50,000 |
| वाजवी भाडे | 3,40,000 | 3,75,000 |
| प्रमाणित भाडे | 3,70,000 | 3,90,000 |
| नगरपालिका कर | 35,000 | 45,000 |
| घरदुरुस्ती | 30,000 | 35,000 |
| विमा | 20,000 | 22,000 |
| कर्जावरील व्याज | 1,52,000 | 1,55,000 |

घरासाठी कर्ज हे दि. 1 एप्रिल, 1999 नंतर घेतलेले आहे आणि घराचे बांधकाम मार्च, 2001 ला पूर्ण झालेले आहे.

श्री नागेश यांचे करआकारणी वर्ष 2010-2011 करीता गृहसंपत्ती पासून उत्पन्न ठरवा.

[8]

(ब) श्री अशोक यांचे 31 मार्च, 2010 रोजी संपणाऱ्या वर्षाचे व्यापारी व नफा-तोटा पत्रक पुढील प्रमाणे आहे त्यांचे व्यवसायापासूनचे उत्पन्न ठरवा :

| तपशिल | रु. | तपशिल | रु. |
|---|---|---|---|
| आरंभीचा शिल्लक माल | 30,000 | विक्री | 1,60,000 |
| खरेदी | 80,000 | अखेरचा शिल्लक माल | 40,000 |
| मजुरी | 40,000 | वडीलांकडून बक्षीस | 20,000 |
| भाडे | 12,000 | कार विक्री | 34,000 |
| कार दुरुस्ती खर्च | 6,000 | आयकर परतावा | 6,000 |
| संपत्ती कर | 4,000 | | |
| वैद्यकीय खर्च | 6,000 | | |
| सर्वसाधारण खर्च | 20,000 | | |
| कारवरील घसारा | 8,000 | | |
| आगाऊ आयकर | 2,000 | | |
| निव्वळ नफा | 52,000 | | |
| | 2,60,000 | | 2,60,000 |

इतर माहिती :

(i) श्री अशोक आपला व्यवसाय भाड्याच्या जागेत करतात त्यापैकी निम्मी जागा स्वतःच्या निवासासाठी वापरतात.

(ii) श्री अशोक यांनी 40,000 रु. ची कार खरेदी केली. त्यावर ते 20% घसारा आकारतात. त्यांनी वर्षा अखेरीस सदर कार 34,000 रु. ला विकली. सदर कार व्यवसायासाठी 3/4 व वैयक्तिक कामासाठी 1/4 वापरतात.

(iii) वैद्यकीय खर्च श्री अशोक यांनी स्वतःसाठी केला आहे.

(iv) श्री अशोक यांच्या ड्रायव्हरच्या पगार 5,000 रु. मजुरीत समाविष्ट आहे.

[8]

6. श्री बालाजी हे पुणे येथील के.एस.बी. लिमिटेड या कंपनीत संगणक अभियंता म्हणून काम करीत असून त्यांनी 2009-10 या वर्षासाठी पुढील माहिती दिलेली आहे : [16]

(1) मूळ पगार 45,000 रु. द.म.

(2) बोनस 40,000 रु.

(3) महागाई भत्ता 6,000 रु. द.म.

(4) प्रकल्प भत्ता 2,500 रु. द.म.

(5) वाहतूक भत्ता 1,500 रु. द.म.

(6) मान्यताप्राप्त भविष्य निर्वाह निधीला मालकाने 35,000 रु. वर्गणी भरली.

(7) शैक्षणिक भत्ता 250 रु. द.म. एका मुलांसाठी आणि 150 रु. द.म. एका मूलीसाठी.

(8) त्यांनी कोपरगाव येथील स्वतःच्या फ्लॅटसाठी 31 मार्च, 2005 रोजी 7,00,000 रु. कर्ज घेतले होते. या कर्जावरील व्याजापोटी 70,000 रु. आणि मुद्दल 50,000 रु. या वर्षात दिलेले आहेत.

(9) त्यांना पुढील प्रमाणे रक्कम मिळाली आहे :

(अ) बँक ठेवीवरील व्याज 20,000 रु.

(ब) देशी कंपनीकडून लाभांश 10,000 रु.

(क) सरकारी प्रतिभूती वरील व्याज 15,000 रु.

(ड) यु.टी.आयच्या युनिट पासूनचे उत्पन्न 12,000 रु.

(10) त्यांनी पुढील प्रकारच्या बचत व गुंतवणूकी केलेल्या आहेत :

(अ) मान्यताप्राप्त भविष्य निर्वाह निधीची वर्गणी 35,000 दरवर्षी

(ब) जीवन विमा हप्ता 30,000 रु.

(क) राष्ट्रीय संरक्षण निधीसाठी देणगी 15,000 रु.

(ड) त्यांच्यावर अवलंबून असलेल्या आईचा (वय 66 वर्ष) आरोग्याचा मेडीक्लेमचा हप्ता 26,000 रु.

(11) मालकांने व्यवसाय कर 200 रु. द.म. भरला.

(12) कंपनीने त्यांच्या वेतनातून 40,000 रु. कर कपात केला.

(13) व्यवसाया पासूनचे उत्पन्न 2,10,000 रु.

श्री बालाजी यांचे करनिर्धारण वर्ष 2010-11 साठी करदेय रक्कम काढा.

Total No. of Questions—4]

[Total No. of Printed Pages—4

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T.Y. B.Com. EXAMINATION, 2010

BUSINESS ADMINISTRATION

Paper II

(2004 PATTERN)

Time : Three Hours                                    Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Answer in twenty words each (any *ten*) :                    [20]

(a) Pro Rata Alloment

(b) Meaning of Buy Back

(c) Equity Shares

(d) Leasing

(e) Head Hunters

(f) Welfare Activities

(g) V.R.S.

(h) Retaining of the Employees

(i) Incentive Plans

(j) Self Appraisal

(k) Walk in Interview

(l) Job Description

(m) Ploughing Back of Profits

**2.** Answer in **fifty (50)** words each (any *two*) :                    [10]

(*i*)   State the meaning of Job Evaluation.

(*ii*)  What is Employee Morale ?

(*iii*) State the role of S.E.B.I. in capital market.

(*iv*)  What do you mean by 'Online Trading' in stock exchange ?


**3.** Answer in **One Hundred and Fifty (150)** words each (any *two*) :  [20]

(*i*)   State the limitations of over and under capitalization

(*ii*)  What do you mean by 'Foreign Direct Investment' ?

(*iii*) What is the role of working capital in a business ?

(*iv*)  State the various types of interviews.


**4.** Answer in **three hundred (300)** words each (any *two*) :      [30]

(*i*)   What do you mean by 'Capital Gearing' ? Explain various factors determining Capital Structure.

(*ii*)  State the functions of ICICI and IDBI.

(*iii*) Explain the nature and scope of Manpower Planning.

(*iv*)  Explain the importance of 'Employee Morale'. State the ways and means to improve the same.

(मराठी रूपांतर)

वेळ : तीन तास                                          एकूण गुण : 80

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

(ii) उजवीकडील अंक कमाल गुण दर्शवितात.


1.  प्रत्येकी **बीस** (20) शब्दात उत्तरे द्या. (कोणतेही **दहा**) :                    [20]

(अ)  यथाप्रमाण भागवाटप

(ब)  भागांची पुनखरिदी

(क)  समभाग

(ड)  भाडेपट्टा

(इ)  कर्मचारी शोधमोहिम

(फ)  कामगार कल्याणाच्या विविध योजना

(य)  स्वेच्छानिवृत्ती

(र)  कर्मचारी टिकविणे   (Retaining)

(ल)  प्रोत्साहन योजना

(श)  स्वयं मूल्यमापन

(स)  थेट मुलाखत

(ह)  कार्यविवरण

(ळ)  नफ्याची पुनर्गुंतवणूक


2.  प्रत्येकी **पन्नास** (50) शब्दात उत्तरे लिहा (कोणतेही **दोन**) :                    [10]

(अ)  कार्यमूल्यमापनाचा अर्थ सांगा.

(ब)  कर्मचारी मनोधैर्याचे महत्व काय ?

(क)  भांडवल बाजारातील सेवीची भूमिका स्पष्ट करा.

(ड)  शेअरबाजारातील 'ऑनलाईन ट्रेडिंग' म्हणजे काय ?

**3.** प्रत्येकी **एकशे पन्नास (150)** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :               [20]

(अ) अधिभांडवलीकरण व न्यूनभांडवलीकरणाच्या मर्यादा स्पष्ट करा.

(ब) 'थेट परदेशी गुंतवणूकीचा' अर्थ काय ?

(क) व्यवसायातील खेळत्या भांडवलाची भूमिका काय ?

(ड) मुलाखतीचे विविध प्रकार स्पष्ट करा.


**4.** प्रत्येकी **तीनशे (150)** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :               [30]

(अ) 'भांडवल प्रमाणबद्धता' (Capital Gearing) म्हणजे काय ? भांडवल संरचना निर्धारीत करणारे विविध घटक स्पष्ट करा.

(ब) आय. सी. आय. सी. आय व आय. डी. बी. आय. या वित्तसंस्थांची कार्ये स्पष्ट करा.

(क) मनुष्यबल व्यवस्थापनाचे स्वरूप व व्याप्ती स्पष्ट करा.

(ड) 'कर्मचारी मनोधैर्याचे महत्व स्पष्ट करा. कर्मचारी मनोधैर्य उच्चावण्याचे विविध मार्ग व साधने स्पष्ट करा.

**[3869]-307**

## T.Y. B.Com. EXAMINATION, 2010
## CO-OPERATION AND RURAL DEVELOPMENT
### Paper II
### (2004 PATTERN)

**Time : Three Hours**　　　　　**Maximum Marks : 80**

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

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

1. Answer the following questions in **20** words each (any *ten*) :

　　　　　　　　　　　　　　　　　　　　　　　　[20]

　　(1) What do you mean by Board of Directors ?

　　(2) State *three* functions of SBI.

　　(3) Write *three* problems of Marketing Co-operatives.

　　(4) Write *three* objectives of Consumer Co-operatives.

　　(5) What do you mean by Poultry Farm ?

　　(6) Define multipurpose co-operative societies.

　　(7) Write *three* responsibilities of BDO.

　　(8) What do you mean by Primary Credit Co-operative Societies.

　　(9) State *three* benefits of sugar co-operatives.

　　(10) State *three* schemes of Health and Sanitation.

　　(11) Write *three* functions of Gramsevak.

　　(12) Write *three* objectives of Adult education in rural development programme.

　　(13) State *three* functions of VDO (Village level).

2. Answer the following questions in **50** words each (any *two*) :

　　　　　　　　　　　　　　　　　　　　　　　　[10]

　　(1) State the functions of Consumer Co-operatives Societies.

P.T.O.

(2) State the advantages of Dairy farms.

(3) State the social responsibilities of co-operatives towards weaker section.

(4) State the functions of district level [CEO].

**3.** Answer the following questions in **150** words each (any *two*) :

[20]

(1) Describe the advantages of Consumer co-operative Societies.

(2) State the importance of women education in rural development programme.

(3) Evaluate the role of NCDC in supporting co-operative institutions.

(4) Explain the benefits/advantages of Primary Credit Cooperative Societies.

**4.** Answer the following questions in **300** words each (any *two*) :

[30]

(1) Define processing cooperative societies ? Explain in detail the advantages of processing cooperative societies.

(2) Explain in detail the objectives and functions of SBI.

(3) Describe the working of poultry farms in rural development programme.

(4) Explain in detail the problems of sugar co-operatives.

(मराठी रूपांतर)

वेळ : तीन तास                                                                एकूण गुण : 80

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

       (ii)  उजवीकडील अंक पुर्ण गुण दर्शवितात.

      (iii)  संदर्भांसाठी मूळ इंग्रजी प्रश्न-पत्रिका पहावी.

**1.**   खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत लिहा ( कोणतेही **दहा** ) :     [20]

   (1)   संचालक मंडळ म्हणजे काय ?

   (2)   भारतीय स्टेट बँकेचे (SBI) **तीन** कार्ये सांगा.

   (3)   वितरण सहकारी संस्थाच्या **तीन** समस्या लिहा.

   (4)   ग्राहक सहकारी संस्थाची **तीन** उद्देश लिहा.

   (5)   कुक्कुट पालन उद्योग म्हणजे काय ?

   (6)   बहुउद्देशीय सहकारी संस्थाची व्याख्या सांगा.

   (7)   गट विकास अधिकाऱ्याच्या (BDO) **तीन** जबाबदाऱ्या लिहा.

   (8)   प्राथमिक पत सहकारी संस्था म्हणजे काय ?

   (9)   सहकारी-साखर उद्योगाचे **तीन** फायदे सांगा.

   (10)   आरोग्य आणि आरोग्य रक्षणाच्या **तीन** योजना सांगा.

   (11)   ग्राम सेवकांची **तीन** कार्ये लिहा.

   (12)   ग्रामीण विकास कार्यक्रमात प्रौढ शिक्षणाची **तीन** उद्देश लिहा.

   (13)   ग्रामीण पातळीवरील ग्राम विकास अधिकाऱ्याची (VDO) **तीन** कार्ये सांगा.

**2.**   खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत लिहा ( कोणतेही **दोन** ) :     [10]

   (1)   ग्राहक सहकारी संस्थाची कार्ये सांगा.

   (2)   दुग्ध (डेअरी) उद्योगाचे फायदे सांगा.

   (3)   दुर्बल घटकासंबंधी सहकारी संस्थाच्या सामाजिक जबाबदाऱ्या सांगा.

   (4)   जिल्हा पातळीवरील मुख्य कार्यकारी अधिकाऱ्याची (CEO) कार्ये सांगा.

**3.**   खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत लिहा ( कोणतेही **दोन** ) :    [20]

   (1)   ग्राहक सहकारी संस्थाचे लाभ/फायदे विशद करा.

(2) ग्रामीण विकास कार्यक्रमात महिला शिक्षणाचे महत्व सांगा.

(3) राष्ट्रीय सहकारी विकास महामंडळाचे (NCDC) सहकारी संस्थाना केलेल्या मदती संबंधीच्या भुमिकेचे परिक्षण करा.

(4) प्राथमिक पत सहकारी संस्थाचे लाभ/फायदे स्पष्ट करा.


4. खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत लिहा (कोणतेही **दोन**) : [30]

(1) प्रक्रिया सहकारी उद्योगांची व्याख्या सांगून, प्रक्रिया सहकारी उद्योगांचे फायदे सविस्तर स्पष्ट करा.

(2) भारतीय स्टेट बँकेची (SBI) उद्दीष्टे व कार्ये सविस्तर स्पष्ट करा.

(3) ग्रामीण विकास कार्यक्रमात कुक्कुट-पालन उद्योगाची कामगिरी विशद करा.

(4) सहकारी साखर उद्योगांच्या समस्या सविस्तर स्पष्ट करा.

Total No. of Questions—**5**]   [Total No. of Printed Pages—**4+1**

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T.Y. B.Com. EXAMINATION, 2010

**COST AND WORKS ACCOUNTING**

**Paper II**

**(Overheads and Methods of Costing)**

**(2004 PATTERN)**

**Time : Three Hours**                               **Maximum Marks : 80**

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

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

(*iii*)  Use of calculator is allowed.

1.  (A)  State whether the following statements are True *or* False

(any *five*) :                               [5]

(*i*)  Predetermined rate of absorption of overhead helps in quick preparation of cost estimates and quoting prices.

(*ii*)  Direct labour hour rate of absorption of overheads is suitable where most of the production is done by using machines.

(*iii*)  Variable overhead cost is a period cost.

(*iv*)  Job costing can be more suitably used in concerns producing uniform products on repetitive basis.

(*v*)  Retention money = value of work certified – cash received.

(*vi*)  Process costing is used in chemical works.

P.T.O.

(B)   Fill in the blanks (any *five*) :                    [5]

   (*i*)   ........................is the aggregate of direct material, direct wages and direct expenses.

   (*ii*)   ........................overheads vary in the same proportion in which output changes.

   (*iii*)   ........................is that form of operation costing which applies where standardized services are rendered.

   (*iv*)   The cost of........................process loss is absorbed in the cost of production of good units.

   (*v*)   ........................in the contract, provides that the contract price would be suitably enhanced on the happening of a specified contingency.

   (*vi*)   The loss incurred on an incomplete contract is transferred to........................account.


**2.**   Write short notes on :                    [15]
   (*i*)   Elementwise classification of overheads
   (*ii*)   Machine-hour rate
   (*iii*)   Capacity cost.


**3.**   What are the main features of Job Order Costing ? Describe the procedure of recording cost under Job Order Costing.          [15]

*Or*

Write short notes on (any *three*) :

   (*i*)   Cost-plus contract

   (*ii*)   Abnormal loss in process costing

(*iii*)  Joint products and by-products

(*iv*)  Profits of incomplete contract

(*v*)  Cost units in operating costing.


