

Total No. of Questions : 6]

SEAT No. :

PB-3539

[Total No. of Pages : 3

[6228]-1001

M.Com. (Part - I)

MA 501 MJ : MANAGEMENT ACCOUNTING

(2023 Pattern) (Semester - I) (60101)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 & Question No. 6 are compulsory.*
- 2) *Solve any 3 Questions from Question Nos. 2 to 5.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of calculator is allowed.*

Q1) Fill in the blanks by choosing correct alternative.

[6]

- i) Concept of management accounting was coined by_____.
 - a) R.N Anthony
 - b) J. Batty
 - c) James H. Bliss
 - d) American Accounting Association
- ii) _____ is an instrument/tool related to management accounting.
 - a) Marginal costing
 - b) Process costing
 - c) Service Costing
 - d) Contract Costing
- iii) Fixed cost includes _____.
 - a) Property taxes
 - b) Depreciation
 - c) Repairs and Maintenance
 - d) Direct Material
- iv) The profit at which total revenue is equal to the total cost is known as _____.
 - a) Margin of safety
 - b) Break-even point
 - c) Both a and b
 - d) None of the above
- v) Zero-base budgeting is a _____ oriented.
 - a) function
 - b) management
 - c) manager
 - d) project
- vi) Which product is suited for market Skimming Pricing _____.
 - a) Product facing too much competition
 - b) Innovative product with high demand
 - c) Newly Introduced Product
 - d) Product with short lifespan

P.T.O.

Q2) Define Management Accounting. Write down the advantages and limitations of Management Accounting? [18]

Q3) Ramesh & Co. Ltd. has prepared the following budget estimated for the year 2022-23: [18]

- Sales 7,500 (Units)
- Fixed Cost Rs. 17,000
- Sales Value Rs. 75, 000
- Variable Cost per unit Rs. 5

You are required to calculate

- a) P/V Ratio, BEP (Sales) and Margin of Safety
- b) Also calculate the effect of the following
 - i) Decrease of 10% in Selling Price
 - ii) Increase of 10% in Variable Cost.

On P/V Ratio, BEP (Sales) and Margin of Safety

Q4) BMS LTD. has prepared an annual budget for the year ending 31-3-2022 on the basis of 60% capacity utilization. Summarized budget is given below:[18]

Particulars	Amount (₹ in lakhs)
1. Sales	150.00
2. Direct Materials	36.50
Direct Labour	22.82
Direct Expenses	8.68
3. Semi Variable Expenses :	
Repairs and Maintenance	5.30
Indirect Labour	7.70
Supervision	6.00
Heating and Lighting	3.00
4. Fixed Expenses :	
Salaries-Managerial	9.50
Rent, Rates & Taxes	6.60
Depreciation	7.40
Audit Fees	6.50
5. Total Cost of Sales	120.00
6. Budgeted Profit	30.00

Construct a Flexible Budget for 50%, 75% and 90% capacity utilization, showing (a) Variable and Semi-Variable Cost (b) Cost of sales and (c) Profit-with the help of the following assumptions :

- i) Fixed expenses remain constant at all levels of activity
- ii) Semi-Variable expenses remain constant between 45% and 64% capacity, increasing by 10% between 65% and 80% capacity and by 20% above 80% capacity.

Q5) Delight Ltd., Kolhapur has submitted the following cost and Price details of a product for the year 2022-23. **[18]**

• Production and Sales	10,000 (Units)
• Selling Price per unit	Rs. 400
• Marginal Cost per unit	Rs. 200
• Total Fixed Costs	Rs. 4,00,000

You are required to calculate the effect of reduction in market price by 25% on :

- a) P/V Ratio
- b) Break-Even-Point (in rupees) and
- c) Margin of Safety.

Q6) Write short notes on (Any Two) : **[10]**

- a) Limitations of Financial Accounting
- b) Concept of Pricing
- c) Assumptions of Marginal Costing
- d) Features of Budget



Total No. of Questions : 6]

SEAT No. :

PB3540

[Total No. of Pages : 4

[6228]-1002

M.Com. (Part-I)

IE502MJ : INDUSTRIAL ECONOMICS

(Credit 2023 Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q. No. 1 and Q. No. 6 are compulsory.*
- 2) *Solve any three questions from Questions No. 2 to Question No. 5.*
- 3) *Marks to the right indicate full marks.*

Q1) Fill up the blanks with selecting appropriate answers. (Any-5) **[5]**

- a) _____ is the first Industry established in the organized sector in India.
(Cement Industry, Sugar Industry, Cotton Industry, Automobile Industry)
- b) _____ is the combination of two or more companies into an entirely new entity.
(Merger, Amalgamation, Disinvestment, Acquisition)
- c) The book 'Theory of the Location of Industries' was written by _____.
(Adam Smith, Alfred Weber, Sargent Florence, J.S. Mill)
- d) _____ has been launched in January 2016, to promote innovation and entrepreneurship in India.
(Start Up India, Mudra Loan, Make in India, Stand Up India)
- e) The BRICS New Development bank was established in the year of _____.
(1982, 2014, 1992, 2016)
- f) The _____ city of Maharashtra state is known as a hub of the Petrochemical Industries.
(Mumbai, Kolhapur, Nashik, Pune)
- g) _____ the world largest vaccines manufacturing Pharmaceutical company is located in Maharashtra.
(Glaxo SmithKline, Novo Medi Science, Haffkine, Serum Institute of India.)

P.T.O.

Q2) What is Public Sector? Explain the role and problems of Public Sector Industries. [15]

Q3) Define. 'Industrial Imbalance'. Describe the Causes and measures of Industrial Imbalance. [15]

Q4) What is Industrial Finance? State the External sources of Industrial finance.[15]

Q5) Explain the Progress and Problems of Construction Industries of Maharashtra. [15]

Q6) Write short notes on (Any four) [20]

- a) Significance of Industrial Economics
- b) Problems of Private Sector Industries
- c) Factors Affecting to Industrial Location
- d) Cooperative Industries in Maharashtra
- e) Role of IDBI in Institutional finance
- f) Food Processing Industry



Total No. of Questions : 6]

PB3540

[6228]-1002

M.Com. (Part-I)

IE502MJ : INDUSTRIAL ECONOMICS

(Credit 2023 Pattern) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्रमांक 1 आणि प्रश्न क्रमांक 6 अनिवार्य आहेत.
 - 2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 5 पैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) योग्य उत्तराची निवड करून गाळलेल्या जागा भरा. (कोणत्याही – 5)

[5]

- अ) भारतातील संघटित क्षेत्रात स्थापन झालेला हा पहिला उद्योग आहे.
(सिमेंट उद्योग, साखर उद्योग, कापड उद्योग, वाहन उद्योग)
- ब) म्हणजे दोन किंवा अधिक कंपन्यांचे संपूर्णपणे नवीन कंपनीमध्ये संयोजन होय.
(विलीनीकरण, समामेलन, निर्गुतवणूक, संपादन)
- क) 'उद्योगांच्या स्थान निश्चितीचा सिद्धांत' हे पुस्तक यांनी लिहिले आहे.
(अँडम स्मिथ, अल्फ्रेड वेबर, सार्जेंट फ्लोरेन्स, जे.एस. मिल)
- ड) भारतातील नवकल्पना आणि उद्योजकतेला चालना देण्यासाठी, योजना जानेवारी 2016 मध्ये सुरू करण्यात आली आहे.
(स्टार्ट अप इंडिया, मुद्रा कर्ज, मेक इन इंडिया, स्टँड अप इंडिया)
- इ) ब्रिक्स न्यू डेव्हलपमेंट बँकेची स्थापना या वर्षी झालेली आहे.
(1982, 2014, 1992, 2016)
- फ) महाराष्ट्र राज्यातील हे शहर पेट्रोकेमिकल उद्योगांचे केंद्र म्हणून ओळखले जाते.
(मुंबई, कोल्हापूर, नाशिक, पुणे)
- य) ही जगातील सर्वात मोठी लासिंचे उत्पादन करणारी औषध निर्माण कंपनी महाराष्ट्रात आहे.
(ग्लक्सो स्मिथक्लाईन, नोव्हा मेडी सायन्स, हाफकिन, सिरम इन्स्टिट्यूट ऑफ इंडिया)

प्र.2) सार्वजनिक क्षेत्र म्हणजे काय? सार्वजनिक क्षेत्राची भूमिका आणि समस्या स्पष्ट करा. [15]

प्र.3) 'औद्योगिक असमतोलाची' व्याख्या द्या. औद्योगिक असमतोलाची कारणे आणि उपायांचे वर्णन करा. [15]

प्र.4) औद्योगिक वित्त म्हणजे काय? औद्योगिक वित्ताचे बहिर्गत स्रोत सांगा. [15]

प्र.5) महाराष्ट्रातील बांधकाम उद्योगाची प्रगती आणि समस्या स्पष्ट करा. [15]

प्र.6) टिपा लिहा. (कोणत्याही चार) [20]

- अ) औद्योगिक अर्थशास्त्राचे महत्त्व
- ब) खाजगी क्षेत्रातील उद्योगांच्या समस्या
- क) औद्योगिक स्थान निश्चितीवर परिणाम करणारे घटक
- ड) महाराष्ट्रातील सहकारी उद्योग
- इ) भारतीय औद्योगिक विकास बँकेची संस्थात्मक वित्तातील भूमिका
- फ) अन्न प्रक्रिया उद्योग



Total No. of Questions : 6]

SEAT No. :

PB3541

[6228]-1003

[Total No. of Pages : 3

First Year M.Com.

**BS-503-MJ : BUSINESS STATISTICS
(Credit 2023 Pattern) (Semester - I)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Attempt Q.No.1 and Q.6. are compulsory.*
- 2) *Solve any three questions from question numbers 2 to 5.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of calculator and statistical table is allowed.*
- 5) *Symbols have their usual meaning.*

Q1) Fill in the blanks (any five).

[5]

- a) If X_1, X_2, \dots, X_{10} is a random sample of size 10 drawn from a normal population with mean μ and known variance σ^2 , then under null hypothesis

$H_0 : \mu = 4$, the test statistic $\frac{\sqrt{10}(\bar{x} - 4)}{\sigma}$ follows _____

- b) We want to test null hypothesis H_0 : Two attributes A and B are independent and both the attributes are at two levels. Then under H_0 the test statistic used in this case follows _____

- c) Index numbers are called as _____

- d) Base year of index number is _____

- e) The sampling which allows selection of all the n sample units independent of one another is _____

- f) The errors which occurs in all surveys, whether sample surveys or census surveys is _____

P.T.O.

Q2) Solve any three out of the following: [15]

- What are the advantages of sampling as compared to census.
- Explain sampling and non-sampling errors. Justify the statement that sampling errors can only be minimized, but not totally eliminated only be minimized, but not totally eliminated.
- Explain simple random sampling. How are random number tables used?
- 'Non-sampling errors are caused by biases and mistakes'. List them and explain.

Q3) Solve any three out of the following: [15]

- Define : Level of significance. Critical region, acceptance region.
- Explain the test procedure for testing the null hypothesis that the two population means μ_1 and μ_2 does not differ significantly.
- Explain in brief the chi-square test for goodness of fit.
- A certain stimulus is administered to each of 12 patients resulted in the following increase in blood pressure (b.p)
5, 2, 8, -1, 3, 0, -2, 1, 5, 0, 4, and 6 can it be concluded that the administration of the stimulus in general will be accompanied by increase in b.p? Use 5% level of significance.

Q4) Solve any three out of the following: [15]

- What is meant by Index numbers? State the uses of Index numbers.
- Explain the terms: base year, current year, weight price relative.
- Discuss the various problems involved in the construction of index numbers.
- Find the value of X if for the following data Laspeyre's price index number is 114.4.

Commodity	Price Base year	Price Current year	Quantity Base year
A	36	40	100
B	80	90	12
C	45	41	X
D	5	6	1100

Q5) Solve any three out of the following. [15]

- a) Write commands of MS-EXCEL to find standard deviation for the following data:

5, 7, 12, 10, 4, 2,

- b) Write Cammands of MS - EXCEL to draw histogram of the following data:

Class	0-50	50-100	100-150	150-200	200-250
Frequency	10	18	27	12	9

- c) Write cammand of MS - EXCEL for the following data:

The gain in weight (in kg.) of 5 persons before and after a special diet are given below: Test whether the diet is effectively in increasing weight of person.

Weight before	45	48	47	48	50
Weight after	50	50	52	53	50

- d) Write cammands of MS-EXCEL for the following data:

Diameter of rods2.3 supplied by comanyA	3.7	3.9	4.0	4.2	4.4	
Diameter of rods B supplied by company	2.4	3.9	3.8	4.2	4.4	4.5

Test whether variability in diameters of the rod supplied by company A and B are equal or not.

Q6) Write short notes on (Any four) [20]

- Simple random samplins with and without replacement.
- Non - samplins errors and steps for minimizing the errors.
- Chi-square test for independence of two attributes.
- F-test for testing equality of two population variances.
- Use of index numbers & Applications of index numbers.
- Index numbers are called as economic barometers.

* * *

Total No. of Questions : 4]

SEAT No. :

PB3542

[6228]-1004

[Total No. of Pages : 5

First Year M.Com.

STATISTICS

**QA-504-MJ : Quantitative Applications
(2023 Credit Pattern) (Semester - I)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*
- 3) *Use of nonprogrammable scientific calculator and statistical table is allowed.*

Q1) Answer any six of the following: **[1 each]**

- a) An employee's identification number is an example of _____ data.
 - i) Nominal
 - ii) Ordinal
 - iii) Interval
 - iv) Ratio
- b) The suitable diagram to represent the data relating to the monthly expenditure on different items by a family is:
 - i) Histogram
 - ii) Ogive curve
 - iii) Multiple bar diagram
 - iv) Pie diagram
- c) Which of the following is not a measure of dispersion?
 - i) Range
 - ii) Variance
 - iii) standard deviation
 - iv) Mode
- d) (Largest value-Smallest value) gives
 - i) Mode
 - ii) Quartile
 - iii) Range
 - iv) Variance
- e) Process control is achieved through
 - i) control charts
 - ii) accepting sampling plans
 - iii) both (i) and (ii)
 - iv) none of these
- f) In statistical quality control, \bar{x} and R charts are the charts for
 - i) attributes
 - ii) variables
 - iii) number of defects
 - iv) none of these
- g) Which of the following criteria is not used for decision making under uncertainty?
 - i) maximin
 - ii) maximax
 - iii) minimize expected loss
 - iv) minimax
- h) The minimum expected opportunity loss (EOL) is
 - i) equal to EVPI
 - ii) equal to EMV
 - iii) minimum regret
 - iv) both (i) & (ii)

P.T.O.

Q2) A) Answer all of the following: [20]

a) Construct the ogive curves for following frequency distribution:

Class	0-10	10-20	20-30	30-40	40-50
Frequency	4	8	20	9	5

b) Construct a box-and-whisker plot on the following data: 540, 690, 503, 558, 490, 609, 379, 601, 559, 495, 562, 580, 510, 623, 477, 574, 588, 497, 527, 570, 495, 590, 602, 541.

c) The following are the mean lengths and ranges of lengths of a finished product from 10 samples each of size 5. The specification limits for length are 200 ± 5 cm. construct \bar{x} chart and examine whether the process is under control and state your recommendations.

SampleNo.	1	2	3	4	5	6	7	8	9	10
Mean	201	198	202	200	203	204	199	196	199	201
Range	5	0	7	3	4	7	2	8	5	6

[For $n = 5$, $A_2 = 0.58$, $D_3 = 0$, $D_4 = 2.115$]

d) A steel manufacturing company is concerned with the possibility of a strike. It will cost an extra Rs. 20000 to acquire an adequate stockpile. If there is a strike and the company has not stockpiled, management estimates an additional expense of Rs. 60000 on account of lost sales. Should the company stockpile or not if it is to use Laplace criterion?

OR

B) Answer all of the following: [20]

a) Define the following terms:

- Class mid-point
- Class width
- Frequency
- Relative frequency
- Frequency density

- b) Calculate mode of the following data:

Weight (g)	0-10	10-20	20-30	30-40	40-50
No. of students	1	3	10	4	2

- c) Write a short note on six sigma.

- d) A newspaper boy has the following probabilities of selling magazine:

No. of copies sold	10	11	12	13	14
Probability	0.10	0.15	0.20	0.25	0.30

Cost of a copy is Rs. 30 and sale price is Rs. 50. He cannot return unsold copies. How many copies should he order?

Q3) A) Answer all of the following: [20]

- a) Write a note on Histogram and list limitations of histogram.
- b) A data set contains the following six values: 12, 23, 19, 26, 24, 23. Find the standard deviation and coefficient of variation.
- c) A plastics company makes thousands of plastic bottles for another company that manufactures saline solution for users of soft contact lenses. The plastics company randomly inspects a sample of its bottles as part of its quality control program. Inspectors look for blemishes on the bottle, size and thickness, ability to close, leaks, labelling problems, and so on. Shown here are the results of tests completed on 25 bottles. Use these data to construct a c chart. Observe the results and comment on the chart.

BottleNumber	1	2	3	4	5	6	7	8	9
Number of Nonconformances	1	0	1	0	0	2	1	1	0
Bottle Number	10	11	12	13	14	15	16	17	18
Number of Nonconformances	1	0	2	1	0	0	0	1	0
Bottle Number	19	20	21	22	23	24	25		
Number of Nonconformances	0	1	0	1	2	0	1		

- d) A distributor of a certain product incurs holding cost of Rs. 100 per unit per week and shortage cost of Rs. 300 per unit. The data on the sales of the product are given below:

Weekly sales (units)	0	1	2	3	4	5	6	7	8
No. of weeks	0	0	5	10	15	15	5	0	0

How many units should the distribution buy every week? Also find EVPI?

OR

B) Answer all of the following: [20]

- a) According to Bureau of Transportation statistics, the largest five U.S. airlines in scheduled system-wide (domestic and international) enplanements in 2017 (passenger numbers in millions) were: Southwest with 153.8, Delta with 120.7, American with 116.5, United with 80.4, and Sky West with 34.1. Construct a pie chart and a bar graph to depict this information.
- b) Suppose stock X costs an average of \$32.00 per share and showed a standard deviation of \$3.45 for the past 60 days. Suppose stock Y costs an average of \$84.00 per share and showed a standard deviation of \$5.40 for the past 60 days. Use the coefficient of variation to determine the variability for each stock.
- c) A nationwide mail order house desires to verify the accuracy of its clerical work in completing invoices. Subgroups of 200 are taken each day for 30 consecutive days for inspection. A defective is defined as an invoice containing at least one of a number of possible errors. The numbers defectives found in each of these 30 groups are as follows: 2, 8, 5, 4, 12, 4, 3, 5, 5, 5, 8, 6, 9, 7, 6, 5, 4, 3, 9, 4, 10, 1, 7, 6, 4, 9, 2, 8, 9, 6.

Calculate the control limits for p -chart and state whether the process is under control with the help of p -chart.

- d) The introduction of a new product into the marketplace is quite risky. The percentage of new product ideas that successfully make it into the marketplace is as low as 1%. Research and development costs must be recouped, along with marketing and production costs. However, if a new product is warmly received by customers, the payoffs can be great. Following is a payoff table (decision table) for the production of a new product under different states of the market. Notice that the decision alternatives are to not produce the product at all, produce a few units of the product, and produce many units of the product. The market may be not receptive to the product, somewhat receptive to the product, and very receptive to the product. Use this matrix and the Hurwicz criterion to reach a decision. Let $\alpha = 0.6$.

		State of the Market		
		Not Receptive	Somewhat Receptive	Very Receptive
production Alternative	Don't Produce	-50	-50	-50
	Produce Few	-200	300	400
	Produce Many	-600	100	1000

Q4) Answer any four of the following:

[24]

- a) A sample of 12 small accounting firms reveals the following numbers of professionals per office: 7, 10, 9, 14, 11, 8, 5, 12, 8, 3, 13, 6.
- Determine the variance.
 - Determine the interquartile range.

- b) Compute mean by using step deviation method for the following data:

Daily wages (in Rs)	400-600	600-800	800-1000	1000-1200	1200-1400	1400-1600
No. of workers	4	10	9	12	4	1

- c) Write a short note on Business Analytics.
- d) The soft drink market is an extremely large market in the United States and worldwide. In a recent year, 8.9 billion cases of soft drinks were sold in the United States alone. The following data from Sanford C. Bernstein research indicate that the four leading places for soft drink sales are supermarkets, fountains, convenience/gas stores, and vending machines.

Place of Sales	Supermarket	Fountain	Convenience gas stations	Vending Machines	Mass merchandisers	Drugstores
Percentage	44	24	16	11	3	2

Display this data using pie chart and pareto chart.

- e) Write a short note on Kaizen Event.
- f) Use the following decision table to answer the given questions.

		State of Nature		
		$s_1(0.40)$	$s_2(0.35)$	$s_3(0.25)$
Decision Alternative	d_1	150	250	500
	d_2	100	200	400
	d_3	75	150	700
	d_4	125	450	650

- Draw a decision tree to represent this payoff table.
- Compute the expected monetary values for each decision and label the decision tree to indicate what the final decision would be.



Total No. of Questions : 6]

SEAT No. :

PB3543

[Total No. of Pages : 3

[6228]-1005

First Year M.Com.

ADVANCED ACCOUNTING & TAXATION

PT-505-MJ : Personal Income Tax and Tax Planning

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and 6 are compulsory.*
- 2) *Attempt any three questions from question No.2 to No.5*

Q1) Fill in the blanks.

[5]

- a) _____ is applicable to an Individual and HUF where the total income does not include income under the head business or profession.
 - i) ITR-2
 - ii) ITR-3
 - iii) ITR-4
 - iv) ITR-5
- b) Tribal areas allowance is given in _____ state of India.
 - i) Maharashtra
 - ii) Gujarat
 - iii) Tamilnadu
 - iv) Chattisgarh
- c) Deduction under section _____ is available to special economic zone in the nature of profits and gains by an enterprise engaged in the development of SEZ.
 - i) 80-IA
 - ii) 80-IAC
 - iii) 80-IBA
 - iv) 80-IAB
- d) In case the income of an Individual includes an income of his or her minor child in terms of section 64(IA), such individual entitled to exemption of _____ in respect of each minor child.
 - i) Rs.1,500
 - ii) Rs.2,500
 - iii) Rs.3,500
 - iv) Rs.4,500
- e) Short-term capital asset (House property) means a capital asset held by an assessee for not more than _____ months, immediately prior to its date of transfer.
 - i) 12
 - ii) 24
 - iii) 36
 - iv) 18

P.T.O.

- Q2) a)** Explain the conditions determining Residential status of an Individual.[8]
- b)** Describe the different Income tax return forms. [7]

Q3) Mr. Guru (63 years) is production officer of Alfa India Ltd., Bangalore. During the previous year he gets Rs.7,20,000 as salary and Rs.2,40,000 as dearness allowance (60 per cent is part of salary for calculating retirement benefits). Besides, he gets the following perks and allowances: [15]

- a) Helper allowance Rs.80,000 [out of which Rs.70,000/-] is utilised for engaging a helper to complete office work from residence).
- b) Travelling allowance and conveyance allowance Rs.64,000 (amount is utilised for official purposes is more than Rs.64,000)
- c) Health club facility Rs.75,000 (this facility is available only to a few employees of the company)
- d) Credit card facility Rs.30,000 (out of which Rs.20,000 is for purchase of goods and Rs.10,000 is annual fees, 90% of goods purchased for official use as per certificate given by the employer)
- e) A painting purchased from company (cost of painting when purchased during september 2020 was Rs.60,000, sold to Guru in June, 2023 for Rs.10,000/- during this period the painting was used for decoration purposes in companys office). Current market value of the painting is Rs.2,50,000.
- f) Gift of computer in February 2024 (it was purchased by company in May 2019 for Rs.80,000, since then it was used in company's office).
- g) Mr. Guru contributes 12% of his salary towards recognized providend fund. A matching contribution is made by the employer. Besides, Guru deposits Rs.30,000 in his public providend fund account and Rs.70,000 in the public providend fund account of his daughter-in-law.

Find out the net income and tax liability of Mr. Guru under regular tax regimes for the assessment year 2023-2024 on the assumption that income of Guru from the other sources is Rs.2,40,000.

- Q4) a)** Distinction between the Tax Avoidance & Tax Evasion. [8]
- b)** Distinction between Tax Planning & Tax Management. [7]

Q5) Mr.X is a resident individual. For the Previous year 2022-23, his business income is Rs.50,60,000/- He does not have any other income. He is eligible for deduction of Rs.1,50,000/- under section 80C, Rs.25,000/- under section 80D, Rs.80,000/- under section 80G, and Rs.4,50,000 under section 80-IB. Find out the tax liability of 'X' for the Assessment Year 2023-24. (Ignore new tax regime) **[15]**

Q6) Write short notes on (Any Four). **[20]**

- a) Income Tax Return Forms.
- b) Form 26AS.
- c) self occupied House Property.
- d) Deductions from Gross Total Income.
- e) Non-Resident of India.
- f) Income from capital Gain.

* * *

Total No. of Questions : 4]

SEAT No. :

PB-3544

[Total No. of Pages : 2

[6228]-1006

M.Com.

ADVANCED ACCOUNTING & TAXATION

DT - 506 MJ : Direct Tax

(2023 Pattern) (Semester - I)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No.4 is compulsory.*
- 2) *Attempt any two questions from Questions No.1 to 3.*

Q1) a) Determine the status in the context of the term person of the following :
[5]

- i) Delhi university.
- ii) DCM Ltd.
- iii) Pune Municipal corporation
- iv) Taxmann publications (P) Ltd.
- v) XY & CO; firm of X and Y.

b) Explain methods of Accounting [5]

Q2) a) Explain the provisions about interest payable for defaults in furnishing return of income u/s 234A. [5]

b) Explain the provisions about interest payable for defaults in payment of advance tax u/s. 234B. [5]

Q3) Solve any Two : [10]

a) Calculate the Intercot payable by Mr.Akshay for the Assessment year 2023-24 with following details

Due date of filing return	31/07/2023
Date of filing Return	Not filed
Date of Completion of Assessment	3/02/2024
Net Tax Liability	Rs. 13,100

P.T.O.

- b) Mr. A sets up a business on 13 March 2023. What is the previous year for the assessment year 2023-24?
- c) What are the tax rates applicable to an Individual under New Tax Regime?
- d) Mr. Vivek an Indian citizen, who is appointed as senior taxation officer by the Government of Nigeria leaves India for the first time, on 26/09/2022 for joining his duties in Nigeria. During the he comes to India for 116 days. Determine the residential status of Mr. Vivek for the Assessment year 2023-24.

Q4) Write short notes on (Any Three)

[15]

- a) Assessee.
- b) Income.
- c) Capital expenditure.
- d) Advance Tax.
- e) Income Tax Act 1961.



Total No. of Questions : 6]

SEAT No. :

PB3545

[6228]-1007

[Total No. of Pages : 6

First Year M. Com.

ADVANCED ACCOUNTING AND TAXATION

AA507MJ : Advanced Accounting

(2023 Pattern) (Credit System)(Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and 6 are compulsory.*
- 2) Attempt any three questions from Question No. 2 to 5.*
- 3) Figures to the right indicate full marks.*
- 4) Use of simple calculator is allowed.*

Q1) Fill in the blanks.

[6]

- a) GAAP stands for _____
 - i) Generally accepted accounting principles
 - ii) Generally auditing & accounting practices
 - iii) Generally accounting accepted provisions
 - iv) Generally automatically accepted provisions
- b) A branch which keeps complete record of all accounting transactions is called _____.
 - i) A Foreign Branch
 - ii) A Local Branch
 - iii) An Independent Branch
 - iv) A Dependent Branch
- c) Pre-acquisition profit in subsidiary company is considered as _____.
 - i) Revenue Profit
 - ii) Capital profit
 - iii) Goodwill
 - iv) None of the above

P.T.O.

