

P8739

[Total No. of Pages : 4

M.Com. (Part - I)

MA501MJ : MANAGEMENT ACCOUNTING

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

[Max. Marks : 70

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

[6]

- a) Profit is the difference between fixed cost and _____.
i) Total Cost
ii) Total Sales
iii) Contribution
iv) Variable Cost
- b) A budget giving a summary of all operating and financial budgets is called as _____.
i) Fixed Budget
ii) Master Budget
iii) Flexible Budget
iv) Cash Budget
- c) The branch of accounting which primarily deals with processing and presenting accounting data for internal use in a concern is _____.
i) Management accounting
ii) Cost accounting
iii) Financial accounting
iv) Inflation accounting
- d) Key Factor is important in _____.
i) Making Key Decisions
ii) Ascertaining Profitability
iii) Separating Semi-Variable Costs
iv) Ascertaining Cost of Product

P.T.O.

- e) A plan and blue print for future period is called as _____.
- | | |
|---------------------|-----------------|
| i) Estimate | ii) Future Plan |
| iii) Long Term Plan | iv) Budget |
- f) _____ expresses the relationship of contribution to sales volume.
- | | |
|-----------------------------|----------------------|
| i) Profit-Volume Ratio | ii) Break Even Point |
| iii) Margin of Safety Ratio | iv) Net Profit Ratio |

Q2) What do you mean by 'Management Accounting'? How it differs from other types of accounting? **[18]**

Q3) Costing department of Shobhana Limited manufacturing special purpose component has supplied following information about its cost structure. **[18]**

Direct Material Rs. 800/-, Direct Wages Rs. 1,200/- & Variable overheads Rs. 400/- per unit. The Fixed Cost amount to Rs. 18,00,000/- per annum. The Selling price of the component in local market is Rs. 3,000/- per unit.

You are required to find out -

- a) P/V Ratio
- b) Break even sales and Break-Even Units.
- c) How many units of component are required to be sold to make profit of Rs. 15,00,000/-
- d) A Company has received export order to supply 2,000 Units at Rs. 2,750/- per unit. If company accepts this order variable cost will be increased by Rs. 50/- per unit without change in fixed cost. Advice the management whether the export order should be accepted or not.

Q4) Following data has provided by the management of ABC Ltd., from which you are required to prepare Cash Budget for the period April to June 2023.[18]

Months	Credit Sales (₹)	Purchases (₹)	Wages (₹)	Factory Expenses (₹)	Other Expenses (₹)	Depreciation (₹)
February	8,00,000	4,00,000	2,80,000	50% of Wages	1,00,000	25,000
March	10,00,000	6,00,000	2,80,000	50% of Wages	1,20,000	25,000
April	12,00,000	8,00,000	2,80,000	50% of Wages	1,20,000	25,000
May	12,00,000	8,00,000	3,50,000	50% of Wages	1,00,000	25,000
June	15,00,000	10,00,000	3,50,000	50% of Wages	1,20,000	25,000
July	18,00,000	10,00,000	3,50,000	50% of Wages	1,00,000	25,000

Additional Information -

- 25% of the sales are on cash basis.
- 50% of the Credit Sales are recovered in the next month and remaining after that month.
- All purchases are made on credit basis and suppliers allowed credit of two months.
- Wages are paid on 15 days in lag period.
- Factory Expenses are paid on monthly basis whereas other expenses are paid in the same month.
- Advance income tax of Rs. 54,000/- is to be deposited in the month of June, 2023.
- Interest on 10,000, 12% Debentures of Rs. 100/- each issued 4 years back, payable half yearly in the month of June and December every year.
- Interest on Investment receivable in the month of June 2023 Rs. 25,000/-
- Cash balance as on 1st April, 2023 Rs. 80,000/-.