4.  (A)  The "Modern Company" is divided into four departments : P1, P2, P3 are producing departments and S1 is a service department. The actual costs for a period are as follows :  [10]

| | Rs. |
|---|---|
| Rent | 1,000 |
| Repairs to plant | 600 |
| Depreciation of plant | 450 |
| Employer's liability for insurance | 150 |
| Supervision | 1,500 |
| Fire insurance in respect of stock | 500 |
| Power | 900 |
| Light | 120 |

The following information is available in respect of four departments :

| Particulars | Dept. P1 | Dept. P2 | Dept. P3 | Dept. S1 |
|---|---|---|---|---|
| Area (sq. metres) | 1,500 | 1,100 | 900 | 500 |
| Number of Employees | 20 | 15 | 10 | 5 |
| Total wages (Rs.) | 6,000 | 4,000 | 3,000 | 2,000 |
| Value of plant (Rs.) | 24,000 | 18,000 | 12,000 | 6,000 |
| Value of stock (Rs.) | 15,000 | 9,000 | 6,000 | — |
| Horse-power of plant | 24 | 18 | 12 | 6 |

Apportion the cost to the various departments on the most equitable basis.

(B)    A company is having three production departments X, Y and Z and two service departments : (*i*) Boiler house and (*ii*)  Pump room. The boiler house has to depend upon the pump room for supply of water and pump room in its turn is dependent on the boiler house of the supply of steam power for driving the pump. The expenses incurred by production departments are X Rs. 6,00,000, Y Rs. 5,25,000, Z Rs. 3,75,000. The expenses for boiler house are Rs. 1,75,500 and pump room are Rs. 2,25,000.

The expenses of boiler house and pump room are apportioned to the production departments on the following basis :

| Particulars | Departments | | | Boiler  House | Pump  room |
|---|---|---|---|---|---|
| | X | Y | Z | | |
| Expenses  of boiler  house | 20% | 40% | 30% | — | 10% |
| Expenses  of pump  room | 40% | 20% | 20% | 20% | — |

Apportion  the  expenses  of  boiler  house  and  pump  room to departments X, Y and Z by Simultaneous Equation Method . [10]

5.    From  the  following  data  relating  to  two  different  vehicles  A  and B,  compute  the  cost  per  running  mile :                                    [20]

| Particulars | Vehicle  A | Vehicle  B |
|---|---|---|
| Mileage  run (annual) | 15,000  miles | 6,000  miles |
| Cost  of  vehicle | Rs. 5,00,000 | Rs. 4,00,000 |
| Road  Licence (annual) | Rs. 7,500 | Rs. 7,500 |
| Insurance (annual) | Rs. 7,000 | Rs. 4,000 |
| Garage  rent (annual) | Rs. 6,000 | Rs. 5,000 |
| Supervision  and  salaries (annual) | Rs. 12,000 | Rs. 12,000 |

| | | |
|---|---|---|
| Driver's wages per hour | Rs. 30 | Rs. 30 |
| Cost of fuel per liter | Rs. 40 | Rs. 40 |
| Miles run per litre | 20 miles | 15 miles |
| Repairs and maintenance | Rs. 16.5 | Rs. 20 |
| Tyre allocation per mile | Rs. 8 | Rs. 6 |
| Estimated life of vehicles | 1,00,000 miles | 75,000 miles |

Charge interest at 5% per annum on cost of vehicle. The vehicles run 30 miles per hour on an average.

*Or*

The product of a company passes through three distinct processes to completion. From the past experience it is ascertained that wastage is incurred in each process as under :

Process A 3%, Process B 5% and Process C 8%. The wastage of processes A was sold at 25 paise per unit, that of B at 50 paise per unit and that of C Re. 1.00 per unit. The following is the information regarding the product of Jan. 2010 :

| Particulars | Process A | Process B | Process C |
|---|---|---|---|
| Materials Rs. | 1,000 | 1,500 | 500 |
| Direct Labour Rs. | 5,000 | 8,000 | 6,500 |
| Direct Expenses Rs. | 1,050 | 1,188 | 2,009 |
| Actual output in units | 9,500 | 9,100 | 8,100 |

10,000 units have been issued to Process A at a cost Rs. 10,000. There was no stock of work-in-progress in any process in the beginning and at the end of Jan. 2010.

Prepare Process Account, Abnormal Loss/Gain Accounts.

Total No. of Questions—**5**]　　　　　[Total No. of Printed Pages—**8+1**

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### T.Y. B.Com. EXAMINATION, 2010

### BUSINESS STATISTICS

### Paper II

### (2004 PATTERN)

**Time : Three Hours**　　　　　　　　**Maximum Marks : 80**

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

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

　　　(*iii*)　Use of calculator and statistical tables is allowed.

**1.**　(A)　Attempt any *four* of the following :　　　　[2 each]

　　　(*a*)　Let X and Y be the two independent random variables

　　　　　such that :

　　　　　X ~ N $(5, 3^2)$ and Y ~ N$(10, 4^2)$. State the distribution

　　　　　of T = X + Y.

　　　(*b*)　Define the following terms :

　　　　　(*i*)　Null hypothesis

　　　　　(*ii*)　Type I error.

　　　(*c*)　State whether the following statement is true or false.

　　　　　Justify your answer :

　　　　　'In Normal distribution mean, mode and median coincide'.

　　　　　　　　　　　　　　　　　　　　　　　P.T.O.

(d) Explain the following terms :

(i) Estimator

(ii) Estimate.

(e) State the conditions under which the sequencing problem of $n$ jobs and 3 machines can be reduced to the problem of $n$ jobs and 2 machines.

(f) Explain the following terms :

(i) Unbalanced transportation problem.

(ii) Basic feasible solution in transportation problem.

(B) Attempt any *two* of the following :

(a) Find the optimum assignment for the assignment problem with the following cost matrix : [6]

|   | I | II | III | IV |
|---|---|----|-----|----|
| A | 5 | 3  | 1   | 8  |
| B | 7 | 9  | 2   | 6  |
| C | 6 | 4  | 5   | 7  |
| D | 5 | 7  | 7   | 6  |

(*b*)  A certain stimulus administered to each of the 12 patients

resulted in the following increase of blood pressure :

5, 2, 8, −1, 3, 0, −2, 1, 5, 0, 4, 6.

Can it be concluded that the stimulus will, in general,

be accompanied by an increase in blood pressure ?   [6]

(*c*)  The following results are obtained in a stratified sampling :

| Stratum Number | Size of Stratum | Size of Sample | Observations in sample |
|---|---|---|---|
| I | 300 | 5 | 17, 13, 15, 20, 20 |
| II | 150 | 4 | 28, 30, 27, 25 |
| III | 50 | 2 | 50, 60 |

Estimate :

(*i*)  Strata means

(*ii*)  Population mean

(*iii*) Population total.                                           [6]

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

(*a*)  The distribution of income of a large group of workers is normal

with mean of Rs. 4,000 and S.D. of Rs. 200.

What proportion of workers secured income

(*i*)   between Rs. 4,400 and Rs. 4,500

(*ii*)   in excess of Rs. 4,500 ?                            [8]

(*b*)  Find the basic feasible solution of the following transportation problem by Vogel's Approximation Method (VAM). Transportation costs from various origins to various desinations are given in Rs. Also find transportation cost.

**To**

|  |  | 1 | 2 | 3 | 4 | 5 | Available |
|---|---|---|---|---|---|---|---|
|  | A | 4 | 3 | 1 | 2 | 6 | 80 |
| **From** | B | 5 | 2 | 3 | 4 | 5 | 60 |
|  | C | 3 | 5 | 6 | 3 | 2 | 40 |
|  | D | 2 | 4 | 4 | 5 | 3 | 30 |
| **Required** |  | 60 | 70 | 30 | 40 | 10 |  |

[8]

(*c*)  A particular item has a demand of 9000 units/year. The cost of one procurement is Rs. 100 and the holding cost per unit is Rs. 2.40 per year. The replacement is instantaneous and no shortages are allowed. Determine :

(*i*)   the economic lot size

(*ii*)  the number of orders per year

(*iii*) the time between orders

(*iv*)  the total cost per year if the cost of one unit is Re. 1. [8]

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

(*a*) A company has five jobs to be done. The following matrix shows the return in Rs. of assigning *i*th machine (*i* = 1, 2, ...., 5) to the *j*th job (*j* = 1, 2, ...., 5). Assign the five jobs to five machines so as to maximize the total expected profit. [8]

**Job**

| Machine | | A | B | C | D | E |
|---|---|---|---|---|---|---|
| | 1 | 5 | 11 | 10 | 12 | 4 |
| | 2 | 2 | 4 | 6 | 3 | 5 |
| | 3 | 3 | 12 | 5 | 14 | 6 |
| | 4 | 6 | 14 | 4 | 11 | 7 |
| | 5 | 7 | 9 | 8 | 12 | 5 |

(*b*) (*i*) In a locality 100 persons were randomly selected and asked for their educational achievements. The results are as follows :

| | Education | |
|---|---|---|
| Sex | High School | College |
| Male | 35 | 25 |
| Female | 25 | 15 |

Test whether educational achievement depends on sex at 1% level of significance. [4]

(*ii*) Explain in brief De facto method of conducting population census. [4]

(*c*) (*i*) A newspaper boy purchases paper for Rs. 2.00 each sells it for Rs. 2.50 each. He cannot return the unsold newspapers. Daily demand has the following distribution :

| No. of Customers | Probability |
| --- | --- |
| 100 | 0.1 |
| 101 | 0.2 |
| 102 | 0.3 |
| 103 | 0.2 |
| 104 | 0.1 |
| 105 | 0.05 |
| 106 | 0.05 |

If each day's demand is independent on the previous day, how many newspapers should be ordered each day ? [4]

(*ii*) A hypothetical population consists of 4 individuals and the observations on a certain characteristic on them are {7, 4, 2, 5}. Write down all possible samples of size 2 from this population using simple random sampling without replacement and verify the property of unbiasedness of sample mean. [4]

4. Attempt any *two* of the following :

(*a*) (*i*) State findings of 2001 census. [4]

(*ii*) A machine is designed to produce iron bars of average length 4 cm. A sample of 100 bars gave average length 4.2 cm with standard deviation 0.6 cm. Assuming the distribution of length to be normal, test whether the machine is working properly. Use 5% level of significance. [4]

(*b*) (*i*) A random sample of 27 pairs of observations from a normal population gives a correlation coefficient of 0.42. Is it likely that the variables in the population are uncorrelated ? Use 5% level of significance. [4]

(*ii*) Explain the necessity of maintaining inventories. [4]

(c) (i) Obtain initial basic feasible solution to the following transportation problem by North-West corner rule. The transportation costs are in Rs.

**To**

|  | $D_1$ | $D_2$ | $D_3$ | $D_4$ | Supply |
|---|---|---|---|---|---|
| $P_1$ | 2 | 3 | 11 | 7 | 6 |
| **From** $P_2$ | 1 | 2 | 6 | 1 | 10 |
| $P_3$ | 5 | 8 | 15 | 9 | 10 |
| **Demand** | 7 | 5 | 3 | 2 | |

Also find transportation cost. [4]

(ii) Write a short note on 'systematic sampling'. [4]

5. Attempt any *two* of the following :

(a) There are seven jobs, each of which has to go through the machines A and B in the order AB. Processing times in hours are given as :

| Job | Machine A | Machine B |
|---|---|---|
| 1 | 3 | 8 |
| 2 | 12 | 10 |
| 3 | 15 | 10 |
| 4 | 6 | 6 |
| 5 | 10 | 12 |
| 6 | 11 | 1 |
| 7 | 9 | 3 |

Determine a sequence of these jobs that will minimize the total elapsed time. Also find idle time for both the machines. [6]

(*b*)   The maintenance cost and resale value per year of a machine whose purchase price is Rs. 7,000 is given below :

| Year | Maintenance Cost (in Rs.) | Resale Value (in Rs.) |
|------|---------------------------|------------------------|
| 1 | 900 | 4,000 |
| 2 | 1,200 | 2,000 |
| 3 | 1,600 | 1,200 |
| 4 | 2,100 | 600 |
| 5 | 2,800 | 500 |
| 6 | 3,700 | 400 |
| 7 | 4,700 | 400 |
| 8 | 5,900 | 400 |

When should the machine be replaced ?                    [6]

(*c*)   Two random samples are drawn from two normal population and the following information is obtained :

| Sample No. | Sample Size | Sum of Sample Observations | Sum of squares of Sample Observations |
|------------|-------------|-----------------------------|----------------------------------------|
| I | 9 | 9.6 | 61.52 |
| II | 11 | 16.5 | 73.26 |

Test whether two populations have same variance. Use 5% level of significance.                    [6]

Total No. of Questions—4]        [Total No. of Printed Pages—4

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## T.Y. B.Com. EXAMINATION, 2010
## BANKING AND FINANCE
### Special Paper II
### (Financial Markets and Institutions)
### (2004 PATTERN)

**Time : Three Hours**          **Maximum Marks : 80**

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

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

**1.**  Answer the following questions in **20** words each (any *ten*) :

[20]

(1)  State the meaning of Money Market.

(2)  What is meant by certificate of deposit market ?

(3)  What is repos market ?

(4)  State the meaning of capital market.

(5)  What is meant by Bonds ?

(6)  Define Foreign Exchange Market.

(7)  Give the definition of non-banking finance company as per Reserve Bank of India (Amendment) Act 1997.

(8)  What is meant by Hire-Purchase Finance Company ?

(9)  State the meaning of factoring company.

(10)  State any *two* objectives of EXIM Bank.

(11)  State any *two* objectives of Life Insurance Corporation.

(12)  Give full form of NABARD.

(13)  When was Asian Development Bank established ?

P.T.O.

**2.** Answer the following questions in **50** words each (any *two*) :

[10]

(1) Explain in brief the features of Indian Money Market.

(2) Explain the functions of Foreign Exchange Market.

(3) Explain in brief the functions of Hire-Purchase Finance companies.

(4) Explain the functions of Asian Development Bank.

**3.** Answer the following questions in **150** words each (any *two*) :

[20]

(1) Discuss the limitations of Indian Money Market.

(2) Explain the limitations of Indian foreign exchange market.

(3) Distinguish between non-banking finance companies and banks.

(4) Explain the objectives, functions and progress of NABARD.

**4.** Answer the following questions in **300** words each (any *two*) :

[30]

(1) Explain in detail the participants in Indian Money Market.

(2) Explain fully the instruments in Indian Capital Market.

(3) Discuss the functions, organisation and progress of EXIM Bank.

(4) Critically evaluate the role of International Monetary Fund.

(मराठी रूपांतर)

वेळ : तीन तास                                                                                    एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :          [20]

(1) नाणेबाजाराचा अर्थ सांगा.

(2) ठेवी प्रमाणपत्र बाजार म्हणजे काय ?

(3) रेपो बाजार म्हणजे काय ?

(4) भांडवळबाजाराचा अर्थ सांगा.

(5) बंधपत्रे म्हणजे काय ?

(6) परकीय विनिमय बाजाराची व्याख्या द्या.

(7) भारतीय रिझर्व्ह बँक (दुरुस्ती) कायदा 1997 नुसार बँकेतर वित्तीय कंपनीची व्याख्या द्या.

(8) भाडे-खरेदी वित्तपुरवठा कंपनी म्हणजे काय ?

(9) अडत कंपनीचा अर्थ सांगा.

(10) भारतीय निर्यात-आयात बँकेची (EXIM Bank) कोणतीही **दोन** उद्दिष्टे सांगा.

(11) जीवन विमा महामंडळाची कोणतीही **दोन** उद्दिष्टे सांगा.

(12) NABARD चे पूर्ण रूप द्या.

(13) आशियाई विकास बँकेची स्थापना केव्हा झाली ?

2. खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :          [10]

(1) भारतीय नाणेबाजाराची वैशिष्ट्ये थोडक्यात स्पष्ट करा.

(2) परकीय विनिमय बाजाराची कार्ये स्पष्ट करा.

(3) भाडे-खरेदी वित्तपुरवठा कंपन्यांची कार्ये थोडक्यात स्पष्ट करा.

(4) आशियाई विकास बँकेची कार्ये स्पष्ट करा.

3. खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :          [20]

(1) भारतीय नाणेबाजाराच्या मर्यादांची चर्चा करा.

(2) भारतीय परकीय विनिमय बाजाराच्या मर्यादा स्पष्ट करा.

(3) बँकेतर वित्तीय कंपन्या आणि बँका यातील फरक स्पष्ट करा.

(4) नाबार्डची उद्दिष्टे, कार्ये व प्रगती स्पष्ट करा.


**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :     [30]

(1) भारतीय नाणेबाजारातील सहभागी घटक सविस्तर स्पष्ट करा.

(2) भारतीय भांडवळ बाजारातील साधने सविस्तर स्पष्ट करा.

(3) भारतीय निर्यात-आयात बँकेची कार्ये, संघटन व प्रगतीची चर्चा करा.

(4) आंतरराष्ट्रीय नाणेनिधीच्या भूमिकेचे टीकात्मक मूल्यमापन करा.

**[3869]-311**

**T.Y. B.Com. EXAMINATION, 2010**

**BUSINESS ENTREPRENEURSHIP**

**Paper II**

**[Enterprise Creation and Venture Planning]**

**(2004 PATTERN)**

**Time : Three Hours**　　　　　　　　　　**Maximum Marks : 80**

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

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


**1.**　　Answer in **20** words each (any *ten*) :　　　　　　　　[20]

　　(*i*)　　What is 'Margin Money' ?

　　(*ii*)　　What is 'SWOT' Analysis ?

　　(*iii*)　　What is 'Seed Capital' ?

　　(*iv*)　　Define 'Break-even Point' ?

　　(*v*)　　What do you mean by 'Venture Capital' ?

　　(*vi*)　　State *four* qualities of Women Entrepreneur.

　　(*vii*)　　Define 'Self Employment'.