- d) Indian Accounting Standard (Ind AS) 27 deals with _____
- Construction Contracts
 - Valuation of inventories
 - Effects of Changes in Foreign Exchange Rates
 - Consolidated and Separated Financial Statements
- e) What is inflation accounting?
- Accounting for the rise and fall of consumer prices
 - Accounting for the effects of inflation on financial statements
 - Accounting for the effects of interest rates on financial statements
 - Accounting for the effects of taxes on financial statements
- f) Which method of inflation accounting is more commonly used?
- The Historical Cost Method
 - The Cash Basis Method
 - The Accrual Basis Method
 - The Current Purchasing Power Method

Q2) What is the Meaning of Branches of Accounting? Explain the Accounting Principles and US GAAP. **[18]**

Q3) Following are the Balance sheets and Profit and Loss Account of Ganesh & Company Limited, Pune. **[18]**

Balance Sheet as on 1st April, 2023

Liabilities	Rs.	Assests		Rs.
Share Capital	4,80,000	Plant & Machinery		2,40,000
Profit & Loss A/C	60,000	Furniture		60,000
Sundry Liabilities	1,80,000	Closing Stock		1,20,000
		Sundry Debtors		96,000
		Cash in Hand		2,04,000
Total	7,20,000		Total	7,20,000

Balance Sheet as on 31st April, 2024

Liabilities	Rs.	Assests	Rs.
Share Capital	4,80,000	Plant & Machinery 2,40,000 Less - Depreciation <u>24,000</u>	2,16,000
Profit & Loss A/C	1,74,000	Furniture 60,000 Less - Depreciation <u>6,000</u>	54,000
Sundry Liabilities	78,000	Closing Stock	96,000
		Sundry Debtors	1,44,000
		Cash in Hand	2,22,000
Total	7,32,000	Total	7,32,000

Profit & Loss Account for the year ended 31st March,2024

Particulars	Rs.	Particulars	Rs.
To Opening Stock	1,20,000	By Sales	12,00,000
To Purchases	9,12,000	By Closing Stock	96,000
To Depreciation	30,000		
To Other Operating Expenses	1,20,000		
To Net Profit c/d	1,14,000		
Total	12,96,000	Total	12,96,000

Other Information:

- The replacement cost of the goods sold on the date of sales amounted to Rs.9,60,000.
- The current replacement cost of the stock on 31st March 2024 is Rs.1,02,000.
- On 31st March 2024, the replacement cost of the Plant & Machinery and furniture were Rs. 2,64,000 and Rs. 48,000 respectively.

Prepare Profit & Loss Restatement for the year ended 31st March, 2024 and Balance Sheet as on that date on the basis of Current Cost Accounting (CCA) Method.

Q4) Following are the Balance Sheets of A Ltd., and its subsidiaries B Ltd., and C Ltd., as on 31st March, 2024. **[18]**

Liabilities	A Ltd. Rs.	B Ltd. Rs.	C Ltd. Rs.
Share Capital (In Shares of Rs. 100 each)	12,50,000	10,00,000	6,00,000
Reserves	1,80,000	1,00,000	72,000
P & L A/C	1,60,000	20,000	51,000
Sundry Creditors	1,03,000	1,20,000	-
Total	<u>16,93,000</u>	<u>12,40,000</u>	<u>7,23,000</u>
Assets			
Fixed Assets	2,80,000	5,50,000	3,75,000
Investments at cost	10,30,000	5,30,000	-
Stock-in-Trade	1,20,000	-	-
Sundry Debtors	2,63,000	1,60,000	3,48,000
Total	<u>16,93,000</u>	<u>12,40,000</u>	<u>7,23,000</u>

- a) The break-up of investments, which were all made on 30th Sept. 2023, is as under:
- i) A Ltd., Held 7,500 shares in B Ltd., at a cost of Rs. 8,50,000 and 1,500 shares in C Ltd., at a cost of Rs. 1,80,000.
 - ii) B Ltd., held 4,000 shares in C Ltd., at a cost of Rs. 5,30,000.
- b) i) Sundry Creditors of A Ltd., include Rs. 33,000 due to C Ltd., which amount is duly reflected in the books of C Ltd.
- ii) Sundry Creditors of B Ltd., include Rs. 70,000 due to A Ltd., whereas Sundry Debtors of A Ltd., include Rs. 80,000 due from B Ltd., the difference of Rs. 10,000 being cash in transit from B Ltd., to A Ltd., as on 31st March, 2024.
- c) i) The subsidiaries position as on the date of acquisition of shares (i.e. 30th Sept., 2023) was as follows:

Particulars	B Ltd. Rs.	C Ltd. Rs.
Reserves	90,000	60,000
Profit and Loss Account	10,000	8,400
Sundry Creditors	40,000	-
Fixed Assets	5,50,000	3,68,400
Stock-in-trade	40,000	
Sundry Debtors	5,50,000	3,00,000

- ii) The whole of the stock-in-trade of B Ltd., as on 30th Sept., 2023 was subsequently sold to A Ltd., at a Profit of 20% on selling price.
- d) The stock in trade of A Ltd., as on 31th March, 2024 includes Rs. 25,000 being cost of A Ltd., of the above stock purchase from B Ltd., and remaining unsold as on that date.

Prepare a Consolidated Balance Sheet of A Ltd., with its subsidiaries B Ltd., and C Ltd., as on 31st March, 2024.

Q5) Following are the Trial Balances of Mumbai Head Office and New York Branch as on 31st March 2024. **[18]**

Mumbai Head Office

Trial Balance as on 31st March 2024

Particulars	Head Office		New York Office	
	Dr. Rs.	Cr. Rs.	Dr. US \$	Cr. US \$
Capital A/c	--	7,50,000	---	---
Land and Building	1,50,000	---	---	---
Goodwill	75,000	---	---	---
Plant and Machinery	12,00,000	---	18,0,000	---
Furniture and Fittings	45,000	---	12,000	---
Stock on 01.04.2023	5,10,000	---	84,000	---
Purchases	31,68,000	---	3,60,000	---
Good from H.O.	---	---	60,000	---
Good to New York Branch	---	11,78,000	---	---
Sales	---	34,82,500	---	6,54,000
Salaries and Wages	1,44,000	---	12,000	---
Rent, Rates and Taxes	18,000	---	3,000	---
Insurance	10,500	---	1,500	---
Trade Expenses	27,000	---	3,000	---
Head Office	---	---	--	81,000
New York Branch	12,33,500	---	---	---
Sundry Debtors	3,30,000	---	36,000	---
Sundry Creditors	---	16,68,500	---	25,500
Cash in Hand and with bank	1,68,000	---	9,000	---
Total	<u>70,79,000</u>	<u>70,79,000</u>	<u>7,60,500</u>	<u>7,60,500</u>

Additional Information

- a) Stock as on 31.03.2024 was valued at Head Office Rs. 4,38,000 and New York Branch US \$ 78,000
- b) Depreciation on Plant and Machinery and Furniture and Fittings to be provided at 10% p.a.

- c) Rates of exchange were as under:
- i) When Plant and Machinery and Furniture and Fittings were purchased US \$ 100 = Rs. 1,560
 - ii) On 01.04.2023 - US \$ 100 = Rs. 1,700
 - iii) On 031.03.2024 - US \$ 100 = Rs. 1,900
 - iv) Average Rate for the year - US \$ 100 = Rs. 1,940 Prepare a Combined Branch Trading and Profit and Loss Account and Balance Sheet of the Head office and the Branch in the Head office book.

Q6) Write Short Notes (any two)

[10]

- a) Foreign Branch
- b) India and Price Level Accounting
- c) Capital Profits & Revenue Profits
- d) Professional Development of Accounting in India



Total No. of Questions : 6]

SEAT No. :

PB3546

[Total No. of Pages : 4

[6228]-1008

M.Com. (Part - I)

COMMERCIAL LAW AND PRACTICES

IS-508-MJ : Information Systems & E-Commerce Practices

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.1 & Q.6 are compulsory.*
- 2) *Solve any three questions from Q.2 to Q.5*

Q1) Fill in the blanks. (Any Five)

[5]

- i) _____encompasses the tools that organizations use to collect, manage, and analyze data.
 - a) Inter system
 - b) Local Systems
 - c) Information systems
 - d) Market systems
- ii) A database is an organized collection of_____, or data, typically stored electronically in a computer system.
 - a) Tools
 - b) Mechanisms
 - c) Techniques
 - d) Structured information
- iii) _____ is the promotion and marketing of goods and services to consumers through digital channels and electronic technologies.
 - a) Traditional Marketing
 - b) Digital Marketing
 - c) Niche Marketing
 - d) Service Marketing
- iv) _____is a form of prepaid account where the customer's account information is stored electronically
 - a) E-Wallet
 - b) E-pocket
 - c) E-Bucket
 - d) E-mail

P.T.O.

- v) A_____is a mathematical scheme for verifying the authenticity of digital messages or documents.
- | | |
|-----------------|----------------------|
| a) Ditial token | b) Digital locator |
| c) Digital idea | d) Digital signature |
- vi) _____ is the handling of the entire production flow of a good or service
- | | |
|--------------------------|----------------------------|
| a) Production management | b) Supply chain management |
| c) Purchase management | d) Warehouse management |

Q2) What is Information system? Explain in detail Customer Relationship Management System. **[15]**

Q3) What are Modern System Development Methods? Explain the Centralized and distributed Database Systems? **[15]**

Q4) What is E-Commerce? Explain Advantages and disadvantages of transacting online. **[15]**

Q5) What is Electronic Payment System? Explain Security Mechanisms while paying online. **[15]**

Q6) Write short notes any four **[20]**

- | |
|---|
| a) Management Information Systems |
| b) Decision Support Systems |
| c) Planning, and Designing of Information Systems |
| d) E-commerce business models |
| e) Secure electronic transaction protocol |
| f) Consumer Interaction with E-Commerce |



PB3546

M.Com. (Part - I)

(मराठी रूपांतर)

[एकूण गुण : 70

[5]

- 3

v) ही डिजिटल संदेश किंवा कागदपत्रांची सत्यता पडताळण्यासाठी एक गणितीय योजना आहे.

अ) डिजिटल टोकन

ब) डिजिटल लोकेटर

क) डिजिटल कल्पना

ड) डिजिटल स्वाक्षरी

vi) ही वस्तू किंवा सेवेच्या संपूर्ण उत्पादन प्रवाहाची हाताळणी आहे.

अ) उत्पादन व्यवस्थापन

ब) पुरवठा साखळी व्यवस्थापन

क) खरेदी व्यवस्थापन

ड) गोदाम व्यवस्थापन

प्र.2) माहिती प्रणाली म्हणजे काय? ग्राहक संबंध व्यवस्थापन प्रणालीचे तपशीलवार वर्णन करा. [15]

प्र.3) आधुनिक प्रणाली विकास पद्धती काय आहेत? केंद्रीकृत आणि वितरित डेटाबेस प्रणाली स्पष्ट करा. [15]

प्र.4) ई – कॉमर्स म्हणजे काय? ऑनलाइन व्यवहार करण्याचे फायदे आणि तोटे समजावून सांगा. [15]

प्र.5) इलेक्ट्रॉनिक पेमेंट सिस्टम म्हणजे काय? ऑनलाइन पेमेंट करताना सुरक्षा यंत्रणा स्पष्ट करा. [15]

प्र.6) कोणत्याही चार छोट्या नोट्स लिहा. [20]

अ) व्यवस्थापन माहिती प्रणाली

ब) निर्णय समर्थन प्रणाली

क) माहिती प्रणालीचे नियोजन आणि रचना

ड) ई – कॉमर्स व्यवसाय मॉडेल

इ) सुरक्षित इलेक्ट्रॉनिक व्यवहार प्रोटोकॉल

फ) ई – कॉमर्ससह ग्राहक संवाद



Total No. of Questions : 3]

SEAT No. :

PB-3547

[Total No. of Pages : 2

[6228]-1009

First Year M.Com.

LL509 MJ : LABOUR LAWS

(2023 Pattern) (NEP) (Semester - I)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Describe the concept of Labour law in India. What are the objectives of Labour law in India? **[10]**

Q2) Explain the Provision of Indian labour Laws relating to Social Security and Safety Means. **[10]**

Q3) Write Short Notes (Any Three) : **[15]**

- a) Concept of Labour under Law.
- b) Type of Wages
- c) Principle of Labour Laws.
- d) Labour Welfare.
- e) Trade Union.



P.T.O.

Total No. of Questions : 3]

PB-3547

[6228]-1009

First Year M.Com.

LL509 MJ : LABOUR LAWS

(2023 Pattern) (NEP) (Semester - I)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडे दिलेली संख्या पूर्ण गुण दर्शवतात.
-

प्रश्न 1) भारतातील कामगार कायद्याची संकल्पना स्पष्ट करा. भारतातील कामगार कायद्याची उद्दिष्टे काय आहेत? [10]

प्रश्न 2) सामाजिक सुरक्षा आणि सुरक्षा साधनांशी संबंधित भारतीय कामगार कायद्यातील तरतूद स्पष्ट करा. [10]

प्रश्न 3) टिपा लिहा. (कोणत्याही तीन) [15]

- अ) कायद्यांतर्गत कामगार संकल्पना
- ब) वेतनाचे प्रकार
- क) कामगार कायद्याचे तत्व
- ड) कामगार कल्याण
- इ) ट्रेड युनियन संकल्पना

Total No. of Questions : 6]

SEAT No. :

PB3549

[6228]-1011

[Total No. of Pages : 4

M.Com. - I

**ADVANCED COST ACCOUNTING & COST SYSTEM
(2023 Pattern) (Credit Pattern) (Semester - I) (60109) (AC511MJ)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 and 6 are compulsory.*
- 2) Attempt any 3 questions from question No.2 to 5.*
- 3) Use of simple calculator is allowed*
- 4) Figures to the right indicate full marks.*

Q1) Choose the correct option for following question (any 6)

[6]

- a) The objective of cost Accounting is _____.
 - i) Preparation of Final Accounts
 - ii) Calculation of Net Profit
 - iii) Find out Total Sale
 - iv) Control the cost of Production
- b) Costing information can be used for
 - i) Budget control and evaluation
 - ii) Determining standard costs and variances
 - iii) Pricing and inventory valuation decisions
 - iv) All of these
- c) A total of all direct costs is known as _____.
 - i) Cost of production
 - ii) Cost of sales
 - iii) Prime cost
 - iv) Works cost
- d) Total variable cost increases due to _____.
 - i) Increase in sales volume
 - ii) Increase in production volume
 - iii) Increase in fixed cost
 - iv) Increase in profit

P.T.O.

- e) Direct Labour is an element of _____.
 i) Prime cost
 ii) Conversion cost
 iii) Total production cost
 iv) Administrative Cost
- f) Which of the following is correct?
 i) $\text{Units sold} = \text{Opening stock} + \text{Units produced} - \text{Closing stock}$
 ii) $\text{Units Sold} = \text{Units produced} + \text{Closing stock} - \text{Opening stock}$
 iii) $\text{Units sold} = \text{Sales} + \text{Average stock}$
 iv) $\text{Units sold} = \text{Sales} - \text{Average units of finished goods inventory}$
- g) An overhead absorption rate is used for _____.
 i) Benefits of the cost centers
 ii) Find the total overheads for a cost centre
 iii) Charge overheads to products
 iv) Control overheads

Q2) Explain in detail the classification of cost with suitable examples. [18]

Q3) The following is the costing records for the year 2023 of a manufacturer: [18]

Production 10,000 units; Cost of Raw Materials Rs. 2,50,000; Labour Cost Rs. 1,50,000; Factory Overheads Rs. 1,00,000; Office Overheads Rs. 50,000; Selling Expenses Rs. 20,000, Rate of Profit 25% on the Selling Price.

The manufacturer decided to produce 15,000 units in 2024. It is estimated that the cost of raw materials will increase by 20%, the labour cost will increase by 10%, 50% of the overheads are fixed and the remaining 50% are variable. The selling expenses per unit will be reduced by 20%. The rate of profit will remain the same.

Prepare a Cost Statement for the year 2023 showing the total profit and selling price per unit and estimated statement for the year 2024.

Q4) The following information is available from a factory where A, B, C & D are works **[18]**

Normal Rate Per Hour Rs. 25/- and rate per piece Rs. 5/-

Standard time per Unit 10 minutes.

In 40 hours of a week, the output in units are as follows:

A = 300 Units

B = 305 Units

C = 270 Units

D = 320 Units

Calculate the cost per unit and earning per work under:

- a) Straight Time Rate System
- b) Piece Rate System
- c) Tailor's Differential Piece Rate System.

Q5) The New Enterprises Ltd. has three producing departments A, B and C two service Departments D and E. The following figures are extracted from the records of the Co. **[18]**

Particulars	Rs.
Rent and Rates	5,000
General Lighting	600
Indirect Wages	1,500
Power	1,500
Depreciation on Machinery	10,000
Sundries	10,000

The following further details are available:

Particulars	A	B	C	D	E
Floor Space (Sq. Mts.)	2,000	2,500	3,000	2,000	500
Light Points	10	15	20	10	5
Direct Wages	3,000	2,000	3,000	1,500	500
H.P. of machines	60	30	50	10	-
Value of Material	60,000	80,000	1,00,000	--	-
Value of Assets	1,20,000	1,60,000	2,00,000	10,000	10,000

The expenses of D and E are allocated as follows:

Dept.	A	B	C	D	E
D	20%	30%	40%	-	10%
E	40%	20%	30%	10%	-

Prepare Statement showing Primary and Secondary Distribution of Overheads by Repeated Distribution Method.

Q6) Write short note (Any 2)

[10]

- a) Inventory Levels
- b) Cost Accounting Standard 3 (CAS - 3)
- c) Need for reconciliation
- d) Labour Turnover



Total No. of Questions : 4]

SEAT No. :

PB-3550

[Total No. of Pages : 2

[6228]-1012

F.Y. M.Com.

ADVANCE COST ACCOUNTING AND COST SYSTEMS

CD512MJ : Cost for Decision Making and Activity Based

Costing

(NEP 2023 Credit Pattern) (Semester - I)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Attempt any 2 from Question No.1 to 3.*
- 2) *Question 4 is compulsory*
- 3) *Use of calculator is allowed.*

Q1) What do you understand about relevant cost and irrelevant cost? Give some examples. **[10]**

Q2) What is the meaning Activity Based Costing? State the steps in involved in Activity Based costing. **[10]**

Q3) Jindal Company Manufacture and Markets three products A, B & C. All the three producess are made from the same set of machines. Production in limited by machine capacity. From the information given below, indicates the priorities for products A, B and C with a view to maximising profits. **[10]**

Particular	Products		
	A(₹)	B(₹)	C(₹)
Raw Material cost per unit	20	20	30
Direct Labour cost per unit	20	20	30
Variable cost per unit	10	20	30
Selling Price Per unit	100	120	140
Standard Machine Time required per minutes	10	10	5

P.T.O.

Q4) Short notes (any 3 out of 4) :

[15]

- a) Sunk Cost
- b) Replacement Cost
- c) Cost Pool
- d) Difference between Activity Based costing and Traditional Costing.



Total No. of Questions : 6]

SEAT No. :

PB3551

[6228]-1013

[Total No. of Pages : 3

M.Com.(Part-I)

ADVANCED COST ACCOUNTING & COST SYSTEM
CT-513-MJ : Costing Techniques & Responsibility Accounting
(2023 Pattern) (Credit System) (Semester -I) (60111)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 and 6 are compulsory.*
- 2) *Attempt any three questions from Question No.2 to 5.*
- 3) *Figures to the right indicate full marks.*
- 4) *Use of electronic pocket calculator is allowed.*

Q1) Fill in the blanks with the correct alternative. **[6]**

- a) Production at 60% activity is 600 units, if flexible budget needs to be calculated at 80% activity what will be number of units produced _____.
 - i) 800
 - ii) 600
 - iii) 1200
 - iv) 1000
- b) Labour idle time variance will always be _____.
 - i) Positive
 - ii) Adverse
 - iii) Favourable
 - iv) Nil
- c) The difference between actual cost and standard cost is known as _____.
 - i) Profit
 - ii) Loss
 - iii) Standard Cost
 - iv) Variance
- d) Inter Firm comparison is useful for measuring _____.
 - i) Performance
 - ii) Revenue
 - iii) Loss
 - iv) Cost
- e) The responsibility accounting stresses on _____.
 - i) Decentralization
 - ii) Centralization
 - iii) Both (i) & (ii)
 - iv) None of these
- f) The use of several undertaking of the same costing principle and/or practice is called as _____.
 - i) Uniform Costing
 - ii) Standard Costing
 - iii) Process Costing
 - iv) Contract Costing

P.T.O.

Q2) What is meant by Responsibility Accounting? Explain benefits of Responsibility Accounting? What are the difficulties in implementation of Responsibility Accounting? [18]

Q3) From the information below, Prepare a Cash Budget for Marshall Ltd, Pune for April, May, and June 2023 [18]

You are further informed that:

Month	Sales(Rs.)	Purchases(Rs.)	Wages(Rs.)	Expenses(Rs.)
January	80,000	45,000	20,000	5,000
February	80,000	40,000	18,000	6,000
March	75,000	42,000	22,000	6,000
April	90,000	50,000	24,000	6,000
May	85,000	45,000	20,000	6,000
June	80,000	35,000	18,000	5,000

- 10% of purchases and 20% of sales are for cash.
- The average collection period of the company is half a month and credit purchases are paid off regularly after one month.
- Wages are paid half monthly and the rent of Rs.500, excluded in Expenses, is paid monthly.
- Expenses are paid in next month following.
- Cash and bank balance on April 1st was Rs. 15,000.

Q4) From the following information calculate. [18]

- Material Cost variance
- Material Price Variance
- Material Usage Variance
- Material Mix Variance

Material	Standard Mix	Actual Mix
X	700 kgs @ Rs.2 per kg	600 kgs @ Rs.2 per kg
Y	300kgs @ Rs.4 per kg	500kgs @ Rs.5 per kg

Q5) In Finolex Ltd, Mumbai standard labour cost of producing 500 metre of cloth has been specified as follows: [18]

- Men Workers : 20 Hours @ Rs.15 per hour
- Women Workers : 30 Hours @ 10 per hour

The actual cost data for producing 500 metre of cloth is as follows:

- Men Workers : 30 Hours @ Rs.17 per hour
- Women Workers : 30 Hours @ 10 per hour

You are required to calculate:

- i) Labour Cost variance
- ii) Labour Rate Variance
- iii) Labour Efficiency Variance

Q6) Write Short notes (Any 2)

[10]

- a) Sales Budget
- b) Importance of Standard Costing
- c) Causes of Low Productivity
- d) Types of Responsibility Centres.



Total No. of Questions : 6]

SEAT No. :

PB3552

[Total No. of Pages : 4

[6228]-1014

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

CM-514-MJ : Co-Operative Movement in India

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and question No.6 are compulsory.*
- 2) *Any three questions form Q.No.2 to Q.No.5*
- 3) *Marks to the right indicate full marks.*

Q1) Fill in the blanks.

[5]

- a) The white revolution is related to_____
- b) The Head Office of NCDC is located at_____
- c) _____is father of cooperative.
- d) In India first Co-operative Act was passed in the_____year.
- e) The members of a cooperative society have_____liability.

Q2) What is Co-operative Movement? Explain Recent scenario in Co-operative Movement in India.

[15]

Q3) What is Co-operative Society? Explain the Right & Duties of Co-operative Society.

[15]

Q4) What are the objectives of Co-operative Society Legislation in India. Explain the Model Co-operative Act, 1990.

[15]

Q5) Explain the objectives of Maclogen Committee on Co-operation and Royal Commission Agriculture.

[15]

P.T.O.

Q6) Write short note (Any Four):

[20]

- a) Duties of Co-operative Societies.
- b) Model Co-operatives Act, 1990
- c) Report of Chaudhary Committee.
- d) Responsibilities of Co-operative Societies.
- e) Register of Co-operative Societies
- f) Registration Cancellation of Co-operative Credit Societies.

* * *

Total No. of Questions : 6]

PB3552

[6228]-1014

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

CM-514-MJ : Co-Operative Movement in India

(2023 Pattern) (Credit System) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :-
- 1) प्र. क्र. 1 आणि प्र. क्र. 6 अनिवार्य आहेत.
 - 2) प्र. क्र. 2 ते प्र. क्र. 5 पर्यंत कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
-

प्र.1) रिकाम्या जागा भरा.

[5]

- अ) श्वेतक्रांती शी संबंधित आहे.
- ब) NCDC चे मुख्य कार्यालय येथे आहे.
- क) हे सहकाराचे जनक आहेत.
- ड) भारतात पहिला सहकारी कायदा मध्ये मंजूर झाला.
- इ) सहकारी संस्थेच्या सभासदांची जबाबदारी असते.

प्र.2) सहकार चळवळ म्हणजे काय? भारतातील सहकारी चळवळीतील अलीकडील परिस्थिती स्पष्ट करा. [15]

प्र.3) सहकारी संस्था म्हणजे काय? सहकारी संस्थेचे अधिकार आणि कर्तव्ये स्पष्ट करा. [15]

प्र.4) भारतातील सहकारी कायद्याचे उद्दिष्ट स्पष्ट करा. व मॉडेल सहकारी कायदा 1990 विषद करा. [15]

प्र.5) सहकार आणि रॉयल कमिशन कृषीविषयक मॅक्लोजेन समितीची उद्दिष्टे स्पष्ट करा. [15]

- अ) सहकारी संस्थांची कर्तव्ये
- ब) आदर्श सहकारी कायदा 1990
- क) चौधरी समिती अहवाल
- ड) सहकारी संस्थांच्या जबाबदाऱ्या
- इ) सहकारी संस्थांची नोंदणी
- फ) सहकारी पतसंस्थांची नोंदणी रद्द करणे

* * *

Total No. of Questions : 3]

SEAT No. :

PB-3553

[Total No. of Pages : 2

[6228]-1015

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

RI - 515 MJ : Rural Infrastructure

(2023 Pattern) (Semester - I) (NEP - 2020)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) What is Rural Industries? Explain the Development of Rural Industries. [10]

Q2) What is Rural Entrepreneurship? About the Rural Entrepreneurship and Infrastructure. [10]

Q3) Write a short notes (Any three) : [15]

- a) Planning and Peoples Participation
- b) The Changing role of Voluntary Agencies
- c) Housing and Education
- d) Health and Sanitation



P.T.O.

Total No. of Questions : 3]

PB-3553

[6228]-1015

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

RI - 515 MJ : Rural Infrastructure

(2023 Pattern) (Semester - I) (NEP - 2020)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.

2) उजवीकडील गुण पूर्ण गुण दर्शवितात.

प्रश्न 1) ग्रामीण उद्योग म्हणजे काय? ग्रामीण उद्योगाचा विकास सविस्तर स्पष्ट करा.

[10]

प्रश्न 2) ग्रामीण उद्योजकता म्हणजे काय? ग्रामीण उद्योजकता आणि पायाभूत सुविधावर सविस्तर लिहा.[10]

प्रश्न 3) टीपा लिहा. (कोणत्याही तीन)

[15]

अ) नियोजन आणि लोकांचा सहभाग

ब) स्वयंसेवी संस्थांची बदलती भूमिका

क) गृहनिर्माण आणि शिक्षण

ड) आरोग्य आणि स्वच्छता



Total No. of Questions : 6]

SEAT No. :

PB3554

[Total No. of Pages : 4

[6228]-1016

M.Com. (Part - I)

CO-OPERATION AND RURAL DEVELOPMENT

OC 516 MJ : Organization of Co-operative Business

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.1 and Q.6 are compulsory.*
- 2) *Attempt any three questions from Q.2 to Q.5.*

Q1) Fill in the blanks

[5]

- i) RBI regulates Co-operative Banks through _____ Co-operative bank.
 - a) State
 - b) Urban
 - c) Rural
 - d) National
- ii) Vaikunth Mehta National Institute of Co-operative Management was established in the year _____.
 - a) 1965
 - b) 1966
 - c) 1967
 - d) 1968
- iii) _____ Communication is the exchange between a member and the CEO of the Co-operative Enterprise.
 - a) Horizontal
 - b) Diagonal
 - c) Vertical
 - d) Downward
- iv) The _____ was established in 1969 as an apex organization for coordinating, guiding and promoting cooperative housing activities in India.
 - a) National Co-operative Housing Federation
 - b) National Co-operative Housing Society
 - c) Cooperative Housing Society
 - d) National Housing Federation
- v) The Co-operative Movement in India was started for farmers to provide relief from _____.
 - a) State Government
 - b) Central Government
 - c) British Government
 - d) Moneylenders

P.T.O.