Q5) Manva Ltd. Nagpur produces and sold a product at Rs. 180/- per unit having following cost structure **[18]**

Direct Material Cost	Rs. 80/- Per Unit
Direct Wages	Rs. 20/- Per Unit
Variable Overheads	Rs. 8/- Per Unit
Fixed Costs	Rs. 3,50,000/=

For the current year 2023 - 24 expected turnover amounting to Rs. 27,00,000/-. It is estimated that during the forthcoming year 2024-25, Direct Material Cost is going to increase by 7.5%, Direct Wages by 20% and Variable Overheads increase by 50% with increase in Fixed Costs by Rs. 25,000/-

You are required to Calculate -

- a) New Selling Price if the current P/V ratio is to be maintained.
- b) Number of Units to be sold during the year 2024-25 to yield the same amount of profit as per current year assuming the Selling Price to remain at Rs. 180/- per Unit.

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

- a) Break Even Analysis.
- b) Scope of Management Accounting.
- c) Flexible Budget.
- d) Factors affecting Pricing of a product.



Total No. of Questions : 6]

SEAT No. :

P-8790

[Total No. of Pages : 2

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M.Com. (Part-I)

BS503 MJ : BUSINESS STATISTICS

(2023 Pattern) (Semester - I) (60102B) (4 Credits)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) Question No.1 & question No.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) To test the goodness of fit we use _____ test.
- b) To test whether the variances of two normal populations does not differ significantly, we use _____ test.
- c) Laspeyre's price index number uses weight as _____.
- d) Paasche's price index number uses weight as _____
- e) Sampling errors can, at best, be minimized by increasing the _____
- f) Sampling _____ means that each unit selected in the sample is returned to the population before the next is drawn.
- g) To find arithmetic mean of the individual observations the MS-Excel command is_____.

Q2) Solve any three out of the following.

[15]

- a) Distinguish between sampling and non-sampling, with illustrations.
- b) What are the errors in sampling and the steps for minimizing the errors, with an examples.
- c) Describe with an example - non - sampling errors and types of Non-sampling errors.
- d) Write notes on simple random sampling.

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

- a) Distinguish between two sample t-test for testing equality of two population means and paired t-test.
- b) Explain in detail chi-square test for goodness of fit.
- c) Describe the F-test for testing the equality of two population variances.
- d) A random sample of 10 boys had the following I.Q's 70, 120, 110, 101, 88, 83, 95, 88, 107, 100 Does these data support the assumption that population mean I.Q. is 100. use 5% level of significance.

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

- a) What is meant by index numbers? Explain how index numbers are constructed.
- b) Define price relative and discuss how it is used.
- c) State the use of index numbers. Mention the limitations of index numbers.
- d) Write a short notes on price index numbers and Quantity index numbers.

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

- a) Write commands of MS-EXCEL to find mode of the following data :
35, 38, 36, 42, 36, 40, 36, 48, 36
- b) Write commands of MS-EXCEL to find median of the following data:
35, 38, 40, 39, 35, 36, 37.
- c) Write commands of MS-EXCEL to find standard deviation for the following data:
36, 15, 25, 10, 14
- d) Write steps of command of MS-EXCEL for testing chi-square test for independent of two attributes.

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

- a) Simple random sampling with and without replacement.
- b) Systematic and cluster sampling.
- c) Paired t-test.
- d) Chi-square test for independence of two attributes.
- e) Distinguish between simple and weighted index numbers.
- f) Base year, current year, weight of index number.



Total No. of Questions : 4]

SEAT No. :

P8775

[Total No. of Pages : 4

[6146]-103

M.Com. - I

INDUSTRIAL ECONOMICS

(2023 Pattern) (CBCS) (Semester - I) (IE502MJ)

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 (Any Six): **[6]**

- a) The concepts _____ was not a part of the economic reforms under the New Economic Policy (NEP).

(Centralization, Liberalization, Globalization, Privatization)

- b) The economic reforms under the New Economic Policy (NEP) formally introduced in _____ in India.

(March 1990, June 1991, July 1991, August 1991)

- c) _____ among the following is the cause of Regional Imbalances.