　　(*viii*)　Define Economic feasibility of the Project.

　　(*ix*)　　What is 'Business Regularity Framework' for Business ?

　　(*x*)　　Define Small Scale Industry.

　　(*xi*)　　State *four* limitations of 'Market Survey'.

　　(*xii*)　　What is 'Network' ?

　　(*xiii*)　What is D+ Zone ?

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(*i*) What is Prime Minister Rojgar Yojana ?

(*ii*) What are the objections raised against incentives given to business ?

(*iii*) State *four* functions of MITCON.

(*iv*) State the indicators of Industrial Sickness.


**3.** Answer the following questions in **150** words each (any *two*) : [20]

(*i*) Write a detailed note on 'MIDC'.

(*ii*) What is Business Crisis ? How can we avoid 'Business Crisis' ?

(*iii*) What is PERT ? State the advantages and limitations of PERT (Programme Evaluation and Review Technique).

(*iv*) State the importance of Human Resource Management in Small Scale Industries.


**4.** Answer the following questions in **300** words each (any *two*) : [30]

(*i*) Write a detailed note on the contribution of J.R.D. Tata in the industrial development of India.

(*ii*) Write a detailed note on Turnaround strategy for business.

(*iii*) Explain in detail contents in Project Report. How are they useful for the success of the business ?

(*iv*) Critically evaluate the role of 'District Industries Centre' in industrial development.

(मराठी रूपांतर)

वेळ : तीन तास                                                        एकूण गुण : 80

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

(ii)  उजवीकडील अंक पूर्ण गुण दर्शवितात.

1.  खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत द्या (कोणतेही **दहा**) :          [20]

(i)  'मार्जिन मनी' म्हणजे काय ?

(ii)  'SWOT' विश्लेषण म्हणजे काय ?

(iii)  बीजभांडवल म्हणजे काय ?

(iv)  'समविच्छेदन बिंदु'ची व्याख्या द्या.

(v)  'जोखीम भांडवल' म्हणजे काय ?

(vi)  महिला उद्योजकांची कोणतीही **चार** गुणवैशिष्ट्ये सांगा.

(vii)  'स्वयं रोजगार' म्हणजे काय ?

(viii)  प्रकल्पाच्या आर्थिक संभाव्यतेची व्याख्या द्या.

(ix)  व्यवसायाची वैधानिक चौकट म्हणजे काय ?

(x)  लघुउद्योगाची व्याख्या द्या.

(xi)  बाजारपेठ पाहणीच्या **चार** मर्यादा सांगा.

(xii)  जाळे म्हणजे काय ?

(xiii)  D+ विभाग म्हणजे काय ?

2.  खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत द्या (कोणतेही **दोन**) :          [10]

(i)  पंतप्रधान रोजगार योजना म्हणजे काय ?

(ii)  व्यवसायाला दिल्या जाणाऱ्या प्रोत्साहनांवरील आक्षेप कोणते ?

(iii)  MITCON चे **चार** कार्ये सांगा.

(iv)  औद्योगिक आजारपणाची लक्षणे सांगा.

**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत द्या (कोणतेही **दोन**) : [20]

(*i*) महाराष्ट्र औद्योगिक विकास महामंडळावर (MIDC) सविस्तर टीप द्या.

(*ii*) व्यावसायिक समस्या म्हणजे काय ? त्या कशा टाळल्या जाउ शकतात ?

(*iii*) योजना मूल्यमापन आणि परीक्षण तंत्र (PERT) म्हणजे काय ? ते सांगुन त्याचे फायदे व मर्यादा स्पष्ट करा.

(*iv*) लघु उद्योगातील मानवी संसाधन व्यवस्थापनाचे महत्व सांगा.


**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत द्या (कोणतेही **दोन**) : [30]

(*i*) भारताच्या औद्योगिक विकासातील J.R.D. टाटांचे योगदान स्पष्ट करा.

(*ii*) व्यवसायातील पुनरूत्थापन डावपेचावर सविस्तर टीप लिहा.

(*iii*) प्रकल्प अहवालातील घटक स्पष्ट करा. व्यवसायाच्या यशातील त्याची उपयुक्तता सांगा.

(*iv*) औद्योगिक विकासातील जिल्हा उद्योग केंद्राच्या भूमिकेचे टीकात्मक परीक्षण करा.

**[3869]-312**

T.Y. B.Com. EXAMINATION, 2010

MARKETING MANAGEMENT

Paper II

**[Modern Marketing Management]**

**(2004 PATTERN)**

**Time : Three Hours**                                    **Maximum Marks : 80**

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

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

1.  Answer the following questions in **20** words each (any *ten*) : [20]

(*i*)  What is the meaning of Marketing Management ?

(*ii*)  State *two* responsibilities of Marketing Management.

(*iii*)  What is Geographical Segmentation ?

(*iv*)  State the *two* types of Market Segmentation.

(*v*)  State the *two* types of Buying Motive.

(*vi*)  What is the meaning of E-Commerce.

(*vii*)  What is 'Business Ethics' ?

(*viii*)  What is Consumer Motivation ?

(*ix*)  What is the meaning of Customer Delight ?

(*x*)  Give the meaning of Buyer Behaviour ?

(*xi*)  State any *two* rights of Consumers.

(*xii*)  What is Global Marketing ?

(*xiii*)  State any *four* acts of Consumer Protection.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(*i*) State the difference between Marketing Management and Sales Management.

(*ii*) State the elements of Market Segmentation.

(*iii*) Write a short note on Challenges of Marketing Managers in India.

(*iv*) State the objectives of Consumer Movement.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(*i*) Explain the importance of studying buyers behaviour.

(*ii*) Explain the social criticisms of Marketing.

(*iii*) What is the difference between Domestic Marketing and International Marketing ?

(*iv*) Describe the process of building Customer Relationship.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(*i*) Explain the basis for segmentation of consumer market and industrial market.

(*ii*) Explain the features, responsibilities and functions of Marketing Management.

(*iii*) Explain in detail the organisations and acts existing for protection of Consumer rights in India.

(*iv*) Explain the various challenges of Marketing Managers in the liberalised Indian Economy.

(मराठी रूपांतर)

वेळ : तीन तास                                                                एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :                [20]

(i) विपणन व्यवस्थापनाचा अर्थ लिहा.

(ii) विपणन व्यवस्थापनाच्या **दोन** जबाबदाऱ्या सांगा.

(iii) भौगोलिक विभागणी म्हणजे काय ?

(iv) बाजारपेठ विभागीकरणाचे **दोन** प्रकार सांगा.

(v) खरेदी प्रेरणेचे **दोन** प्रकार सांगा.

(vi) 'ई-कॉमर्स' म्हणजे काय ?

(vii) व्यावसायिक नैतिकता म्हणजे काय ?

(viii) ग्राहक अभिप्रेरणा म्हणजे काय ?

(ix) ग्राहक अत्यानंद म्हणजे काय ?

(x) 'खरेदीदार वर्तन' याचा अर्थ सांगा.

(xi) ग्राहकाचे कोणतेही **दोन** हक्क लिहा.

(xii) जागतिक विपणन म्हणजे काय ?

(xiii) ग्राहक संरक्षणाचे कोणतेही **चार** कायदे सांगा.

2. खालील प्रश्नांची प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                [10]

(i) विपणन व्यवस्थापन आणि विक्री व्यवस्थापन यातील फरक लिहा.

(ii) बाजारपेठ विभागीकरणाचे घटक लिहा.

(iii) भारतातील विपणन व्यवस्थापकांपुढील आव्हाणे यावर टिप लिहा.

(iv) ग्राहक चळवळीचे उद्दिष्ट्ये विशद करा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [20]

(*i*) ग्राहकांच्या खरेदी वर्तनाच्या अभ्यासाचे महत्व विशद करा.

(*ii*) विपणनाचे सामाजिक समिक्षण स्पष्ट करा.

(*iii*) देशांतर्गत विपणन आणि आंतरराष्ट्रीय विपणन यातील फरक स्पष्ट करा.

(*iv*) ग्राहक संबंध निर्माण करण्याची प्रक्रिया विशद करा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) : [30]

(*i*) ग्राहकोपयोगी वस्तू बाजारपेठ आणि उत्पादक वस्तू बाजारपेठ विभागीकरणाचे आधार स्पष्ट करा.

(*ii*) विपणन व्यवस्थापनाची वैशिष्ट्ये, जबाबदा-या व कार्ये स्पष्ट करा.

(*iii*) भारतीय ग्राहकांच्या हक्कासाठी प्रस्थापीत असलेल्या संघटना व कायदे सविस्तर लिहा.

(*iv*) मुक्त भारतीय अर्थव्यवस्थेमध्ये विपणन व्यवस्थापकांपुढील विविध आव्हाने कोणती ?

Total No. of Questions—4]                    [Total No. of Printed Pages—4

## T.Y. B.Com. EXAMINATION, 2010

## AGRICULTURAL AND INDUSTRIAL ECONOMICS

### Special Paper II

### (Indian Agriculture and Industry)

### (2004 PATTERN)

Time : Three Hours                          Maximum Marks : 80

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

(ii)    Figures to the right indicate full marks.


1.    Answer the following questions in **20** words each (any *ten*) : [20]

(1)    What is agricultural productivity ?

(2)    Suggest *two* measures to improve agricultural productivity.

(3)    What is Mahalwari ?

(4)    State *two* advantages of ceiling on Land holding.

(5)    State *two* drawbacks of Zamindari system.

(6)    State types of agricultural labours.

(7)    State *two* advantages of co-operative sector industry.

(8)    Give *two* advantages of small scale industries.

(9)    What is privatisation ?

(10)    State *two* problems of cement industry.

(11)    Define government wage policy.

(12)    Define social security scheme.

(13)    State *two* advantages of labour participation in management.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

 (1) Explain the effects of Fragmentation of land holdings.

 (2) Explain the causes of abolition of Zamindari system.

 (3) Explain the interdependance of industrial development and economic development.

 (4) Explain the progress of small scale industries in India.


**3.** Answer the following questions in **150** words each (any *two*) : [20]

 (1) Explain the merits and demerits of co-operative farming.

 (2) Explain the nature of economic condition of agricultural labour.

 (3) Explain the problems of cotton textile industry in India.

 (4) Explain the advantages and disadvantages of labour participation in management.


**4.** Answer the following questions in **300** words each (any *two*) : [30]

 (1) Explain the role of agriculture in Indian economy.

 (2) Comment on achievements and failures of land reforms in India.

 (3) Explain the advantages and disadvantages of MNCs.

 (4) Explain in detail the progress and problems of iron and steel industry.

(मराठी रूपांतर)

वेळ : तीन तास                                                    एकूण गुण : 80

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

   (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1.   खालील प्रश्नांची प्रत्येकी 20 शब्दात उत्तरे लिहा (कोणतेही **दहा**) :          [20]

   (1)   शेती उत्पादकता म्हणजे काय ?

   (2)   शेती उत्पादकतेत सुधारणा करण्यासाठी **दोन** उपाय सुचवा.

   (3)   महालवारी म्हणजे काय ?

   (4)   जमीनधारणेवरील कमाल मर्यादेचे **दोन** फायदे सांगा.

   (5)   जमीनदारी पद्धतीचे **दोन** दोष सांगा.

   (6)   शेतमजुरांचे प्रकार सांगा.

   (7)   सहकार क्षेत्रातील उद्योगाचे **दोन** फायदे सांगा.

   (8)   लघु उद्योगांचे **दोन** फायदे सांगा.

   (9)   खाजगीकरण म्हणजे काय ?

   (10)  सिमेंट उद्योगाच्या **दोन** समस्या सांगा.

   (11)  सरकारच्या वेतनधोरणाची व्याख्या करा.

   (12)  सामाजिक सुरक्षितता योजनेची व्याख्या करा.

   (13)  कामगारांच्या व्यवस्थापनातील सहभागाचे **दोन** फायदे सांगा.

2.   खालील प्रश्नांची प्रत्येकी 50 शब्दात उत्तरे लिहा (कोणतेही **दोन**) :          [10]

   (1)   जमीनधारणेच्या तुकडीकरणाचे परिणाम स्पष्ट करा.

   (2)   जमीनदारी पद्धतीच्या उच्चाटनाची कारणे स्पष्ट करा.

   (3)   औद्योगिक विकास आणि आर्थिक विकास यामधील परस्परावलंबित्व स्पष्ट करा.

   (4)   भारतातील लघु उद्योगांची प्रगती स्पष्ट करा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :                [20]

   (1)   सहकारी शेतीचे गुण आणि दोष स्पष्ट करा.

   (2)   शेतमजुरांचे स्वरूप आणि आर्थिक स्थिती स्पष्ट करा.

   (3)   कापड उद्योगाच्या समस्या स्पष्ट करा.

   (4)   कामगारांचे व्यवस्थापनातील सहभागाचे फायदे आणि तोटे स्पष्ट करा.


**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :                [30]

   (1)   भारतीय अर्थव्यवस्थेतील शेतीची भुमिका स्पष्ट करा.

   (2)   भारतातील जमीनसुधारणांच्या यश आणि अपयशावर भाष्य करा.

   (3)   बहुराष्ट्रीय कंपन्यांचे फायदे-तोटे स्पष्ट करा.

   (4)   लोखंड पोलाद उद्योगाची प्रगती आणि समस्या सविस्तर स्पष्ट करा.

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## T.Y. B.Com. EXAMINATION, 2010

## DEFENCE BUDGETING FINANCE AND MANAGEMENT

### Paper II

### (Economic Aspects of Defence)

### (2004 PATTERN)

**Time : Three Hours**  **Maximum Marks : 80**

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

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

1. Answer in **20** words each (any *ten*) : [20]

   (1) State the meaning of war time economy.

   (2) Write the long form of DRDO.

   (3) What do you mean by non-productive expenditure ?

   (4) State the meaning of GNP.

   (5) What do you understand by Rationing ?

   (6) What do you mean by HAL ?

   (7) State the meaning of self-reliance.

   (8) Write the meaning of "Post War Problems."

   (9) State the any *two* elements of war potential.

   (10) What do you mean by "War Finance" ?

   (11) Define "Technology".

P.T.O.

(12) Write the meaning of war.

(13) What do you understand by foreign collaboration ?

**2.** Answer in **50** words each (any *two*) : [10]

   (1) Explain the concept of defence budget.

   (2) Write about "Inflation" in brief.

   (3) Write in brief merits of peacetime economy.

   (4) Explain in short the meaning "of Real Cost of War".

**3.** Answer in **150** words each (any *two*) : [20]

   (1) Highlight on the linkages between defence and development.

   (2) Write a note on "MDL".

   (3) Explain in detail the methods of "War Finance".

   (4) Explain how the "Natural Resources" would consider as a element of war potential.

**4.** Answer in **300** words each (any *two*) : [30]

   (1) How the war is an economic problem ? Explain in detail.

   (2) Highlight on contribution by DRDO towards the modernisation of Indian Armed Forces.

   (3) "Defence expenditure is non-productive." Do you agree ? Justify your answer.

   (4) Highlight on the problems of foreign collaboration.

(मराठी रूपांतर)

वेळ : तीन तास                                                एकूण गुण : 80

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

(ii) उजवीकडील अंक गुण दर्शवितात.

1.   प्रत्येकी **वीस** शब्दांत उत्तरे द्या (कोणतेही **दहा**) :                          [20]

(1)   युद्धकालीन अर्थव्यवस्था म्हणजे काय ?

(2)   डी.आर.डी.ओ. चे पूर्ण स्वरूप लिहा.

(3)   अनउत्पादक खर्च म्हणजे काय ?

(4)   जी.एन.पी. चा अर्थ लिहा.

(5)   रेशनिंग म्हणजे काय ?

(6)   एच.ए.एल. चा अर्थ आपणास माहिती आहे का ?

(7)   ''आत्मनिर्भरता'' अर्थ नमूद करा.

(8)   युद्धोत्तर समस्या म्हणजे काय ?

(9)   युद्धक्षमतेचे कोणतेही **दोन** घटक नमूद करा.

(10)  युद्धनिधी म्हणजे काय ?

(11)  तंत्रज्ञान व्याख्या द्या.

(12)  ''युद्ध'' अर्थ लिहा.

(13)  परकीयसहकार्य अर्थ लिहा.

2.   प्रत्येकी 50 शब्दांत उत्तरे द्या (कोणतेही **दोन**) :                          [10]

(1)   संरक्षण अंदाजपत्रकाची संकल्पना स्पष्ट करा.

(2)   'इन्फलेशन' विषयी थोडक्यात लिहा.

(3)   शांतताकालीन अर्थव्यवस्थेचे गुण थोडक्यात लिहा.

(4)   ''युद्धाचे वास्तव मूल्य'' अर्थ थोडक्यात स्पष्ट करा.

**3.** प्रत्येकी **150** शब्दांत उत्तरे द्या (कोणतेही **दोन**) : [20]

(1) संरक्षण आणि विकास यातील संबंधावर प्रकाशझोत टाका.

(2) एम.डी.एल. यावर टिपण लिहा.

(3) युद्धनिधी उभारण्याच्या विविध पद्धती स्पष्ट करा.

(4) नैसर्गिक साधनसंपत्ती हा कशाप्रकारे युद्धक्षमतेचा घटक म्हणून आपण ग्राह्य
धरू शकतो. स्पष्ट करा.