Q2) What do you mean by 'Co-operation'? Explain in detail Role of Co-operatives in the Economic Development of India. [15]

Q3) What is the meaning of 'Co-operative Organization'? Explain in detail Audit and Taxation System in Co-operative Organization. [15]

Q4) What is 'Co-operative Training'? Describe in detail Co-operative Training Institutions. [15]

Q5) What is 'Co-operative Farming'? Explain in detail Problems and Solution of Co-operative Farming. [15]

Q6) Write Short Notes on. (Any 4) [20]

- a) Benefits of Co-operation.
- b) Monitoring Co-operatives.
- c) Problems in Irrigation Co-operatives.
- d) National Co-operative Development Corporation (NCDC).
- e) Recent Development in Co-operations in India.
- f) Housing Co-operatives.



PB3554

M.Com. (Part - I)

(2023 Pattern) (Credit System) (Semester - I)

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[5]

- i) आर.बी.आय. सहकारी बँकाचे सहकारी बँकेद्वारे नियमन करते.
- अ) राज्य ब) शहरी
- क) ग्रामीण ड) राष्ट्रीय
- ii) वैकुंठ मेहता राष्ट्रीय सहकारी व्यवस्थापन संस्थेची स्थापना मध्ये झाली.
- अ) 1965 ब) 1966
- क) 1967 ड) 1968
- iii) संदेशवहन म्हणजे सहकारी उपक्रमाचे सदस्य आणि मुख्य कार्यकारी अधिकारी यांच्यातील देवाणघेवाण होय.
- अ) क्षैतिज ब) कर्ण
- क) अनुलंब ड) खालच्या दिशेचे
- iv) ची स्थापना 1969 मध्ये भारतातील सहकारी गृहनिर्माण क्रियकलपांचे समन्वय, मार्गदर्शन आणि प्रोत्साहन देण्यासाठी एक सर्वोच्च संस्था म्हणून करण्यात आली.
- अ) राष्ट्रीय सहकारी गृहनिर्माण महासंघ ब) राष्ट्रीय सहकारी गृहनिर्माण संस्था
- क) सहकारी गृहनिर्माण संस्था ड) राष्ट्रीय सहकारी गृहनिर्माण महासंघ
- v) भारतातील सहकारी चळवळ शेतकऱ्यांना पासून दिलासा देण्यासाठी सुरू करण्यात आली.
- अ) राज्य सरकार ब) केंद्र सरकार
- क) ब्रिटिश सरकार ड) सावकर

प्र.2) 'सहकार' म्हणजे काय? भारताच्या आर्थिक विकासात सहकारी संस्थांची भूमिका सविस्तर स्पष्ट करा. [15]

प्र.3) 'सहकारी संस्था' म्हणजे काय? सहकारी संस्थेतील लेखापरीक्षण आणि करप्रणालीचे सविस्तर वर्णन करा. [15]

प्र.4) 'सहकारी प्रशिक्षण' म्हणजे काय? सहकारी प्रशिक्षण संस्थांचे सविस्तर वर्णन करा. [15]

प्र.5) 'सहकारी शेती' म्हणजे काय? सहकारी शेतीच्या समस्या आणि उपाय सविस्तर स्पष्ट करा. [15]

प्र.6) टिपा लिहा (कोणत्याही चार) [20]

- अ) सहकाराचे फायदे
- ब) सहकारी संस्थांचे निरीक्षण करणे
- क) पाटबंधारे सहकारी संस्थांमधील समस्या
- ड) राष्ट्रीय सहकारी विकास महामंडळ
- इ) भारतातील सहकार क्षेत्रातील अलीकडील विकास
- फ) गृहनिर्माण सहकारी संस्था



Total No. of Questions : 6]

SEAT No. :

PB3555

[Total No. of Pages : 4

[6228]-1017

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

OT-517-MJ : Organized Trades and Markets

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.No.1 and Q.No.6 are compulsory.*
- 2) *Attempt any three questions from Q.2 to Q.5*

Q1) Fill in the blanks.

[5]

- i) Larsen and Turbo Ltd. Provide service of_____.
 - a) Information Technology
 - b) Hospitality
 - c) Construction
 - d) Healthcare
- ii) The Agricultural Produce Market Committee (APMC) is established by_____in India.
 - a) Central Government
 - b) State Government
 - c) District Council
 - d) Farmer's Union
- iii) Foreign Direct Investment is type of_____investment.
 - a) Cross border
 - b) Internal border
 - c) Sequence border
 - d) Perpetual
- iv) An agreement between two Companies to promote or sell each other's product is called as_____Marketing.
 - a) Seller
 - b) Buyer
 - c) Social
 - d) Co-operative
- v) Principle of_____state that an insurance contract only compensate for amount of loss incurred
 - a) Indemnity
 - b) Good Faith
 - c) Probability
 - d) Cooperation

P.T.O.

Q2) What is 'service sector'? Explain in detail Growth of service sector in Indian Economy. **[15]**

Q3) What is 'Regulated Market'? Describe in detail Policies of Regulated Market. **[15]**

Q4) What is 'Foreign Direct Investment'? Explain the Importance and Objectives of Foreign Direct Investment. **[15]**

Q5) What is 'Co.-operative Marketing'? Explain in detail Need and Functions of Co-operative Marketing'. **[15]**

Q6) Write Short Notes on. (Any 4) **[20]**

- a) Insurance Service Sector
- b) Recent Trends in Business Practices of Supermarket
- c) Big Basket
- d) National Agriculture Market (e-NAM)
- e) Direct Marketing for Farmers Self Help Group
- f) Tourism Service Sector



PB3555

M.Com. (Part - I)

(मराठी रूपांतर)

[एकूण गुण : 70

2) प्र. 2 ते प्र. 5 पैकी कोणतेही तीन प्रश्न सोडवा.

[5]

- [illegible]

प्र.2) 'सेवा क्षेत्र' म्हणजे काय? भारतीय अर्थव्यवस्थेतील सेवा क्षेत्राचा विकास सविस्तर स्पष्ट करा. [15]

प्र.3) 'नियंत्रित बाजार' म्हणजे काय? नियंत्रित बाजाराच्या धोरणांचे सविस्तर वर्णन करा. [15]

प्र.4) 'थेट परकीय गुंतवणूक' म्हणजे काय? थेट परकीय गुंतवणूकीचे महत्त्व आणि उद्दिष्टे स्पष्ट करा. [15]

प्र.5) 'सहकारी विपणन' म्हणजे काय? सहकारी विपणनाची गरज आणि कार्ये सविस्तर सांगा. [15]

प्र.6) टिपा लिहा. (कोणत्याही चार) [20]

- अ) विमा सेवा क्षेत्र
- ब) सुपरमार्केटच्या व्यवसाय पद्धतीतील आधुनिक प्रवाह
- क) बिग बास्केट
- ड) राष्ट्रीय कृषी बाजार (e-NAM)
- इ) शेतकरी बचत गटासाठी थेट विपणन
- फ) पर्यटन सेवा क्षेत्र

* * *

Total No. of Questions : 3]

SEAT No. :

PB-3556

[Total No. of Pages : 2

[6228]-1018

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

LO - 518 MJ : Leadership and Organizational Behaviour

(2023 Pattern) (Semester - I) (NEP - 2020)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) What is leadership? Explain the various skills of leader. [10]

Q2) What is motivation? Explain the importance motivation at work place. [10]

Q3) Write a short notes (Any three) : [15]

- a) Time Management
- b) Autocratic Leadership Style
- c) Nature of Organizational Behaviour
- d) Cultural Diversity
- e) Employee Counselling



P.T.O.

Total No. of Questions : 3]

PB-3556

[6228]-1018

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

LO - 518 MJ : Leadership and Organizational Behaviour

(2023 Pattern) (Semester - I) (NEP - 2020)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक गुण दर्शवितात.
-

प्रश्न 1) नेतृत्व म्हणजे काय? नेत्याची विविध कौशल्ये स्पष्ट करा. [10]

प्रश्न 2) अभिप्रेरणा म्हणजे काय? आपल्या कामाच्या ठिकाणी अभिप्रेरणाचे महत्व स्पष्ट करा. [10]

प्रश्न 3) टिपा लिहा. (कोणतेही तीन) [15]

- अ) समय व्यवस्थापन
- ब) निरंकुश नेतृत्व शैली
- क) संघटनात्मक वर्तनाचे स्वरूप
- ड) सांस्कृतिक विविधता
- इ) कर्मचारी समुपदेशन



Total No. of Questions : 6]

SEAT No. :

PB3557

[Total No. of Pages : 4

[6228]-1019

M.Com. (Part - I)

BUSINESS PRACTICES & ENVIRONMENT

BE-519-MJ : Business Environment and Policy

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and question No. 6 are compulsory.*
- 2) Answer any three questions from question No. 2 to question No. 5.*
- 3) Figures to the right indicate full marks.*

Q1) Fill in the blanks :

[5]

- i) _____ is not a component of specific forces of the business environment
 - a) Technological conditions
 - b) Investors
 - c) Employee
- ii) Headquarter of WTO is located at _____.
 - a) Australia
 - b) Geneva
 - c) New York
- iii) FDI full form _____.
 - a) Federal department of investigation
 - b) Foreign department of invstment
 - c) Foreign Direct Investment
- iv) _____ is the apex organization in the country in the field of pollution control.
 - a) Central Pollution Control Board
 - b) Air pollution Control Board
 - c) State Pollution Control Board
- v) _____ is a law, regulation, procedure, administrative action, incentive, or voluntary practice of governments and other institutions.
 - a) Policy
 - b) Business
 - c) Trade

P.T.O.

Q2) What is ‘Business Environment’? Explain in detail Importance and types of Business Environment. [15]

Q3) What do you mean by ‘World Trade Organization’? Explain in detail various Objectives and Functions of “World Trade Organization”. [15]

Q4) What is ‘Pollution’? Explain in detail the various problems of Pollution. [15]

Q5) What is ‘Business Policy’? Explain in detail the nature and various types of Business Policy. [15]

Q6) Write Short Notes (Any 4 out of 6) [20]

- a) Components of Business Environment.
- b) Multinational companies.
- c) Green Environment.
- d) Need for environment management.
- e) Franchising.
- f) Difference between Policy and Procedures.



Total No. of Questions : 6]

PB3557

[6228]-1019

M.Com. (Part - I)

BUSINESS PRACTICES & ENVIRONMENT

BE 519 MJ : Business Environment and Policy

(2023 Pattern) (Credit System) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा.

[5]

- i) व्यवसाय पर्यावरणातील विशिष्ट शक्तींचा घटक नाही.
 - अ) तांत्रिक परिस्थिती
 - ब) गुंतवणूकदार
 - क) कर्मचारी
- ii) WTO चे मुख्यालय येथे आहे.
 - अ) ऑस्ट्रेलिया
 - ब) जिनिव्हा
 - क) न्यूयॉर्क
- iii) एफडीआय म्हणजे होय.
 - अ) संघराज्य तपास विभाग
 - ब) परकीय गुंतवणूक विभाग
 - क) परकीय थेट गुंतवणूक
- iv) ही प्रदूषण नियंत्रण क्षेत्रात देशातील सर्वोच्च संस्था आहे.
 - अ) केंद्रीय प्रदूषण नियंत्रण मंडळ
 - ब) वायू प्रदूषण नियंत्रण मंडळ
 - क) राज्य प्रदूषण नियंत्रण मंडळ
- v) हा कायदा, नियमन, कार्यपद्धती, प्रशासकीय कृती, प्रोत्साहन किंवा सरकारी आणि इतर संस्थांचा ऐच्छिक कार्यपद्धती आहे.
 - अ) धोरण
 - ब) व्यवसाय
 - क) व्यापार

प्र.2) 'व्यवसाय पर्यावरण' म्हणजे काय? व्यवसाय पर्यावरणाचे महत्त्व आणि प्रकार सविस्तर स्पष्ट करा. [15]

प्र.3) 'जागतिक व्यापार संघटना' म्हणजे काय? 'जागतिक व्यापार संघटनेची' विविध उद्दिष्टे आणि कार्ये सविस्तर स्पष्ट करा. [15]

प्र.4) 'प्रदूषण' म्हणजे काय? प्रदूषणाच्या विविध समस्या सविस्तर स्पष्ट करा. [15]

प्र.5) 'व्यवसाय धोरण' म्हणजे काय? व्यवसाय धोरणाचे स्वरूप आणि विविध प्रकार सविस्तर स्पष्ट करा. [15]

प्र.6) टिपा लिहा (6 पैकी कोणत्याही 4) [20]

- अ) व्यवसाय पर्यावरण घटक
- ब) बहुराष्ट्रीय कंपन्या
- क) हरीत पर्यावरण
- ड) पर्यावरण व्यवस्थापनाची गरज
- इ) फ्रेंचायझिंग
- फ) धोरण आणि कार्यपद्धती यांच्यातील फरक



Total No. of Questions : 4]

SEAT No. :

PB3558

[Total No. of Pages : 4

[6228]-1020

M.Com. (Part - I)

BUSINESS ADMINISTRATION

PO-520-MJ : Production and Operation management

(Credit 2023 Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Fill in the blanks (Any 6)

[6]

- i) Production management is a _____ management which is concern with the Production task.
(Business management, financial management, Branch management, Human resource management)
- ii) Plant layout is the overall arrangement of _____.
(Machines, Men, Service facilities, all of above)
- iii) Production manager refers to the application of management principles to the _____ in a factory.
(Production function, Inventory function, marketing function, supply chain function)
- iv) The _____ to identify and remove defects and errors and improve production efficiency.
(Six Sigma Method, Statistical method, BEP Method, Simple Method)
- v) _____ it is a technique of classification of inventory on the basis of value of each component.
(Analysis, ABC Analysis, Data Analysis, Cost Analysis)
- vi) SQC stands for _____.
(Statistical Quality Control, Supply Quality Control, Statistical Quantity Control, Strategic Quality Control)
- vii) Vendor Management Inventory system is popular in _____.
(Industry, Industrial suppliers, Sales, Purchasing)
- viii) _____ is used opinions from a panel of experts.
(Qualitative method, Quantitative method, Delphi method, Straight-line Method)

P.T.O.

Q2) What is plant layout? Explain the types of plant layout. [20]

OR

What is Product Development? Explain the stages in product development. [20]

Q3) Explain the features and techniques of quality control. [20]

OR

Explain the components of supply chain management. [20]

Q4) Write short notes (Any 4) [24]

- a) Plant location.
- b) Product strategies.
- c) Measurement management.
- d) Vendor Management Inventory System.
- e) Plan-DO-Check-Act(PDCA).
- f) Forecasting Approaches.



Total No. of Questions : 4]

PB3558

[[6228]-1020

M.Com. (Part - I)

BUSINESS ADMINISTRATION

PO-520-MJ : Production and Operation management

(Credit 2023 Pattern) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) रिकाम्या जागा भरा. (कोणतेही सहा)

[6]

- i) उत्पादन व्यवस्थापन हे व्यवस्थापन आहे जे उत्पादन कार्याशी संबंधित आहे.
(व्यवसाय व्यवस्थापन, वित्तीय व्यवस्थापन, गटव्यवस्थापन, मानवी संसाधन व्यवस्थापन)
- ii) उत्पादन आराखडा म्हणजे ची व्यवस्था होय.
(मशीन, मानव, सेवा सवलती, यापैकी सर्व)
- iii) उत्पादन व्यवस्थापक म्हणजे कारखान्यात व्यवस्थापनाची तत्वे लागू करतो.
(उत्पादन कार्य, विक्री कार्य, विपणन कार्य, पुरवठा साखळी कार्ये)
- iv) यामुळे दोष आणि त्रुटी ओळखून दूर करणे आणि उत्पादनात कार्यक्षमता सुधारणे शक्य होते.
(सिक्स सिग्मा पद्धत, गणितीय पद्धत, बीईपी पद्धत, साधी पद्धत)
- v) हे मूल्याच्या आधारे यादीचे वर्गीकरण करण्याचे तंत्र आहे.
(विश्लेषण, एबीसी विश्लेषण, डाटा विश्लेषण, कॉस्ट विश्लेषण)
- vi) SQC चे विस्तारित
(गणितीय दर्जा नियंत्रण, पुरवठा दर्जा नियंत्रण, गणितीय संख्यात्मक नियंत्रण, व्यूहरचना गुणात्मक नियंत्रण)
- vii) विक्रेता व्यवस्थापन उत्पादन प्रणालीत लोकप्रिय आहे.
(उद्योग, औद्योगिक पुरवठा, विक्री, खरेदी)
- viii) तज्ञांच्या सल्ल्याची मते वापरली जातात.
(संख्यात्मक पद्धत, गुणात्मक पद्धत, डेल्फी पद्धत, सरळ रेषा पद्धत)

प्र.2) उत्पादन आराखडा म्हणजे काय? उत्पादन आराखड्याचे प्रकार स्पष्ट करा. [20]

किंवा

वस्तू विकास म्हणजे काय? वस्तू विकासातील पायऱ्या स्पष्ट करा. [20]

प्र.3) गुण नियंत्रण व्यवस्थापनाची वैशिष्ट्ये आणि तंत्रे स्पष्ट करा. [20]

किंवा

पुरवठा साखळी एकत्रीकरण स्पष्ट करा. [20]

प्र.4) टिपा लिहा. (कोणतेही चार) [24]

अ) उत्पादन स्थान

ब) उत्पादन व्यूहरचना

क) दर्जा व्यवस्थापन

ड) विक्रेता व्यवस्थापन यादी प्रणाली

इ) समान एकत्रीकरण

फ) पुरवठा साखळी व्यवस्थापनातील अडथळे



Total No. of Questions : 4]

SEAT No. :

PB-3559

[Total No. of Pages : 4

[6228]-1021

M.Com.

EC521 MJ : E-COMMERCE
(2023 Pattern) (Semester - I)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks with the appropriate answers :

[5]

- i) Which of the following describes e-commerce?
 - a) Doing business electronically
 - b) Doing business traditionally
 - c) Sale of goods
 - d) All of the above
- ii) The best products to sell in B2C e-commerce are:
 - a) Small products
 - b) Digital products
 - c) Specialty products
 - d) Fresh products
- iii) Which credit card-sized plastic card has an embedded chip that can store digital information?
 - a) Customer relationship management systems cards
 - b) E-government identity cards
 - c) FEDI cards
 - d) Smart cards
- iv) What does SEO stand for?
 - a) Search Engine Optimal
 - b) Social Engine Optimal
 - c) Search Engine Optimization
 - d) Social Engine Optimization

P.T.O.

- v) What does RTGS stand for?
- a) Real Time Gross Settlement
 - b) Real Time Growth Settlement
 - c) Right Time Gross Settlement
 - d) Right Time Growth Settlement

Q2) What is E-Commerce? Explain the role of E-Commerce in the Business Economy. **[10]**

OR

Explain the opportunities and challenges for E-Commeree in India.

Q3) Explain the advantages and disadvantages using Crypto Currencies. **[10]**

OR

Explain the Challenges faced in the retail sector of Modern Digital Payment System.

Q4) Write short notes on (Any Two) : **[10]**

- a) Social Media Marketing
- b) Internet Marketing
- c) QR Code
- d) IT Act 2000

⌘⌘⌘

Total No. of Questions : 4]

PB-3559

[6228]-1021

M.Com.

EC521 MJ : E-COMMERCE

(2023 Pattern) (Semester - I)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्रश्न 1) योग्य पर्याय निवडून रिकाम्या जागा भरा :

[5]

- i) खालीलपैकी कोणते ई-कॉमर्सचे वर्णन करते?
अ) इलेक्ट्रॉनिक पद्धतीने व्यवसाय करणे
ब) परंपरेने व्यवसाय करणे
क) वस्तूंची विक्री
ड) वरील सर्व
- ii) B2C ई-कॉमर्समध्ये विक्रीसाठी सर्वोत्तम उत्पादने आहेत.
अ) लहान उत्पादने
ब) डिजिटल उत्पादने
क) विशेष उत्पादने
ड) ताजी उत्पादने
- iii) कोणत्या क्रेडिट कार्ड आकाराच्या प्लास्टिक कार्डमध्ये एम्बेडेड चिप आहे जी डिजिटल माहिती साठवू शकते?
अ) ग्राहक संबंध व्यवस्थापन प्रणाली कार्डे
ब) ई-सरकारी ओळखपत्रे
क) FEDI कार्ड्स
ड) स्मार्ट कार्ड्स

iv) SEO म्हणजे काय?

अ) सर्च इंजिन ऑप्टिमल

ब) सोशल इंजिन ऑप्टिमल

क) सर्च इंजन ऑप्टिमायझेशन

ड) सोशल इंजिन ऑप्टिमायझेशन

v) RTGS म्हणजे काय?

अ) रिअल टाइम ग्रॉस सेटलमेंट

ब) रिअल टाइम ग्रोथ सेटलमेंट

क) राईट टाइम ग्रॉस सेटलमेंट

ड) राईट टाइम ग्रोथ सेटलमेंट

प्रश्न 2) ई-कॉमर्स म्हणजे काय? व्यवसाय अर्थव्यवस्थेत ई-कॉमर्सची भूमिका स्पष्ट करा. [10]

किंवा

भारतातील ई-कॉमर्सच्या संधी आणि आव्हाने स्पष्ट करा.

प्रश्न 3) क्रिप्टो करन्सीचे फायदे आणि तोटे समजावून सांगा. [10]

किंवा

आधुनिक डिजिटल पेमेंट प्रणालीच्या किरकोळ क्षेत्रातील आव्हाने स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [10]

अ) सोशल मीडिया मार्केटिंग

ब) इंटरनेट मार्केटिंग

क) QR कोड

ड) आयटी कायदा 2000



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 8

PB3560

[6228]-1022

M.Com. (Part - I)

FM 522 MJ : FINANCIAL MANAGEMENT

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) All Questions are compulsory.*
- 2) Figures to the right side indicate full Marks.*
- 3) Use of simple calculator is allowed.*

Q1) Fill in the blanks by selecting suitable choice

[6]

- i) The primary goal of financial management is _____.
 - a) Cost Minimization
 - b) Wealth Maximization
 - c) Cost Maximization
- ii) _____ is the primary regulatory authority of Indian Stock Market
 - a) RBI
 - b) NSE
 - c) SEBI
- iii) Investment Activities, Financing Activities and Operating Activities are the components of _____.
 - a) Cash Flow Statement
 - b) Income Statement
 - c) Balance Sheet
- iv) The time period in which the initial investment is recovered, refers to _____ method.
 - a) IRR
 - b) NPV
 - c) Pay Back Period

P.T.O.

- v) Converting receivables into cash can be termed as _____.
 - a) Merchant Banking
 - b) Factoring
 - c) Hire Purchase
- vi) Working Capital comprises of _____.
 - a) All Fixed Assets
 - b) All Current Assets
 - c) Both Fixed and Current Assets

Q2) What do you mean by Financial Management? Discuss the scope and objectives of Financial Management. **[20]**

OR

Find Gross Working Capital and Net Working Capital from the given information **[20]**

- a) Advance tax to be paid Rs. 75,000
- b) Cash and Bank balance to be maintained - Rs. 1,00,000
- c) Credit offered by suppliers - 1 Month
- d) Credit offered to customers - 2 Months
- e) Direct Labor per unit - Rs. 40
- f) Direct Material per Unit - Rs. 50
- g) Direct overheads per unit - Rs. 30
- h) Stock of Finished Goods to be maintained for 2 Months
- i) Stock of Raw Material to be maintained for 1 Month
- j) Stock of Work in Progress to be maintained for 1.5 Months
- k) Total units produced and sold per annum - 1,08,000
- l) 50 % sales is on cash basis and 40 % purchases are on cash basis
- m) Lag in payment of Direct Wages - 1 Month
- n) Lag in payment of Direct Expenses - 2 Months
- o) Add 10 % as contingency on the Net Working Capital

Q3) What is Capital Budgeting? Explain various methods of Capital Budgeting.[20]

OR

Prepare common size Balance Sheet statements from the following Balance Sheets of IRCC for the year ended March 2022 and March 2023. **[20]**

Balance Sheets of IRCC (Figure in crores)

Liabilities	Mar-22	Mar-23
Equity Share Capital	450	450
Reserves	1,800	2,400
Borrowings (Long Term)	100	90
Trade Payables	700	860
Other liability items	1,300	1,700
Total Liabilities	4,350	5,500
Assets		
Fixed Assets -		
Land & Building	700	274
Plant Machinery	100	110
Equipments	15	19
Computers	100	110
Furniture n fittings	17	17
Vehicles	113	167
Intangible Assets	42	42
Gross Block	1087	739
Less: Accumulated Depreciation	285	338
Total Fixed Assets (Net Block)	802	401
CWIP	26	34
Current Assets		
Inventories	8	16
Trade receivables	572	1,155
Cash Equivalents	1,732	1,934
Other asset items	1,210	1,960
Total Assets	4,350	5,500

Q4) Solve any four of the following :

[24]

- Write a note on -Working Capital Management
- Write a note on - Financial Analysis
- Write a note on - Investment Decisions
- Write a note on - SEBI
- Bharat Enterprises has two investment project alternatives before them. Estimated Cash flow after tax from both the projects is as follows. You are requested to suggest a better investment opportunity based on Pay Back Period Method.

CFAT	Project A		Project B	
Particulars	Period	Amount	Period	Amount
Initial investment	0	400,000	0	400,000
Cash inflows	1	200,000	1	100,000
Cash inflows	2	200,000	2	200,000
Cash inflows	3	400,000	3	100,000
Cash inflows	4	300,000	4	400,000
Cash inflows	5	200,000	5	500,000
Cash inflows	6	100,000	6	200,000

- Z Enterprises has two investment project alternatives before them. Estimated Cash flow after tax from both the projects is as follows. You are requested to suggest a better investment opportunity based on Profitability Index Method.

CFAT	Project A		Project B		PV Factor
Particulars	Period	Amount	Period	Amount	
Initial investment	0	900,000	0	900,000	1
Cash inflows	1	400,000	1	300,000	0.91
Cash inflows	2	400,000	2	400,000	0.83
Cash inflows	3	400,000	3	700,000	0.75
Cash inflows	4	300,000	4	400,000	0.68
Cash inflows	5	200,000	5	500,000	0.62
Cash inflows	6	100,000	6	200,000	0.56



Total No. of Questions : 4]

PB3560

[6228]-1022

M.Com. (Part - I)

FM 522 MJ : FINANCIAL MANAGEMENT

(2023 Pattern) (Credit System) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :-
- 1) सर्व प्रश्न अनिवार्य आहेत.
 - 2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) साधे कॅलक्युलेटर वापरण्यास परवानगी आहे.

प्र.1) योग्य पर्यायाची निवड करून रिकाम्या जागा भरा.