(Growth of population, Inflation, Disparities in Agricultural Growth, Earthquake)

- d) _____ is not a scheme offered by MUDRA bank.

(Shishu, Shakti, Kishor, Jeevan)

- e) Internal sources of capital are those that are _____.

(Generated through loans from commercial banks, generated within the business, generated through the issue of shares, Generated through the loans)

- f) _____ is not an agro-based industry.

(Vegetable oil industry, Fish oil manufacturing industry, Cotton textile industry, Software industry)

P.T.O.

Q2) Define the Industrial Economics. Explain the Changing Role of Public Sector and Private Sector Industries and their Problems. **[20]**

OR

What is Industrial Imbalance? Explain the causes of industrial imbalance and suggest solutions to remove the imbalance.

Q3) Define the Industrial Finance. Explain the sources of Industrial Finance. **[20]**

OR

Explain the problems and progress of the Petrochemical, Chemical, and Software industries in Maharashtra.

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

- a) Significance of Industrial Economics
- b) Factors Affecting Location of Industries
- c) BRICS Bank
- d) Agro-Based and Forest Industries in Maharashtra
- e) NABARD
- f) Causes of Industrial Combinations



Total No. of Questions : 4]

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M.Com. - I

INDUSTRIAL ECONOMICS

(2023 Pattern) (CBCS) (Semester - I) (IE502MJ)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्र.1) रिकाम्या जागा भरा. (कोणत्याही 6)

[6]

- अ) ही संकल्पना नवीन आर्थिक धोरण (NEP) अंतर्गत आर्थिक सुधारणांचा भाग नव्हती.
(केंद्रीकरण, उदारीकरण, जागतिकीकरण, खाजगीकरण)
- ब) नवीन आर्थिक धोरण (NEP) अंतर्गत आर्थिक सुधारणा मध्ये भारतात औपचारिकपणे सादर केल्या गेल्या.
(मार्च 1990, जून 1991, जुलै 1991, ऑगस्ट 1991)
- क) खालीलपैकी हे प्रादेशिक असमतोलाचे कारण आहे.
(लोकसंख्येची वाढ, महागाई, कृषी वाढीतील असमानता, भूकंप)
- ड) ही मुद्रा बँकेने सुरु केलेली योजना नाही.
(शिशू, शक्ती, किशोर, जीवन)
- इ) भांडवलाचे अंतर्गत स्रोत हे निर्माण झालेले असतात.
(व्यापारी बँकांच्या कर्जाद्वारे, व्यवसायात, समभाग जारी करून, कर्जाद्वारे)
- फ) हा कृषी आधारित उद्योग नाही.
(भाजीपाला तेल उद्योग, मासे तेल उत्पादन उद्योग, कापूस कापड उद्योग, सॉफ्टवेअर उद्योग)

प्र.2) औद्योगिक अर्थशास्त्राची व्याख्या करा. सार्वजनिक क्षेत्र आणि खाजगी क्षेत्रातील उद्योगाची बदलती भूमिका आणि त्यांच्या समस्या स्पष्ट करा. [20]

किंवा

औद्योगिक असमतोल म्हणजे काय? औद्योगिक असमतोलांची कारणे आणि असमतोल दूर करण्याचे उपाय सुचवा.

प्र.3) औद्योगिक वित्तपुरवठ्याची व्याख्या करा. औद्योगिक वित्तपुरवठ्याचे स्रोत स्पष्ट करा. [20]

किंवा

महाराष्ट्रातील पेट्रोकेमिकल, केमिकल आणि सॉफ्टवेअर उद्योगातील समस्या आणि प्रगती स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही 4) [24]

- अ) औद्योगिक अर्थशास्त्राचे महत्त्व
- ब) उद्योगांच्या स्थानावर परिणाम करणारे घटक
- क) ब्रिक्स बँक
- ड) महाराष्ट्रातील कृषी आधारित आणि वन उद्योग
- इ) नाबार्ड
- फ) औद्योगिक संयोजनाची कारणे



[6146]-104

M.Com.