**4.** प्रत्येकी **300** शब्दांत उत्तरे द्या (कोणतेही **दोन**) : [30]

(1) युद्ध ही कशा प्रकारे एक आर्थिक समस्या आहे ? सविस्तर स्पष्ट करा.

(2) भारताच्या सशस्त्र सेनादलांच्या आधुनिकीकरण प्रक्रीयेतील डी.आर.डी.ओ.ने केलेल्या
योगदानावर प्रकाशझोत टाका.

(3) ''संरक्षणखर्च हा अनुत्पादक आहे'' ह्या विधानाशी आपण सहमत आहात काय ?
समर्पक उत्तर द्या.

(4) परकीयसहकार्याबाबतच्या विविध समस्यावर प्रकाशझोत टाका.

## T.Y. B.Com. EXAMINATION, 2010

## COMPUTER APPLICATION

## Paper II

## (Web Design and Application)

## (2004 PATTERN)

**Time : Three Hours**                                     **Maximum Marks : 80**

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

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

(*iii*)  Neat diagrams must be drawn wherever necessary.

1.   (A)   Attempt any *two* of the following :                    [16]

(*i*)   Explain the factors of web design with its pyramid.

(*ii*)   Explain the different list tags with syntax and examples.

(*iii*)   What is Web Browser ? Explain Internet Browser in detail.

(B)   Attempt any *one* of the following :                    [4]

(*i*)   Write a short note on Navigation.

(*ii*)   Explain syntax and use of image and image map tags with the help of example.

2.   Attempt any *five* of the following :                    [10]

(*i*)   What is the use of Bookmarking in Navigation ?

(*ii*)   What do you mean by dynamic site ?

(*iii*) What is the use of Search Engine ?

(*iv*) What is an exit page ?

(*v*) Write the full form of URL.

(*vi*) What is the use of <A> tag ?

**3.** (A) Attempt any *two* of the following : [16]

(*i*) Explain the steps to create Windows with the help of JavaScript.

(*ii*) Explain the site plan in detail.

(*iii*) Explain the different web technologies.

(B) Attempt any *one* of the following : [4]

(*i*) Explain the formatting tags with proper syntax.

(*ii*) Write a short note on testing of web site.

**4.** Attempt any *two* of the following : [30]

(*i*) Explain the different site types.

(*ii*) Write HTML program to create the following table :

| Country Details | | |
|---|---|---|
| **Country** | **Capital** | **Population** |
|  |  |  |

(*iii*) Explain the form tag in detail with the help of suitable example.

(*iv*) Explain the different organizational models used in designing web sites.

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## T.Y. B.Com. EXAMINATION, 2010

## INSURANCE, TRANSPORT AND TOURISM

## Paper II

## (2004 PATTERN)

**Time : Three Hours**                                          **Maximum Marks : 80**

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

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

1.  Answer any *ten* questions in about **20** words each :          [20]

(1)  What is life insurance premium ?

(2)  What is insurance claim ?

(3)  State the scope of General Insurance.

(4)  What is fire insurance policy ?

(5)  What is Road-Rail Co-ordination ?

(6)  State the types of agencies involved in transport industry.

(7)  What is transportation ?

(8)  What is Group Insurance ?

(9)  What is the paid up policy ?

(10)  Write any *three* names of Life Insurance Company.

(11)  What is bonus on policy ?

(12)  Who is eligible for insurance claim ?

(13)  What is General Insurance ?

**2.** Answer any *two* in about **50** words each :  [10]

    (1) State the advantages of Life Insurance.

    (2) State the nature of tourism in India.

    (3) Explain the need of training and development for insurance.

    (4) State the various types of fire policy.

**3.** Answer any *two* questions in about **150** words each :  [20]

    (1) Explain the importance of Life Insurance.

    (2) Explain the organization of General Insurance.

    (3) State the role of Government in the development of tourism industry.

    (4) Explain the characteristics of life insurance contract.

**4.** Answer any *two* questions in about **500** words each :  [30]

    (1) Explain the terms and conditions of life insurance contract.

    (2) State and explain the various documents of life insurance.

    (3) Evaluate the performance of LIC.

    (4) Explain clearly the merits and demerits of Road and Railway Transport.

(मराठी रूपांतर)

वेळ : तीन तास                              एकूण गुण : 80

सूचना :— (i) **सर्व** प्रश्न अनिवार्य आहे.

         (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

**1.** खालील प्रश्नांची प्रत्येकी **20** शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :  [20]

    (1) आयुर्विमा हप्ता म्हणजे काय ?

(2) विमा दावे म्हणजे काय ?

(3) सर्वसाधारण विम्याची व्याप्ती सांगा.

(4) अग्निविमा म्हणजे काय ?

(5) रस्ता आणि रेल्वे वाहतुक ह्यातील समन्वय म्हणजे काय ?

(6) वाहतुक उद्योगातील विविध प्रकारच्या ऐजन्सी ची माहिती द्या.

(7) वाहतुक व्यवस्था म्हणजे काय ?

(8) गट विमा म्हणजे काय ?

(9) हप्तामुक्त (paid-up) विमा म्हणजे काय ?

(10) आयुर्विमा कंपनीची कोणतही **तीन** नावे लिहा.

(11) विमापत्राचे लभांश म्हणजे काय ?

(12) विम्याच्या दाव्यासाठी कोण वैध ठरतो ?

(13) सर्वसाधारण विमा म्हणजे काय ?


**2.** खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत लिहा (कोणतेही **दोन**) :          [10]

(1) आयुर्विमाचे फायदे स्पष्ट करा.

(2) भारतातील पर्यटन व्यवसायाचे स्वरूप सांगा.

(3) विमासंबंधी प्रशिक्षण आणि विकासाची आवश्यकता नमूद करा.

(4) अग्निवीम्याचे (Fire Insurance) विविध प्रकार लिहा.


**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत लिहा (कोणतेही **दोन**) :          [20]

(1) आयुर्विम्याचे महत्व विशद करा.

(2) सर्वसाधारण विम्याचे संघटन स्पष्ट करा.

(3) पर्यटन व्यवसायाच्या प्रगतीसाठी सरकारची भूमिका स्पष्ट करा.

(4) आयुर्विमा कराराची वैशिष्टे सांगा.

**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **500** शब्दांत लिहा (कोणतेही **दोन**) : [30]

    (1) आयुर्विमा करारातील शर्ती आणि अटी स्पष्ट करा.

    (2) आयुर्विम्यातील विविध दस्ताऐवजाची माहिती देऊन स्पष्ट करा.

    (3) आयुर्विमा महामंडळाची कार्य-पद्धती आणि कार्यसिद्धी या विषयी मुल्यमापन करा.

    (4) रस्ते आणि रेल्वे वाहतुकीतील फायदे व तोटे स्पष्ट करा.

Total No. of Questions—4]

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## T.Y. B.Com. EXAMINATION, 2010

## BUSINESS ADMINISTRATION

## Paper III

## (Production and Marketing Functions)

## (2004 PATTERN)

**Time : Three Hours**                    **Maximum Marks : 80**

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

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

1.  Answer in **20** words each (any *ten*) :                    [20]

(1)  What is intermittent production ?

(2)  Define the term Diversification.

(3)  What is purchasing ?

(4)  What is quality control ?

(5)  What is motion study ?

(6)  What is time study ?

(7)  What is quality circle ?

(8)  What is Branding ?

(9)  State any *four* functions of marketing.

(10)  State any *four* objects of labelling.

(11)  State any *four* medias of advertising.

(12)  State any *four* channels of distribution.

(13)  What is sales promotion ?

P.T.O.

2. Answer in **50** words each (any *two*) : [10]

   (1) State duties of stores manager.

   (2) State the advantages of "Diversification".

   (3) Write a note on "Material Handling Equipment".

   (4) Write a note on "Mixed Production".

3. Answer in **150** words each (any *two*) : [20]

   (1) Explain various methods of quality control.

   (2) Explain various types of market segmentation.

   (3) Explain the advantages and limitations of advertising.

   (4) Explain various methods of pricing.

4. Answer in **300** words each (any *two*) : [30]

   (1) What is marketing organisation ? Describe various types of marketing organisation.

   (2) Explain various elements of marketing mix.

   (3) Explain the scope and methods of marketing research.

   (4) Explain important techniques of sales promotion.

### (मराठी रूपांतर)

वेळ : तीन तास                                        एकूण गुण : 80

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

   (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

   (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. प्रत्येकी 20 शब्दांत उत्तरे लिहा (कोणतेही **दहा**) : [20]

   (1) तुटक उत्पादन (Intermittent Production) म्हणजे काय ?

(2) वैविधीकरण (Diversification) या संज्ञेची व्याख्या द्या.

(3) खरेदी म्हणजे काय ?

(4) दर्जा नियंत्रण म्हणजे काय ?

(5) गती अभ्यास (motion study) म्हणजे काय ?

(6) समय अभ्यास म्हणजे काय ?

(7) गुणवत्ता वर्तुळ म्हणजे काय ?

(8) चिन्हांकन (Branding) म्हणजे काय ?

(9) विपणनाची कोणतीही **चार** कार्ये सांगा.

(10) ओळखपट्टीचे (labelling) कोणतेही **चार** हेतू सांगा.

(11) जाहिरातीची कोणतीही **चार** माध्यमे सांगा.

(12) कोणत्याही **चार** वितरण साखळ्या सांगा.

(13) विक्रयवृद्धी म्हणजे काय ?


**2.** प्रत्येकी **50** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                [10]

(1) संग्रहण व्यवस्थापकाची कर्तव्ये सांगा.

(2) वैविधीकरणाचे फायदे सांगा.

(3) ''सामग्री हाताळणीची साधने'' यावर टिप लिहा.

(4) ''मिश्र उत्पादन'' (Mixed Production) यावर टिप लिहा.


**3.** प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                [20]

(1) गुणवत्ता नियंत्रणाच्या विविध पद्धती स्पष्ट करा.

(2) बाजारपेठ विभागीकरणाचे विविध प्रकार स्पष्ट करा.

(3) जाहिरातीचे फायदे व मर्यादा स्पष्ट करा.

(4) किंमत निर्धारणाच्या (pricing) विविध पद्धती स्पष्ट करा.

**4.** प्रत्येकी **300** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [30]

(1) विपणन संघटन म्हणजे काय ? विपणन संघटनेचे विविध प्रकार विशद करा.

(2) विपणन मिश्र चे विविध घटक स्पष्ट करा.

(3) विपणन संशोधनाची व्याप्ती व पद्धती (methods) स्पष्ट करा.

(4) विक्रयवृद्धीची महत्वाची तंत्रे स्पष्ट करा.

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T.Y. B.Com. EXAMINATION, 2010

CO-OPERATION AND RURAL DEVELOPMENT

Paper III

(2004 PATTERN)

Time : Three Hours Maximum Marks : 80

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

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

1. Answer the following questions in **20** words each (any *ten*) : [20]

   (1) What is meant by credit co-operative ?

   (2) Maharashtra Industrial Development Corporation (MIDC).

   (3) Write *three* functions of Co-operative Department of Government.

   (4) State *three* advantages of Rural Employment.

   (5) Government Grants.

   (6) Define District Central Co-operative Bank.

   (7) State *three* objects of Primary Credit Co-operative Society.

   (8) KVIC [Kokan Vikas Industrial Corporation].

   (9) Write *three* problems of State Co-operative Bank.

   (10) Write *three* principles of Management for the success of Co-operative Sector.

(11) State *three* advantages of Employment Guarantee Scheme [E.G.S.].

(12) What is Cottage Industry ?

(13) Government Subsidies.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(*i*)  Write in brief present position of State Co-operative Banks.

(*ii*) Write a note on Private Sector and Public Sector undertaking.

(*iii*) Write a note on Rural Industrialization.

(*iv*) Explain the present position of Employment in India.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(*i*)  Suggest the measures to overcome the problems of rural-employment.

(*ii*) Explain the need of small-scale and cottage industries for rural development.

(*iii*) Explain the problems of Urban Co-operative Banks.

(*iv*) Explain the application of principles of management in Co-operative Sector.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(*i*)  Explain in detail the criteria of efficiency in co-operatives.

(*ii*) "Professionalization of Co-operative Management." Comment.

(*iii*) Explain the causes and importance of Decentralization of Rural Industrialization.

(*iv*) Write in detail the advantages of Globalization.

(मराठी रूपांतर)

वेळ : तीन तास                                                                 एकूण गुण : **80**

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. खालील प्रश्नांची उत्तरे प्रत्येकी **20** शब्दांत लिहा (कोणतेही **दहा**) :                [20]

(1) सहकारी पतसंस्था म्हणजे काय ?

(2) महाराष्ट्र औद्योगिक विकास महामंडळ [MIDC].

(3) सरकारच्या सहकार विभागाची **तीन** कार्ये लिहा.

(4) ग्रामीण रोजगाराचे **तीन** फायदे सांगा.

(5) सरकारी अनुदान.

(6) जिल्हा मध्यवर्ती बँकेची व्याख्या सांगा.

(7) प्राथमिक पत सहकारी संस्थेची **तीन** उद्दिष्टे/उद्देश सांगा.

(8) कोकण विकास औद्योगिक महामंडळ [KVIC].

(9) राज्य सहकारी बँकेच्या **तीन** समस्या लिहा.

(10) सहकार क्षेत्र यशस्वी होण्यासाठी व्यवस्थापनाची **तीन** तत्वे लिहा.

(11) रोजगार हमी योजनेचे **तीन** फायदे सांगा.

(12) कुटीर-उद्योग म्हणजे काय ?

(13) सरकारी-अर्थसहाय्य.

2. खालील प्रश्नांची उत्तरे प्रत्येकी **50** शब्दांत लिहा (कोणतेही **दोन**) :                [10]

(*i*) राज्य सहकारी बँकाची सद्यस्थिती थोडक्यात लिहा.

(*ii*) खाजगी क्षेत्र व सरकारी क्षेत्र यावर टिप लिहा.

(*iii*) ग्रामीण औद्योगिकरणावर टिप लिहा.

(*iv*) भारतातील रोजगाराची सद्यस्थिती स्पष्ट करा.

**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दांत लिहा (कोणतेही **दोन**) : [20]

    (*i*)    ग्रामीण-रोजगारातील दोष निवारण्यासाठी (दूर करण्यासाठी) उपाय सूचवा.

    (*ii*)   ग्रामीण विकासासाठी लघु-उद्योग आणि कुटीरोद्योग यांची गरज स्पष्ट करा.

    (*iii*)  नागरी सहकारी बँकाचे दोष स्पष्ट करा.

    (*iv*)  सहकार क्षेत्रात व्यवस्थापन तत्वांचा वापर स्पष्ट करा.


**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दांत लिहा (कोणतेही **दोन**) : [30]

    (*i*)    सहकारातील कार्यक्षमतेचे निकष, सविस्तर स्पष्ट करा.

    (*ii*)   ‘‘सहकारी व्यवस्थापनाचे व्यावसायिकीकरण’’—चर्चा करा.

    (*iii*)  ग्रामीण औद्योगिकरणाच्या विकेंद्रीकरणाची कारणे आणि महत्व स्पष्ट करा.

    (*iv*)  जागतिकीकरणाचे फायदे सविस्तर लिहा.

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T.Y. B.Com. EXAMINATION, 2010

COST AND WORKS ACCOUNTING

Paper III

(2004 PATTERN)

Time : Three Hours    Maximum Marks : 80

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

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

(*iii*)  Use of calculator is allowed.

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

    (*i*)  Profit-volume ratio indicates the relationship between ...................and sales.

    (*ii*)  A detailed set of documents providing guidelines and information about the budget process is known as................... .

    (*iii*)  When standard cost is more than actual cost, the variance is..................... .

    (*iv*)  ...................is introduced to standardise cost accounting principles and procedures.

    (*v*)  Propriety audit and efficiency audit are the two aspects of.................. .

    (*vi*)  Cost audit ensures a fair return on................... .

(B) State whether the following statements are True *or* False (any *five*) : [5]

    (*i*)    Sales minus variable cost = Fixed cost plus profit.

    (*ii*)    A budget is a postmortem analysis.

    (*iii*)   Uniform costing can be introduced in firms under the different management.

    (*iv*)   Labour mix variance is a part of labour efficiency variance.

    (*v*)    A firm of cost accountants can not take up cost audit of more than 20 companies.

    (*vi*)   Cost audit is beneficial only to consumers since price is not fixed arbitrarily.

**2.**    What is Inter-firm comparison ? What are the requisites for installation of a system of inter-firm comparison ? State the limitations of inter-firm comparison. [15]

**3.**    What is Cost Audit ? Explain the preliminary work that Cost Auditor has to complete before the work of cost audit. [15]

<div align="center"><em>Or</em></div>

Write short notes on (any *three*) : [15]

(*a*)    Cost Audit (Report) Rules

(*b*)    Cost Audit Notes

(*c*)    Appointment of a Cost Auditor

(*d*)    Introduction to Cost Accounting Standards

(*e*)    Cost Audit Programme.

**4.** The following figures are extracted from the books of Ajay Ltd. for the year ended 31st March, 2009 : [20]

| Item | Rs. |
|---|---|
| Direct Materials | 4,10,000 |
| Direct Labour | 1,50,000 |
| Variable Overheads | 2,00,000 |
| Fixed Overheads | 1,20,000 |
| Sales | 10,00,000 |

(1) Calculate P/V Ratio, BEP and Margin of Safety.