[6]

- i) वित्तीय व्यवस्थापनाचे प्राथमिक ध्येय आहे.
 - अ) खर्च कमी करणे
 - ब) संपत्ती कमाल करणे
 - क) खर्च कमाल करणे
- ii) ही भारतीय शेअर बाजाराची प्राथमिक नियामक प्राधिकरण आहे.
 - अ) RBI
 - ब) NSE
 - क) SEBI
- iii) गुंतवणूक उपक्रम, वित्तपुरवठा उपक्रम आणि संचालन क्रियाकलाप चे घटक आहेत.
 - अ) रोख प्रवाह विवरण
 - ब) उत्पन्न विवरण
 - क) ताळेबंद
- iv) ज्या कालावधीत प्रारंभिक गुंतवणूक वसूल केली जाते तो कालावधी पद्धतीचा संदर्भ देतो.
 - अ) IRR
 - ब) NPV
 - क) पे बॅक कालावधी

- v) प्राप्त्यांचेच रोखीत रूपांतर करणे याला असे म्हटले जाऊ शकते.
- अ) मर्चंट बँकिंग
- ब) फॅक्ट्रीरिंग
- क) भाड्याने खरेदी
- vi) खेळत्या भांडवलामध्ये यांचा समावेश होतो.
- अ) सर्व स्थिर मालमत्ता
- ब) सर्व चालू मालमत्ता
- क) स्थिर आणि चालू दोन्ही मालमत्ता

प्र.2) वित्तीय व्यवस्थापन म्हणजे काय? वित्तीय व्यवस्थापनाची व्याप्ती आणि उद्दिष्टे यांची चर्चा करा. [20]

किंवा

Find Gross Working Capital and Net Working Capital from the given information[20]

- Advance tax to be paid Rs. 75,000
- Cash and Bank balance to be maintained - Rs. 1,00,000
- Credit offered by suppliers - 1 Month
- Credit offered to customers - 2 Months
- Direct Labor per unit - Rs. 40
- Direct Material per Unit - Rs. 50
- Direct overheads per unit - Rs. 30
- Stock of Finished Goods to be maintained for 2 Months
- Stock of Raw Material to be maintained for 1 Month
- Stock of Work in Progress to be maintained for 1.5 Months
- Total units produced and sold per annum - 1,08,000
- 50 % sales is on cash basis and 40 % purchases are on cash basis
- Lag in payment of Direct Wages - 1 Month
- Lag in payment of Direct Expenses - 2 Months
- Add 10 % as contingency on the Net Working Capital

प्र.3) 'भांडवलीय अंदाजपत्रक' म्हणजे काय? भांडवलीय अंदाजपत्रकाच्या विविध पद्धती स्पष्ट करा. [20]

किंवा

Prepare common size Balance Sheet statements from the following Balance Sheets of IRCC for the year ended March 2022 and March 2023. [20]

Balance Sheets of IRCC (Figure in crores)

Liabilities	Mar-22	Mar-23
Equity Share Capital	450	450
Reserves	1,800	2,400
Borrowings (Long Term)	100	90
Trade Payables	700	860
Other liability items	1,300	1,700
Total Liabilities	4,350	5,500
Assets		
Fixed Assets -		
Land & Building	700	274
Plant Machinery	100	110
Equipments	15	19
Computers	100	110
Furniture n fittings	17	17
Vehicles	113	167
Intangible Assets	42	42
Gross Block	1087	739
Less: Accumulated Depreciation	285	338
Total Fixed Assets (Net Block)	802	401
CWIP	26	34
Current Assets		
Inventories	8	16
Trade receivables	572	1,155
Cash Equivalents	1,732	1,934
Other asset items	1,210	1,960
Total Assets	4,350	5,500

- अ) खेळते भांडवल व्यवस्थापन यावर टीप लिहा.
- ब) वित्तीय विश्लेषण यावर टीप लिहा.
- क) गुंतवणुकीचे निर्णय यावर टीप लिहा.
- ड) सेबी यावर टीप लिहा.
- इ) Bharat Enterprises has two investment project alternatives before them. Estimated Cash flow after tax from both the projects is as follows. You are requested to suggest a better investment opportunity based on Pay Back Period Method.

CFAT	Project A		Project B	
Particulars	Period	Amount	Period	Amount
Initial investment	0	400,000	0	400,000
Cash inflows	1	200,000	1	100,000
Cash inflows	2	200,000	2	200,000
Cash inflows	3	400,000	3	100,000
Cash inflows	4	300,000	4	400,000
Cash inflows	5	200,000	5	500,000
Cash inflows	6	100,000	6	200,000

- फ) Z Enterprises has two investment project alternatives before them. Estimated Cash flow after tax from both the projects is as follows. You are requested to suggest a better investment opportunity based on Profitability Index Method.

CFAT	Project A		Project B		PV Factor
Particulars	Period	Amount	Period	Amount	
Initial investment	0	900,000	0	900,000	1
Cash inflows	1	400,000	1	300,000	0.91
Cash inflows	2	400,000	2	400,000	0.83
Cash inflows	3	400,000	3	700,000	0.75
Cash inflows	4	300,000	4	400,000	0.68
Cash inflows	5	200,000	5	500,000	0.62
Cash inflows	6	100,000	6	200,000	0.56



Total No. of Questions : 6]

SEAT No. :

PB3561

[Total No. of Pages : 4

[6228]-1023

M.Com. (Part - I)

ADVANCED BANKING AND FINANCE

CB 523 MJ : Central Banking

(2023 Pattern) (Credit System) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and question No.6 are compulsory.*
- 2) *Solve any three questions from question No.2 to question No.5*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks

[5]

- i) Imperial Bank of India was Nationalised in _____
 - a) 1949
 - b) 1955
 - c) 1959
 - d) 1969
- ii) _____ Institution released guidelines on 'Default Loss Guarantee'.
 - a) SEBI
 - b) RBI
 - c) IRDAI
 - d) PFRDA
- iii) RBI was established in the year _____
 - a) 1949
 - b) 1935
 - c) 1934
 - d) 1970
- iv) The following is _____ not an advantage of central bank autonomy.
 - a) Financial stability
 - b) Increased political interference
 - c) Market trust
 - d) Reliability
- v) _____ is not an instrument of fiscal policy.
 - a) Tax
 - b) Government Expenditure
 - c) Bank rate
 - d) Public Borrowings

P.T.O.

Q2) Explain in Details the evolution and organization of Reserve Bank of India (R.B.I.) [15]

Q3) Explain aspects of RBI's autonomy. [15]

Q4) What is mean by Digital Currency? Explain the Benefits and Dangers of Digital Currency. [15]

Q5) Explain the role of Fin-Tech and Big-Tech firms in Banking Transaction. [15]

Q6) Write short notes (Any four) [20]

- a) Challenges faced by Central Banks in the 2020
- b) RBI as Note Issuing Authority
- c) Need of Digital Currency
- d) Carbon Natural Economy
- e) The future of Money
- f) Models of CBDCs (Central Bank Digital Currency).



PB3561

M.Com. (Part - I)

CB 523 MJ : Central Banking

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहेत.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 मधील कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

[5]

- [illegible]

प्र.2) भारतीय रिझर्व्ह बँकेची उत्क्रांती आणि संघटन सविस्तर स्पष्ट करा. [15]

प्र.3) आरबीआयच्या स्वायत्ततेचे पैलू स्पष्ट करा. [15]

प्र.4) डिजिटल चलनाची व्याख्या करा. डिजिटल चलनाचे फायदे आणि धोके सांगा. [15]

प्र.5) बँकिंग व्यवहारात फिन-टेक आणि बिग-टेक कंपन्यांची भूमिका स्पष्ट करा. [15]

प्र.6) टिपा लिहा. (कोणत्याही चार) [20]

- अ) 2020 याकाळातील केंद्रीय बँकांसमोरील आव्हाने
- ब) नोटा जारी करणारे प्राधिकरण म्हणून आरबीआय
- क) डिजिटल चलनाची गरज
- ड) कार्बन नैसर्गिक अर्थव्यवस्था
- इ) पैशाचे भवितव्य
- फ) सीबीडीसीचे मॉडेल (सेंट्रल बँक डिजिटल करन्सी)



Total No. of Questions : 4]

SEAT No. :

PB-3562

[Total No. of Pages : 4

[6228]-1024

M.Com. (Part - I)

BANKING & FINANCE

UB524MJ : Universal Banking

(NEP 2023 Pattern) (CBCS) (Semester - I)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks.

[5]

- i) Universal banks are _____ institutions that offer a wide range of financial services.
A) Financial
B) Credit
C) Insurance
D) All of the above
- ii) Bank of Maharashtra is an example of _____.
A) Private Bank
B) Foreign Bank
C) Public Sector Bank
D) None of Above
- iii) When banks undertake activities related to banking like investment, Insurance, issue of debit and credit card etc. it is known as _____.
A) Universal Banking
B) Internet Banking
C) Private Banking
D) Virtual Banking
- iv) _____ is not a problem of universal banks.
A) Conflict of interest relationship
B) Demonetisation
C) Government intervention
D) Risk of failure
- v) Universal Banks are needed for _____.
A) Participation in investment
B) Savings and loans
C) Risk Management
D) All of the above

P.T.O.

Q2) Define Universal Banking. Explain the Objectives of Universal Banking. [10]

OR

Explain the functions of universal banking.

Q3) Describe the problems faced by the Universal Banks. [10]

OR

Explain the disadvantages of universal banking.

Q4) Write short notes (Any Two) : [10]

- a) Features of Universal Banking.
- b) Evolution of Universal Banks in India.
- c) Advantages of Universal Banking
- d) Commercial and Universal Banking



PB-3562

(मराठी रूपांतर)

[एकूण गुण : 35

सूचना : 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[5]

- [illegible]

प्रश्न 2) सार्वत्रिक बँकिंगची व्याख्या करा. सार्वत्रिक बँकिंगची उद्दिष्टे स्पष्ट करा. [10]

किंवा

सार्वत्रिक बँकिंगची कार्ये स्पष्ट करा.

प्रश्न 3) सार्वत्रिक बँकिंगच्या समस्या स्पष्ट करा. [10]

किंवा

सार्वत्रिक बँकिंगचे तोटे स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) सार्वत्रिक बँकिंगची वैशिष्ट्ये
- ब) भारतातील सार्वत्रिक बँकिंगची उत्क्रांती
- क) सार्वत्रिक बँकिंगचे फायदे
- ड) सार्वत्रिक बँकिंग आणि व्यापारी बँकिंग



Total No. of Questions : 4]

SEAT No. :

PB3563

[Total No. of Pages : 4

[6228]-1025

M.Com. - I

BANKING AND FINANCE

**LF 525 MJ : Legal Framework of Banking
(2023 Pattern) (Credit System) (Semester - I)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Fill in the blank with the most appropriate alternative. **[6]**

- i) The Banking regulation act, 1949 of _____ has elaborated the capital structure and related provisions.
 - a) Section 12
 - b) Section 10
 - c) Section 9
- ii) Section 45 of RBI Act 1934 is regarding to _____.
 - a) Appointment of agent
 - b) Credit information
 - c) Share capital
- iii) The _____ of RBI Act, 1934 is regarding management of RBI.
 - a) Section 3
 - b) Section 7
 - c) Section 4
- iv) Section 5 of the Negotiable Instrument Act defines _____.
 - a) Bill of exchange
 - b) Promissory note
 - c) Cheque
- v) The section-II of securitisation Act, 2002 is regarding to _____.
 - a) Securitisation company
 - b) Resolution of disputes
 - c) Cancellation of certificate of registration
- vi) The provision of Section 56 of banking regulation Act, 1949 are applicable to are applicable to Bank.
 - a) Co-operative
 - b) Private
 - c) Commercial

P.T.O.

Q2) Define the Bank under section 5B. Explain the provisions of the banking regulation Act 1949 applicable to co-operative Banks. **[20]**

OR

What is meant by 'Negotiable Instruments'? Explain the types of Negotiable instruments.

Q3) State various provisions regarding incorporation, capital management and business under section 3 to 10 of The Reserve Bank of India Act. 1934. **[20]**

OR

Explain provisions of the enforcement of security interest (section 13 to 19) and Central registry (section 20 to 26) Securitisation Act 2002.

Q4) Write short notes (Any Four) **[24]**

- a) Banking Regulation (Amendment Bill 2017)
- b) Promissory Note
- c) Capital Structure (section 12)
- d) Offences and penalties
- e) Right of the holder in due course.
- f) Changing role of RBI.



Total No. of Questions : 4]

PB3563

[6228]-1025

M.Com. - I

BANKING AND FINANCE

**LF 525 MJ : Legal Framework of Banking
(2023 Pattern) (Credit System) (Semester - I)**

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

प्र.1) रिकाम्या जागा भरा.

[6]

- i) बँक व्यवसाय कायदा, 1949 च्या मध्ये भांडवल रचना आणि त्या संदर्भातील तरतुदींचे विवेचन केलेले आहे.
अ) कलम 12
ब) कलम 10
क) कलम 9
- ii) आरबीआय कायदा 1934 चे कलम 45 संदर्भात आहे.
अ) हस्तकाची नियुक्ती
ब) कर्जविषयक माहिती
क) भाग भांडवल
- iii) आरबीआय कायदा 1934 चे आरबीआय च्या व्यवस्थापना संदर्भातील आहे.
अ) कलम 3
ब) कलम 7
क) कलम 4
- iv) चलनक्षम दस्तऐवज कायदानुसार कलम 5 च्या संदर्भात आहे.
अ) हुंडी
ब) वचन चिट्ठी
क) धनादेश
- v) रोखीकरण कायदा, 2002 चे कलम-11 संदर्भात आहे.
अ) रोखीकरण कंपनी
ब) विवादाचा निर्णय
क) नोंदणी प्रमाणपत्र रद्द करणे
- vi) बँक व्यवसाय नियमन कायदा 1949 (कलम 56) मधील तरतुदी बँकांना लागू करण्यात आलेल्या आहेत.
अ) सहकारी
ब) खाजगी
क) व्यापारी

प्र.2) कलम 5 बी नुसार बँकेची व्याख्या द्या. बँक व्यवसाय नियमन कायदा 1949, कायद्यातील सहकारी बँकांना लागू होणाऱ्या तरतुदी स्पष्ट करा. [20]

किंवा

चलनक्षम दस्तऐवज म्हणजे काय? चलनक्षम दस्तऐवजाचे प्रकार स्पष्ट करा.

प्र.3) भारतीय रिझर्व्ह बँक कायदा 1934 च्या कलम 3 ते 10 नुसार संस्थापन, भांडवल व्यवस्थापन आणि व्यवसाय संदर्भातील विविध तरतुदी नमूद करा. [20]

किंवा

सिक्युरिटी इंटरेस्ट (कलम 13 ते 19) आणि सेंट्रल रजिस्ट्री (कलम 20 ते 26) सिक्युरिटायझेशन ऍक्ट 2002 च्या अंमलबजावणीच्या तरतुदी स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही चार) [24]

- अ) बँक व्यवसाय नियमन दुरुस्ती विधेयक 2017
- ब) वचन चिट्ठी
- क) भांडवल रचना (कलम 12)
- ड) अपराध आणि दंड
- इ) यथाविधीकारकाचे हक्क
- फ) भारतीय रिझर्व्ह बँकेची बदलती भूमिका



Total No. of Questions : 6]

SEAT No. :

PB3564

[Total No. of Pages : 4

[6228]-1026

First Year M.Com.

ADVANCED MARKETING

SM 526 MJ : Social Media Marketing

(2023 Credit Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and question No.6 are compulsory.*
- 2) *Attempt any three questions from question No.2 to question No.5.*

Q1) Fill in the blanks.

[6]

- i) Google Pages for YouTube Channels provide tools for channel customization and _____.
 - a) Analytics
 - b) Monetization
 - c) Optimization
 - d) Collaboration
- ii) Twitter, LinkedIn, YouTube, Instagram, and Facebook are examples of _____.
 - a) Email
 - b) Social media platforms
 - c) Search engines
 - d) E-commerce websites
- iii) Instagram provides insights into audience demographics and behaviors to tailor content for maximum _____.
 - a) reach
 - b) conversion
 - c) engagement
 - d) retention
- iv) Social media marketing strategies involve the use of different _____.
 - a) Traditional methods
 - b) Social networking sites
 - c) Billboards
 - d) Telephone directories

P.T.O.

- v) In Website Hosting using WordPress, understanding the selection process of _____ is crucial for effective website planning and development.
- a) themes
 - b) plugins
 - c) domains
 - d) keywords
- vi) Content Marketing is an integral part of SEO, focusing on creating and distributing valuable, relevant, and consistent _____ to attract and retain a clearly defined audience.
- a) products
 - b) services
 - c) information
 - d) advertisements

Q2) Define Social Media Marketing. Explain its importance in today's digital landscape. [18]

Q3) Compare the marketing strategies for Facebook, Instagram and LinkedIn. Highlight the unique features and advantages of each platform for businesses. [18]

Q4) Explain the phases of website development and discuss the importance of keyword selection in website planning. How do these factors contribute to effective SEO? [18]

Q5) What are the recent trends and challenges in Search Engine Optimization (SEO) and how do they affect social media marketing? [18]

Q6) Short Notes (Any 2) [10]

- a) Traditional Media v/s social media
- b) Social Media Marketing Strategies
- c) Website hosting using Wordpress
- d) Creating a YouTube channel,



Total No. of Questions : 6]

PB3564

[6228]-1026

First Year M.Com.

ADVANCED MARKETING

**SM 526 MJ : Social Media Marketing
(2023 Credit Pattern) (Semester - I)**

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा.

[6]

- i) Google Pages यूट्यूब चॅनल्ससाठी साधने प्रदान करतात चॅनल सानुकूलन आणि
 - अ) विश्लेषण
 - ब) रोजगारी
 - क) सुधारणा
 - ड) सहकार्य
- ii) ट्विटर, लिंकडइन, युट्यूब, इंस्टाग्राम आणि फेसबुक हे उदाहरणे आहेत
 - अ) ईमेल
 - ब) सामाजिक मीडिया प्लेटफॉर्म
 - क) शोध संच
 - ड) ई-कॉमर्स वेबसाइट्स
- iii) इंस्टाग्राम लोकांच्या लक्षात आणि वर्तनांतीत दर्शविण्यासाठी माहिती म्हणजे
 - अ) साधन
 - ब) परिवर्तन
 - क) व्याप्ती
 - ड) साठवण्याची
- iv) सोशल मीडिया मार्केटिंग योजना वापरण्याचे विविध
 - अ) पारंपारिक पद्धती
 - ब) सामाजिक संवाद साधने
 - क) बिलबोर्ड
 - ड) दूरध्वनी निर्देशिका

- प्र.2) सोशल मीडिया मार्केटिंग म्हणजे काय आहे? आजच्या डिजिटल लँडस्केपमध्ये त्याची महत्त्वाची किंमत स्पष्ट करा.** [18]

प्र.3) फेसबुक, इंस्टाग्राम आणि लिंकडइनसाठी मार्केटिंग युक्तीतील तुलना करा. प्रत्येक प्लेटफॉर्माच्या अनोख्य वैशिष्ट्ये आणि व्यवसायांसाठी लाभ स्पष्ट करा. [18]

प्र.4) वेबसाइट विकासाच्या टप्प्यातील वर्तमान चरणे समजून घ्या आणि वेबसाइट नियोजनात कीवर्ड निवडण्याची महत्त्वाची कसरत चर्चा करा. त्यांना योग्य SEO साठी कसे सांगतात? [18]

प्र.5) शोध इंजिन ऑप्टिमायझेशन (एसईओ) मध्ये अलीकडील कल्पना आणि तत्त्व आणि त्या सोशल मीडिया मार्केटिंगला कसा प्रभाव आहे? [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) **[10]**

- अ) पारंपारिक मीडिया तुलनेतील सोशल मीडिया
- ब) सोशल मीडिया विपणन युक्ती
- क) Wordpress वापरून वेबसाइट होस्टिंग
- ड) यूट्यूब चॅनल तयार करणे



Total No. of Questions : 3]

SEAT No. :

PB-3565

[Total No. of Pages : 2

[6228]-1027

M.Com. (Part - I)

ADVANCED MARKETING

EM - 527 MJ : Event Management

(2023 Pattern) (Semester - I) (60125)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Define Event Management. Explain the Nature and scope of Event Management. **[10]**

Q2) Explain the responsibilities of a corporate Event Organizer. **[10]**

Q3) Short notes (Any three) : **[15]**

- a) Event Servicer
- b) Characteristics of Successful Event Management
- c) Corporate Event Packages
- d) Human Resource Management for Events



P.T.O.

Total No. of Questions : 3]

PB-3565

[6228]-1027

M.Com. (Part - I)

ADVANCED MARKETING

EM - 527 MJ : Event Management

(2023 Pattern) (Semester - I) (60125)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

-
-
- प्रश्न 1) कार्यक्रम व्यवस्थापनाची व्याख्या सांगून स्वरूप व व्याप्ती लिहा. [10]
- प्रश्न 2) कार्पोरेट कार्यक्रम संस्थेची जबाबदारी स्पष्ट करा. [10]
- प्रश्न 3) टिपा लिहा. (कोणतेही तीन) [15]
- अ) कार्यक्रम सेवा
ब) यशस्वी कार्यक्रम व्यवस्थापनाचे वैशिष्ट्ये
क) कार्पोरेट कार्यक्रम पॅकेजस
ड) कार्यक्रमासाठी मानवी संसाधन व्यवस्थापन



Total No. of Questions : 6]

SEAT No. :

PB3566

[Total No. of Pages : 4

[6228]-1028

M.Com. (Part - I)

**MT 528 MJ : MARKETING TECHNIQUES
(2023 Pattern) (Credit System) (Semester - I)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and question No. 6 are compulsory.*
- 2) Answer any three questions from question No. 2 to question no. 5.*
- 3) Figures to the right indicate full marks.*

Q1) Fill up the blanks with appropriate answers : (Any six)

[6]

- i) In marketing _____ is the focal point.
 - a) Profit
 - b) Sales
 - c) Customer
 - d) Retailer
- ii) Product mix does not include _____.
 - a) Product range
 - b) After sales service
 - c) Brand
 - d) Advertising
- iii) E-marketing is a part of _____.
 - a) E-payment
 - b) E-commerce
 - c) E-mail marketing
 - d) Traditional marketing
- iv) _____ is the first step of product development.
 - a) Business Analysis
 - b) Marketing testing
 - c) Generation of new idea
 - d) Production
- v) _____ is the factor related with micro-Environment of marketing.
 - a) Economic conditions
 - b) Legal aspect
 - c) Social condition
 - d) Suppliers

P.T.O.

- vi) Discount, profit margins are the part of _____
- a) product mix b) price mix
c) place mix d) promotion mix
- vii) Advertisement is _____ type of communication.
- a) Personal b) Impersonal
c) Personal and Impersonal d) Direct

Q2) What is Marketing Environment? Explain Internal and External Environmental factors influencing the marketing environment. [18]

Q3) Define the term labeling. State the functions and Importance of labeling. [18]

Q4) What is distribution channel Explain the advantages and disadvantages of distribution channel. [18]

Q5) What is E-Marketing Promotion? Explain in detail of E- Marketing Promotion. [18]

Q6) Write short notes on. (any two) **[10]**

- Marketing Mix
- Role of Public Relation Officer
- Green Marketing
- Objectives of Marketing



PB3566

M.Com. (Part - I)

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सोडविणे अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[6]

- i) विपणनामध्ये हा केंद्रबिंदू असतो.
अ) नफा
क) ग्राहक
ब) विक्री
ड) किरकोळ विक्रेता
- ii) उत्पादन मिश्र मध्ये समाविष्ट होत नाही.
अ) उत्पादन श्रेणी
क) मुद्रा
ब) विक्री पश्चात सेवा
ड) जाहिरात
- iii) ई-विपणन हा एक भाग आहे.
अ) ई-पेमेंट
क) ई-मेल विपणन
ब) ई-कॉमर्स
ड) पारंपारिक विपणन
- iv) नविन उत्पादन विकासातील हा पहिला टप्पा आहे.
अ) व्यावसाय पृथक्करण
क) नविन संकल्पना धोरणे
ब) बाजार चाचणी
ड) वस्तु उत्पादन
- v) हा घटक सूक्ष्म विपणन पर्यावरणाशी निगडीत आहे.
अ) आर्थिक स्थिती
क) सामाजिक स्थिती
ब) कायदेशीर पैलू
ड) पुरवठादार

vi) सुट, नफा प्रमाण हे चे घटक आहेत.

अ) उत्पादन मिश्र

ब) किंमत मिश्र

क) ठिकाण मिश्र

ड) जाहिरात मिश्र

vii) जाहिरात हे प्रकारचे संज्ञापण आहे.

अ) वैयक्तिक

ब) अवैयक्तिक

क) वैयक्तिक व अवैयक्तिक

ड) प्रत्यक्ष

प्र.2) विपणन वातावरण म्हणजे काय? विपणन वातावरणावर परिणाम करणारे अंतर्गत आणि बाह्य पर्यावरणीय घटक स्पष्ट कर. [18]

प्र.3) खूणचिह्नी (लेबलिंग) या शब्दाची व्याख्या देऊन खूणचिह्नीची (लेबलिंगची) कार्ये आणि महत्त्व सांगा. [18]

प्र.4) वितरण वाहिनी म्हणजे काय तसेच वितरण वाहिनीचे फायदे आणि तोटे स्पष्ट करा. [18]

प्र.5) ई-विपणन विक्रीयवृद्धी काय आहे? ई-विपणन विक्रीयवृद्धीचे तपशीलवार वर्णन करा. [18]

प्र.6) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [10]

अ) विपणन मिश्र

ब) जनसंपर्क अधिकाऱ्याची भूमिका

क) हरित विपणन

ड) विपणनाची उद्दिष्टे



Total No. of Questions : 6]

SEAT No. :

PB3567

[Total No. of Pages : 4

[6228]-1029

M.Com. (Part - I)

RM-529-MJ : RESEARCH METHODOLOGY

(Credit 2023 Pattern) (Semester - I)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and 6 are compulsory.*
- 2) *Answer any three questions from Q.No2 to 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks.

[5]

- i) _____ is the act of copying another person's ideas, words or work and pretending that they are your own.
 - a) Plagiarism
 - b) Good Research
 - c) Review of Literature
- ii) _____ is an idea that is suggested as the possible explanation for something but has not yet been found to be true or correct.
 - a) Hypothesis
 - b) Research Design
 - c) References
- iii) A_____ is a comprehensive summary of previous research on a topic.
 - a) Literature Review
 - b) Research Problem
 - c) Hypothesis

P.T.O.

- iv) Data that have already been collected for some other purpose is termed as _____
- a) Secondary data
 - b) Primary data
 - c) Tertiary data
- v) The last page of research report is _____
- a) Title Page
 - b) Index
 - c) Appendix

Q2) What is 'Research'? Explain in detail various features of good research and steps in scientific research process. [15]

Q3) What is 'Research Design'? Explain in detail various classification of research design. [15]

Q4) What is 'questionnaire' in research? Explain in detail various types of questionnaires and stages in questionnaire design. [15]

Q5) What is 'Research Report'? Explain in detail importance and structure of 'Research Report'. [15]

Q6) Write Short Notes (Any four) [20]

- a) Difference between Research Method Vs Methodology
- b) Review of Literature
- c) Analysis & Interpretation of Data
- d) Mode of preparing a Bibliography
- e) Essential elements of a good questionnaire
- f) Footnote



Total No. of Questions : 6]

PB3567

[6228]-1029

M.Com. (Part - I)

RM-529-MJ : RESEARCH METHODOLOGY

(Credit 2023 Pattern) (Semester - I)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 व प्रश्न क्र. 6 सोडविणे अनिवार्य आहेत.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 मधील कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा.