QA504 MJ : QUANTITATIVE APPLICATIONS

(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.*
- 3) *Use of nonprogrammable scientific calculator and statistical table is allowed.*

Q1) Answer ANY SIX of the following :

[6]

- a) Which of the following is the cyclic behaviour of time series?
 - i) Level
 - ii) Trend
 - iii) Seasonality
 - iv) Noise
- 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 a measure of dispersion?
 - i) Mean
 - ii) Median
 - iii) Standard deviation
 - iv) Mode
- d) An observation with maximum frequency is known as
 - i) Mode
 - ii) Quartile
 - iii) Range
 - iv) Variance
- e) The faults due to chance causes
 - i) can be removed
 - ii) cannot be removed
 - iii) can sometimes be removed
 - iv) none of these
- f) In statistical quality control, p and np charts are the charts for
 - i) attributes
 - ii) variables
 - iii) number of defects
 - iv) none of these
- g) Utility is generally related to
 - i) Satisfaction
 - ii) Necessity
 - iii) Usefulness
 - iv) Uselessness
- 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 the following : [20]

- i) Construct the Histogram to for following frequency distribution :

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

- ii) Write a note Box-and-Whisker Plots and Five-Number Summary.
 iii) Ten samples each of size 5 are drawn at regular intervals from a manufacturing process. The sample means and their ranges are given below :

Sample No.	1	2	3	4	5	6	7	8	9	10
Mean	45	49	53	48	47	39	39	46	45	51
Range	5	7	9	7	8	5	6	8	6	7

Calculate control limits for range chart and comment on state of control using control chart.

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

- iv) Explain the difference between expected opportunity loss and expected value of perfect information.

OR

b) Answer the following : [20]

- i) Define the following terms :

- A) Class mid-point B) Class width
 C) Frequency D) Relative frequency
 E) Frequency density

- ii) Calculate Median wage of workers from the following data :

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

- iii) Explain the following terms with respect to Statistical Quality Control :

- A) Chance causes of variation
 B) Assignable causes of variation

- iv) The probability of the demand for lorries for hiring on any day in a given district is as follows :

No. of lorries demanded	0	1	2	3	4
Probability	0.05	0.25	0.35	0.2	0.15

Lorries have a fixed cost of Rs. 180 each day to keep the daily hire charges (net of variable costs of running) Rs. 300. If the lorry-hire company owns 4 lorries, what is its daily expectation?

Q3) a) Answer the following :

[20]

- i) Write a note on Stem and Leaf plot.
- ii) Compute coefficient of variation of the following data :

Class	20-40	40-60	60-80	80-100	100-120
Frequency	4	8	20	9	5

- iii) A glass manufacturer produces hand mirrors. Each mirror is supposed to meet company standards for such things as glass thickness, ability to reflect, size of handle, quality of glass, colour of handle, and so on. To control for these features, the company quality people randomly sample 40 mirrors every shift and determine how many of the mirrors are out of compliance on at least one feature. Shown here are the data for 15 such samples. Use the data to construct a chart. Observe the results and comment on the control of the process as indicated by the chart.

Sample	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Number out of compliance	2	0	6	3	1	1	5	0	4	3	2	2	6	1	0

- iv) Write a note on Expected Value of Perfect Information (EVPI). Write the steps for calculating EVPI.

OR

b) Answer the following :

[20]

- i) Define classification. Differentiate between inclusive and exclusive methods of classification.
- ii) The following details are available for two firms A and B.

	Firm A	Firm B
No. of employees	100	200
Average wage per month (in Rs.)	240	170
SD of wage per month (Rs.)	6	8

Find :

- A) Which firm pays out larger amount as monthly wage? Justify.
- B) Which firm is more consistent for paying wages? Justify.
- iii) An inspection of 10 samples of size 400 each from 10 lots revealed the following number of defective units.
17, 15, 14, 26, 9, 4, 19, 12, 9, 15.
Calculate the control limits for p-chart and state whether the process is under control with the help of p-chart.
- iv) State the various quantitative methods which are useful for decision making under risk. Explain any one of them.