(2) Calculate the revised P/V Ratio, BEP and Margin of Safety in each of the following cases :

    (*a*)   Increase of 10% in fixed cost

    (*b*)   Increase of 20% in variable cost

    (*c*)   Increase of 20% in sales volume

    (*d*)   Increase of 20% in labour cost.

*Or*

A firm expects to have Rs. 30,000 in Bank on 1st May, 2009 and requires you to prepare an estimate of the cash position during the four months, May to July 2009. The following information is supplied to you :

| Month | Sales (Rs.) | Purchases (Rs.) | Wages (Rs.) | Factory expenses (Rs.) | Office expenses (Rs.) | Selling expenses (Rs.) |
|---|---|---|---|---|---|---|
| March | 40,000 | 24,000 | 6,000 | 3,000 | 4,000 | 3,000 |
| April | 46,000 | 28,000 | 6,500 | 3,500 | 4,000 | 3,500 |
| May | 50,000 | 32,000 | 6,500 | 4,000 | 4,000 | 3,500 |
| June | 72,000 | 36,000 | 7,000 | 4,400 | 4,000 | 4,000 |
| July | 84,000 | 40,000 | 7,250 | 4,250 | 4,000 | 4,000 |
| August | 90,000 | 44,000 | 7,250 | 4,400 | 4,000 | 4,000 |

*Additional information* :

(*i*)   Period of credit allowed to customers 1 month

(*ii*)  Period of credit allowed by suppliers 2 months

(*iii*) Delay in payment of wages and all other expenses 1 month

(*iv*)  Income tax of Rs. 10,000 is due to be paid in July.

(*v*)   Preference share dividend of 10% on Rs. 1,00,000 is to be paid in May.

**5.** The standard material cost to produce a tonne of Chemical 'X' is : [20]

   300 kg of material A @ Rs. 10 per kg

   400 kg of material B @ Rs. 5 per kg

   500 kg of material C @ Rs. 6 per kg

During the period, 100 tonnes of mixture 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 :

   (1)   Material cost variance

   (2)   Material price variance

   (3)   Material usage variance

   (4)   Material mix variance

   (5)   Material yield variance.

Total No. of Questions—5]　　　　[Total No. of Printed Pages—8+1

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## T.Y. B.Com. EXAMINATION, 2010

## BUSINESS STATISTICS

### Paper III

### (2004 PATTERN)

**Time : Three Hours**　　　　　　**Maximum Marks : 80**

***N.B.*** :— (*i*)　Attempt *All* questions.

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

(*iii*)　Use of calculator and statistical table is allowed.

**1.**　(A)　Attempt any *four* of the following :　　　　[2 each]

(*a*)　Give any *two* real life situations from queuing theory.

(*b*)　Determine whether there exists a saddle point in the following two person zero sum game :

**Player B**

**Player A** $\begin{bmatrix} 5 & 7 \\ -6 & 9 \end{bmatrix}$

(*c*)　Explain the term extrapolation.

(*d*)　State whether each of the statement given below is True *or* False :

(*i*)　R-chart is used for attributes.

(*ii*)　Value of game is always positive.

P.T.O.

(*e*)   Explain the term 'Most likely time'.

(*f*)   State the purpose of 'decision tree'.

(B)   Attempt any *two* of the following :

(*a*)   Solve the game with the following pay-off matrix by using the principle of dominance :  [6]

**Player B's strategy**

|               |       | B$_1$ | B$_2$ | B$_3$ |
|---------------|-------|-------|-------|-------|
|               | A$_1$ | 1     | 2     | 7     |
| Player A's    | A$_2$ | 6     | 7     | 2     |
| Strategy      | A$_3$ | 6     | 6     | 1     |

(*b*)   A departmental store has single cashier. During the rush hours customers arrive at the rate of 20 customers per hour. The average no. of customers that can be processed by the cashier is 24 per hour. Assume that the condition for use of the single channel queuing model apply, calculate :

(*i*)   Average number of customers in the queuing system.

(*ii*)  Average time a customer spends in the system.

(*iii*) Probability that the customer get immediate service.  [6]

(c)  Given the following pay-off matrix :                                    [6]

| Strategies | States | | | |
|------------|--------|--------|--------|--------|
| | $N_1$ | $N_2$ | $N_3$ | $N_4$ |
| $S_1$ | 30 | 10 | 10 | 8 |
| $S_2$ | 40 | –15 | 5 | 7 |
| $S_3$ | 50 | 20 | –6 | 10 |

Determine the optimal strategy under :

(i)  Maximax

(ii)  Maximin

(iii)  Laplace criteria

(iv)  Hurwicz criteria with coefficient of optimality  $\alpha = 0.6$.

2.  Attempt any *two* of the following :

(a)  The following data gives the average life (in hours) and the

range for 12 samples of 5 items each :

| Sample No. | Mean ($\bar{X}$) | Range (R) |
|------------|------------------|-----------|
| 1 | 69.4 | 45 |
| 2 | 63.4 | 48 |
| 3 | 57.0 | 62 |

|    |       |    |
|----|-------|----|
| 4  | 64.0  | 48 |
| 5  | 57.4  | 36 |
| 6  | 82.0  | 81 |
| 7  | 85.0  | 78 |
| 8  | 33.4  | 42 |
| 9  | 46.0  | 69 |
| 10 | 112.4 | 84 |
| 11 | 93.6  | 48 |
| 12 | 95.6  | 75 |

Construct control charts for mean and range. Also comment on whether the process seems to be under control. ($n$ = 5, $A_2$ = 0.577, $D_3$ = 0, $D_4$ = 2.115). [8]

(b) Prepare an analysis of variance table for the following one-way design results for the process A, B and C as given below :

|             |   |    |    |    |    |
|-------------|---|----|----|----|----|
|             | A | 24 | 21 | 25 | 22 |
| **Process** | B | 20 | 17 | 16 | 19 |
|             | C | 30 | 20 | 26 | 24 |

Also draw your conclusion. Use 5% level of significance. [8]

(c)   Using Lagrange's formula of interpolation, find the value of Y for X = 9.5 from the following :                                                       [8]

| X | Y |
|---|---|
| 5 | 12 |
| 6 | 13 |
| 9 | 14 |
| 11 | 16 |

**3.**   Attempt any *two* from the following :

(a)   (I)   Interpolate the missing figure in the following by using Binomial expansion method :                                                       [4]

| Year (X) | Index No. (Y) |
|----------|---------------|
| 1919 | 72 |
| 1920 | 57 |
| 1921 | ? |
| 1922 | 81 |
| 1923 | 103 |

(II)   For single sampling plan with $n = 100$, $c = 3$, N = 1000, compute the AOQ given that $p = 0.05$.                                          [4]

(b)   (I)   Explain the following terms :

(i)   Opportunity loss

(ii)  EMV.                                                                                                   [4]

(II) For single sampling plan with N = 1000, $n$ = 100, $c$ = 3, $p$ = 0.05, calculate the average total inspection (ATI). [4]

(c) (I) Explain the following terms :

(i) LTPD

(ii) Producer's risk. [4]

(II) The following are the number of defectives found during inspection of first 10 samples of size 100 each :

| Sample No. | No. of defectives |
| --- | --- |
| 1 | 16 |
| 2 | 12 |
| 3 | 6 |
| 4 | 7 |
| 5 | 7 |
| 6 | 11 |
| 7 | 3 |
| 8 | 11 |
| 9 | 8 |
| 10 | 4 |

Calculate the control limits for $p$-chart. [4]

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

(*a*)   The following table gives the activities in a project and other relevant information :

| Activity | Duration |
|:--------:|:--------:|
| 1–2 | 3 |
| 1–4 | 2 |
| 1–5 | 2 |
| 2–3 | 4 |
| 4–7 | 4 |
| 4–6 | 7 |
| 5–6 | 4 |
| 3–8 | 2 |
| 7–8 | 5 |
| 6–9 | 6 |
| 8–9 | 3 |

   (*i*)   Find critical path.

   (*ii*)   Find free, total and independent float for each activity.                                           [8]

(*b*)   (I)   Explain the concept of acceptance sampling plan and 100% inspection in production process.                                           [4]

   (II)   Explain the difference between decision under risk and uncertainty in statistical decision theory.                                           [4]

(*c*)  A small project of 7 activities whose time estimates are given below :

| Activity | Time Estimates (in days) | | |
|:---:|:---:|:---:|:---:|
| | $t_o$ | $t_p$ | $t_m$ |
| 1–2 | 6 | 24 | 6 |
| 1–3 | 6 | 18 | 12 |
| 1–4 | 12 | 30 | 12 |
| 2–5 | 6 | 6 | 6 |
| 3–5 | 12 | 48 | 30 |
| 4–6 | 12 | 42 | 30 |
| 5–6 | 18 | 54 | 30 |

(*i*)  Find the expected duration of each activity.

(*ii*)  Draw the network and find critical path.

(*iii*)  Calculate s.d. of project. [8]

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

(*a*)  With reference to ISO 9000 series, explain the 4.9 clause namely 'process control'. [6]

(*b*)  Explain the following terms :

(*i*)  Chance causes

(*ii*)  ISO

(*iii*)  Mixed strategies. [6]

(*c*)   Fill in the blanks of the following ANOVA table marked "—".

| Source of Variation | Degree of freedom (d.f.) | Sum of Squares (s.s.) | Mean sum of Squares (MSS) | Variance Ratio |
|---|---|---|---|---|
| Between Machine types | 5 | — | 212.25 | — |
| Between Workers | 3 | — | 56.09 | — |
| Error | — | — | 9.59 | |
| Total | — | — | | |

Test the homogeneity of machine types and workers. Use 5% level of significance.                        [6]

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## T.Y. B.Com. EXAMINATION, 2010
### BANKING AND FINANCE
### Special Paper III
### (Banking Law and Practice in India)
### (2004 PATTERN)

**Time : Three Hours**　　　　　　　　**Maximum Marks : 80**

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

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

1.　Answer the following questions in **20** words each (any *ten*) : [20]

　　(*i*)　Define 'Bank' as per the Banking Regulation Act, 1949.

　　(*ii*)　Spell out the provision laid down by the Banking Regulation Act, 1949 relating to Cash Reserves.

　　(*iii*)　Who is a 'Holder-in-due course' ?

　　(*iv*)　Define 'Endorsement' as per the Negotiable Instruments Act, 1881.

　　(*v*)　Who is a Collecting Banker ?

　　(*vi*)　Who is a payee in case of a cheque.

　　(*vii*)　Spell out *two* types of Lien.

　　(*viii*)　Who are the parties to a Garnishee order ?

　　(*ix*)　What is surrender value of an insurance policy ?

　　(*x*)　What does 'DRT' stand for ?

　　(*xi*)　When was the Securitisation Act passed ?

　　(*xii*)　What is project appraisal ?

　　(*xiii*)　What is English Mortgage ?

**2.** Answer the following questions in **50** words each (any *two*) [10]

(*i*) What is Reserve Fund ? Explain in detail the provisions relating to the same given in the Banking Regulation Act, 1949.

(*ii*) What are the penalties in case of dishonour of certain cheques in case of insufficiency of funds in the account ?

(*iii*) What are the essentials for a company to be called a Banking company ?

(*iv*) What does asset reconstruction mean ?

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(*i*) Write an explanatory note on 'Procedure for amalgamation of banking company' as laid down in Section 44(A) of the Banking Regulation Act, 1949.

(*ii*) Explain in detail 'Payment-in-due Course'.

(*iii*) Write a note on banker's obligation of secrecy of accounts.

(*iv*) Explain in short *two* steps involved in project appraisal.

**4.** Answer the following questions in **300** words each (any *two*) : [30]

(*i*) Explain in detail the provisions of the Banking Regulation Act, 1949 as applicable to cooperative banks.

(*ii*) Who is a paying banker ? What are the conditions under which statutory protection in available to a paying banker ?

(*iii*) "The relationship between banker and customer is primarily that of a debtor and a creditor." Explain.

(*iv*) Define Mortgage. Explain in detail 'Equitable Mortgage' and 'Mortgage by Conditional Sale.'

(मराठी रूपांतर)

वेळ : तीन तास                                                एकूण गुण : 80

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

      (ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

      (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी **20** शब्दात उत्तरे लिहा. (कोणतेही **दहा**) :    [20]

    (i) बँकिंग नियमन कायदा, 1949 नुसार बँकेची व्याख्या द्या.

    (ii) बँकिंग नियमन कायदा, 1949 मधील रोखराखीव प्रमाणाची तरतूद नमूद करा.

    (iii) यथाविधीधारक म्हणजे कोण ?

    (iv) चलनक्षम दस्तऐवज कायदा, 1881 नुसार पृष्ठांकनाची व्याख्या द्या.

    (v) वसुली बँकर म्हणजे कोण ?

    (vi) धनादेशातील अदाता म्हणजे कोण ?

    (vii) धारणाधिकाराचे **दोन** प्रकार नमूद करा.

    (viii) न्यायालयाचा मनाई आदेश याचे पक्ष कोणते ?

    (ix) विम्याशी निगडीत सोडकिंमत म्हणजे काय ?

    (x) D.R.T. चे पूर्ण रूप द्या.

    (xi) तारकीकरण कायदा कधी संमत झाला ?

    (xii) प्रकल्प मुल्यमापन म्हणजे काय ?

    (xiii) इंग्रजी गहाण म्हणजे काय ?

2. खालील प्रश्नांची प्रत्येकी **50** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :    [10]

    (i) राखीव निधी म्हणजे काय ? त्यासंदर्भातील बँकिंग नियमन कायदा, 1949 मधील तरतूद स्पष्ट करा.

    (ii) खात्यातील अपुन्या शिल्लकीमुळे अनादर झालेल्या काही धनादेशासंदर्भातील शिक्षा काय आहेत ?

*(iii)* कोणत्याही कंपनीस बँकिंग कंपनी म्हणून ओळखले जाण्यासाठीच्या आवश्यकता काय ?

*(iv)* मालमत्ता तारणीकरण म्हणजे काय ?

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [20]

*(i)* बँकिंग नियमन कायदा, 1949 मधील कलम 44 (अ) मधील 'बँकाच्या एकत्रिकरणाची प्रक्रिया' यावर सविस्तर टिप लिहा.

*(ii)* 'यथाविधीप्रदान सविस्तर स्पष्ट करा.

*(iii)* बँकेवरवरील खात्यासंदर्भातील गुप्ततेबाबतची घेणे यावर टीप लिहा.

*(iv)* प्रकल्पमूल्यमापनामधील **दोन** टप्पे सविस्तर स्पष्ट करा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [30]

*(i)* सहकारी बँकाच्या संदर्भातील बँक नियमन कायदा, 1949 मधील तरतूदी स्पष्ट करा.

*(ii)* प्रदायी बँकर म्हणजे कोण ? कोणत्या परिस्थीतील प्रदायी बँकरला कायदेशीर संरक्षण मिळू शकते ?

*(iii)* ''बँकर व त्याचा ग्राहक यामधील संबंध प्राथमिकरीत्या धनको आणि ऋणको असे आहेत'' सविस्तर स्पष्ट करा.

*(iv)* गहाणाची व्याख्या करा. 'समन्याय गहाण' आणि 'विक्रीच्या शर्तीचे गहाण' स्पष्ट करा.

**[3869]-323**

**T.Y. B.Com. EXAMINATION, 2010**

**BUSINESS ENTREPRENEURSHIP**

**Paper III**

**(Organisational Behaviour and Entrepreneurship Development)**

**(2004 PATTERN)**

**Time : Three Hours**                     **Maximum Marks : 80**

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

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


**1.** Answer in **20** words each (any *ten*) :                     [20]

  (1)  What is 'Organisational Goals' ?

  (2)  What is 'Personality' ?

  (3)  What is 'Emotional Intelligence' ?

  (4)  Define the term 'Group Structure'.

  (5)  What is 'Organisational Behaviour' ?

  (6)  What is 'Leadership' ?

  (7)  Explain the meaning of 'Team'.

  (8)  Explain the meaning of 'Stress'.

  (9)  Explain the meaning of 'Conflict Management'.

  (10)  State the meaning of 'Motivation'.

(11) State the meaning of 'Job Rotation'.

(12) Explain the meaning of 'X' Theory.

(13) What is 'Strategic Change' ?

**2.** Answer in **50** words each (any *two*) : [10]

(1) Explain the types of formal groups.

(2) Explain charismatic leadership theory.

(3) Explain the difference between Team and Group.

(4) Explain the causes of conflict in an organisation.

**3.** Answer in **150** words each (any *two*) : [20]

(1) Explain the features and importance of informal group.

(2) State the importance and benefits of Employee Recognition Programme.

(3) Explain the causes and consequences of stress.

(4) State the difference between manager and leader.

**4.** Answer in **300** words each (any *two*) : [30]

(1) Explain the different theories of motivation.

(2) Explain the concept and importance of creating high performance team.

(3) Explain the main principles and process of learning.

(4) Explain the Contingency Theory of Leadership.

(मराठी रूपांतर)

वेळ : तीन तास                                             एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.


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

(1) 'संघटनात्मक ध्येय' म्हणजे काय ?

(2) 'व्यक्तिमत्व' म्हणजे काय ?

(3) 'भावनिक बुद्धीमत्ता' म्हणजे काय ?

(4) 'समूहरचना' या संज्ञेची व्याख्या द्या.

(5) 'संघटनात्मक वर्तणूक' म्हणजे काय ?

(6) 'नेतृत्व' म्हणजे काय ?

(7) 'संघ' या शब्दाचा अर्थ सांगा.