[5]

- i) म्हणजे दुसऱ्या व्यक्तीच्या कल्पना, शब्द किंवा कार्य कॉपी करणे आणि ते तुमचे स्वतःचे असल्याचे भासवणे होय.
अ) वाङ्मयचौर्य
ब) चांगले संशोधन
क) संदर्भ साहित्याचा आढावा
- ii) ही एक कल्पना आहे, की जी एखाद्या गोष्टीचे संभाव्य स्पष्टीकरण म्हणून सुचविली जाते परंतु अद्याप ती सत्य किंवा बरोबर असल्याचे सिद्ध झाले नाही.
अ) गृहीतक
ब) संशोधन आराखडा
क) संदर्भ
- iii) हे एखाद्या विषयावरील मागील संशोधनाचा सर्वसमावेशक सारांश आहे.
अ) संदर्भ साहित्याचा आढावा
ब) संशोधन समस्या
क) गृहीतक
- iv) इतर काही उद्देशांसाठी आधीच गोळा केलेल्या माहिती ला म्हणतात.
अ) दुय्यम माहिती
ब) प्राथमिक माहिती
क) तृतीयक माहिती
- v) संशोधन अहवालाचे शेवटचे पान आहे.
अ) शीर्षक पान
ब) अनुक्रमणिका
क) परिशिष्ट

प्र.2) 'संशोधन' म्हणजे काय? चांगल्या संशोधनाची विविध वैशिष्ट्ये आणि वैज्ञानिक संशोधन प्रक्रियेतील पायऱ्या यांचे सविस्तर वर्णन करा. [15]

प्र.3) 'संशोधन आराखडा' म्हणजे काय? 'संशोधन आराखड्याचे' विविध वर्गीकरण/प्रकार सविस्तर स्पष्ट करा. [15]

प्र.4) संशोधनातील 'प्रश्नावली' या शब्दाचा अर्थ लिहा? प्रश्नावलीचे विविध प्रकार आणि प्रश्नावली डिझाइनमधील टप्प्यांचे सविस्तर वर्णन करा. [15]

प्र.5) 'संशोधन अहवाल' म्हणजे काय? 'संशोधन अहवाल' चे महत्त्व आणि रचना/मांडणी सविस्तर स्पष्ट करा. [15]

प्र.6) टिपा लिहा (कोणत्याही चार) [20]

- अ) संशोधन पद्धती आणि संशोधन पद्धतीशास्त्र यातील फरक
- ब) संदर्भ साहित्याचा आढावा
- क) माहितीचे विश्लेषण आणि अनुमान
- ड) ग्रंथसूची तयार करण्याची पद्धत
- इ) चांगल्या प्रश्नावलीचे आवश्यक घटक
- फ) तळटीप



Total No. of Questions : 7]

SEAT No. :

PB-3568

[Total No. of Pages : 5

[6228]-2001

M.Com. (Part - I)

FA551MJ : FINANCIAL ANALYSIS AND CONTROL

(2023 Pattern) (NEP) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and 7 are compulsory.*
- 2) *Attempt any Three Questions From Question No.2 to 6.*

Q1) Fill in the Blanks.

[6]

- i) Net Income divided by the average total assets is known as the _____ Ratio.
 - a) Quick
 - b) Return on Equity
 - c) Operating
 - d) Inventory Turnover
- ii) The Statement of changes in Financial Position is also known as the _____.
 - a) Income statement
 - b) Cash Flow statement
 - c) Balance Sheet
 - d) Retained Earnings statement
- iii) The purchase of new machinery is an example of a _____ Activity.
 - a) Investing
 - b) Operating
 - c) Financing
 - d) Budgeting
- iv) The _____ Is a measure of a project's profitability relative to its investment cost.
 - a) Net Present Value
 - b) Payback Period
 - c) Accounting Rate of Return
 - d) Internal Rate of Return

P.T.O.

- Q2)** From the following Balance Sheet of Anup Ltd. For the year ending 31st March 2022 and 2023. You are required to prepare a Comparative Balance Sheet : **[18]**

[6228]-2001

Q3) The Balance Sheet of Harshvardhan Ltd as on Haridwar as on 31st March, 2020 shows the following summarized position. **[18]**

Balance Sheet as on 31st March, 2020

Liabilities	As on 31st March, 2019	As on 31st March, 2020	Assets	As on 31st March, 2019	As on 31st March, 2020
Equity Share	3,50,000	7,00,000	Goodwill	20,000	36,000
Capital	70,000	80,000	Buildings	3,50,000	3,29,000
General	75,000	80,000	Machinery	4,00,000	8,00,000
Reserve	70,000	90,000	Long Term	67,000	52,000
Profit & Loss	80,000	1,10,000	Investment		
Pro, for	2,70,000	3,60,000	Short term	6,000	7,000
Taxation	80,000	70,000	Investment	22,000	60,000
Proposed	5,000	10,000	Cash at Bank	92,000	1,28,000
Dividend			Debtors	36,000	82,000
Mortgage loan			Bills Receivable	7,000	6,000
Creditors			Formation		
Bills Payable			Expenses		
	10,00,000	15,00,000		10,00,000	15,00,000

Additional Information :

1. Building to be depreciated by 6% p.a. whereas Machinery to be depreciated by 10% p.a. on opening Balance.
2. A Part of Machine which is not productively being utilized costing Rs. 40,000 was sold during the year for Rs. 25,000.
3. Long term Investments amounting to Rs. 15,000 were sold during the year at profit of Rs. 4,000.
4. During the year 2019-2020 Business Tax were paid Rs. 50,000 as tax for the year 2018-2019.
5. Dividends of the year 2018-2019 amounting to Rs. 80,000 were paid during the year 2019-2020.

You are required to prepare a schedule of changes in working capital and fund flow statement for the year ended 31st March, 2020.

Q4) From the following Balance Sheet and additional information related to Erasmik Ltd, Ellora, prepare a cash flow statement for the year ended 31st March, 2020. [18]

Liabilities	As on 31 st March, 2019	As on 31 st March, 2020	Assets	As on 31 st March, 2019	Ason31 st March, 2020
Equity Share Capital	3,00,000	3,90,000	Patents	19,800	31,200
Share Premium	17,000	39,000	Plant	2,20,000	3,22,000
Gen. Reserve Fund	19,500	34,800	Premises	1,00,000	85,000
Business Profits	16,600	47,200	Equipment	40,000	90,000
Accounts Payable	18,000	48,300	Accounts Receivable	8,200	56,100
Expenses Accrued	2,900	1,700	Expenses C/Forward	1,100	900
Tax Provision	11,200	17,900	Dena Bank Current Account	8,300	10,500
Proposed Dividend	14,800	21,100	Money Market Funds	2,600	4,300
	4,00,000	6,00,000		4,00,000	6,00,000

Additional Information :

1. Provide depreciation on Plant @ 20% p.a. Diminishing Balance Method, on Premises @15% p.a. as per written down value method and on Equipment @10% as per Reducing Balance Method.
2. Income Tax Paid during the year 2019-2020 amounted Rs. 9,300.
3. An old equipment costing Rs, 10,000, having a written down value as on the date of sale Rs. 9,000 was sold during the year for Rs. 10,000.
4. During the year 2019-2020 new Patents were purchased Rs. 11,400.
5. Provisions made for dividend during the year amounted Rs. 19,300.

Q5) Nishant Company is considering investment of Rs. 2,00,000 in a project. The following are the income forecasts, after depreciation and tax, in 1st year Rs. 20,000, 2nd year Rs.80,000, 3rd year Rs.1,20,000, 4th year Rs. 40,000 and 5th year Rs. Nil. [18]

From the above information you are required to calculate -

1. Pay-back Period
2. Discounted Pay-back Period at 10% interest factor.

Q6) What is Financial Analysis Statements? Explain its nature and Limitations.[18]

Q7) Write Short Notes (Any 2) :

[10]

- a) Fund Flow Statement
- b) AS - 3 Cash Flow Statement
- c) Capital Budgeting
- d) AS - 7 Statement of Cash Flow



Total No. of Questions : 6]

SEAT No. :

PB3569

[Total No. of Pages : 4

[6228]-2002

M.Com.-I

**ST552MJ : STRATEGIC MANAGEMENT
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question 1 and question No. 6 are compulsory.*
- 2) *Solve any three questions from question No. 2 to question No. 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the Blanks with most appropriate answer.

[6]

- i) _____ is not a major element of the strategic management process.
 - a) Formulation strategy
 - b) Implementing strategy
 - c) Evaluating Strategy
 - d) Assigning administrative tasks
- ii) The primary focus of strategic management is to _____.
 - a) Strategic analysis
 - b) The total organisation
 - c) Strategy formulation
 - d) None of above
- iii) Strategic Management handles _____.
 - a) External Problems
 - b) Administrative Problems
 - c) Internal Problems
 - d) Management Problems
- iv) The word tactics is most likely to be associated with _____.
 - a) Business strategy
 - b) Corporate strategy
 - c) Operational strategy
 - d) All of the above

P.T.O.

- v) _____ level of management is primarily responsible for formulating functional strategies.
- | | |
|--------------------------|-------------------------|
| a) Top management | b) Middle management |
| c) Frontline supervisors | d) External consultants |
- vi) Low cost, Differentiation and Focus are examples of ____.
- | | |
|-------------------------|---------------------------|
| a) Corporate strategies | b) Operational strategies |
| c) Business strategies | d) Functional strategies |

Q2) What is the Strategic Management? Explain the Approaches to Strategic Decision making and Strategic Management Process Components. [18]

Q3) What is Strategic Planning? Explain Advantages and Disadvantages of Strategic Planning. [18]

Q4) What is Strategic Alternative? Explain the Types of Strategic Alternative. [18]

Q5) Explain in detail various functional strategy for marketing environment sustainability. [18]

Q6) Write short Notes on (Any Two) [10]

- | |
|--|
| a) Characteristics of Strategic Management |
| b) Analysis of Business Environment |
| c) Organisational structure |
| d) Benchmarking |



Total No. of Questions : 6]

PB3569

[6228]-2002

M.Com.-I

ST552MJ : STRATEGIC MANAGEMENT
(2023 Pattern) (Credit System) (Semester - II)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :- 1) प्रश्न क्रमांक 1 आणि प्रश्न क्रमांक 6 अनिवार्य आहेत.
2) प्रश्न क्रमांक 2 ते प्रश्न क्रमांक 5 पर्यंत कोणतेही तीन प्रश्न सोडवा.
3) उजव्या बाजूचे आकडे पूर्ण गुण दर्शवतात.

प्र.1) योग्य पर्यायाची निवड करून रिकाम्या जागा भरा.

[6]

- i) व्यूहरचनात्मक व्यवस्थापन प्रक्रियेचा मुख्य घटक नाही.
- अ) व्यूहरचना तयार करणे ब) व्यूहरचनेची अंमलबजावणी करणे
- क) व्यूहरचना मुल्यांकन करणे ड) प्रशासकीय काम नेमुन देणे
- ii) व्यूहरचनात्मक व्यवस्थापनाचे प्राथमिक लक्ष केंद्रित करणे हे आहे.
- अ) व्यूहरचना विश्लेषण ब) एकूण संघटना
- क) व्यूहरचना तयार करणे ड) वरीलपैकी काहीही नाही
- iii) व्यूहरचनात्मक व्यवस्थापन हाताळते.
- अ) बाह्य समस्या ब) प्रशासकीय समस्या
- क) अंतर्गत समस्या ड) व्यवस्थापन समस्या
- iv) डावपेच हा शब्द बहुधा शी संबंधित आहे.
- अ) व्यवसाय व्यूहरचना ब) कॉर्पोरेट व्यूहरचना
- क) परिचालन व्यूहरचना ड) वरील सर्व

v) कार्यात्मक व्यूहरचना तयार करण्यासाठी व्यवस्थापनाचा स्तर प्रामुख्याने जबाबदार आहे.

अ) उच्च व्यवस्थापन

ब) मध्यम व्यवस्थापन

क) फ्रंटलाइन पर्यवेक्षक

ड) बाह्य सल्लागार

vi) कमी खर्च, भेदभाव आणि लक्ष ही ची उदाहरणे आहेत.

अ) कॉर्पोरेट व्यूहरचना

ब) परिचालन व्यूहरचना

क) व्यवसाय व्यूहरचना

ड) कार्यात्मक व्यूहरचना

प्र.2) व्यूहरचनात्मक व्यवस्थापन म्हणजे काय? व्यूहरचनात्मक निर्णय घेण्याचा दृष्टीकोन आणि व्यूहरचनात्मक प्रक्रिया प्रारूपाचे घटक स्पष्ट करा. [18]

प्र.3) व्यूहरचनात्मक नियोजन म्हणजे काय? व्यूहरचनात्मक नियोजनाचे फायदे आणि तोटे स्पष्ट करा. [18]

प्र.4) व्यूहरचनात्मक पर्याय म्हणजे काय? व्यूहरचनात्मक पर्यायाचे प्रकार स्पष्ट करा. [18]

प्र.5) विपणन पर्यावरणीय स्थिरतेसाठी विविध कार्यात्मक व्यूहरचना स्पष्ट करा. [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

अ) व्यूहरचनात्मक व्यवस्थापनाची वैशिष्ट्ये

ब) व्यवसाय पर्यावरणाचे विश्लेषण

क) संघटनात्मक संरचना

ड) बेंचमार्किंग



Total No. of Questions : 6]

SEAT No. :

PB4524

[Total No. of Pages : 3

[6228]-2003

M.Com. - I

ADVANCED ACCOUNTING & TAXATION

BT553MJ : Business Tax Assessment and Planning

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 and Question No. 6 are compulsory.*
- 2) *Solve any 3 questions from Question no. 2 to Question No. 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks by selecting suitable choice.

[6]

- a) The income of an assessee engaged in the business of growing and manufacturing tea in India is taxable to the extent of _____.
 - i) 40% of such income
 - ii) 60% of such income
 - iii) 70% of such income
 - iv) 30% of such income
- b) If non-agricultural income is ₹4,52,000 and net agricultural income is ₹40,000, the tax liability of an individual assessee will be _____.
 - i) Nil
 - ii) ₹200
 - iii) ₹206
 - iv) ₹4,326
- c) The relation of a HUF arises from _____.
 - i) Status
 - ii) Contract
 - iii) Agreement
 - iv) None of these
- d) Lala and sons, a Hindu undivided family, carrying on business of food grain agents has total income of Rs.10,25,000. It has paid health insurance premium of Rs. 25,000 of karta. The tax liability of Hindu undivided family is _____.
 - i) Rs. 1,33,390
 - ii) Rs.1,28,750
 - iii) Rs. 1,17,000
 - iv) Rs. 3,09,000

P.T.O.

- e) Under the Income-tax Act, 1961, interest on capital received by a partner from a partnership firm is chargeable under the head _____.
- Profits and gains of business or profession
 - Income from other sources
 - Capital gains
 - None of the above
- f) Salary received by a partner from his partnership firm is considered in his personal assessment as _____.
- Income from salary
 - Profit from business or profession
 - Income from other sources
 - Exempted income

Q2) Mr. Bhushan grows sugarcane and uses the same for the purpose of manufacturing sugar in his factory. 30% of sugarcane produce is sold for Rs. 10,00,000 and the cost of cultivation of such sugarcane is Rs. 5,00,000. The cost of cultivation of the balance sugarcane (70%) is Rs. 14,00,000 and the market value of the same is Rs. 22,00,000. After incurring Rs. 1,50,000 in the manufacturing process on the balance sugarcane, the sugar was sold for Rs. 25,00,000. Compute Mr. Bhushan's business income and agricultural income. **[18]**

Q3) a) Mr. Harish from Delhi furnishes the following information in respect of assessment year 2024-25. **[10]**

	Rs.
i) Gross Total Income	6,00,000
ii) Life Insurance Premium paid (Policy Amount Rs. 70,000; policy is issued before 01.04.2012)	17,500
iii) Donation in Swachh Bharat Kosh	10,000
iv) Health insurance Premium paid on the health of his child (By cheque)	5,000
v) Amount spent on the medical treatment of his disabled father who is fully dependent on him (A proper certificate of disability is obtained)	75,000
vi) Mr. Harish resides in a rented house in Delhi and pays Rs. 9,000 p.m. He does not own any residential house anywhere but has a factory at Aligarh, rent income of which is included under the head 'Income from other sources'.	

Compute taxable income of Mr. Harish for AY 2024-25.

- b) Explain the objectives and benefits of TDS and TCS. **[8]**

Q4) The Profit and Loss A/c of SK Ltd. (a Partnership Firm) for the year ended 31st March 2024 is as follows: **[18]**

Profit and Loss A/c
For the year ended 31st March 2024

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
Cost of goods sold	10,00,000	Sales	18,00,000
Remuneration to partners	4,49,000	Rent or house property	60,000
Interest to partners @ 18% p.a.	60,000	Dividend	1,70,000
Municipal Tax of house property	25,000		
Other expenses	2,36,000		
Net profit	2,60,000		
	20,30,000		20,30,000

Other Information:

- a) Out of other expenses Rs. 18,400 is not deductible u/s 36, 37 (1) and 43B.
- b) On 15.1.2024, the firm pays an outstanding Sales Tax Liability of Rs. 54,700 of the previous 2022-23. As this amount pertains to the previous year 2022-23, it has not been debited to the aforesaid Profit and Loss A/c.

Calculate Remuneration under section 40 (b).

Q5) Explain the income tax authorities in detail. **[18]**

Q6) Write Short Notes. (Any two) **[10]**

- a) Instances of Agricultural Income and Non-Agricultural Income
- b) Schools of Hindu Law, and Jain and Sikh Families
- c) Scheme of Taxation of Firms
- d) Return of Income and Types of Return



Total No. of Questions : 4]

SEAT No. :

PB4525

[6228]- 2004

[Total No. of Pages :2

M.Com. - I

**IT554 MJ : INDIRECT TAX (GST)
(2023 Pattern) (Credit System) (Semester - II)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) The following transactions of intra-state taxable supply of goods made by following persons. **[5]**

- a) Taxable supply of 3,00,000 made by Mr. A to Mr. B.
- b) Taxable supply of 3,60,000 (after 20% value addition) made by Mr. B to Mr.C.

Calculate total tax paid by various person to respective government and the amount of Input Tax Credit availed under respective transaction.

OR

Mr. X of Maharashtra, made taxable supply of ₹25,000 to Mr. Y of Maharashtra, Chargeable @ 18% GST (CGST & SGST@ 9% each). Same goods are supplied by Mr. Y to Mr.Z after value addition of 20% to Ahmedabad, chargeable @ 18% IGST.

Computer different GST payable to Govt.

Q2) Explain Basic of charge of GST with suitable example. **[10]**

OR

Explain procedure for registration under GST.

P.T.O.

Q3) Explain various types of GST Returns.

[10]

OR

What is Composition Scheme and Alternative Composition Scheme under GST.

Q4) Write Short Notes. (Any Two)

[10]

- a) Pre-GST Indirect Tax Structure in India
- b) Define Person u/s. 2 (84)
- c) Threshold Limit for Small Tax Payers
- d) Audit by Tax Authorities Under Section 65



Total No. of Questions : 6]

SEAT No. :

PB4526

[6228]-2005

[Total No. of Pages : 4

M. Com. (PART - I)

SPECIALIZED AREAS IN ACCOUNTING PAPER

**SA555MJ : Specialized Areas in Accounting
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and 6 are compulsory.*
- 2) solve any three questions from Question No. 2 to 5.*
- 3) Figures to the right indicate full marks.*

Q1) Fill in the blanks (Any Six) [6]

- a) Life insurance provides financial protection to the _____ of the insured individual in case of their demise.
 - i) Beneficiaries
 - ii) Shareholder
 - iii) Creditors
 - iv) Insurers
- b) The Insurance Regulatory and Development Authority of India (IRDAI) was established in _____ to regulate and promote the insurance industries.
 - i) 1999
 - ii) 2000
 - iii) 2001
 - iv) 2002
- c) The heads of expenditure in a hotel business include _____, labour cost and utility expenses.
 - i) Food costs
 - ii) Revenue
 - iii) Marketing Expenses
 - iv) Guest amenities
- d) Night Audit ensures that all financial transactions, such as _____ room charges and payments are accurately recoded.
 - i) Room services
 - ii) Laundry
 - iii) Restaurant bill
 - iv) All the above
- e) Cost Plus Contract involves reimbursements of _____ plus an agreed upon percentage of profit.
 - i) Actual costs incurred
 - ii) Estimated costs
 - iii) Fixed costs
 - iv) Variable costs

P.T.O.

- f) An escalation clause in a contract allows for adjustments to contract prices based on changes in _____.
 i) Demand ii) Supply
 iii) Market conditions iv) Regulations
- g) Economic value added provides a _____ perspective on a company's financial performances.
 i) Short term ii) Long term
 iii) Static iv) dynamic
- h) Brand Accounting refers to the process of _____. The value of a brand in financial terms.
 i) Recognizing ii) Assessing
 iii) Managing iv) Ignoring

Q2) On 31st March, 2023 the books of Zee Insurance company limited, contained the following particulars in respect of fire insurance. [18]

Particulars	Amount (Rs)
Reserve for unexpired risks on 31 March, 2022	5,00,000
Additional reserve for unexpired risks on March 31, 2022	1,00,000
Premiums	11,20,000
Claim Paid	6,40,00
Estimated Liability in respect of outstanding claims:	--
On March 31, 2022	65,00
On March 31, 2023	90,000
Expenses of management (including Rs. 30,000 legal expenses paid in connection with the claims)	2,80,000
Interest and dividend	64,250
Income tax on the above	6,520
Profit on sale of Investment	11,000
Commission Paid	1,52,000

On 31st March, 2023 provided Rs. 5,60,000 as unexpired risk reserve and Rs. 75,000 as additional reserve.

You are required to prepare the Fire insurance Revenue Account as per regulations of IRDA, for the year ended 31st March, 2023.

Q3) From the following particulars pertaining to Four Rooms in Amir Hotel, Agra draw up a suitable columnar visitor's ledger. [18]

- a) Room Rent for each room Rs. 5,000 + 15% Tax.
 - b) Room 1 : Breakfast Rs. 450, Laundry Rs. 500 Local Phone Calls Rs. 150.
 - c) Room 2 : Lunch Rs. 850 S.T.D. calls, Rs. 1250 drinks, Rs. 600 previous Day's Outstanding amount Rs, Rs. 12,500.
 - d) Room 3 : Private Taxi Hired from Hotel Rs. 4,000 S.T.D. calls Rs. 3,500, Dinner Rs. 1,250, Cold drinks Rs.1,000 Deposited Rs. 35,000 with the Hotel.
 - e) Room 5 : Opening Duties from Guest Rs,5,750, Laundry Rs. 300, Lunch Rs. 1,200.
 - f) The Guest in Room 3 is a regular visitor and it's entitled to a Discount of 20% on Room Rent.
- All the foregoing transactions pertain to a single day.

Q4) Reliable Constructions Ltd, Raigad, undertook a contract of Rs. 8,00,000 for the construction of a Sports Gymkhana on 1st April, 2021. The following information is taken up from the Contract Ledger as on 31st March, 2022 in respect of the above. [18]

Particulars	Rs.
Material Directly issued from stores	1,30,000
Material Purchased	70,000
Scrap material sold	8,000
Material Transferred to another Contract	10,000
Material in hand on site	11,000
Material Returned to Stores	6,000
Direct Wages paid and payable	85,000
Direct Charges	45,000
Overheads charged to contract	40,000
Sub-contract cost	9,000
Cost of additional work	3,400
Outstanding direct expenses	1,600
Plant purchased on 1 st April, 2021 and issued directly	80,000
Annual Depreciation on plant	8,000
Plant Transferred on 1 st April, 2021 to another contract	40,000
Cash Received being 90% of work Certified	3,60,00
Uncertified work 8% on work Certified	--

You are required to prepare a Contract Account.

Q5) Define the term Environmental Accounting? Explain the significance of Environmental Accounting [18]

Q6) Write Short Notes (Any Two) [10]

- a) Insurance Business in India.
- b) Revenue Earning Department.
- c) Escalation Clause.
- d) Steps of Lean Accounting.



Total No. of Questions : 6]

SEAT No. :

PB4527

[Total No. of Pages : 4

[6228]-2006

M.Com. (Part - I)

COMMERCIAL LAWS

**DC 556 MJ : Laws Relating to Copyright & Design
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 and question No.6 are compulsory.*
- 2) Solve any three questions from question No.2 to question No.5.*
- 3) Figures to the right indicate full marks.*

Q1) Fill in the blanks. (Attempt any six)

[6]

- i) Copyright is governed by the _____ Act in India.
 - a) Copyright Act, 1970
 - b) Copyright Act, 1999
 - c) Copyright Act, 1957
 - d) None of the above
- ii) The _____ of a design depends on its originality and novelty.
 - a) Registrability
 - b) Protection
 - c) Validity
 - d) None of the above
- iii) Infringement of a registered geographical indication includes _____.
 - a) Unauthorized Use
 - b) Misuse
 - c) Counterfeiting
 - d) All of the above
- iv) The PPVFR Act, 2001 provides for the surrender and revocation of registration certificate under section _____.
 - a) Section 28
 - b) Section 30
 - c) Section 33
 - d) Section 35
- v) The Copyright Act, 1957 provides for both civil and criminal remedies against copyright infringement. The maximum punishment for copyright infringement is imprisonment for a term which may extend to _____.
 - a) 1 Year
 - b) 3 Years
 - c) 5 Years
 - d) 7 Years

P.T.O.

- vi) Infringement of copyright in a design includes _____
- Reproduction
 - Purchasing the product
 - Authorized use
 - None of the above
- vii) A certificate of validity of Geographical Indication is issued by the _____
- Registrar
 - Appellate Board
 - Central Government
 - Geographical Indications Committee
- viii) The administration and enforcement of the Protection of Plant Varieties and Farmers Rights Act, 2001, is carried out by the _____
- Plant Varieties Board
 - Plant Protection Authority
 - Protection of Plant Varieties and Farmers Rights Authority
 - Farmers Rights Board
- Q2)** State the meaning of Copyright. Explain in detail the various aspects under the term of copyright as per the Copyright Act, 1957. **[18]**
- Q3)** What is Design Act, 2000? Explain the defenses which may be set up by the defendant. **[18]**
- Q4)** Define Geographical Indications. What are the Powers of Central Government under Geographical Indications of Goods (Registration and Protection), Act, 1999. **[18]**
- Q5)** State the meaning of PPVFR Act, 2001. Explain who can apply and the Procedures for the Registration of Plant Varieties under Protection of Plant Varieties and Farmers Rights Act, 2001. **[18]**
- Q6)** Write short notes. (Any two) **[10]**
- Summary of Judicial Decision of R. G. Anandv. Deluxe Films [AIR (1978) SC 1613].
 - Infringement of Copyright in Design under Design Act, 2000.
 - Procedure for Registration under Geographical Indications of Goods (Registration and Protection) Act, 1999.
 - Infringement of Rights Under PPVFR Act, 2001.