Q4) Answer ANY FOUR of the following :**[24]**

- a) Write a note on Absolute measures of dispersion and Relative measures of dispersion.
- b) Compute mean and median 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 note on big data.
- d) Following is the frequency distribution of daily expenditure of 100 families.

Expenditure (in Rs.)	2000-3000	3000-4000	4000-5000	5000-6000	6000 and above
No. of families	14	23	27	21	15

- i) State the type of classification.
- ii) How many families have daily expenses greater than Rs. 4000?
- iii) Find the class boundaries of third class.
- iv) Is there any open-end class? If yes then specify.
- v) What is the class width of first class?
- vi) What is the mid-value of first class?
- e) Explain the concept of Control limits, Specification limits and Tolerance limits.
- f) The marketing department of the company worked out the payoffs in terms of yearly net profits for each of the strategies of the three events (expected sales). This is represented in the following table :

Strategies	States of Nature		
	N1	N2	N3
S1	7,00,000	3,00,000	1,50,000
S2	5,00,000	4,50,000	0
S3	3,00,000	3,00,000	3,00,000

Which strategy should the concerned executive choose on the basis of

- i) Laplace Criterion ii) Hurwicz Criterion



Total No. of Questions : 6]

SEAT No. :

P8740

[Total No. of Pages : 4

[6146]-105

M.Com. - I

ADVANCED COST ACCOUNTING & COST SYSTEM

AC511MJ : Advanced Cost Accounting

(2023 Pattern) (Semester - I) (60109)

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) CAS-1 deals with _____.
 - i) Material Cost
 - ii) Classification of Cost
 - iii) Employee Cost
 - iv) Overheads
- b) At _____ total storage cost is equal to total ordering cost.
 - i) Economic Order Quantity (EOQ)
 - ii) Inventory Levels
 - iii) ABC Analysis
 - iv) Just in Time
- c) In _____ payment method, wages are not Guaranteed.
 - i) Halsey plan
 - ii) Rowan plan
 - iii) Taylor's differential piece rate
 - iv) Gantt's task and bonus system
- d) Selling and Distribution overhead are absorbed on the basis of _____.
 - i) Rate per unit
 - ii) Percentage on works cost
 - iii) Percentage on selling price of each unit
 - iv) All of these
- e) Under _____ Systems, wage payment depends on quality of work.
 - i) Time rate Method
 - ii) Rowan plan
 - iii) Halsey plan
 - iv) Taylor's differential piece rate

P.T.O.

- f) Under non-integrated accounting system _____ account is opened in Cost accounting books.
- Store ledger control account
 - Work in progress control account
 - Finished goods control account
 - General ledger adjustment account
- g) Total variable cost increases due to _____.
- Increase in sales volume
 - Increase in production volume
 - Increase in fixed cost
 - Increase in profit

Q2) “All Overheads are Cost but all Cost are not Overheads”. Explain in detail with Classification of Overheads. **[18]**

Q3) Prepare a cost sheet along with value of Material purchased and profit earned from the following information of X Ltd., for the month of October 2023. **[18]**

Direct Labour cost	Rs. 1,75, 000/- (175% of Works overheads)
Cost of Goods sold excluding administrative overheads	Rs. 5,60,000/-
Selling Expenses	Rs. 35,000/-
General Expenses	Rs. 25,000/-
Sales for the month	Rs, 7,50,000/-
Inventory account showed following balances:	
Opening Balance of Raw Material	Rs. 80,000/-
Opening Balance of Work in progress	Rs. 1,05,000/-
Opening balance of Finished Goods	Rs. 1,76,000/-
Closing stock of Raw Material	Rs. 1,06,000/-
Closing Stock of Work in progress	Rs. 1,45,000/-
Closing stock of Finished Goods	Rs. 1,90,000/-

Q4) The following particulars relate to Domino Ltd. Dombivali, which has three production Depts. Viz. 'A', 'B', and 'C' and two service Depts. 'X' and 'Y'. The primary distribution summary of March 2023, gives the following details. **[18]**

Production Depts. -	Service Depts.-
A - Rs. 6300	P - Rs. 4500
B - Rs. 7400	Q - Rs. 2000
C - Rs. 2800	

The decided to charge the service department cost on the basis of the following percentages.