(8) 'ताण' या शब्दाचा अर्थ सांगा.

(9) 'संघर्ष व्यवस्थापन' अर्थ स्पष्ट करा.

(10) 'अभिप्रेरणाचा' अर्थ सांगा.

(11) 'कार्यबद्दल' अर्थ सांगा.

(12) 'क्ष' सिद्धांत अर्थ स्पष्ट करा.

(13) 'व्यूहरचनात्मकबद्दल' म्हणजे काय ?


2. प्रत्येकी 50 शब्दात उत्तरे लिहा (कोणतेही **दोन**) :                [10]

(1) औपचारीक समूहाचे प्रकार स्पष्ट करा.

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(2) 'करिष्मावान नेतृत्व' सिद्धांत स्पष्ट करा.

(3) संघ आणि समूह यामधील फरक स्पष्ट करा.

(4) संघटनेतील संघर्षाची कारणे स्पष्ट करा.

3. प्रत्येकी 150 शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [20]

(1) अनौपचारीक समूहाची वैशिष्टे आणि महत्व स्पष्ट करा.

(2) कर्मचारी ओळख कार्यक्रमाचे महत्व व फायदे सांगा.

(3) ताणाची कारणे आणि परिणाम स्पष्ट करा.

(4) व्यवस्थापक व नेता यामधील फरक सांगा.

4. प्रत्येकी 300 शब्दात उत्तरे लिहा (कोणतेही **दोन**) : [30]

(1) अभिप्रेरणाचे विविध सिद्धांत स्पष्ट करा.

(2) उच्च कामगिरी संघ निर्मिती संकल्पना व महत्व स्पष्ट करा.

(3) अध्ययनाची मुख्य तत्वे आणि प्रक्रिया स्पष्ट करा.

(4) संभाव्य नेतृत्व सिद्धांत स्पष्ट करा.

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## T.Y. B.Com. EXAMINATION, 2010

## MARKETING MANAGEMENT

## Paper III

## (Advertising)

## (2004 PATTERN)

**Time : Three Hours**　　　　　**Maximum Marks : 80**

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

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


1.　Answer in **20** words each (any *ten*) :　　　　　[20]

　(1)　What is Price Mix ?

　(2)　Define Advertising.

　(3)　State the *four* features of Advertising.

　(4)　Define Advertising Media.

　(5)　What is periodicals ?

　(6)　State the *two* merits of Television Advertising.

　(7)　What is Media Mixture ?

　(8)　What is Advertising Layout ?

　(9)　Define 'Trade Mark'.

　(10)　What is Advertising Message ?

(11) Define 'Advertising Agency'.

(12) What is meant by Headlines ?

(13) What is E-commerce ?

2. Answer the following in **50** words each (any *two*) : [10]

(1) Explain the main objective of Advertisement.

(2) State the good effects of Advertisement on consumers.

(3) Write a short note on Modern Advertising.

(4) What is the importance of Advertising layout ?

3. Answer the following in **150** words each (any *two*) : [20]

(1) What is meant by Rural Advertising ? Explain its Media.

(2) Explain advantages and disadvantages of Internet Advertising.

(3) Explain the elements of the Advertising copy.

(4) Briefly explain the evolution and history of Advertising Agency.

4. Answer the following in **300** words each (any *two*) : [30]

(1) Explain the role of women in Advertising.

(2) Explain the components of Advertising layout.

(3) Describe the essentials of a good copy. Explain the different types of copies.

(4) Explain in detail the social aspect of Advertising.

(मराठी रूपांतर)

वेळ : तीन तास                                          एकूण गुण : 80

सूचना :— (i) **सर्व** प्रश्न सोडविणे अनिवार्य आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. खालील प्रश्नांची प्रत्येकी 20 शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :          [20]

   (1) किंमत मिश्र म्हणजे काय ?

   (2) जाहिरातीची व्याख्या द्या.

   (3) जाहिरातीची **चार** वैशिष्ट्ये सांगा.

   (4) जाहिरात माध्यमाची व्याख्या लिहा.

   (5) नियतकालीक म्हणजे काय ?

   (6) दूरदर्शनावरील जाहिरातीचे **दोन** गुण सांगा.

   (7) माध्यम मिश्रण म्हणजे काय ?

   (8) जाहिरात रचना म्हणजे काय ?

   (9) व्यापारी चिन्हे (Trade Mark) ची व्याख्या लिहा.

   (10) जाहिरात संदेश म्हणजे काय ?

   (11) जाहिरात एजन्सीची व्याख्या लिहा.

   (12) शीर्षक म्हणजे काय ?

   (13) ई-कॉमर्स म्हणजे काय ?

2. खालील प्रश्नांची प्रत्येकी 50 शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :          [10]

   (1) जाहिरातीची मुख्य उद्दिष्टे सांगा.

(2) जाहिरातीचे ग्राहकांवर होणारे चांगले परिणाम लिहा.

(3) आधुनिक जाहिरात यावर टिप लिहा.

(4) जाहिरात रचनेचे महत्त्व सांगा.

**3.** खालील प्रश्नांची प्रत्येकी **150** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :  [20]

(1) ग्रामीण जाहिरात म्हणजे काय ? ग्रामीण जाहिरातीची माध्यमे स्पष्ट करा.

(2) इंटरनेट जाहिरातीचे फायदे-तोटे स्पष्ट करा.

(3) जाहिरात प्रतीचे घटक स्पष्ट करा.

(4) जाहिरात संस्थाची उत्क्रांती आणि इतिहास थोडक्यात सांगा.

**4.** खालील प्रश्नांची प्रत्येकी **300** शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :  [30]

(1) जाहिरात क्षेत्रात महिलांचे स्थान स्पष्ट करा.

(2) जाहिरात रचनेची घटक स्पष्ट करा.

(3) चांगल्या प्रतीसाठी आवश्यक बाबी विशद करा. प्रतींचे विविध प्रकार स्पष्ट करा.

(4) जाहिरातीच्या सामाजिक बाजू सविस्तर स्पष्ट करा.

Total No. of Questions—**6**]                    [Total No. of Printed Pages—**12**

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**T.Y. B.Com. EXAMINATION, 2010**

**BUSINESS LAWS AND PRACTICES**

**Paper III**

**(2004 PATTERN)**

**Time : Three Hours**                    **Maximum Marks : 80**

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

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

   (*iii*)  Use  of  Calculator  is  allowed.

1.   (A)   Enumerate  the  various  types  of  duties  of  excise  that  are
         leviable.                                         [7]

    (B)   Elucidate  the  concept  of  CENVAT  Scheme.         [7]

                              *Or*

    Define 'Transaction Value' under section 4 of the Central Excise
    Act, 1944. What are the items specifically included in the transaction
    value ?                                                [14]

2.   Determine  the  Assessable  value  in  each  of  the  following  instances,
    under  Central  Excise  Law.                           [14]

    (*i*)   Amruta  Ltd.  sold  1,500  pieces  of  its  product  to  Bobby  Ltd.
         at  Rs.  130  per  unit.  The  said  goods  are  consumed  captively
         by  Bobby  Ltd.  in  its  factory.  Amruta  Ltd.  and  Bobby  Ltd.

                                                           P.T.O.

are not interconnected undertakings. Cost of production of goods to Bobby Ltd. amounted to Rs. 2,30,000.

(ii) Hindustan Co. Ltd. sold goods from factory gate at cum-duty price of Rs. 1,69,595. It includes State VAT @ 4%, Excise duty @ 14% plus Education cesses as applicable.

(iii) M/s Akash bought art silk yarn and gives it to a job worker for further processing. The cost of the art silk yarn supplied to a job worker is Rs. 1,20,000. Job worker billed M/s Akash at Rs. 30,000 which includes processing charges Rs. 25,000 and profit of Rs. 5,000. Cost of carriage for moving goods to job workers place is Rs. 1,000 and for moving these back to M/s Akash, after processing is Rs. 900. M/s Akash sold the final product for Rs. 1,62,000.

(iv) Cofex India Ltd. manufactured 5,000 units of goods by using the raw material supplied by its customer and sold to him at Rs. 15 per unit. The raw material as supplied to the company was purchased by the customer for Rs. 50,000 in the wholesale market.

(v) Anita Trading Co. Ltd. sold goods from factory gate on F.O.R. basis of Rs. 1,50,000. It includes packing charges Rs. 3,000; freight Rs. 7,000 and excise duty @ 80% plus educational cesses as applicable.

*Or*

(A) Pratima Ltd. sells its products named 'PXE', 'TXE' and 'MXE' through unrelated wholesaler. The wholesale price of these

products is Rs. 2,74,500 (inclusive of excise duty). It includes trade discount of Rs. 6,000. secondary and returnable packing charges of Rs. 9,000 and cost of primary packing of Rs. 4,500. The company is registered dealer under the CST Act, 1956 and has been paid Rs. 2,800 as CST, but it is not recovered from the buyer. What will be the A.V. and excise duty payable, if the rate of Excise Duty on product is 14% plus Education Cesses as applicable ?     [7]

(B) M/s Ramnath manufactures 'Wafers' named 'Kurkure'. He cleared 20,000 packets from the factory gate having different MRP on each of these packets for different regions. Each packet of 'Kurkure' Wafers containing 25 grams bears the following retail prices :

Rs. 13 for Maharashtra

Rs. 14 for Karnataka

Rs. 15 for Bihar and

Rs. 14.50 for others States of India.

Wafers falling under heading No. 1905 3290 carry 40% abatement and they specified only in the First Schedule to the Central Excise Tariff Act, 1985. The rate of duty on Wafers is 14% plus Education Cesses as applicable.

Compute the A.V. and duty liability of the product cleared for sale in the State of Maharashtra as per Section 4A of the Central Excise Act, 1944.     [7]

3. (A) Define the following terms with reference to the Customs Act, 1962 : [4]

    (*i*) Customs Area

    (*ii*) Goods

  (B) Write short notes on : [8]

    (*i*) Export Manifest/Report

    (*ii*) "Identical Goods" for the purpose of customs valuation.

*Or*

Explain the provisions of section 113 of the Customs Act, 1962 in respect of confiscation of improperly exported goods. [12]

4. (A) With reference to service tax, define "assessment". Discuss self-assessment and provisional-assessment. [8]

*Or*

Explain the penal provisions under service tax law. [8]

  (B) Define the term 'Sale' as per CST Act. Name any *two* transactions which are not sales. [4]

*Or*

Write a short note on : "Goods of special importance" (Declared Goods). [4]

5. Explain the provisions of the Maharashtra VAT Act, 2002 with reference to 'Registration of a dealer. [12]

*Or*

(A) State the merits of Value Added Tax system. [6]

(B) State the rules regarding frequency of filing the returns with reference to Maharashtra VAT. [6]

6. (A) Inter-state sale of Pawar Brothers, Nashik, was Rs. 12 lakh during June 2008- March 2009 of his product 'Y'. The sales are inclusive of sales tax charged in Invoice at appropriate rates. The goods are liable to tax @ 4% if sold within State of Maharashtra. Out of the goods sold, goods of Rs. 1,00,000 were returned. These were sold by Pawar Brothers in February 2009 and returned by the buyer in November 2009 as they were excess of his requirements. Some goods of Rs. 60,000, despatched in December 2008 were rejected by buyer and sent back in October 2009. Find the 'taxable turnover' if 'C' Form was received from all buyers. [4]

*Or*

On 01-12-2009 Surya Computers Pvt. Ltd; Pune sold 30 units of "Ink Jet Printers" to Moon Systems Pvt. Ltd; Hubali (Karnataka). The buyer submitted Form-C. The selling price per unit of printer was Rs. 5,000 (Inclusive of CST).

The local sales tax rate within State of Maharashtra on the printers was 4%. Ascertain the turnover and CST liability. [4]

(B) From the following particulars provided by a registered dealer, you are required to calculate :

(i) Set-off to be claimed and

(ii) Net VAT payable,

under the Maharashtra VAT Act, 2002. [12]

| Particulars | | Amount (Rs.) | Particulars | Amount (Rs.) |
|---|---|---|---|---|
| (i) | Purchases from Registered Dealer  20,00,000 | | Sales  30,00,000 | |
| | VAT @ 12.5%  2,50,000 | 22,50,000 | VAT @ 12.5%  3,75,000 | 33,75,000 |
| (ii) | Purchases from Registered Dealer (Inclusive of VAT) | 4,00,000 | | |
| (iii) | Miscellaneous purchases from Registered Dealer  10,000 | | | |
| | VAT @ 12.5%  1,250 | 11,250 | | |
| (iv) | Purchases from Unregistered Dealer | 12,000 | | |
| (v) | Inter-state purchases  1,00,000 | | | |
| | CST @ 2%  2,000 | 1,02,000 | | |
| | Total Purchases | 27,75,250 | Total Sales | 33,75,000 |

*Or*

(i) Compute the VAT payable by Mr. Yogesh who purchased goods from a manufacturer on payment of Rs. 4,50,000 (including VAT which was shown separately in the invoice) and earn 10% profit by selling it to a retailer. VAT rate on purchase and sale is 12.5%. [6]

(*ii*) Purchases by RK & Co. for the month of January are as follows : [6]

(*a*) Rs. 2,00,000 @ 4% VAT

(*b*) Rs. 10,00,000 @ 12.5% VAT

Sales of RK & Co. for the month of January are as follows :

(*a*) Rs. 6,00,000 @ 4% VAT

(*b*) Rs. 6,00,000 @ 12.5% VAT

Compute eligible input tax credit and VAT payable for the month.

(मराठी रूपांतर)

वेळ : तीन तास    एकूण गुण : 80

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

(*ii*) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(*iii*) कॅल्क्युलेटर वापरता येईल.

(*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. (अ) लादता येणाऱ्या उत्पादनशुल्काच्या विविध प्रकारांची यादी द्या. [7]

(ब) ''केन्द्रीय मूल्यवर्धित कर योजना'' ही संकल्पना स्पष्ट करा. [7]

**किंवा**

केंद्रीय उत्पादन शुल्क कायदा, 1944 च्या कलम 4 अंतर्गत ''व्यवहार मूल्य' याची व्याख्या करा. व्यवहार मूल्यात निस्संदिग्धपणे समाविष्ट होणाऱ्या बाबी कोणत्या ? [14]

2. खालील प्रत्येक उदाहरणाच्या बाबतीत केंद्रीय उत्पादन शुल्क कायद्यांतर्गत करपात्र मूल्य' निश्चित करा : [14]

(*i*) अमृता लि. ने तिच्या उत्पादनाच्या 1,500 भागांची (नगांची) विक्री प्रतिनग 130 रु. प्रमाणे बॉबी लि. ला केली. बॉबी लि. ने हा माल तिच्या कारखान्यात उत्पादनासाठी

वापरला. अमृता लि. आणि बॉबी लि. या परस्पर संबंधीत व्यवसाय संस्था नाहीत. बॉबी लि. चा उत्पादन खर्च 2,30,000 रु. आहे.

(ii) हिन्दुस्तान कं. लि. ने कारखान्याच्या फाकटावरुन 1,69,595 रु. (करासह) किंमतीस मालाची विक्री केली. त्यामध्ये राज्य मूल्यवर्धित कर 4% आणि उत्पादनशुल्क 14% दराने लागू असलेल्या शिक्षण उपकरासह समाविष्ट आहेत.

(iii) मेसर्स आकाश यांनी कलाकुसरीचे रेशमी धागे खरेदी करून पुढील प्रक्रियेसाठी जॉब वर्करकडे दिले. जॉब वर्करला पुरवठाकेलेल्या रेशमी धाग्याचा खर्च 1,20,000 रु. होता. जॉब वर्करने मे. आकाश यांचेसाठी 30,000 रु. चे बिजक केले, त्यामध्ये प्रक्रिया खर्च 25,000 रु. आणि नफा 5,000 रु. समाविष्ट होता. जॉब वर्करच्या ठिकाणपर्यंत माल पोहचविण्याचा खर्च 1,000 रु. आणि प्रक्रिया झाल्यानंतरचा माल मे. आकाश यांना परत करण्याचा खर्च 900 रु. आहे. मे. आकाश यांनी अंतिम उत्पादनाची विक्री 1,62,000 रु. ला केली.

(iv) कोफेक्स इंडिया लि. ने तिच्या ग्राहकाने पुरवठा केलेल्या कच्च्या मालाचा वापर करून 5,000 नगांची निर्मीती केली व त्याची विक्री त्याच ग्राहकास प्रतिनग 15 रु. प्रमाणे केली. कंपनीस पुरवठा केलेल कच्च्या माल ग्राहकाने घाऊक बाजारातून 50,000 रु. किंमतीस खरेदी केला होता.

(v) अनिता ट्रेडिंग कं. लि. ने कारखान्याच्या फाकटावरून 1,50,000 रु. किंमतीच्या मालाची विक्री एफ. ओ. आर. तत्वावर केली. यामध्ये बांधणी शुल्क 3,000 रु, भाडे 7,000 रु. आणि 8% दराने उत्पादन शुल्क लागू असलेल्या शिक्षण उपकरासह समाविष्ट होते.