PB4527

M.Com. (Part - I)

**DC 556 MJ : Laws Relating to Copyright & Design
(2023 Pattern) (Credit System) (Semester - II)**

(मराठी रूपांतर)

/एकूण गुण : 70

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहेत.
2) प्रश्न क्र. 2 पासून प्रश्न क्र. 5 पर्यंत कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) रिक्त जागा भरा. (कोणत्याही सहा)

[6]

- i) कॉपीराइट भारतातील कायद्याद्वारे शासित आहे.
- अ) कॉपीराइट कायदा, 1970 ब) कॉपीराइट कायदा, 1999
- क) कॉपीराइट कायदा, 1957 ड) वरीलपैकी काहीही नाही
- ii) डिझाईनचे हे त्याच्या मौलिकता आणि नवीनतेवर अवलंबून असते.
- अ) नोंदणीक्षमता ब) संरक्षण
- क) वैधता ड) वरीलपैकी काहीही नाही
- iii) नोंदणीकृत भौगोलिक संकेताच्या उल्लंघनामध्ये समाविष्ट आहे.
- अ) अनधिकृत वापर ब) गैरवापर
- क) नकली ड) वरील सर्व
- iv) पी पी वि एफ आर (PPVFR) कायदा, 2001 अंतर्गत नोंदणी प्रमाणपत्र आत्मसमर्पण आणि रद्द करण्याची तरतूद करतो.
- अ) कलम 28 ब) कलम 30
- क) कलम 33 ड) कलम 35
- v) कॉपीराइट कायदा, 1957 कॉपीराइट उल्लंघनाविरुद्ध दिवाणी आणि फौजदारी दोन्ही उपायांसाठी तरतूद करतो. कॉपीराइट उल्लंघनाची कमाल शिक्षा पर्यंत वाढू शकेल अशा मुदतीसाठी कारावास आहे.
- अ) 1 वर्ष ब) 3 वर्षे
- क) 5 वर्षे ड) 7 वर्षे

- vi) डिझाईनमधील कॉपीराइटचे उल्लंघन यामध्ये समाविष्ट आहे.
 अ) पुनरुत्पादन ब) उत्पादन खरेदी करणे
 क) अधिकृत वापर ड) वरीलपैकी काहीही नाही
- vii) भौगोलिक संकेताच्या वैधतेचे प्रमाणपत्र द्वारे जारी केले जाते.
 अ) रजिस्ट्रार ब) अपीलपीय मंडळ
 क) केंद्र सरकार ड) भौगोलिक संकेत समिती
- viii) वनस्पती जातींचे संरक्षण आणि शेतकरी हक्क कायदा, 2001 चे प्रशासन आणि अंमलबजावणी द्वारे केली जाते.
 अ) वनस्पती वाण मंडळ
 ब) वनस्पती संरक्षण प्राधिकरण
 क) वनस्पती वाणांचे संरक्षण आणि शेतकरी हक्क प्राधिकरण
 ड) शेतकरी हक्क मंडळ

प्र.2) कॉपीराइटचा अर्थ सांगा. कॉपीराइट कायदा, 1957 नुसार प्रताधिकाराच्या टर्म अंतर्गत विविध पैलूंचे तपशीलवार वर्णन करा. [18]

प्र.3) डिझाईन कायदा, 2000 म्हणजे काय? प्रतिवादी द्वारे स्थापित केले जाणारे संरक्षण स्पष्ट करा. [18]

प्र.4) भौगोलिक संकेतांची व्याख्या द्या. वस्तूंचे भौगोलिक संकेत (नोंदणी आणि संरक्षण), अधिनियम 1999 अंतर्गत केंद्र सरकारचे अधिकार काय आहेत. [18]

प्र.5) पी पी वि एफ आर (PPVFR) कायदा, 2001 चा अर्थ सांगा. कोण अर्ज करू शकतो आणि वनस्पती जातींचे संरक्षण आणि शेतकरी हक्क कायदा, 2001 अंतर्गत वनस्पती जातींच्या नोंदणीची प्रक्रिया स्पष्ट करा. [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) आर. जी. आनंदव, डिलक्स फिल्मस [AIR (1978) SC 1613] यांच्या न्यायिक निर्णयाचा सारांश
 ब) डिझाईन कायदा, 2000 अंतर्गत डिझाइनमधील कॉपीराइटचे उल्लंघन
 क) वस्तूंचे भौगोलिक संकेत (नोंदणी आणि संरक्षण) अधिनियम, 1999 अंतर्गत नोंदणीची प्रक्रिया
 ड) पी पी वि एफ आर (PPVFR) कायदा, 2001 अंतर्गत हक्कांचे उल्लंघन



Total No. of Questions : 4]

SEAT No. :

PB4528

[Total No. of Pages : 4

[6228]-2007
M.Com.(Part - I)
BUSINESS LAW
LA557 MJ : Law of Arbitration
(2023 Pattern) (Credit System) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the Blanks by Selecting suitable choice (Any 5): **[5]**

- a) The 'Arbitral' as defined in the Arbitration and Conciliation Act 1996 includes,
 - i) Final award
 - ii) Interim award
 - iii) None of there

- b) Section 12 of Arbitration and Conciliation Act, 1996 deals with_____
 - i) Procedure for arbitration
 - ii) Grounds for challenge to Arbitrator
 - iii) Finality of award

- c) Section 34 of 1996 Act is analogous to _____
 - i) Section 30 of 1940 Act
 - ii) Section 28 of 1940 Act
 - iii) Section 32 of 1940 Act

P.T.O.

- d) Which of the following model Law was used by the Indian Arbitration and Conciliation Act 1996.
- i) Constitution of India
 - ii) Guideline of Supreme Court of India.
 - iii) UNCITRAL, 1985
- e) Correction and interpretation of award can be made_____ from the receipt of the arbitral award.
- i) Within 30 days
 - ii) Within 60 days
 - iii) Within 45 days
- f) After the arbitral award is made, each party shall be delivered_____
- i) The original award
 - ii) A photo copy of the award
 - iii) A signed copy of the award

Q2) What is mean by ‘Arbitration’? Explain Arbitration agreement. **[10]**

Q3) Explain Recourse against Arbitral award under section 34. **[10]**

Q4) Write short Notes (Any 2) **[10]**

- a) Features of Arbitration Act
- b) Arbitration Council of India
- c) Conduct of Arbitral Proceeding
- d) Foreign Awards



Total No. of Questions : 4]

PB4528

[6228]-2007

M.Com.(Part - I)

BUSINESS LAW

LA557 MJ : Law of Arbitration

(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना :-
- 1) सर्व प्रश्न अनिवार्य आहेत.
 - 2) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
 - 3) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

प्र.1) योग्य पर्याय निवडून रिक्त जागा भरा. (कोणतेही 5)

[5]

- i) लवाद आणि सामंजस्य कायदा 1996 मध्ये परिभाषित केलेल्या 'लवाद' यामध्ये समाविष्ट आहे.
 - अ) अंतिम पुरस्कार
 - ब) अंतरिम पुरस्कार
 - क) यापैकी काहीही नाही
- ii) लवाद आणि सामंजस्य कायदा, 1996 चे कलम 12 प्रक्रियेशी संबंधित आहे.
 - अ) लवादाची प्रक्रिया
 - ब) लवादाला आव्हान देण्याचे कारण
 - क) अंतिम निवाडा
- iii) 1996 च्या कायद्यातील कलम 34 हे ला अनुरूप आहे.
 - अ) 1940 चे कलम 30
 - ब) 1940 कायदा कलम 28
 - क) 1940 च्या कलम 32
- iv) खालीलपैकी कोणता मॉडेल कायदा भारतीय लवाद आणि सामंजस्य कायदा 1996 द्वारे वापरला गेला?
 - अ) भारताची राज्यघटना
 - ब) भारताच्या सर्वोच्च न्यायालयाची मार्गदर्शक तत्त्वे
 - क) UNCITRAL, 1985

- v) लवाद निवाडा झाल्या पासून आत निवाड्याची दुरूस्ती आणि स्पष्टीकरण करता येईल.
अ) 30 दिवसांच्या आत
ब) 60 दिवसांच्या आत
क) 45 दिवसांच्या आत
- vi) लवाद निवाडा दिल्यानंतर, प्रत्येक पक्षाला वितरित केले जाईल.
अ) मूळ पुरस्कार
ब) पुरस्काराची छायाप्रत
क) पुरस्काराची स्वाक्षरी केलेली प्रत

प्र.2) लवाद म्हणजे काय? लवादाचा करार स्पष्ट करा. [10]

प्र.3) कलम 34 अंतर्गत मध्यस्थ निवाडा विरुद्ध संसाधने स्पष्ट करा. [10]

प्र.4) थोडक्यात टिपा लिहा. (कोणत्याही 2) [10]

- अ) लवादाची वैशिष्ट्ये.
ब) भारतीय लवाद परिषद.
क) लवादाच्या कार्यवाहीचे आचरण.
ड) परदेशी पुरस्कार.

* * *

Total No. of Questions : 6]

SEAT No. :

PB3570

[Total No. of Pages : 4

[6228]-2008

First Year M.Com.

BUSINESS LAW (Commercial Law and Practices)

ES 558 MJ : E Security and Cyber Laws

(2023 Pattern) (Semester - II) (Credit System)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.1 and Q.6 are compulsory.*
- 2) *Solve any three questions from Q.2 to Q.5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks. (any 5)

[5]

- i) Digital Signature provides _____.
 - a) Authentication
 - b) Non-Repudiation
 - c) Both of the above
 - d) None of the above
- ii) Cybercrime that uses computers to commit other crimes may involve using computers or networks to spread _____.
 - a) Malware
 - b) Illegal Information
 - c) Illegal Images
 - d) Malware, illegal information or illegal images
- iii) To protect a computer from viruses, you should install _____ in your computer.
 - a) backup wizard
 - b) disk cleanup
 - c) antivirus
 - d) disk defragmenter
- iv) _____ is the potential penalty for cyber wrong.
 - a) Community Service
 - b) Fine or Monetary Penalty
 - c) Imprisonment
 - d) All of the above

P.T.O.

- v) Information Technology Act 2000 legislation deals with _____.
a) Legal Recognition of Electronic Documents
b) Legal Recognitions for digital signatures
c) Offenses and Contraventions
d) All of the above
- vi) A digital signature is a mathematical technique used to validate the authenticity and integrity of a _____.
a) messages
b) software
c) digital document
d) message, software or digital document

Q2) What is the meaning of E-Security? Explain in detail the security tools and methods of E-Security. [15]

Q3) Explain in detail the Procedures and Powers of the Cyber Regulation Appellate Tribunal. [15]

Q4) Define Computer Crime. Explain in detail the types of Computer Crimes.[15]

Q5) State the meaning of E-Contracts. Explain in detail the requirements & legal aspects of E-Contracts. [15]

Q6) Write Short Notes (any four) [20]

- a) Computer Fraud
b) Types of Intruders
c) E-Commerce security issues
d) Indian Evidence Act, 1872
e) Computer viruses
f) Scope of cyber laws.



Total No. of Questions : 6]

PB3570

[6228]-2008

First Year M.Com.

BUSINESS LAW (Commercial Law and Practices)

ES 558 MJ : E Security and Cyber Laws

(2023 Pattern) (Semester - II) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा. (कोणतेही पाच)

[5]

- i) डिजिटल स्वाक्षरी प्रदान करते.
 - अ) प्रमाणीकरण
 - ब) अस्वीकार
 - क) वरील दोन्ही
 - ड) वरीलपैकी एकही नाही
- ii) इतर गुन्हे करण्यासाठी संगणक वापरणाऱ्या सायबर क्राइममध्ये पसरवण्यासाठी संगणक किंवा नेटवर्क वापरणे समाविष्ट असू शकते.
 - अ) मालवेअर
 - ब) बेकायदेशीर माहिती
 - क) बेकायदेशीर प्रतिमा
 - ड) मालवेअर, बेकायदेशीर माहिती किंवा बेकायदेशीर प्रतिमा
- iii) संगणकास व्हायरसपासून संरक्षण करण्यासाठी, आपण आपल्या संगणकावर स्थापित केले पाहिजे.
 - अ) बॅकअप विझार्ड
 - ब) डिस्क क्लीनअप
 - क) अँटीव्हायरस
 - ड) डिस्क डीफ्रॅगमेंटर
- iv) सायबर चुकीसाठी संभाव्य दंड आहे.
 - अ) समुदाय सेवा
 - ब) दंड किंवा आर्थिक दंड
 - क) तुरुंगवास
 - ड) वरील सर्व

- v) माहिती तंत्रज्ञान कायदा 2000 गोष्टींशी निगडीत आहे.
- अ) इलेक्ट्रॉनिक कागदपत्रांची कायदेशीर मान्यता
 - ब) डिजिटल स्वाक्षरीसाठी कायदेशीर मान्यता
 - क) गुन्हे आणि उल्लंघन
 - ड) वरीलपैकी सर्व
- vi) डिजिटल स्वाक्षरी हे गणिताचे तंत्र आहे जे सत्यता आणि अखंडता प्रमाणित करण्यासाठी वापरले जातो.
- अ) संदेशाची
 - ब) सॉफ्टवेअरची
 - क) डिजिटल दस्तऐवजाची
 - ड) संदेश, सॉफ्टवेअर किंवा डिजिटल दस्तऐवजाची

प्र.2) ई-सुरक्षेचा (E-Security) अर्थ काय आहे? ई-सुरक्षेची (E-Security) सुरक्षा साधने आणि पद्धती तपशीलवार सांगा. [15]

प्र.3) सायबर रेग्युलेशन अपिलेट ट्रिब्युनलच्या कार्यपद्धती आणि अधिकारांचे तपशीलवार वर्णन करा. [15]

प्र.4) संगणक गुन्हाची व्याख्या करा. संगणक गुन्हांचे प्रकार तपशीलवार सांगा. [15]

प्र.5) ई-करारांचा अर्थ सांगा. ई-करारांच्या आवश्यकता आणि कायदेशीर बाबी तपशीलवार स्पष्ट करा. [15]

प्र.6) टिपा लिहा (कोणत्याही चार) [20]

- अ) संगणक फसवणूक
- ब) घुसखोरांचे प्रकार
- क) ई-कॉमर्स सुरक्षा समस्या
- ड) भारतीय पुरावा कायदा, 1872
- इ) संगणक व्हायरस
- फ) सायबर कायद्याची व्याप्ती



Total No. of Questions : 4]

SEAT No. :

PB4529

[Total No. of Pages : 3

[6228]-2009

M.Com. (Part - I)

COST & MANAGEMENT ACCOUNTING

CA-559 MJ : Applications of Cost Accounting

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *All Questions are compulsory.*
- 2) *Use of calculator is Allowed.*

Q1) Bala Enterprises have submitted following information from the Accounting books of records for the year ended 31 March 2024 **[20]**

Particulars	Amount	Particulars	Amount
Opening stock (1000 units @ 140)	1,40,000	Sales (10250 units)	28,70,000
Material consumed	10,40,000	Closing Stock (750 units @ 200each)	1,50,000
Wages	6,00,000		
Gross Profits	12,40,000		
	30,20,000		30,20,000
Factory Expenses	3,79,000	Gross profit	12,40,000
Administrative Expenses	4,24,000	Bad Debts Recovered	5,000
Selling Expenses	2,20,000	Rent Received	40,000
Bad debts	16,000		
Discount allowed	20,000		
Net Profit	2,26,000		
	12,85,000		12,85,000

The cost sheet shows material cost at 104/- per unit & labour cost at 60/- per unit. The factory overheads are absorbed at 60% of labour cost and administration OH @ 20% of factory cost. Selling expenses are charged at Rs. 25/- per unit. The Opening stock of finished goods is valued at Rs. 180/- per unit. Prepare

- a) Statement showing profits as per cost Records for the Yr. ended 31 March 2024.
- b) A Reconciliation statement of profits as per cost and financial records.

OR

What do you mean by Cost Allocation? Explain the Steps to be followed in allocating cost.

P.T.O.

Q2) Shams Ltd. Produces 3 products; P Q and R, information relating to various cost in respect of these products for last year is as under ; **[15]**

Details	P	Q	R
Production and sales(units)	15000	12000	18000
Selling Price Per Unit	7.50	12.00	13,00
Raw Material Kgs. Per Unit	02 Kgs	03 Kgs	04 Kgs
Direct labour Hours Per Unit	0.10 hrs	0.15	0.20
Machine Hours Per Unit	0.50 hrs	0.7	0.9
No. of Production runs Per Annum	16	12	08
No. of Purchase orders Per Annum	26	28	42
No. of Deliveries to retailers Per Annum	48	60	32

The Price of Raw material remains constant for entire year at Rs. 1.20 per Kg. and the labour cost being Rs. 14.80 per hour. The annual overhead cost being as under;

Overheads	Cost
Machine set up cost	26,550/-
Machine running cost	66,400/-
Procurement costs	48,000/-
Delivery costs	54,320/-

You are required to calculate the cost per unit of each product P, Q and R based on

- Traditional method of charging overheads.
- Activity based costing method.

OR

Define Target Costing? Explain the Applications, advantages and disadvantages of Target Costing.

Q3) Division R is a profit centre which produces following 4 products [15]

	A	B	C	D
Market Price Per Unit	150/-	146/-	140/-	130/-
Variable Cost Per unit	130/-	100/-	90/-	85/-
Labour Hours Per unit	03	04	02	03

Product D can be transferred to Division M but the maximum quantity that may be required is 2500 units of D.

The maximum sales in external market are as under

A 2800 units B 2500 units C 2300 units and D 1600 units

Division M can purchase the same product D from outside market @ 125/- instead of purchasing from Division R.

Required: What should be the transfer price for 2500 units of D if the total labour hours available in Division R are 20 000 hours.?

OR

“Product Life Cycle - A systematic Approach towards evaluating Cost” State the Advantages and limitations of Product life cycle.

Q4) Write Short Notes (Any four) [20]

- Transfer Pricing.
- Memorandum Reconciliation Account.
- Purpose of Life Cycle Costing.
- Primary & Secondary Activities.
- Activity based costing advantages and its limitations.
- Objectives of Target Costing.

x x x

Total No. of Questions : 4]

SEAT No. :

PB-3571

[Total No. of Pages : 2

[6228]-2010

M.Com. (Part - I)

ADVANCED COST ACCOUNTING AND COST SYSTEM

VA560MJ : Variance Analysis & Interpretation

(2023 Pattern) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Attempt any 2 questions from Q.1 to Q.3.*
- 2) *Q.4 is compulsory*
- 3) *Use of simple calculator is allowed.*

Q1) Define variance and give comprehensive classification of variance. **[10]**

Q2) Explain in details the techniques of investigation of variance. **[10]**

Q3) The details are from John Trading company for January 2024. **[10]**

Product	Budgeted Sales quantity	Budgeted sales price per unit	Actual sales quantity	Actual sales price per unit
A	1200	15	880	18
B	800	20	880	20
C	2000	40	2640	38

Calculate the following variances

- Sales Value Variance
- Sales Price Variance
- Sales Volume Variance
- Sales mix Variance
- Sales Quantity Variance

Verify your results

P.T.O.

Q4) Shorts notes on (any 3) :

[15]

- a) Idle Time variance
- b) Labour Mix Variance
- c) Advance issues in variance
- d) Reporting to management



Total No. of Questions : 6]

SEAT No. :

PB3572

[Total No. of Pages : 4

[6228]-2012

M.Com. (Part - I)

**MC 562 MJ : MANAGEMENT OF CO-OPERATIVE MOVEMENT
(2023 Pattern) (Semester - II) (Credit System)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 and question No.6 are compulsory.*
- 2) Solve any three questions from question No.2 to question No.5*
- 3) Figures to the right indicate full marks.*

Q1) Fill in the blanks

[6]

- i) Auditor of a Co-operative society shall be appointed from among the panel approved by _____.
 - a) Registrar of Cooperative Society
 - b) Director of Cooperative Audit
 - c) NABARD
- ii) _____ is leadership in cooperative Management.
 - a) Influencing
 - b) Motivating
 - c) Good Communication
- iii) _____ is not a type of Co-operative in Maharashtra.
 - a) Consumer Producer
 - b) Co-operative Credit Society
 - c) District Central Cooperative Bank
- iv) In India, First Co-operative Sugar Factory is started in the year _____.
 - a) 1947
 - b) 1948
 - c) 1950

P.T.O.

- v) _____ is State Cooperative Bank in Maharashtra.
- a) Apex Cooperative Bank
 - b) Saraswat Cooperative Bank
 - c) MSC Bank
- vi) In Cooperative Society, administration, admission of members and allocation of shares is done by _____.
- a) Secretary
 - b) Managing Committee
 - c) President

Q2) Explain Meaning, Definition and Functions of ‘Co-operative Management’. [18]

Q3) What are the Roles of ‘Communication’ in ‘Cooperative Organization’? Write about the Style of Leadership in ‘Cooperative Organization’. [18]

Q4) Explain ‘History and Evolution’ of ‘Cooperative Movement’. [18]

Q5) What are the Features and Functions of ‘Urban Cooperative Credit Society?’ [18]

Q6) Write short notes on: (Any Two) [10]

- a) Importance of Co-operative Management.
- b) Types of Co-operatives in India.
- c) Challenges of Co-operative Movement.
- d) Problems of Diary Co-operations.



Total No. of Questions : 6]

PB3572

[6228]-2012

M.Com. (Part - I)

MC 562 MJ : MANAGEMENT OF CO-OPERATIVE MOVEMENT

(2023 Pattern) (Semester - II) (Credit System)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा.

[6]

- i) सहकारी संस्थेचे लेखापरीक्षक ने मंजूर केलेल्या समिती मधून नियुक्त केले जातील.
 - अ) सहकारी संस्थेचे निबंधक
 - ब) सहकार लेखापरीक्षण संचालक
 - क) नाबार्ड
- ii) हे सहकारी व्यवस्थापनातील नेतृत्व आहे.
 - अ) प्रभाव पाडणे
 - ब) प्रेरक
 - क) चांगला संवाद
- iii) हा महाराष्ट्रातील सहकाराचा प्रकार नाही.
 - अ) ग्राहक उत्पादक
 - ब) सहकारी पतसंस्था
 - क) जिल्हा मध्यवर्ती सहकारी बँक
- iv) भारतात पहिला सहकारी साखर कारखाना साली सुरू झाला.
 - अ) 1947
 - ब) 1948
 - क) 1950

- v) ही महाराष्ट्रातील राज्य सहकारी बँक आहे.
- अ) सर्वोच्च सहकारी बँक
ब) सारस्वत सहकारी बँक
क) MSC बँक
- vi) सहकारी संस्थेमध्ये प्रशासन, सभासदांचे प्रवेश आणि सम भागाचे वाटप द्वारे केले जाते.
- अ) सचिव
ब) व्यवस्थापकीय समिती
क) अध्यक्ष

प्र.2) 'सहकारी व्यवस्थापन' चा अर्थ, व्याख्या आणि कार्य स्पष्ट करा. [18]

प्र.3) 'सहकारी संस्था' मध्ये 'संवाद' ची भूमिका काय आहे? सहकारी संस्थेतील नेतृत्वाच्या शैलीबद्दल लिहा. [18]

प्र.4) 'सहकार चळवळीचा इतिहास आणि उत्क्रांती' स्पष्ट करा. [18]

प्र.5) शहरी सहकारी पतसंस्थेची वैशिष्ट्ये आणि कार्ये काय आहेत? [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) सहकारी व्यवस्थापनाचे महत्त्व
ब) भारतातील सहकारी संस्थांचे प्रकार
क) सहकार चळवळीतील आव्हाने
ड) दुग्ध सहकारी संस्थांच्या समस्या



Total No. of Questions : 4]

SEAT No. :

PB-3573

[Total No. of Pages : 4

[6228]-2013

First Year M.Com.

BUSINESS PRACTICES

Co-Operation & Rural Development

RE563 MJ : Rural Entrepreneurship and Micro Finance

(2023 Pattern) (Credit System) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks :

[5]

- i) Which of the following is _____ not a primary objective of rural technology?
 - a) Enhancing agricultural productivity
 - b) Improving healthcare facilities
 - c) Promoting urbanization
 - d) Providing clean drinking water
- ii) Which of the following is a key component of the Indian rural financial system?
 - a) Urban-based investment banks
 - b) Rural Cooperative Banks
 - c) International insurance companies
 - d) Multinational microfinance corporations
- iii) Which of the following is a traditional craft practiced by rural artisan's in India?
 - a) Software development
 - b) Pottery
 - c) Accounting
 - d) Marketing

P.T.O.

- iv) What is the primary purpose of establishing linkages between Self-Help Groups (SHGs) and banks?
- a) To eliminate the need for formal banking services
 - b) To increase the profitability of SHGs through investment in stocks
 - c) To facilitate access to financial services such as savings, credit, and insurance
 - d) To promote competition between SHGs and banks
- v) Microfinance aims to provide financial services to _____ individuals who lack access to traditional banking services.
- a) Rural
 - b) Urban
 - c) Middle-class
 - d) Elite

Q2) Explain the advantages and disadvantages of Rural Entrepreneurship. [10]

OR

Explain the institutional support like NABARD to rural entrepreneurship.

Q3) Define microfinance? Explain the financial products of microfinance. [10]

OR

Explain the Important role of NGOs in Educating and formation of SHGs.

Q4) Short Notes (Any two) :

[10]

- a) Rural Artisans
- b) NABARD
- c) Hire purchase services
- d) Franchising



Total No. of Questions : 4]

PB-3573

[6228]-2013

First Year M.Com.

BUSINESS PRACTICES

Co-Operation & Rural Development

RE563 MJ : Rural Entrepreneurship and Micro Finance

(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्रश्न 1) रिकाम्या जागा भरा :

[5]

- i) खालीलपैकी हे ग्रामीण तंत्रज्ञानाचे प्राथमिक उद्दिष्ट नाही ?
अ) कृषी उत्पादकता वाढवणे
ब) आरोग्य सुविधा सुधारणे
क) शहरीकरणाला चालना देणे
ड) शुद्ध पिण्याच्या पाण्याची व्यवस्था करणे
- ii) खालीलपैकी भारतीय ग्रामीण अर्थव्यवस्थेच्या प्रणालीचा प्रमुख घटक आहे ?
अ) शहरी-आधारित गुंतवणूक बँका
ब) ग्रामीण सहकारी बँका
क) आंतरराष्ट्रीय विमा कंपन्या
ड) बहुराष्ट्रीय मायक्रोफायनान्स कॉर्पोरेशन्स
- iii) खालीलपैकी भारतात पारंपारिक कलाकुसर ग्रामीण कारागिरांकडून केली जाते ?
अ) सॉफ्टवेअर डेव्हलपमेंट
ब) मातीची भांडी
क) लेखा
ड) विपणन

iv) स्वयं-मदत गट (SHGs) आणि बँकांमध्ये संबंध प्रस्थापित करण्याचा प्राथमिक उद्देश आहे?

अ) औपचारिक बँकिंग सेवांची गरज दूर करणे

ब) स्टॉकमधील गुंतवणुकीद्वारे बचत गटांची नफा वाढवणे

क) बचत, क्रेडिट आणि विमा यासारख्या वित्तीय सेवांमध्ये प्रवेश सुलभ करण्यासाठी

ड) बचत गट आणि बँकांमधील स्पर्धेला प्रोत्साहन देणे

v) पारंपारिक बँकिंग सेवांमध्ये प्रवेश नसलेल्या व्यक्तींना आर्थिक सेवा प्रदान करणे हे मायक्रोफायनान्सचे उद्दिष्ट आहे.

अ) ग्रामीण

ब) शहरी

क) मध्यमवर्गीय

ड) उच्चभ्रू

प्रश्न 2) ग्रामीण उद्योजकतेचे फायदे आणि तोटे स्पष्ट करा.

[10]

किंवा

ग्रामीण उद्योजकतेला नाबार्ड सारख्या संस्थात्मक सहाय्याचे स्पष्टीकरण द्या.

प्रश्न 3) मायक्रोफायनान्सची व्याख्या द्या. मायक्रोफायनान्सची आर्थिक उत्पादने स्पष्ट करा.

[10]

किंवा

स्वयंसहाय्यता गटांच्या शिक्षण आणि निर्मितीमध्ये स्वयंसेवी संस्थांची महत्त्वाची भूमिका स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन)

[10]

अ) ग्रामीण कारागीर

ब) नाबार्ड (NABARD)

क) भाडे खरेदी सेवा (Hire purchase services)

ड) फ्रेंचायझिंग

Total No. of Questions : 6]

SEAT No. :

PB3574

[Total No. of Pages : 4

[6228]-2014

M.Com. - I

CO-OPERATION AND RURAL DEVELOPMENT

IC 564 MJ : International Co-operative Movement

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No. 1 and Question No. 6 are compulsory.*
- 2) *Solve any Three Questions from Q. No. 2 to Q. No. 5.*
- 3) *Figures to the right side indicate full marks.*

Q1) Fill in the blanks by Selecting suitable choice (Any 6) : **[6]**

- i) _____ is the birth place of the Co-operative movement in the world.
 - a) USSR
 - b) England
 - c) Israel
 - d) France
- ii) In _____ each works for all and all work for each.
 - a) Socialism
 - b) Capitalism
 - c) Co-Operation
 - d) Trade Unionism
- iii) Great Britian is the homeland of _____.
 - a) Rural Credit Co-Operatives
 - b) Urban Co-Operatives
 - c) Diary Co-Operatives
 - d) Co-Operative Store Movement
- iv) _____ was a pioneer leader of Indian Cooperative Movement.
 - a) D.R. Gadgil
 - b) Vaikunthbhai Mehta
 - c) Sardar Patel
 - d) Dr. Vergis Kurien
- v) IFFCO is headquartered in _____.
 - a) Mumbai
 - b) Bangalore
 - c) New Delhi
 - d) Pune
- vi) ICA refers to _____.
 - a) International Co-Operative Alliance
 - b) Indian Co-Operative Association
 - c) Indonesian Co-Operative
 - d) International Control of Alliances Association

P.T.O.

vii) _____ is called Sahakarmaharshi

- a) Dr. Vitthalrao Vikhe Patil
- b) Shri. Vasantdada Patil
- c) Shri. Rajarambapu Patil
- d) Shri. Bhausaheb Thorat

viii) _____ has been called the 'father of English Socialism'.