Particulars	A	B	C	P	Q
Service Dept. 'P'	40%	30%	20%	-	10%
Service Dept. 'Q'	30%	30%	20%	20%	-

Find out the total overheads of production departments after secondary distribution of overheads by

- a) Simultaneous Equation Method
- b) Repeated Distribution Method

Q5) From the following particulars calculate the earnings for the week of 4 workers under **[18]**

- a) Straight Piece Rate
- b) Taylor's Differential Piece Rate
- c) Halsey Premium System

d) Rowan Premium System

Number of working hours per week — 48

Wages per hour — Rs.25/-

Standard production per hour — 5 units

Actual output for the week — A = 280 B = 310 C = 325 D = 340

Differential piece rate — 80% of the piece rate when output is below standard and 120% above standard.

Q6) Write a short notes on (any two)

[10]

- a) Cost Accounting Standard (CAS-3).
- b) ABC analysis.
- c) Job Evaluation.
- d) Need for reconciliation.



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

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[6146]-106

M.Com. - I

CB523MJ : CENTRAL BANKING

(2023 Pattern) (Credit System) (Semester - I) (60121)

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 Out of 8)

[6]

- a) _____commission's recommendations, Reserve Bank of India was established.
(Chamberlain Commission, Hilton Young Commission, Keynes Commission)
- b) RBI was nationalized in the year_____.
(1949, 1935, 1934)
- c) Bank rate is_____credit control weapon.
(Qualitative, Quantitative, both)
- d) There are_____deputy governor in the RBI.
(Five, Four, Six)
- e) Full Form of CBDC_____.
(Central Bank Digital Currency, Central Bank Direct Control Current, Bank Direct Control)
- f) Electronic money is called as_____money
(E-cash, E-money, E-Rupee)
- g) Central bank is_____bank.
(Proprietors, Bankers, Sellers)
- h) The RBI is managed by the_____.
(Central board, State Board, National Board)

P.T.O.

Q2) Explain in Details the evolution of Central Banking in India.

[20]

OR

Explain the Autonomy of Central Bank of India?

Q3) What is meant by Digital Currency. Explain the need of Digital Currency. **[20]**

OR

Explain the role of central bank in pursuing the transition to a Carbon Neutral Economy.

Q4) Write short notes (Any Four)

[24]

- a) Currency Chest its mechanism and operation
- b) RBI and Bankers to the Government
- c) Fiscal Policy
- d) Benefits of Digital Currency
- e) Monetary Policy
- f) Reasons for central bank autonomy



Total No. of Questions : 4]

P8741

[6146]-106

M.Com. - I

CB523MJ : CENTRAL BANKING

(2023 Pattern) (Credit System) (Semester - I) (60121)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्र.1) रिकाम्या जागा भरा. (कोणत्याही 6)

[6]

- अ) आयोगाच्या शिफारशीने, रिझर्व्ह बँक ऑफ इंडियाची स्थापना झाली ?
(चेंबरलेन कमिशन, हिल्टन यंग कमिशन, केन्स कमिशन)
- ब) RBI चे राष्ट्रीयीकरण मध्ये झाले.
(1949, 1935, 1934)
- क) बँक दर हे क्रेडिट नियंत्रण शस्त्र आहे.
(गुणात्मक, संख्यात्मक, दोन्ही)
- ड) RBI मध्ये डेप्युटी गव्हर्नर आहेत.
(पाच, चार, सहा)
- इ) CBDC चे पूर्ण रूप
(सेंट्रल बँक डिजिटल करन्सी, सेंट्रल बँक डायरेक्ट कंट्रोल, करंट बँक डायरेक्ट कंट्रोल)
- फ) इलेक्ट्रॉनिक पैशाला पैसा म्हणतात.
(ई-कॅश, ई-मनी, ई-रुपी)
- य) मध्यवर्ती बँक बँक आहे.
(प्रोप्रायटर्स, बँकर्स, विक्रेते)
- र) रिझर्व्ह बँकेचे व्यवस्थापन मार्फत केले जाते.
(केंद्रीय मंडळ, राज्य मंडळ, राष्ट्रीय मंडळ)