**किंवा**

(अ)   प्रतिमा लि. तिच्या 'पीएक्सई', 'टीएक्सई' आणि 'एमएक्सई' या उत्पादनांची विक्री असंबंधीत घाऊक विक्रेत्याद्वारे करते. या उत्पादनांची घाऊक विक्री किंमत 2,74,500 रु. (उत्पादनशुल्कासह) आहे. यामध्ये व्यापारी सूट 6,000 रु., दुय्यम व परतकरण्यायोग्य बांधणीचे शुल्क 9,000 रु. आणि प्राथमिक बांधणी खर्च 4,500 रु. समाविष्ट आहेत. कंपनीची नोंद केंद्रीय विक्रीकर कायदा, 1956 अंतर्गत झालेली असून 2,800 रु. केंद्रीय विक्रीकर भरलेला आहे परंतु त्याची वसूली खरेदीदाराकडून केलेली नाही. जर उत्पादनांवर 14% दराने उत्पादनशुल्क व लागू असलेले शिक्षण उपकर असतील, तर 'करआकारणी मूल्य' आणि देय उत्पादन शुल्क काय असेल ?   [7]

(ब)   मेसर्स रामनाथ हे 'कुरकुरे' नावाच्या वेफर्सचे उत्पादन करतात. त्यांनी प्रत्येक पाकिटावर वेगवेगळ्या विभागासाठी भिन्न कमाल किरकोळ विक्री किंमती दर्शविणारी 20,000 पाकिटे कारखान्याच्या फाटकावरून मुक्त केली. 'कुरकुरे' नावाच्या वेफर्सच्या 25 ग्रॅमच्या प्रत्येक पाकिटावर खालीलप्रमाणे कमाल किरकोळ विक्री किंमती आहेत :

महाराष्ट्रासाठी   13 रु.

कर्नाटकसाठी   14 रु.

बिहारसाठी   15 रु.

भारतातील इतर राज्यांसाठी   14.50 रु.

'वेफर्स' शिर्षक क्रमांक 1905 3290 अंतर्गत येते आणि त्यावर 40% सूट आहे. वेफर्सचा उल्लेख केंद्रीय उत्पादनशुल्क दरसूची कायदा, 1985 च्या केवळ पहिल्या परिशिष्टामध्ये आहे. वेफर्सवर उत्पादनशुल्काचा दर 14% असून लागू असलेले शिक्षण उपकर आहेत.

केंद्रीय उत्पादनशुल्क कायदा, 1944 च्या कलम 4 A अनुसार महाराष्ट्र राज्यात विक्रीसाठी मुक्त केलेल्या उत्पादनाचे कर आकारणी मूल्य 'आणि' 'देय उत्पादनशुल्क' शोधा.   [7]

**3.** (अ) सीमाशुल्क कायदा, 1962 च्या संदर्भाने खालील संज्ञांच्या व्याख्या द्या : [4]

(*i*) सीमाशुल्क ठिकाण/प्रदेश

(*ii*) माल.

(ब) थोडक्यात टीपा लिहा :

(*i*) निर्यात प्रकटीकरण/अहवाल [8]

(*ii*) सीमाशुल्क मूल्यांकनाच्या हेतूसाठी मिळताजुळता माल'.

**किंवा**

अयोग्यरीत्या निर्यात केलेल्या मालाच्या जप्तीसंबंधी सीमाशुल्क कायदा, 1962 च्या कलम 113च्या तरतुदी स्पष्ट करा. [12

**4.** (अ) सेवा कराच्या संदर्भाने 'कर-निर्धारण' याची व्याख्या द्या. स्वयं करनिर्धारण आणि तात्पुरते करनिर्धारण यावर चर्चा करा. [8]

**किंवा**

सेवा कर कायद्यांतर्गत दंडात्मक तरतुदी स्पष्ट करा. [8]

(ब) केंद्रीय विक्रीकर कायदानुसार ''विक्री'' या संज्ञेची व्याख्या करा. विक्री नसरणाऱ्या कोणत्याही **दोन** व्यवहारांची नांवे सांगा. [4]

**किंवा**

टीप लिहा : विशेष महत्व असणारा माल (जाहीर केलेला माल) [4]

**5.** व्यापाऱ्याच्या नोंदणी संदर्भातील महाराष्ट्र मूल्यवर्धित कर कायदा 2002 च्या तरतुदी स्पष्ट करा. [12]

**किंवा**

(अ) मूल्यवर्धित करप्रणालीचे गुण सांगा. [6]

(ब) महाराष्ट्र मूल्यवर्धित कराच्या संदर्भाने हिशोब सादर करणाच्या वारंवारितेसंबंधी नियम सांगा. [6]

**6.** (अ) पवार ब्रदर्स, नाशिक यांची त्यांच्या 'य' या उत्पादनाची जून 2008- मार्च 2009 या कालावधीमधील आंतर-राज्य विक्री 12 रु. लाख होती. विक्री किंमतीत योग्य दराने बीजकात आकारलेल्या विक्रीकराचा समावेश आहे. विक्री झालेल्या मालाची विक्री महाराष्ट्र राज्यात केल्यास त्यावर 4% दराने कर देय आहे.

विक्री झालेल्या मालापैकी 1,00,000 रु. चा माल परत आला आहे. पवार ब्रदर्स यांनी या परत आलेल्या मालाची विक्री फेब्रुवारी, 2009 मध्ये केली होती आणि गरजेपेक्षा जास्त झाल्याने ग्राहकाने हा माल नोव्हेंबर, 2009 मध्ये परत केला. डिसेंबर 2008 मध्ये पाठविलेल्या मालापैकी 60,000 रु. चा माल ग्राहकाने नाकारला असून तो माल त्याने ऑक्टोबर 2009 मध्ये परत केला आहे.

सर्व खरेदीदारांकडून सी फॉर्म्स् प्राप्त झालेले असतील तर करपात्र उलाढाल काय असेल ते शोधा. [4]

<div align="center">

**किंवा**

</div>

(अ) सूर्या कॉम्प्यूटर्स प्रा. लि. पुणे यांनी 01-12-2009 रोजी ''इंक जेट प्रिंटर्स'' च्या 30 नगांची विक्री मून सिस्टीमस् प्रा. लि., हुबळी (कर्नाटक) यांना केली. खरेदीदाराने फॉर्म 'सी' सादर केला. प्रिंटर्सच्या एका नगाची विक्री किंमत 5,000 रु. (केंद्रीय विक्रीकरासह) होती.

प्रिंटर्सवर महाराष्ट्र राज्यातील स्थानिक विक्रीकराचा दर 4% होता. करपात्र उलाढाल आणि देय विक्रीकर शोधा. [4]

(ब) एका नोंदविलेल्या व्यापाऱ्याने दिलेल्या खालील तपशीलावरून, महाराष्ट्र मूल्यवर्धित कर कायदा, 2002 नुसार :

(*i*) दावा करावयाचा 'सेट ऑफ' आणि

(*ii*) निव्वळ देय मूल्यवर्धित कर शोधा. [12]

| तपशील | रक्कम (रु.) | तपशील | रक्कम (रु.) |
|---|---|---|---|
| (i) नोंदविलेल्या व्यापाऱ्याकडून खरेदी 20,00,000 12.5% मूल्यवर्धित कर 2,50,000 | 22,50,000 | विक्री 30,00,000 12.5% मूल्य- वर्धित कर 3,75,000 | 33,75,000 |
| (ii) नोंदविलेल्या व्यापाऱ्याकडून खरेदी (मूल्यवर्धित करासह) | 4,00,000 | | |
| (iii) नोंदविलेल्या व्यापाऱ्याकडून संकीर्ण खरेदी 10,000 12.5% मूल्यवर्धित कर 1,250 | 11,250 | | |
| (iv) नोंदणी न केलेल्या व्यापाऱ्या- कडून खरेदी | 12,000 | | |
| (v) आंतर-राज्य खरेदी 1,00,000 2% केंद्रीय विक्रीकर 2,000 | 1,02,000 | | |
| एकूण खरेदी | 27,75,250 | एकूण विक्री | 33,75,000 |

<p align="center">किंवा</p>

(ब) (i) श्री योगेश यांनी एका उत्पादकाकडून 4,50,000 रु. (बीजकात वेगळा दाखविलेल्या मूल्यवर्धित करासह) च्या मालाची खरेदी केली व त्याची विक्री किरकोळ व्यापाऱ्यास करून त्यावर 10% नफा मिळविला. खरेदी आणि विक्रीवर मूल्यवर्धित कराचा दर 12.5% आहे. श्री योगेश यांचेकडून देय असलेला मूल्यवर्धित कर काढा. [6]

(ii) आर. के. अँड कं. ची जानेवारी महिन्याची खरेदी खालीलप्रमाणे :

(a) 2,00,000 रु.— 4% मूल्यवर्धित कर

(b) 10,00,000 रु.— 12.5% मूल्यवर्धित कर

आर. के. अँड कं. ची जानेवारी महिन्याची विक्री खालीलप्रमाणे :

(a) 6,00,000 रु.— 4% मूल्यवर्धित कर

(b) 6,00,000 रु.— 12.5% मूल्यवर्धित कर

जानेवारी महिन्याची इनपूट वरील कराची पात्र वजावट व निव्वळ देय मूल्यवर्धित कर काढा. [6]

**[3869]-326**

## T.Y. B.Com. EXAMINATION, 2010

## AGRICULTURAL AND INDUSTRIAL ECONOMICS

### Special Paper III

### (Indian Agriculture and Industry)

### (2004 PATTERN)

**Time : Three Hours**                                   **Maximum Marks : 80**

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

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

1. Answer the following questions in **20** words each (any *ten*) : [20]

   (1)  Define institutional sources of Agricultural Finance.

   (2)  Give full form of NABARD.

   (3)  State *two* problems of Agricultural Marketing in India.

   (4)  State *two* effects of fluctuations in agricultural prices on farmers.

   (5)  What is Green Revolution ?

   (6)  State *two* objectives of IRDP.

   (7)  State the sources of Industrial Finance.

   (8)  What is underwriting ?

   (9)  State *two* broad features of Industrial Policy, 1956.

   (10)  What is concentration of economic powers ?

   (11)  State *two* objectives of MRTP Act.

(12) What do you mean by accountability of public sector enterprises ?

(13) State *two* arguments for privatisation of public sector enterprises.

**2.** Answer the following questions in **50** words each (any *two*) : [10]

(1) Explain the malpractices of non-institutional sources of Agricultural Finance.

(2) Explain the objectives of Co-operative Marketing.

(3) Explain the role of UTI in Industrial Finance.

(4) Explain the nature of Industrial Policy, 1977.

**3.** Answer the following questions in **150** words each (any *two*) : [20]

(1) Explain the causes of price fluctuations in Agriculture.

(2) State broad financial provisions made by Government in five year plan for rural development.

(3) Explain the impact of concentration of economic power on industrial development in India.

(4) Explain the nature of efficiency of public sector enterprises.

**4.** Answer the following questions in **300** words each (any *two*) :[30]

(1) Critically examine the role of co-operative marketing in agriculture.

(2) What is Green Revolution ? Explain its achievements and failures.

(3) Critically examine the role of IDBI in Industrial Finance.

(4) Explain the role of public sector in India. What are its drawbacks ?

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80

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

(ii) उजवीकडील अंक पुर्ण गुण दर्शवितात.

1. खालील प्रश्नांची उत्तरे प्रत्येकी 20 शब्दात लिहा (कोणतेही **दहा**) : [20]

(1) कृषी वित्तपुरवठ्याच्या संस्थात्मक साधनांची व्याख्या द्या.

(2) NABARD चे पुर्ण रूप द्या.

(3) भारतातील शेतमाल विक्री व्यवस्थेतील **दोन** समस्या सांगा.

(4) शेतमाल किंमतीतील चढउतारांचे शेतकऱ्यावरील **दोन** परिणाम सांगा.

(5) हरीत क्रांती म्हणजे काय ?

(6) एकात्मिक ग्रामीण विकास कार्यक्रमाचे (IRDP) **दोन** उद्दिष्टे सांगा.

(7) औद्योगिक वितपुरवठ्याचे स्रोत सांगा.

(8) भागविमेकरी म्हणजे काय ?

(9) 1956 च्या औद्योगिक धोरणाची **दोन** ठळक वैशिष्टे सांगा.

(10) आर्थिक सत्तेचे केंद्रीकरण म्हणजे काय ?

(11) मक्तेदारी आणि प्रतिबंधक व्यवहार कायद्याचे (MRTP Act) **दोन** उद्दिष्टे सांगा.

(12) सार्वजनिक क्षेत्रातील उद्योगांचे उत्तरदायित्व याचा आपणास काय अर्थबोध होतो ?

(13) सार्वजनिक क्षेत्रातील उद्योगांच्या खाजगीकरणाच्या बाजूचे **दोन** मुद्दे सांगा.

2. खालील प्रश्नांची उत्तरे प्रत्येकी 50 शब्दात लिहा (कोणतेही **दोन**) : [10]

(1) कृषी वित्तपुरवठ्याच्या बिगर संस्थात्मक साधनांचे गैरप्रकार स्पष्ट करा.

(2) सहकारी विक्री व्यवस्थेचे उद्दिष्टे स्पष्ट करा.

(3) औद्योगिक वित्तपुरवठ्यातील युनिट ट्रस्ट ऑफ इंडियाची भुमिका स्पष्ट करा.

(4) 1977 च्या औद्योगिक धोरणाचे स्वरूप स्पष्ट करा.


**3.** खालील प्रश्नांची उत्तरे प्रत्येकी **150** शब्दात लिहा (कोणतेही **दोन**) : [20]

(1) शेतमालाच्या किंमतीतील चढउताराची कारणे स्पष्ट करा.

(2) ग्रामीण विकासासाठी पंचवार्षिक योजनांमध्ये सरकारने केलेल्या ठळक वित्तीय तरतुदी सांगा.

(3) भारतातील औद्योगिक विकासावरील आर्थिक सत्तेच्या केंद्रीकरणाचा प्रभाव स्पष्ट करा.

(4) सार्वजनिक क्षेत्रातील उद्योगांच्या कार्यक्षमतेचे स्वरूप स्पष्ट करा.


**4.** खालील प्रश्नांची उत्तरे प्रत्येकी **300** शब्दात लिहा (कोणतेही **दोन**) : [30]

(1) शेतमालाच्या सहकारी विक्री व्यवस्थेच्या भुमिकेचे टीकात्मक परिक्षण करा.

(2) हरितक्रांती म्हणजे काय ? हरितक्रांतीचे यश-अपयश स्पष्ट करा.

(3) औद्योगिक वित्तपुरवठ्यातील भारतीय औद्योगिक विकास बँकेच्या भुमिकेचे टीकात्मक परिक्षण करा.

(4) भारतातील सार्वजनिक क्षेत्राची भुमिका स्पष्ट करा. त्याचे दोष कोणते ?

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## T.Y. B.Com. EXAMINATION, 2010

## DEFENCE BUDGETING, FINANCE AND MANAGEMENT

### Paper III

### (Financial Management in Defence)

### (2004 PATTERN)

**Time : Three Hours**                                   **Maximum Marks : 80**

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

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

1.   Answer in **20** words each (any *ten*) :                            [20]

   (1)   What do you mean by Macro-Economics ?

   (2)   What is Financial Management ?

   (3)   What is the period of 'Financial Year' in India ?

   (4)   State the meaning of Keynesian Economics.

   (5)   Write any *two* objectives of Management Accounting.

   (6)   Define Budget.

   (7)   Write any *two* features of 'Zero-base Budget'.

   (8)   State any *two* functions of Defence Account Department.

   (9)   What do you mean by Deficit Finance ?

   (10)  State the meaning of Management Control.

(11) Define Strategic Planning.

(12) State the meaning of Performance Budget.

(13) Define Managerial Economics.

2. Answer the following questions in **50** words each (any *two*) : [10]

    (1) Explain need of Financial planning in the Armed Forces.

    (2) Discuss disadvantages of Free Market Economy.

    (3) Explain structure of the Ministry of Finance.

    (4) Discuss functions of Auditor General in the Defence Budget.

3. Answer the following questions in **150** words each (any *two*) : [20]

    (1) Highlight on limitations and challenges to Defence Management.

    (2) How does Indian Parliament control over Defence Budget ? Explain.

    (3) Explain sources of War Finance in India.

    (4) Write a note on the role of Defence Accounts Department in the Financial Administration in Defence Services.

4. Answer the following questions in **300** words each (any *two*) : [30]

    (1) Explain how the war is more influenced by the science of economies, rather than the art of Tactics.

    (2) Critically analyse effective Financial Administration of the Armed forces.

    (3) Write the applications of performance budgeting in the Armed forces.

    (4) Describe the structure of Defence Budget in India.

(मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : **80**

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

(*ii*) उजवीकडील अंक पुर्ण गुण दर्शवितात.

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

(1) मॅक्रो-ईकॉनामिक्स म्हणजे काय ?

(2) आर्थिक व्यवस्थापन म्हणजे काय ?

(3) आर्थिक वर्षाचा कालखंड कसा असते ? नमूद करा.

(4) केन्शीअन्स ईकॉनामिक्स अर्थ नमूद करा.

(5) मॅनेजमेन्ट अकाउन्टींगचे **दोन** उद्दिष्टे लिहा.

(6) 'बजेट' व्याख्या द्या.

(7) 'शून्य आधारीत अर्थसंकल्प' **दोन** गुणधर्म लिहा.

(8) डिफेन्स अकाउन्ट डिपार्टमेन्ट कोणतेही **दोन** कार्ये लिहा.

(9) डिफीसिट फायनान्स म्हणजे काय ?

(10) व्यवस्थापकीय नियंत्रण अर्थ लिहा.