- a) Sir Frederick Nicholson
- b) Dr. William King
- c) France Charles Fourier
- c) Robert Owen

Q2) What is Co-operative movement? Explain growth of cooperative movement at international level. [18]

Q3) Explain objectives and functions of international Cooperative Alliance. [18]

Q4) Describe Cooperative movement in Maharashtra. Explain leadership and Contribution of Vithalrao Vikhe Patil in Cooperative sector. [18]

Q5) What is Global economy? Explain the role of cooperative movement in the development of Global economy. [18]

Q6) Write Short Notes (Any 2) : [10]

- a) Principles of International Co-Operative Alliance (ICA)
- b) Indian Farmers Fertilizers Co-operatives Ltd. (IFFCO)
- c) Dr. Verghese Kurien's Co-Operative Model
- d) Co-operative movement in India



PB3574

M.Com. - I

IC 564 MJ : International Co-operative Movement

(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सोडविणे अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) योग्य पर्याय निवडून रिकाम्या जागा भरा. (कोणतेही सहा)

[6]

- i) जगातील सहकार चळवळीचे जन्मस्थान मानले जाते.
अ) यु.एस.एस.आर. ब) इंग्लंड
क) इस्राईल ड) फ्रान्स
- ii) मध्ये प्रत्येक काम सर्वांसाठी आणि सर्व काम प्रत्येकासाठी.
अ) समाजवाद ब) भांडवलशाही
क) सहकार ड) श्रमिक संघवाद
- iii) ग्रेट ब्रिटन ही ची जन्मभूमी आहे.
अ) ग्रामीण पतसहकार ब) शहरी सहकार
क) डेअरी सहकार ड) सहकारी भांडार चळवळ
- iv) भारतीय सहकारी चळवळीचे जनक नेते म्हटले जाते.
अ) डी.आर. गाडगीळ ब) वैकुंठभाई मेहता
क) सरदार पटेल ड) वर्गीस कुरियन
- v) आय.एफ.एफ.सी.ओ. (IFFCO) चे मुख्यालय येथे आहे.
अ) मुंबई ब) बंगलोर
क) नवी दिल्ली ड) पुणे
- vi) आय.सी.ए. (ICA) म्हणजे
अ) आंतरराष्ट्रीय सहकारी आघाडी ब) भारतीय सहकारी संघ
क) इंडोनेशिया सहकारी संघ ड) आंतरराष्ट्रीय नियंत्रण आघाडी

vii) यांना सहकार महर्षी असे म्हटले जाते.

अ) डॉ. विठ्ठलराव विखे पाटील

ब) श्री. वसंतदादा पाटील

क) श्री. राजारामबापू पाटील

ड) श्री. भाऊसाहेब थोरात

viii) यांना 'इंग्रजी समाजवादाचे जनक' म्हटले जाते.

अ) सर फ्रेडरिक निकोलसन

ब) डॉ. विल्यम किंग

क) फ्रान्स चार्ल्स फोरियर

ड) रॉबर्ट ओवेन

प्र.2) सहकार चळवळ म्हणजे काय? आंतरराष्ट्रीय पातळीवर सहकारी चळवळीची वृद्धी स्पष्ट करा. [18]

प्र.3) आंतरराष्ट्रीय सहकारी आघाडीची उद्दिष्टे आणि कार्ये स्पष्ट करा. [18]

प्र.4) महाराष्ट्रातील सहकार चळवळ स्पष्ट करा. सहकारी क्षेत्रातील डॉ. विठ्ठलराव विखे पाटील यांचे नेतृत्व स्पष्ट करा. [18]

प्र.5) जागतिक अर्थव्यवस्था म्हणजे काय? जागतिक अर्थव्यवस्थेच्या विकासातील सहकारी संस्थांची भूमिका स्पष्ट करा. [18]

प्र.6) टिपा लिहा (कोणत्याही दोन) [10]

अ) आंतरराष्ट्रीय सहकारी आघाडी (ICA) ची तत्वे सांगा.

ब) इफको (IFFCO)

क) डॉ. वर्गीस कुरियन यांचे सहकार मॉडेल स्पष्ट करा.

ड) भारतातील सहकार चळवळ



Total No. of Questions : 6]

SEAT No. :

PB4530

[Total No. of Pages : 4

[6228]-2015

M.Com. (Part - I)

BUSINESS PRACTICES & ENVIRONMENT

BP-565-MJ : Modern Business Practices

(2023 Pattern) (Semester - II) (Credit System) (Major Mandatory)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.No.1 and Q.No.6 are compulsory.*
- 2) *Attempt any three questions from Q.No.2 to Q.No.5.*
- 3) *Figures to the right side indicate full marks.*

Q1) Fill in the blanks.

[6]

- i) _____ is popularly known as AI.
 - a) Automated Intelligences
 - b) Automated Innovation
 - c) Artificial Intelligence
 - d) Artificial innovation
- ii) In Modern Business, it is important to adopt _____ centric approach.
 - a) Customer
 - b) Cost
 - c) Credit
 - d) Creative
- iii) It is requiring focusing on Diversity, _____ and Inclusion to make modern business successful.
 - a) Technology
 - b) Cost Cutting
 - c) Crearivity
 - d) Equity
- iv) In the 21st Century, _____ is crucial in modern business.
 - a) Capital
 - b) Technology
 - c) Man Power
 - d) Machine

P.T.O.

- Q2)** What is Modern Business? Explain the key elements and structure of modern business. **[18]**
- Q3)** Explain the role of Artificial Intelligences and Machine Learning for decision making in modern business. **[18]**
- Q4)** Explain the importance of effective strategies in modern business. What kind of competitive strategies are requiring in modern business? **[18]**
- Q5)** Explain the importance of promoting equality in business paractices and contribution of diversity in attracting and retaining top talent. **[18]**
- Q6)** Write a short notes on. (any 2 out 4) **[10]**
- a) Importance of Innovation.
 - b) Challenges and risks in technological landscape
 - c) Building strong brand identities and customer loyalty
 - d) Strategies for creating an inclusive culture



Total No. of Questions : 6]

PB4530

[6228]-2015

M.Com. (Part - I)

BUSINESS PRACTICES & ENVIRONMENT

BP-565-MJ : Modern Business Practices

(2023 Pattern) (Semester - II) (Credit System) (Major Mandatory)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना :-
- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सोडविणे अनिवार्य आहेत.
 - 2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
 - 3) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
 - 4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागी अचूक पर्याय लिहा.

[6]

- i) हे AI म्हणून प्रसिद्ध आहे.
अ) स्वयंचलित बुद्धीमत्ता ब) स्वयंचलित नाविन्यता
क) कृत्रिम बुद्धीमत्ता ड) कृत्रिम नाविन्यता
- ii) आधुनिक व्यवसायात केंद्रीभूत दृष्टीकोन स्वीकारणे महत्त्वाचे आहे.
अ) ग्राहक ब) खर्च
क) क्रेडीट ड) सर्जनशील
- iii) आधुनिक व्यवसाय यशस्वी बनविण्यासाठी विविधता, आणि समावेशावर लक्ष केंद्रित करणे आवश्यक आहे.
अ) तंत्रज्ञान ब) खर्चात कपात
क) सर्जनशीलता ड) समानता
- iv) 21 व्या शतकात, आधुनिक व्यवसायात हे महत्वपूर्ण आहे.
अ) भांडवल ब) तंत्रज्ञान
क) मनुष्यबळ ड) मशीन
- v) आधुनिक व्यवसाय तंत्र वापरणाऱ्या वाहन कंपनीचे हे सर्वात मोठे उदाहरण आहे.
अ) स्कोडा ब) टाटा
क) टेस्ला ड) जनरल मोटर्स
- vi) म्हणजे मानवी वर्तनातील यंत्राची बुद्धीमत्ता अनुकरण करण्याची क्षमता होय.
अ) मशीन लर्निंग ब) कृत्रिम बुद्धिमत्ता
क) एच. आर. एम. ड) डिजिटल तंत्रज्ञान

प्र.2) आधुनिक व्यवसाय म्हणजे काय? आधुनिक व्यवसायाचे मुख्य घटक आणि संरचना हे घटक स्पष्ट करा. [18]

प्र.3) आधुनिक व्यवसायात निर्णय घेण्यासाठी कृत्रिम बुद्धिमत्ता आणि मशीन लर्निंगची भूमिका हे घटक स्पष्ट करा. [18]

प्र.4) आधुनिक व्यवसायातील प्रभावी धोरणांचे महत्त्व स्पष्ट करा. आधुनिक व्यवसायात कोणत्या प्रकारच्या स्पर्धात्मक धोरणांची आवश्यकता आहे? [18]

प्र.5) व्यवसाय पद्धतींमध्ये समानतेला प्रोत्साहन देण्याचे महत्त्व आणि उच्च प्रतिभा किंवा टॅलेंट आकर्षित करण्यासाठी आणि टिकवून ठेवण्यासाठी विविधतेचे योगदान हे घटक स्पष्ट करा. [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) नाविन्यतेचे महत्त्व
- ब) तांत्रिक लँडस्केपमधील आव्हाने आणि जोखीम
- क) मजबूत ब्रँड ओळख आणि ग्राहक निष्ठा निर्मिती
- ड) सर्वसमावेशक संस्कृती निर्माण करण्यासाठी धोरणे



Total No. of Questions : 4]

SEAT No. :

PB-3575

[Total No. of Pages : 4

[6228]-2016

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

BL 566 MJ : Business Law and Ethics

(2023 Pattern) (Semester - II) (NEP 2020)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks.

[5]

- i) _____ is tool for corporate governance.
 - a) Training
 - b) Recruitment
 - c) Communication
 - d) Consulting
- ii) _____ is known as Perspective Ethics.
 - a) Positive Ethics
 - b) Transitional Ethics
 - c) Normative Ethics
 - d) Functional Ethics
- iii) Corporations are controlled and directed by _____.
 - a) Corporate Ethics
 - b) Corporate Code
 - c) Corporate Governance
 - d) Corporate Mechanism
- iv) Business Ethics is form of _____.
 - a) Corporate Strategy
 - b) Financial Planning
 - c) Applied Ethics
 - d) Programming Language
- v) Operational information is required by _____.
 - a) Middle Manager
 - b) Line Manager
 - c) Top Managers
 - d) All Workers

P.T.O.

Q2) What is meaning of 'Corporate Governance'? State the Importance and Principles of 'Corporate Governance'. **[10]**

Q3) What do you mean by 'Ethics'? Explain the Nature and Sources of 'Ethics'. **[10]**

Q4) Write Short Notes on: (Any 2) **[10]**

- a) Indian Ethos
- b) Concept of Corporate Ethics
- c) Issues in Corporate Governance
- d) Ethics Committee



PB-3575

- प्रश्न 2) 'कॉर्पोरेट गव्हर्नन्स' म्हणजे काय? 'कॉर्पोरेट गव्हर्नन्सचे' महत्त्व आणि तत्त्वे सांगा. [10]
- प्रश्न 3) 'नैतिकता' म्हणजे काय? नैतिकतेचे स्वरूप आणि स्पष्ट करा. [10]
- प्रश्न 4) टिपा लिहा. (कोणत्याही 2) [10]
- अ) भारतीय आचार
 - ब) कॉर्पोरेट नैतिकतेची संकल्पना
 - क) कॉर्पोरेट गव्हर्नन्समधील समस्या
 - ड) आचार समिती



Total No. of Questions : 6]

SEAT No. :

PB3576

[Total No. of Pages : 4

[6228]-2017

M.Com. - I

BUSINESS PRACTICES AND ENVIRONMENT

BA 567 MJ : Business Environment and Analysis

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No. 1 and Question No. 6 are compulsory.*
- 2) Solve any three questions from Question No.2 to Question No.5.*
- 3) Figures to the right indicate full marks.*

Q1) Fill in the Blanks.

[6]

- i) More Expansion of Foreign Investment can boost _____.
 - a) Employment
 - b) Unemployment
 - c) Money circulation
 - d) Demand
- ii) Environment factors which are within the control of business are known as:
 - a) Macro factors
 - b) Internal factors
 - c) Legal factor
 - d) External factors
- iii) _____ is the founder of Pravin Masale.
 - a) Hukmichand Chordia
 - b) Bhavarlal Jain
 - c) Dharmpal Gulati
 - d) Kishore Biyani
- iv) _____ are not categorized under Macro Environment.
 - a) Employees
 - b) Suppliers
 - c) Government
 - d) Competitor

P.T.O.

- v) Micro Environment is also known as: _____
- a) Task Environment b) Remote Environment
c) Global Environment d) Operating Environment
- vi) Big Bazar was established in India in _____ year
- a) 1964 b) 2001
c) 1966 d) 1947

Q2) What is 'Multi-National Company'? Write the Importance and Limitations of Multi-National Companies. [18]

Q3) What is 'Business Environment'? Explain Nature and Importance of Business Environment. [18]

Q4) What is 'Macro Business Environment'? Write Classification of Macro Business Environment. [18]

Q5) Describe the Biography of 'Kishore Biyani' the founder of Big Bazar. [18]

Q6) Write Short Notes . (Any Two) : [10]

- a) Socio-Economic Environment of business.
b) Macro Economy.
c) Foreign Technology.
d) Strategic Management.



PB3576

M.Com. - I

(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[6]

- i) परकीय गुंतवणुकीचा अधिक विस्तार वाढवू शकतो.
- अ) रोजगार ब) बेरोजगारी
- क) पैशांचे परिचलन ड) मागणी
- ii) व्यवसायाच्या नियंत्रणात असलेले पर्यावरण घटक म्हणून ओळखले जातात.
- अ) समग्र घटक ब) अंतर्गत घटक
- क) कायदेशीर घटक ड) बाह्य घटक
- iii) हे प्रवीण मसालेचे संस्थापक आहेत.
- अ) हुक्मीचंद चोरडिया ब) भवरलाल जैन
- क) धर्मपाल गुलाटी ड) किशोर बियाणी
- iv) हे समग्र पर्यावरण अंतर्गत वर्गीकृत केलेले नाहीत.
- अ) कर्मचारी ब) पुरवठादार
- क) सरकारी ड) स्पर्धक

Total No. of Questions : 6]

SEAT No. :

PB3577

[Total No. of Pages : 4

[6228]-2018

M.Com. (Part - I)

**BV 568 MJ : BUSINESS ETHICS & PROFESSIONAL VALUES
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Question No.1 and question No.6 are compulsory.*
- 2) *Solve any three questions from the Remaining Question No 2 to Question no 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blank with the most appropriate alternative. **[6]**

- i) Virtue ethics emphasizes developing qualities like _____ and integrity in a person.
 - a) Profit
 - b) Innovation
 - c) Honesty
 - d) Freedom
- ii) Corporate ethics focus on promoting _____ behavior within an organization.
 - a) Unethical
 - b) Ethical
 - c) Legal
 - d) Beneficial
- iii) The Whistle Blowing Code encourages employees to report unethical behaviour without fear of _____.
 - a) Profit
 - b) Revenge
 - c) Prize
 - d) Promotion
- iv) Indian ethical practices in Human Resource Management emphasize fair treatment, diversity and _____ development.
 - a) Profitability
 - b) Innovation
 - c) Competitive
 - d) Employees
- v) The Indian ethical system of financing consists of _____ and accurate financial records.
 - a) Transparency
 - b) Profitable
 - c) Innovative
 - d) Monopoly
- vi) _____ is the moral responsibility of a business to make a positive contribution to society.
 - a) Corporate Social Responsibility
 - b) Maximizing profits
 - c) Exploitation
 - d) Unethical conduct

P.T.O.

Q2) What is Business Ethics? Explain the Types and Principles of Business Ethics. [18]

Q3) What are the Role of Business Ethics and Professional Values in a developing civilized society? [18]

Q4) Explain Ethical and Unethical issues in Information Technology and State the Measures to Implement ethical practices in information technology. [18]

Q5) What is Ethics in environment? Explain in detail Aspects & Causes of Environmental Crisis. [18]

Q6) Write Short Note. (any two) [10]

- a) Human values
- b) Vedic management
- c) Ethical practices in Human Resource Management
- d) Sustainable Development



PB3577

M.Com. (Part - I)

BV 568 MJ : BUSINESS ETHICS & PROFESSIONAL VALUES
(2023 Pattern) (Credit System) (Semester - II)
(मराठी रूपांतर)

/एकूण गुण : 70

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सक्तीचे आहेत.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[6]

- i) सद्गुण नीती म्हणजे व्यक्तीमध्ये आणि सचोटी यासारखे गुण विकसित करण्याला महत्त्व देतात.

अ) नफा	ब) नवोपक्रम
क) प्रामाणिकपणा	ड) स्वातंत्र्य
 - ii) कॉर्पोरेट नीतिमूल्ये संस्थेतील वर्तनाचा प्रचार करण्यावर लक्ष केंद्रित करतात.

अ) अनैतिक	ब) नैतिक
क) कायदेशीर	ड) फायदेशीर
 - iii) व्हीसल ब्लोइंगची संहिता कर्मचार्यांना च्या भीतीशिवाय अनैतिक वर्तनाची तक्रार करण्यास प्रोत्साहित करते.

अ) नफा	ब) प्रतिशोध
क) बक्षीस	ड) पदोन्नती
 - iv) मानव संसाधन व्यवस्थापनातील भारतीय नैतिक पद्धती न्याय वागणूक, विविधता आणि विकासावर भर देतात.

अ) फायदेशीरपणा	ब) नाविन्यपूर्ण
क) स्पर्धात्मक	ड) कर्मचारी
 - v) वित्तपुरवठा क्षेत्रातील भारतीय नैतिक पद्धतीमध्ये आणि अचूक वित्तीय नोंदी असतात.

अ) पारदर्शकता	ब) फायदेशीर
क) नाविन्यपूर्ण	ड) मत्केदारी
 - vi) समाजासाठी सकारात्मक योगदान देण्याची व्यवसायाची नैतिक जबाबदारी आहे.

अ) व्यावसायिक सामाजिक जबाबदारी	ब) नफा वाढवणे
क) शोषण	ड) अनैतिक आचरण

प्र.2) व्यावसायिक नितीमूल्य म्हणजे काय? व्यावसायिक नितीमूल्यांचे प्रकार व तत्वे स्पष्ट करा. [18]

प्र.3) सुसंस्कृत समाजाच्या विकासात व्यावसायिक नीतिमूल्ये आणि व्यावहारिक मूल्यांची भूमिका काय आहे?[18]

प्र.4) माहिती तंत्रज्ञानातील नैतिक व अनैतिक मुद्दे स्पष्ट करा आणि माहिती तंत्रज्ञानातील नैतिक पद्धती लागू करण्यासाठीचे उपाय सांगा. [18]

प्र.5) पर्यावरणातील नैतिकता म्हणजे काय? पर्यावरणीय संकटाचे पैलू आणि कारणे तपशीलवार स्पष्ट करा.[18]

प्र.6) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [10]

- अ) मानवी मूल्ये
- ब) वैदिक व्यवस्थापन
- क) मानव संसाधन व्यवस्थापनातील नैतिक पद्धती
- ड) शाश्वत विकास



Total No. of Questions : 4]

SEAT No. :

PB-3578

[Total No. of Pages : 4

[6228]-2019

M.Com. - I

BUSINESS ADMINISTRATION

CS 569 MJ : Corporate Social Responsibility

(2023 Pattern) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the Blanks with most appropriate answer (Any 5) : [5]

- i) _____ is the purpose of assessing the current state of CSR activities.
 - a) To ignore stakeholder concerns
 - b) To identify areas for improvement and measure progress
 - c) To reduce transparency in CSR practices
- ii) CSR stands for _____.
 - a) Corporate Service Responsibility
 - b) Corporate Social Responsibility
 - c) Corporate System Responsibility
- iii) _____ is an example of evolving stakeholder in CSR.
 - a) Shareholders only
 - b) Government only
 - c) Employees and Communities
- iv) CSR policies and governance structure are important because they _____.
 - a) Prioritize profits over social responsibility
 - b) Ensure ethical and sustainable practices
 - c) Limit business operations

P.T.O.

- v) Triple Bottom Line Approach considers _____.
 - a) Only Economic Consideration
 - b) Economic, Social and Environmental performance
 - c) Only Environmental performance
- vi) System based approach emphasizes on _____ in CSR development.
 - a) Fragmented strategies
 - b) Collaboration and Mutual Understanding
 - c) Ignoring stakeholder interests

Q2) Define Corporate Social Responsibility. Explain the concept of Corporate Social Responsibility (CSR) and its significance in modern business practices. [10]

OR

Discuss the concept of CSR towards stakeholders and its importance in building sustainable relationships and trust. Provide examples of companies that have successfully integrated stakeholder-centric CSR strategies and the benefits they have derived. [10]

Q3) Discuss the key steps involved in implementing CSR programs effectively within an organization. [10]

OR

Discuss the moral and ethical arguments supporting Corporate Social Responsibility, including the moral obligation of businesses to contribute positively to society and the environment. [10]

Q4) Write Short Notes on (Any Two) : [10]

- a) Evolution of CSR
- b) Triple Bottom Line Theory of CSR
- c) CSR Assessment
- d) CSR Activities conducted by any two companies and duly recognized for the efforts



Total No. of Questions : 4]

PB-3578

[6228]-2019

M.Com. - I

BUSINESS ADMINISTRATION

CS 569 MJ : Corporate Social Responsibility

(2023 Pattern) (Semester - II)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.
-

प्रश्न 1) योग्य पर्यायाची निवड करून रिकाम्या जागा भरा (कोणत्याही पाच) : [5]

- i) CSR उपक्रमांच्या सद्यस्थितीचे मुल्यांकन करण्याचा उद्देश आहे.
अ) भागधारकांच्या चिंतांकडे दुर्लक्ष करणे
ब) सुधारणेसाठी क्षेत्र ओळखणे आणि प्रगती मोजणे
क) CSR पद्धतींमध्ये पारदर्शकता कमी करणे
- ii) CSR हा दर्शवणारा
अ) व्यावसायिक सेवा जबाबदारी
ब) व्यावसायिक सामाजिक जबाबदारी
क) व्यावसायिक सिस्टमची जबाबदारी
- iii) हे CSR मध्ये भागधारकांना समाविष्ट करण्याचे उदाहरण आहे.
अ) फक्त भागधारक
ब) फक्त सरकार
क) कर्मचारी आणि समुदाय

- iv) CSR धोरणे आणि शासन रचना महत्वाच्या आहेत कारण ते
- अ) सामाजिक जबाबदारीपेक्षा नफ्याला प्राधान्य देतात
 ब) नैतिक आणि शाश्वत पद्धतींची खात्री करतात
 क) व्यवसाय कार्यप्रणाली सीमित करतात
- v) त्रैगुणिक पायांतर सिद्धांत केवळ विचारात घेतो.
- अ) केवळ आर्थिक प्रतिफल
 ब) आर्थिक, सामाजिक आणि पर्यावरणीय कामगिरी
 क) केवळ पर्यावरणीय कामगिरी
- vi) CSR विकासामध्ये प्रणाली आधारित दृष्टीकोन यावर भर देतो.
- अ) खंडित धोरणे
 ब) सहकार्य आणि परस्पर समज
 क) भागधारकांचे हित दुर्लक्षित करणे

प्रश्न 2) व्यावसायिक सामाजिक जबाबदारी परिभाषित करा. व्यावसायिक सामाजिक जबाबदारी ची संकल्पना आणि आधुनिक व्यवसाय पद्धतीमध्ये तिचे महत्त्व स्पष्ट करा. [10]

किंवा

भागधारकासाठी CSR ची संकल्पना आणि शाश्वत संबंध आणि विश्वास निर्माण करण्यासाठी तिचे महत्त्व यावर चर्चा करा. भागधारक – केंद्रित CSR धोरणे आणि त्यांना मिळालेले फायदे यशस्वीरित्या एकत्रित केलेल्या कंपन्यांची उदाहरणे द्या. [10]

प्रश्न 3) संस्थेमध्ये CSR कार्यक्रम प्रभावीपणे अंमलात आणण्यात गुंतलेल्या प्रमुख पायऱ्यांवर चर्चा करा. [10]

किंवा

समाज आणि पर्यावरणासाठी सकारात्मक योगदान देण्याच्या व्यवसायाच्या नैतिक दायित्वासह व्यावसायिक सामाजिक जबाबदारीचे समर्थन करणाऱ्या नैतिक आणि नैतिक युक्तिवादावर चर्चा करा. [10]

प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) CSR ची उत्क्रांती
 ब) CSR चा त्रैगुणिक पायांतर सिद्धांत
 क) CSR मूल्यांकन
 ड) कोणत्याही दोन कंपन्यांद्वारे आयोजित केलेले CSR उपक्रम आणि प्रयत्न



Total No. of Questions : 6]

SEAT No. :

PB3579

[Total No. of Pages : 4

[6228]-2020

M.Com. - I

**KM 570 MJ : ELEMENTS OF KNOWLEDGE MANAGEMENT
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Questions No. 1 & 6 are compulsory.*
- 2) *Solve any three questions from the Remaining Question No. 2 to Question No. 5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blank with the most appropriate alternative. **[6]**

- i) The set of processes developed in an organization to create, gather, store, transfer, and apply knowledge, is known as _____.
 - a) Organizational learning's
 - b) Knowledge management
 - c) Organizational memory
 - d) Knowledge assets
- ii) Expertise and experience of organizational members that has not been formally documented is known as _____.
 - a) Knowledge sharing
 - b) Tacit knowledge
 - c) Organizational learning
 - d) Organizational memory
- iii) _____ is the stored learning from an organization's history that can be used for decision-making and other purposes.
 - a) Organizational learning
 - b) Knowledge warehouse
 - c) Best practices
 - d) Organizational memory
- iv) The most successful solutions or problem- solving methods that have been developed by specific organization or industry is known as _____.
 - a) Organizational memory
 - b) Knowledge management
 - c) Best practices
 - d) Standard operating procedures

P.T.O.

- v) Major knowledge work applications include _____
 - a) Investment workstations, computer-aided design systems, and intelligent agents
 - b) Document imaging systems
 - c) Virtual reality systems, intelligent agents, and investment workstations
 - d) Computer-aided design systems, virtual reality systems, and investment workstations
- vi) _____ method of knowledge audit focuses on comparing performance against industry standards.
 - a) Benchmarking
 - b) Balance Scorecard
 - c) SWOT Analysis
 - d) None of the above

Q2) What is Knowledge Management? Explain the Approaches and Process of Knowledge Management. [18]

Q3) What is Knowledge sharing? Explain the tools and types of Knowledge sharing. [18]

Q4) Explain in details the Concepts of Total Quality Management (TQM) and Knowledge Management and Customer Relationship Management (CRM) and Knowledge Management. [18]

Q5) Define the term Knowledge Strategies. Explain the, Nature, Scope of knowledge strategy and knowledge strategy creation. [18]

Q6) Write Short Notes. (any two) : [10]

- a) Organizational Learning.
- b) System of Presenting Knowledge.
- c) Marketing and Knowledge Management.
- d) Knowledge engineering for IT based services.



PB3579

M.Com. - I

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

[6]

- i) ज्ञान तयार करणे, गोळा करणे, संग्रहित करणे, हस्तांतरित करणे आणि लागू करणे यासाठी संस्थेमध्ये विकसित केलेल्या प्रक्रियांचा संच म्हणून ओळखला जातो.
- अ) संस्थात्मक शिक्षण ब) ज्ञान व्यवस्थापन
- क) संस्थात्मक स्मृती ड) ज्ञान संपत्ती
- ii) औपचारिकपणे दस्तऐवजीकरण न केलेले संस्थात्मक सदस्यांचे कौशल्य आणि अनुभव म्हणून ओळखले जातात.
- अ) ज्ञानाची सामायिकरण ब) मौलिक ज्ञान
- क) संस्थात्मक शिक्षण ड) संस्थात्मक स्मृती
- iii) हे संस्थेच्या इतिहासातील संग्रहित शिक्षण आहे जे निर्णय घेण्याकरिता आणि इतर हेतूंसाठी वापरले जाऊ शकते.
- अ) संस्थात्मक शिक्षण ब) ज्ञानाचे कोठार
- क) सर्वोत्तम पद्धती ड) संस्थात्मक स्मृती
- iv) विशिष्ट संस्था किंवा उद्योगाद्वारे विकसित केलेल्या सर्वात यशस्वी उपाय किंवा समस्या सोडवण्याच्या पद्धती म्हणून ओळखल्या जातात.
- अ) संस्थात्मक स्मृती ब) ज्ञान व्यवस्थापन
- क) सर्वोत्तम पद्धती ड) मानक कार्यपद्धती

- v) मुख्य ज्ञान कार्य अनुप्रयोगांमध्ये हे समाविष्ट आहे.
- अ) गुंतवणूक वर्कस्टेशन्स, कॉम्प्युटर-एडेड डिझाइन सिस्टम आणि बुद्धिमान एजंट
- ब) दस्तऐवज इमेजिंग प्रणाली
- क) व्हर्च्युअल रिअॅलिटी सिस्टम, बुद्धिमान एजंट आणि गुंतवणूक वर्कस्टेशन्स
- ड) संगणक-सहाय्यित डिझाइन प्रणाली, आभासी वास्तविकता प्रणाली आणि गुंतवणूक वर्कस्टेशन्स
- vi) ज्ञान अंकेक्षणाची पद्धत उद्योग मानकांशी कामगिरीची तुलना करण्यावर लक्ष केंद्रित करते.
- अ) बेंचमार्किंग
- ब) शिल्लक स्कोअरकार्ड
- क) SWOT विश्लेषण
- ड) वरीलपैकी काहीही नाही

प्र.2) ज्ञान व्यवस्थापन म्हणजे काय? ज्ञान व्यवस्थापनाचे दृष्टीकोन आणि प्रक्रिया स्पष्ट करा. [18]

प्र.3) ज्ञान सामायीकरण म्हणजे काय? ज्ञान सामायीकरणाची साधने आणि प्रकार स्पष्ट करा. [18]

प्र.4) एकूण गुणवत्ता व्यवस्थापन आणि ज्ञान व्यवस्थापन आणि ग्राहक संबंध व्यवस्थापन आणि ज्ञान व्यवस्थापन संकल्पना तपशीलवार स्पष्ट करा. [18]

प्र.5) ज्ञान व्यूहरचना या संकल्पनेची व्याख्या करा. ज्ञान व्यूहरचनेचे स्वरूप, व्याप्ती आणि ज्ञान व्यूहरचना निर्मितीचे स्पष्टीकरण द्या. [18]

प्र.6) थोडक्यात टिपा लिहा (कोणत्याही दोन) [10]

- अ) संघटनात्मक शिक्षण
- ब) ज्ञान सादर करण्याची प्रणाली
- क) विपणन आणि ज्ञान व्यवस्थापन
- ड) IT आधारित सेवांसाठी ज्ञान अभियांत्रिकीकरण



Total No. of Questions : 6]

SEAT No. :

PB3580

[Total No. of Pages : 4

[6228]-2021

M.Com. - I

ADVANCED BANKING & FINANCE

LP 571 MJ : Banking Law and Practices

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 and question No.6 are compulsory.*
- 2) Solve any three questions from question No.2 to question No.5*
- 3) Figures to the right side indicate full marks.*

Q1) Fill in the blanks by selecting suitable choice.

[6]

- i) The prevention of Money Laundering Act - 2002 come into force on _____.
 - a) 01 July 2005
 - b) 01 April 2002
 - c) 01 March 2003
 - d) 23 April 2004
- ii) FERA was changed by _____ in India.
 - a) PUMA
 - b) FEMA
 - c) FAMA
 - d) FERA
- iii) The loan portfolio is a major _____ of banks.
 - a) Asset
 - b) Liabilities
 - c) Investment
 - d) Profit
- iv) The Basel guidelines are created by the _____.
 - a) Basel committee of central banks
 - b) RBI
 - c) Government of India
 - d) None of the above

P.T.O.

- v) _____ is a conducive to making banking transactions easy, accurate and secure.
- a) Banking Recruitment
 - b) Banking Technology
 - c) Government control
 - d) All of above
- vi) _____ technology enables customers to perform banking transactions using their smart phones.
- a) Virtual Reality
 - b) Augmented Reality
 - c) Mobile Banking
 - d) Quantum computing

Q2) Explain the provision of the prevention of money Laundering Act, 2002 pertaining to obligations of the summons, searches and seizures. **[18]**

Q3) Explain various provisions under section 1 to 2 of the foreign exchange management Act, 1999. **[18]**

Q4) Define Non-performing Assets. Explain strategic approach in Reduction of Non-Performing Assets. **[18]**

Q5) What is the meaning of Banking Ombudsman scheme 2006. Explain the Grounds of complaint and Procedure for filing complaint. **[18]**

Q6) Write short notes (Any two) **[10]**

- a) Offence of money laundering.
- b) Foreign exchange limit for Individual in India.
- c) Overview of Basel I.
- d) Impact of mergers amongst Public Sector Banks.



PB3580

M.Com. - I

ADVANCED BANKING & FINANCE
LP 571 MJ : Banking Law and Practices
(2023 Pattern) (Credit System) (Semester - II)
(मराठी रूपांतर)

/एकूण गुण : 70

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सक्तीचे आहेत.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

[6]

- i) अवैध संपत्तीचे शुद्धीकरण प्रतिबंध अधिनियम, 2002 या कायद्याची अंमलबजावणी पासून करण्यात आली.
- अ) 1 जुलै 2005 ब) 1 एप्रिल 2002
- क) 1 मार्च 2003 ड) 23 एप्रिल 2004
- ii) भारतातील FERA हा कायदा मध्ये बदलण्यात आला.
- अ) PUMA ब) FEMA
- क) FAMA ड) FERA
- iii) कर्ज पोर्टफोलिओ ही बँकांची प्रमुख आहे.
- अ) मालमत्ता ब) देयता
- क) गुंतवणूक ड) नफा
- iv) बेसेल मार्गदर्शक नियमांची निर्मिती कडून केली जाते.
- अ) केंद्रीय बँकांची बेसेल समिती ब) रिझर्व्ह बँक
- क) भारत सरकार ड) यापैकी नाही
- v) बँकांचे व्यवहार सोप्या पद्धतीने, अचूकपणे व सुरक्षितपणे होण्यासाठी उपयुक्त आहे.
- अ) बँकिंग कर्मचारी भरती ब) बँकिंग तंत्रज्ञान
- क) सरकारी नियंत्रण ड) वरील सर्व
- vi) तंत्रज्ञान ग्राहकांना त्यांच्या स्मार्ट फोनचा वापर करून बँकिंग व्यवहार करण्यास सक्षम करते.
- अ) आभासी वास्तव (VR) ब) संवर्धित वास्तविकता (AR)
- क) मोबाईल बँकिंग ड) क्लाउड संगणन

प्र.2) अवैध संपत्ती शुद्धीकरण प्रतिबंध अधिनियम, 2002 मधील हजर राहण्याचे आदेश, तपास आणि जप्ती संदर्भातील तरतूदी स्पष्ट करा. [18]

प्र.3) परकीय विनिमय व्यवस्थापन कायदा, 1999 मधील कलम 1 व 2 अंतर्गत असणाऱ्या विविध तरतूदी स्पष्ट करा. [18]

प्र.4) अनुत्पादक मालमत्तेची व्याख्या करा. अनुत्पादक मालमत्ता कमी करण्याच्या दृष्टीने व्यूहरचनात्मक दृष्टीकोन स्पष्ट करा. [18]

प्र.5) बँकिंग लोकपाल योजना 2006 चा अर्थ सांगा. सर्वसामान्य तक्रारी आणि तक्रार दाखल करण्याची पद्धत स्पष्ट करा. [18]

प्र.6) टिपा लिहा. (कोणत्याही दोन) [10]

- अ) अवैध संपत्तीचा गुन्हा
- ब) भारतीय व्यक्तींसाठी परकीय चलन मर्यादा
- क) बेसेल - I चे पुनरावलोकन
- ड) सार्वजनिक क्षेत्रातील बँकांवर विलीनीकरणाचा होणारा परिणाम



Total No. of Questions : 4]

SEAT No. :

PB-3581

[Total No. of Pages : 4

[6228]-2022

M.Com. (Part - I)

ADVANCED BANKING AND FINANCE

PS572MJ : Banking Product and Services

(2023 Pattern) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks (Any five) :

[5]

- i) _____ service is offered in both traditional and modern banking
 - a) Deposit
 - b) NEFT
 - c) ATM
 - d) 24 Hours service
- ii) Personal interaction is the advantage of _____ type of banking.
 - a) Traditional
 - b) Modern
 - c) Digital
 - d) E-banking
- iii) In general, the concept of wealth management is used for _____ individuals.
 - a) High income person
 - b) Poor
 - c) Foreigner
 - d) Farmer
- iv) _____ industry is important to reduce risk
 - a) Insurance
 - b) Investment banking
 - c) E banking
 - d) Digital banking
- v) In digital banking _____ is not expected.
 - a) Online service
 - b) Mobile Banking
 - c) Net Banking
 - d) Personal interaction
- vi) An Automated Tailor Machine is an example of a _____.
 - a) Digital banking
 - b) Traditional banking
 - c) Co-operative banking
 - d) None of these

P.T.O.

Q2) Write the advantages of digital banking. **[10]**

Q3) Explain the need for cyber security. **[10]**

Q4) Write short notes (Any Two) : **[10]**

- a) Disadvantages of Modern Banking
- b) Challenges of cyber security
- c) Objectives of National Cyber Security Policy
- d) Fintech



Total No. of Questions : 4]

PB-3581

[6228]-2022
M.Com. (Part - I)
ADVANCED BANKING AND FINANCE
PS572MJ : Banking Product and Services
(2023 Pattern) (Semester - II)
(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न आवश्यक आहेत.
2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

-
- प्रश्न 1)** रिक्तस्थानां जागा भरा. (कोणत्याही पाच) **[5]**
- i) ही सेवा पारंपरिक आणि आधुनिक बँकिंग या दोन्ही प्रकारात दिली जाते.
अ) ठेवी ब) NEFT
क) ATM ड) चोवीस तास सेवा
- ii) वैयक्तिक संवाद प्रकारच्या बँकिंगचा फायदा आहे.
अ) पारंपरिक ब) आधुनिक
क) डिजिटल ड) ई-बँकिंग
- iii) सर्वसाधारणपणे संपत्ती व्यवस्थापन ही संकल्पना व्यक्तिसाठी वापरली जाते.
अ) उच्च उत्पन्न असणाऱ्या ब) गरीब
क) विदेशी ड) शेतकरी
- iv) जोखीम कमी करण्यासाठी हा उद्योग महत्वाचा आहे.
अ) विमा ब) गुंतवणूक बँकिंग
क) ई-बँकिंग ड) डिजिटल बँकिंग
- v) डिजिटल बँकिंग मध्ये अपेक्षित नाही.
अ) ऑनलाइन सेवा ब) मोबाईल बँकिंग
क) नेट बँकिंग ड) वैयक्तिक संवाद
- vi) ऑटोमोटेड टेलर मशीन चे उदाहरण आहे.
अ) डिजिटल बँकिंग ब) पारंपरिक बँकिंग
क) सहकारी बँकिंग ड) यापैकी नाही

- प्रश्न 2) डिजिटल बँकिंगचे फायदे लिहा. [10]
- प्रश्न 3) सायबर सुरक्षेची गरज स्पष्ट करा. [10]
- प्रश्न 4) टिपा लिहा. (कोणत्याही दोन) [10]
- अ) आधुनिक बँकेचे तोटे
 - ब) सायबर सुरक्षेची आव्हाने
 - क) राष्ट्रीय सायबर सुरक्षा धोरणाची उद्दिष्टे
 - ड) फिनटेक



Total No. of Questions : 4]

SEAT No. :

PB3582

[Total No. of Pages : 4

[6228]-2023

M.Com. (Part - I)

MP-573-MJ : MONETARY POLICY

(Credit 2023 Pattern) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Fill in the blanks. (any six)

[6]

- i) The primary purpose of the RBI is to maintain.
 - a) Wealth
 - b) Exchange Rate
 - c) Price stability
 - b) None of the above
- ii) The Monetary Policy Framework is formulated by _____.
 - a) Reserve Bank of India
 - b) Bank of India
 - c) State bank
 - d) None of the above.
- iii) MMT Stands for _____.
 - a) Modern Method Theory (MPT)
 - b) Modern Management Theory (MBT)
 - c) Modern Monetary Theory (MMT)
 - d) All of the above
- iv) The _____ is calculated by considering the inflation variation and the optimal output variation.
 - a) Deficiency monetary policy
 - b) Efficiency monetary policy
 - c) Excess monetary policy
 - d) Decrease in output Policy
- v) _____ aim to reduce the rates of monetary expansion by putting some limits on the flow of money in the economy.
 - a) Contractionary policies
 - b) Fixed Policy
 - c) Both (a) and (b)
 - d) None of the above

P.T.O.

- vi) _____ of the Following is an Instruments Monetary Policy used by RBI.
- a) SLR b) CRR
- c) Bank Rate b) All of the above
- vii) Wich of the Following is objectives of Monetary Policy.
- a) Economic Growth b) Price Stability
- c) Financial Market Stability d) All of the above

Q2) Define the term of Monetary Policy? Explain the Objective of Monetary Policy.[20]

OR

What do you mean by Modern Monetary Theory? Explain the Challenges in implementing of Modern Monetary Theory.

Q3) Define the Monetary Policy.? Explain the difference between Accommodative and Stabilization of Monetary Policy. [20]

OR

Define the term of Expansionary Monetary Policy? Explain the Features of Expansionary Monetary Policy.

Q4) Short Notes (Any Four) : **[24]**

- Importance of Monetary Policy
- Monetary Policy in Emerging Markets
- Explain the Exchange rate Stability
- Designing of Monetary Policy.
- Explain the Function of Monetary Policy Committee.
- Explain the Quantitative Instruments of RBI.



Total No. of Questions : 4]

PB3582

[6228]-2023

M.Com. (Part - I)

MP-573-MJ : MONETARY POLICY

(Credit 2023 Pattern) (Semester - II)

(मराठी रूपांतर)

वेळ : 3 तास/

[एकूण गुण : 70]

- सूचना :-
- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत
 - 2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) रिकाम्या जागा भरा. (कोणतेही सहा)

[6]

- i) RBI चा प्राथमिक हेतू राखणे हा आहे.
 - अ) संपत्ती
 - ब) विनिमय दर
 - क) किंमत स्थिरता
 - ड) वरीलपैकी नाही
- ii) चलनविषयक धोरण आराखडा द्वारे तयार केला जातो.
 - अ) रिझर्व्ह बँक ऑफ इंडिया
 - ब) बँक ऑफ इंडिया
 - क) स्टेट बँक
 - ड) वरीलपैकी काहीही नाही
- iii) MMT म्हणजे
 - अ) आधुनिक पद्धती सिद्धांत (एमपीटी)
 - ब) आधुनिक व्यवस्थापन सिद्धांत (एमबीटी)
 - क) आधुनिक चलन सिद्धांत (MMT)
 - ड) वरीलपैकी नाही
- iv) चलनवाढीचा फरक आणि इष्टतम आउटपुट फरक विचारात घेऊन गणना केली जाते.
 - अ) कमतरता मौद्रिक धोरण
 - ब) कार्यक्षमता आर्थिक धोरण
 - क) जादा चलनविषयक धोरण
 - ड) उत्पादन धोरणात घट
- v) अर्थव्यवस्थेतील पैशाच्या प्रवाहावर काही मर्यादा घालून आर्थिक विस्ताराचे दर कमी करण्याचे उद्दिष्ट आहे.
 - अ) आकुंचनविषयक धोरणे
 - ब) निश्चित धोरण
 - क) दोन्ही (अ) आणि (ब)
 - ड) वरीलपैकी काहीही नाही

vi) खालीलपैकी साधन चलन धोरण RBI द्वारे वापरले जाते.

अ) SLR

ब) CRR

क) बँक दर

ड) यापैकी सर्व

vii) खालीलपैकी कोणते चलनविषयक धोरणाचे उद्दिष्टे आहेत.

अ) आर्थिक वाढ

ब) किंमत स्थिरता

क) आर्थिक बाजार स्थिरता

ड) वरील सर्व

प्र.2) चलनविषयक धोरणाची संज्ञा परिभाषित करा? चलनविषयक धोरणाचे उद्दिष्ट स्पष्ट करा. [20]

किंवा

आधुनिक चलन सिद्धांत म्हणजे काय? आधुनिक चलन सिद्धांताच्या अंमलबजावणीतील आव्हाने स्पष्ट करा.

प्र.3) चलनविषयक धोरणाची व्याख्या स्पष्ट करा. अनुकूल चलनविषयक धोरण आणि स्थिरीकरण चलनविषयक धोरण यातील फरक स्पष्ट करा. [20]

किंवा

विस्तारात्मक आर्थिक धोरणाची संज्ञा स्पष्ट करा. विस्तारात्मक आर्थिक धोरणाची वैशिष्ट्ये स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही चार) [24]

अ) चलनविषयक धोरणाचे महत्त्व स्पष्ट करा.

ब) उदयोन्मुख बाजारपेठेतील चलनविषयक धोरण

क) विनिमय दर स्थिरता स्पष्ट करा.

ड) चलनविषयक आर्थिक धोरणाची आराखडा स्पष्ट करा.

इ) चलनविषयक धोरण समितीचे कार्य स्पष्ट करा.

फ) RBI चे गुणात्मक साधने स्पष्ट करा.



Total No. of Questions : 6]

SEAT No. :

PB3583

[Total No. of Pages : 4

[6228]-2024

M.Com. (Part - I)

ADVANCED MARKETING

**CR 574 MJ : Public Relations and Corporate Communications
(2023 Pattern) (Credit System) (Semester - II)**

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q.1 and Q.6 are compulsory.*
- 2) *Solve any three questions from Q.2 to Q.5.*
- 3) *Figures to the right indicate full marks.*

Q1) Fill in the blanks.

[6]

- i) Which of the following is not a functions of PR Department.
 - a) Selling
 - b) Corporate communication
 - c) Lobbying
 - d) None of the above
- ii) _____ is meant by micro blogging.
 - a) Blogs posted by companies
 - b) Blogs with limited individual posts, limited by character count typically
 - c) All of the above
 - d) None of the above
- iii) Corporate communication is _____ in nature.
 - a) Simple
 - b) Plain
 - c) Complex
 - d) Negative
- iv) Information Technology Act was enacted in the year.
 - a) 2000
 - b) 2001
 - c) 2002
 - d) 2003
- v) In which year was the copyright act was enforced.
 - a) 1956
 - b) 1957
 - c) 1958
 - d) 1959
- vi) Elements of corporate communication include _____ identify and corporate image.
 - a) Employee
 - b) Consumer
 - c) Brand
 - d) Competitor

P.T.O.

Q2) State computer skills for public relations? Clarify new media for public relations.[18]

Q3) What is time management skills? How to manage several tasks at once? [18]

Q4) State meaning of public relations? Interpret role and scope of public relations.[18]

Q5) Write meaning of corporate Blogging. Explain types and characteristics of corporate Blogging. [18]

Q6) Write short notes (Any 2 out of 4) [10]

- a) Social Responsibility
- b) Corporate communication
- c) Digital Marketing
- d) Sales promotion



PB3583

M.Com. (Part - I)

CR 574 MJ : Public Relations and Corporate Communications
(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

[एकूण गुण : 70]

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 अनिवार्य आहेत.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

[6]

- i) हे जनसंपर्क विभागाचे कार्य नाही.
अ) विक्री ब) व्यावसायिक संप्रेषण
क) गटबाजी ड) वरीलपैकी कोणतेही नाही
- ii) म्हणजे मायक्रोब्लॉगींग होय.
अ) कंपनीने प्रदर्शित केलेले ब्लॉग
ब) ज्या ब्लॉग मध्ये मर्यादीत वैयक्तिक पोस्ट आहेत, ज्यात मर्यादीत अक्षरे आहेत
क) वरीलपैकी सर्व
ड) वरीलपैकी कोणतेही नाही
- iii) व्यावसायिक संप्रेषण हे स्वरूपाचे आहे.
अ) सोपे ब) साधे
क) गुंतागुंतीचे ड) नकारात्मक
- iv) माहिती तंत्रज्ञान कायदा वर्षी अस्तित्वात आला.
अ) 2000 ब) 2001
क) 2002 ड) 2003
- v) वर्षी कॉपीराईट कायदा अस्तित्वात आला.
अ) 1956 ब) 1957
क) 1958 ड) 1959
- vi) व्यावसायिक संप्रेषण घटकांमध्ये ओळखणे व व्यावसायिक प्रतिमा यांचा समावेश आहे.
अ) कर्मचारी ब) ग्राहक
क) प्रतिमा ड) स्पर्धक

प्र.2) जनसंपर्कासाठी संगणकीय कौशल्य विशद करा. जनसंपर्कासाठी नवीन सामाजिक माध्यमांचा वापर स्पष्ट करा. [18]

प्र.3) वेळेचे व्यवस्थापन कौशल्य म्हणजे काय? एकाच वेळी अनेक कार्ये कसे करावे? [18]

प्र.4) जनसंपर्काचा अर्थ स्पष्ट करा. जनसंपर्काची भूमिका व व्याप्तीचे स्पष्टीकरण करा. [18]

प्र.5) सामाजिक ब्लॉगिंगचा अर्थ लिहा. सामाजिक ब्लॉगिंगचे प्रकार व वैशिष्ट्ये स्पष्ट करा. [18]

प्र.6) थोडक्यात टिपा लिहा. (4 पैकी 2) [10]

- अ) सामाजिक जबाबदारी
- ब) व्यावसायिक संप्रेषण
- क) डिजीटल विपणन
- ड) विक्री वृद्धी



Total No. of Questions : 3]

SEAT No. :

PB-3584

[Total No. of Pages : 2

[6228]-2025

M.Com. - I

ADVANCED MARKETING

BR - 575 MJ : Branding

(2023 Pattern) (Semester - II)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Define Branding. Explain the features and Importance of Branding. **[10]**

Q2) Explain the types of Branding. **[10]**

Q3) Short notes (Any three) : **[15]**

- a) Branding in the age of social media
- b) Brand planning
- c) Branding opportunities
- d) Brand Building strategies



P.T.O.

Total No. of Questions : 3]

PB-3584

[6228]-2025

M.Com. - I

ADVANCED MARKETING

BR - 575 MJ : Branding

(2023 Pattern) (Semester - II)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

प्रश्न 1) चिन्हांकित ची व्याख्या सांगून वैशिष्ट्ये व महत्व विशद करा. [10]

प्रश्न 2) चिन्हांकित चे प्रकार स्पष्ट करा. [10]

प्रश्न 3) टिपा लिहा. (कोणतेही तीन) [15]

- अ) सामाजिक माध्यम युगात चिन्हांकित
ब) चिन्हांकन नियोजन
क) चिन्हांकितमधील संधी
ड) चिन्हांकित बांधणी व्युहरचना



Total No. of Questions : 6]

SEAT No. :

PB3585

[Total No. of Pages : 4

[6228]-2026

M.Com. (Part - I)

MARKETING

MS-576-MJ : Service Marketing

(2023 Pattern) (Credit System) (Semester - II)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 and Question No.6 are Compulsory.*
- 2) Solve any Three Questions from question No.2 to Question No.5.*
- 3) Figures to the right side indicate full marks.*

Q1) Fill in the blanks by selecting suitable choice. (Any 6) : **[6]**

- i) According to service quality model, willingness of employees to solve problems of customers is classified as _____
 - a) Responsiveness
 - b) Assurance
 - c) Empathy
 - d) Reliability
- ii) _____ is one of the core elements in service strategy formulation.
 - a) Segmentation
 - b) Targeting
 - c) Positioning
 - d) Competitiveness
- iii) Types of Intermediaries used in service delivery is _____
 - a) Franchisees
 - b) Agents and Brokers
 - c) Electronic channels
 - d) All of the above
- iv) A service-focused firm offers a _____ range of services to a fairly broad market.
 - a) Wider
 - b) Limited
 - c) Less
 - d) More
- v) Service pricing strategies is _____.
 - a) The service Leadership position
 - b) Price is measure of Quality in services
 - c) Nonmonetary costs & prices
 - d) Time costs

P.T.O.

- vi) Services that do not meet customer expectations are called _____

Q2) Define the term ‘Services’. Explain in detail the various types of services[18]

Q3) Explain in detail the Designing of Services Mix with reference to Product and Price. [18]

Q4) What is ‘Promotion Mix’? Explain the designing of service mix with reference to promotion mix. [18]

Q5) Define Consumer Satisfaction and Explain Measuring Consumer Satisfaction? **[18]**

Q6) Write Short Notes (Any two) : **[10]**

- Difference between goods and services
- Consumer Satisfaction
- Customer Loyalty
- Service Pricing Strategies



PB3585

M.Com. (Part - I)

MARKETING

MS-576-MJ : Service Marketing

(2023 Pattern) (Credit System) (Semester - II)

(मराठी रूपांतर)

वेळ : 3 तास/

/एकूण गुण : 70

सूचना :- 1) प्रश्न क्र. 1 आणि प्रश्न क्र. 6 सोडविणे अनिवार्य आहे.
2) प्रश्न क्र. 2 ते प्रश्न क्र. 5 यापैकी कोणतेही तीन प्रश्न सोडवा.
3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) योग्य पर्याय निवडून रिकाम्या जागा भरा. (कोणत्याही सहा)

[6]

- i) सेवा गुणवत्तेच्या मांडेलनुसार, कर्मचाऱ्यांची ग्राहकांच्या समस्या सोडवण्याची इच्छा
म्हणून वर्गीकृत केली जाते.
- अ) प्रतिसाद ब) आश्वासन
क) सहानुभूती ड) विश्वासासार्हता
- ii) हे सेवा धोरण तयार करण्याच्या मुख्य घटकांपैकी एक आहे.
- अ) विभाजन ब) लक्ष्यीकरण
क) पोझिशनिंग ड) स्पर्धात्मकता
- iii) सेवा वितरणामध्ये वापरले जाणारे मध्यस्थांचे प्रकार आहेत.
- अ) फ्रँचायझी ब) एजंट आणि दलाल
क) इलेक्ट्रॉनिक चॅनेल ड) वरील सर्व
- iv) सेवा-केंद्रित फर्म बऱ्यापैकी व्यापाक बाजारपेठेत सेवांची श्रेणी ऑफर करते.
- अ) विस्तीर्ण ब) मर्यादित
क) कमी ड) अधिक
- v) सेवा किंमत व्यूहरचना आहे.
- अ) सेवा नेतृत्व स्थिती ब) सेवांमधील गुणवत्तेचे मोजमाप
क) ना-मौद्रिक खर्च आणि किमती ड) समय व्यय