(11) 'सामरिक नियोजन' व्याख्या द्या.

(12) कार्याभिमुख अर्थसंकल्प म्हणजे काय ?

(13) मॅनेजरीयल ईकॉनामिक्स व्याख्या द्या.

2. प्रत्येकी **50** शब्दात उत्तरे द्या (कोणतेही **दोन**) : [10]

(1) सशस्त्र सेनादलात आर्थिक नियोजनाची काय आवश्यकता असते ? स्पष्ट करा.

(2) मुक्त आर्थिक बाजारपेठेच्या दोषाबाबत चर्चा करा.

(3) आर्थिक मंत्रालयाची रचना स्पष्ट करा.

(4) संरक्षण अंदाजपत्रकाबाबतची ऑडीटर जनरलच्या कार्याबाबत चर्चा करा.

3. प्रत्येकी 150 शब्दात उत्तरे द्या (कोणतेही **दोन**) : [20]

(1) संरक्षण व्यवस्थापनाची मर्यादा व आव्हाने यावर प्रकाशझोत टाका.

(2) भारतीय संसद संरक्षण अंदाजपत्रकावर कशाप्रकारे नियंत्रण प्रस्थापित करते ?

(3) संरक्षण सेवेतील आर्थिक प्रशासनात डिफेन्स अकाउन्ट डिपार्टमेन्टच्या भुमिकेबाबत टीपण लिहा.

(4) भारतातील वॉर फायनान्सची उगम स्रोते स्पष्ट करा.

4. प्रत्येकी 300 शब्दात उत्तरे द्या (कोणतेही **दोन**) : [30]

(1) ''युद्ध हे युद्धकला व डावपेच यापेक्षा अर्थशास्त्रानेच जास्त प्रभावित होत असते.'' ते कशाप्रकारे ? स्पष्ट करा.

(2) सशस्त्र सेनादलातील आर्थिक प्रशासनाचे टिकात्मक विश्लेषण करा.

(3) सशस्त्र सेनादलातील कार्याभिमुख अर्थसंकल्पाची अंमलबजावणी याबाबत सविस्तर लिहा.

(4) 'संरक्षण अंदाजपत्रकाची रचना' सविस्तर वर्णन करा.

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## T.Y. B.Com. EXAMINATION, 2010

## COMPUTER APPLICATION

## Paper III

### (System Analysis, Software Engineering and MIS)

### (2004 PATTERN)

**Time : Three Hours**                                   **Maximum Marks : 80**

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

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

(*iii*)  Neat diagrams must be drawn wherever necessary.

**1.**   (A)  Attempt any *two* of the following :                    [16]

(*i*)  What is System ? Explain the different types of system.

(*ii*)  Explain Software Requirements Specification (SRS) in detail.

(*iii*) What is meant by System Analyst ? Explain the role of system analyst.

(B)  Attempt any *one* of the following :                         [4]

(*i*)  Explain output design.

(*ii*)  Explain symbols used in flow-chart.

**2.**   Attempt any *five* of the following :                        [10]

(*i*)   What do you mean by technical feasibility ?

(*ii*)   Define MIS.

(*iii*)  What is meant by normalisation ?

(*iv*)  Draw the symbols used in data flow diagram.

(*v*)   What is Software Engineering ?

(*vi*)   Define decision support system.

**3.**   (A)   Attempt any *two* of the following :                                    [16]

(*i*)   What is data dictionary ? Explain different elements of data dictionary.

(*ii*)   Explain in detail the role and characteristics of MIS.

(*iii*) Write a note on prototype model with the help of diagram.

(B)   Attempt any *one* of the following :                                    [4]

(*i*)   Write a note on system maintenance.

(*ii*)   Write a short note on Structured System Analysis and Design Method (SSADM)

**4.**   Attempt any *two* of the following :                                    [30]

(*i*)   What is decision tree ? What are the components of a decision table ? Explain it with a suitable case study.

(*ii*)   Explain in detail financial information system.

(*iii*)   What are the fact finding techniques ? Explain each in detail.

(*iv*)   Explain Human Resource Development Information Systems.

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## T.Y. B.Com. EXAMINATION, 2010

### INSURANCE, TRANSPORT AND TOURISM—III

### (2004 PATTERN)

**Time : Three Hours**　　　　　　　　　　　**Maximum Marks : 80**

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

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

1.　Answer any *ten* questions in about **20** words each :　　　[20]

(*i*)　State the need of LIC.

(*ii*)　What do you mean by Govt. securities ?

(*iii*)　What is structural Rationalization ?

(*iv*)　What is cattle insurance ?

(*v*)　State any *two* problems of water transport in India.

(*vi*)　What do you mean by tour and travel organization ?

(*vii*)　What is TAAI ?

(*viii*)　What is Tour Operator ?

(*ix*)　What is Air Transport ?

(*x*)　What is Inland Water Transport ?

(*xi*)　What do you mean by marine insurance claim ?

(*xii*)　State any *two* reasons of growth of the LIC business.

(*xiii*)　Are you satisfied with the role played by Orient Insurance Company Ltd ? Why ?

**2.** Answer any *two* questions in about **50** words each : [10]

   (*i*) Explain the organizational structure of LIC.

   (*ii*) State the Investment Policy of LIC.

   (*iii*) State the organizational pattern of United India Insurance Co. Ltd.

   (*iv*) Explain the term Motor Insurance.


**3.** Answer any *two* questions in about **150** words each : [20]

   (*i*) Explain the internal functions of LIC.

   (*ii*) Explain the characteristics of United India Insurance Company.

   (*iii*) Explain the need of Water Transport Agencies in India.

   (*iv*) Explain the functions of PATA.


**4.** Answer any *two* questions in about **500** words each : [30]

   (*i*) What do you know about Marine Insurance Policy ? Enumerate the clauses of such policy.

   (*ii*) Explain the various problems of water transport.

   (*iii*) Explain the role of LIC in economic development of India.

   (*iv*) Explain the future prospectus for tourism in India. What do you mean by marketing of tourism ?

(मराठी रूपांतर)

वेळ : तीन तास                                                   एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. खालील प्रश्नांची प्रत्येकी 20 शब्दांत उत्तरे लिहा (कोणतेही **दहा**) :                     [20]

(i) आयुर्विमा महामंडळाची आवश्यकता सांगा.

(ii) सरकारी प्रतिभूती म्हणजे काय ?

(iii) रचनात्मक वाजवीकरण म्हणजे काय ?

(iv) पशुधन विमा म्हणजे काय ?

(v) भारतातील जलवाहतुकीच्या कोणत्याही **दोन** समस्या सांगा.

(vi) पर्यटन व प्रवासी संघटना म्हणजे काय ?

(vii) TAAI म्हणजे काय ?

(viii) यात्रा अयोजक म्हणजे काय ?

(ix) हवाई वाहतुक म्हणजे काय ?

(x) अंतर्गत जलवाहतूक कशाला म्हणतात ?

(xi) सागरी विम्यासंबंधीचे दावे म्हणजे काय ?

(xii) आयुर्विमा महामंडळाच्या व्यवसाय वाढीची कोणतीही **दोन** कारणे लिहा.

(xiii) ओरीएंट विमा कंपनीच्या भूमिकेबद्दल तुम्ही समाधानी आहात काय ? का ?

2. खालील प्रश्नांची प्रत्येकी 50 शब्दांत उत्तरे लिहा (कोणतेही **दोन**) :                     [10]

(i) आयुर्विमा महामंडळाची संघटनात्मक रचना विशद करा.

(*ii*) आयुर्विमा महामंडळाचे गुंतवणूक धोरण स्पष्ट करा.

(*iii*) युनाइटेड इंण्डिया विमा कंपनी मर्यादीतची संघटनात्मक रचना स्पष्ट करा.

(*iv*) मोटर विमा म्हणजे काय ?


3.  खालील प्रश्नांची प्रत्येकी **150** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :          [20]

(*i*) आयुर्विमा महामंडळाची अंतर्गत कार्ये स्पष्ट करा.

(*ii*) युनाईटेड इंडिया इन्शुरन्स् कंपनीची वैशिष्ट्ये लिहा.

(*iii*) भारतातील जलवाहतूक एजन्सीजची आवश्यकता विशद करा.

(*iv*) PATA ची कार्ये सांगा.


4.  खालील प्रश्नांची प्रत्येकी **500** शब्दात उत्तरे लिहा (कोणतेही **दोन**) :          [30]

(*i*) सागरी विमापत्र म्हणजे काय ? सागरी विमापत्रातील कलमे (क्लॉजेस्) विशद करा.

(*ii*) जलवाहतुकीच्या विविध समस्या विस्ताराने लिहा.

(*iii*) भारताच्या आर्थिक विकासात आयुर्विमा महामंडळाची भूमिका विशद करा.

(*iv*) भारतातील पर्यटन व्यवसायाचे भवितव्य स्पष्ट करा. पर्यटन व्यवसायाचे विपणन म्हणजे काय ?

Total No. of Questions—2+2]     [Total No. of Printed Pages—2

## T.Y. B.Com. EXAMINATION, 2010

### (Vocational Course)

### COMPUTER APPLICATIONS—V

### (Theory)

### (2004 PATTERN)

Time : 2½ Hours                    Maximum Marks : 60

*N.B.* :—    (*i*)    Draw a neat labelled diagram wherever necessary.

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

### SECTION I

1.    Answer the following (any  *three*) :                    [15]

(*a*)    Explain different types of Websites according to their functions.

(*b*)    What is Internet ? Write  *five* uses of Internet.

(*c*)    Explain with example which model will you prefer Waterfall Model or Joint Application Model while developing website.

(*d*)    What is Protocol ? Explain different types of Protocol.

2.    Write short notes on the following (any  *five*) :                    [15]

(*a*)    Telnet

(*b*)    NIC

(*c*)    Router

(*d*)    Website

(*e*)    Star Topology

(*f*)    Email.

## SECTION II

**1.** Answer the following (any *three*) :                                              [15]

    (*a*)   Explain EDI with trade cycle.

    (*b*)   Explain physical and logical security.

    (*c*)   What is encryption and decryption ?

    (*d*)   Distinguish between traditional commerce and E-commerce.

**2.** Write short notes on (any *five*) :                                              [15]

    (*a*)   Digital Signature

    (*b*)   Internet Commerce

    (*c*)   E-cheque

    (*d*)   E-market

    (*e*)   Digital Certificate

    (*f*)   General Trade cycle.

Total No. of Questions—4] [Total No. of Printed Pages—2

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T.Y. B.Com. EXAMINATION, 2010

ADVERTISING, SALES PROMOTION AND

SALES MANAGEMENT

Paper V (Vocational)

(Sales Promotion, Public Relations and

Management of Sales Force)

(2004 PATTERN)

Time : Three Hours Maximum Marks : 60

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

(ii) Figures to the right indicate full marks.

1. Give meaning of the term 'sales forecasting'. State and explain various methods of forecasting. [15]

*Or*

What do you mean by recruitment ? Narrate internal and external sources of recruitment.

2. "Effective performance appraisal boosts morals of the employees." Comment and throw light on the importance of performance appraisal. [15]

*Or*

Define the term sales budget. What is its significance ?

P.T.O.

**3.** What do you mean by sales quota ? What are its objectives ? Which factors should be considered while setting sales quota ? [15]

*Or*

Define the term public relations. Explain its objectives.

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

(*a*) Compensation

(*b*) Handouts and Leaflets

(*c*) Conventions and trade shows

(*d*) Sales audit

(*e*) Sales force size.

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## T.Y. B.Com.  EXAMINATION, 2010

### (Vocational Course)

### TAX PROCEDURE AND PRACTICES

### Paper V

### (Customs Act)

### (2004 PATTERN)

**Time : Two Hours**　　　　　　　　　　　**Maximum Marks : 60**

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

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


1.　Answer in **20** words each (any *seven*) :　　　　　　[14]

(*i*)　Enumerate objects of W.T.O.

(*ii*)　Explain 'Territorial waters' of India.

(*iii*)　What is meant by 'Goods under Customs Act' ?

(*iv*)　What is meant by 'Anti-Dumping Duty' ?

(*v*)　What is meant by 'Baggage' ?

(*vi*)　What is meant by 'EGM' ?

(*vii*)　Who and when prepare import manifest ?

(*viii*)　What is meant by 'Transhipment Bond' ?

(*ix*)　What is the duty of 'CHA' ?

(*x*)　Define the term 'Warehousing Station'.

**2.** Answer in **50** words each (any *two*) : [8]

(*i*) Enumerate the objects of 'prohibition on importation or exportation of goods.

(*ii*) What is meant by Bonds ? Explain types of bonds and its objects.

(*iii*) What is meant by 'Noting' ? How is it made ?

(*iv*) What is the nature of Customs Duty ?

**3.** Answer in **150** words each (any *three*) : [18]

(*i*) What is meant by 'Bill of Entry' ? Discuss various kinds of Bill of Entry and their objects.

(*ii*) Enumerate administrative set-up under Customs Act. Discuss the powers and duties of officers of customs.

(*iii*) Which are the values/expenses are to be included in transaction value to find out assessable value ?

(*iv*) What is meant by 'Bonafide Baggage' ? What are the importance of bonafide baggage ?

(*v*) What is meant by Duty Drawback ? How are the rates of duty drawback fixed ?

**4.** Answer in **500** words (any *one*) : [20]

(*i*) Explain the nature of 'Duty' under Customs Act. Discuss various kinds of duties under Customs Act and Customs Tariff Act.

(*ii*) Explain the general procedure for clearance of 'Exported Goods' under Customs Act.

# T.Y. B.Com.  EXAMINATION,  2010

## ENTREPRENEURSHIP DEVELOPMENT

### Paper VI (B) (Vocational)

#### (2004 PATTERN)

**Time : Two Hours**                                  **Maximum Marks : 50**

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

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

1. Define the term 'entrepreneur'. Bring out the difference between employment and entrepreneurship.                    [12]

*Or*

Explain various criteria on which product is selected for manufacturing.

2. Explain the terms 'inter-personal relations' and 'communication skills'. Narrate importance of both in an organisation.                    [12]

*Or*

What do you mean by SWOT Analysis ? Enumerate its importance for an entrepreneur.

3. What are the causes of sickness in small scale industry ?  [12]

*Or*

What are the merits and demerits of Joint Stock Company as a form of organisation ?

**4.** Write short notes on (any *two*) : [14]

(*a*)   Significance of entrepreneurship

(*b*)   Questionnaire

(*c*)   Functions of D.I.C.

(*d*)   Importance of human resource management.

Total No. of Questions—4]  [Total No. of Printed Pages—2

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**T.Y. B.Com. EXAMINATION, 2010**

**PRINCIPLES AND PRACTICE OF INSURANCE**

**Paper VI (Vocational)**

**(Group Insurance and Retirement Benefit Schemes)**

**(2004 PATTERN)**

**Time : Two Hours**  **Maximum Marks : 60**

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

(ii) *All* questions carry equal marks.

1. What is 'Group Insurance' ? Explain various types of groups which can be formed for the purposes of group insurance.  [15]

*Or*

Explain important features of the group insurance.

2. Describe the objectives and features of the Group Savings Linked Insurance Scheme.  [15]

*Or*

Explain the nature, eligibility conditions and benefits of the Janashree Bima Yojana.

3. Distinguish between Group Insurance and Life Insurance.  [15]

*Or*

Discuss the role of trustee in group scheme.

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

    (*i*)    Profit sharing

    (*ii*)   EDLI scheme

    (*iii*)  Types of groups

    (*iv*)  Experience rating

    (*v*)   Contributory and non-contributory schemes

    (*vi*)  Role of LIC agents in canvassing the group insurance schemes.

## T.Y. B.Com.  EXAMINATION, 2010

### TAX PROCEDURE AND PRACTICES

#### Paper VI

#### (Vocational Course)

#### (Central Excise)

#### (2004 PATTERN)

**Time : Two Hours**                                    **Maximum Marks : 60**

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

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


**1.**    Answer in **20** words (any *seven*) :                              [14]

(1)    State the taxable event, for excise duty liability under Central Excise Act, 1944.

(2)    State the constitutional validity of Central Excise Duty.

(3)    Define "Excisable Goods".

(4)    Define "Manufacture".

(5)    State the various steps of payment of Excise Duty.

(6)    What is included in transaction value ?

(7)    Define "Captive Consumption".

(8)    What do you mean by, "Sole Consideration" ?

(9)    When does SSI unit not required to pay the excise duty and eligible for registration under Central Excise ?

(10)    State the various kinds of Assessments under Excise Law.

**2.** Answer in **50** words each (any *two*) : [8]

   (1) What are the basic conditions for levy of Central Excise Duties under Excise Law ?

   (2) Write note on "Special Economic Zone".

   (3) Write note on Manufacture and Manufacturer.

   (4) How the amount of duty payable is determined under Central Excise ?


**3.** Answer in **150** words (any *three*) : [18]

   (*a*) Describe the classification system under CETA, 1985.

   (*b*) Write short note on various Tariff Schedules under CETA, 1985.

   (*c*) Write procedure for maintaining of PLA.

   (*d*) Write note on MRP valuation under Central Excise Act.

   (*e*) What do you mean by "Related Person" ?


**4.** Answer in **500** words (any *one*) : [20]

   (*i*) State the registration procedure under Central Excise Act and Rules. Who is exempted from registration ? What is the penalty for not registration ?

   (*ii*) Write down the general procedure for export under Central Excise to be followed by the assessee.