प्र.2) भारतातील मध्यवर्ती बँकेची उत्क्रांती सविस्तर स्पष्ट करा.

[20]

किंवा

मध्यवर्ती बँकेची स्वायत्तता स्पष्ट करा.

प्र.3) डिजिटल चलन म्हणजे काय? डिजिटल चलनाची गरज समजावून सांगा.

[20]

किंवा

कार्बन तटस्थ अर्थव्यवस्थेच्या संक्रमणाचा पाठपुरावा करण्यासाठी मध्यवर्ती बँकेची भूमिका स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही चार)

[24]

- अ) चलनपेटीची कार्ये व यंत्रणा
- ब) सरकारची बँक म्हणून आरबीआय
- क) वित्तीय धोरण
- ड) डिजिटल चलनाचे फायदे
- इ) मौद्रिक धोरण
- फ) मध्यवर्ती बँकेच्या स्वायत्ततेची कारणे



Total No. of Questions : 4]

SEAT No. :

P8742

[Total No. of Pages : 4

[6146]-107

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

CM514MJ : Co-operative Movement In India

(2023 Pattern) (Credit System) (Semester - I) (60112)

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 up the blanks.

[6]

- a) The working capital of a society as defined under the Maharashtra Cooperative society act includes_____.
 - i) Paid-up share capital
 - ii) Funds build up out of profit
 - iii) Money raised by borrowing
 - iv) All of the above
- b) The binding up of cooperative society means_____.
 - i) Liquidation
 - ii) Registration
 - iii) Amalgamation
 - iv) Reconstruction
- c) In_____year Maclagen Committee submitted its report to Government.
 - i) 1904
 - ii) 1912
 - iii) 1915
 - iv) 1942
- d) The area of co-operative primary credit co-operative society is limited up to_____.
 - i) State Level
 - ii) District Level
 - iii) National Level
 - iv) Villages Level
- e) SCB's Stands for
 - i) Society Co-operative Banks
 - ii) Scheduled Credit Banks
 - iii) State Cooperatative Banks
 - iv) Senior Credit Cooperative Banks
- f) Which of the following organizational structure is followed by cooperatives in India?
 - i) Decentralised structure
 - ii) Centralised structure
 - iii) Federal structure
 - iv) Unitary structure

P.T.O.

Q2) What is Co-operative Society? Explain the structure of Cooperative Society. [20]

OR

What is Cooperative Housing Society? Explain the Features and types of Co-operative Housing Society. [20]

Q3) Write a brief note on Report of Mirdha Committee. [20]

OR

What is Cooperative Society? Advantages and disadvantage Cooperative Society. [20]

Q4) Write a short notes (any four): [24]

- a) Objective of Co-operative Movement in India.
- b) Responsibilities of Co-operative Societies.
- c) Registration Cancellation of Co-operative Credit Societies.
- d) Benefits of Co-operative Housing Societies.
- e) Vaidyanathan Committee.
- f) Recent scenario in Co-operative Movement in India.



Total No. of Questions : 4]

P8742

[6146]-107

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

CM514MJ : Co-operative Movement In India

(2023 Pattern) (Credit System) (Semester - I) (60112)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्र.1) रिक्त जागा भरा.

[6]

- अ) महाराष्ट्र अंतर्गत परिभाषित केल्याप्रमाणे समाजाचे खेळते भांडवल सहकारी संस्था अधिनियमात
- i) भरलेले भाग भांडवल ii) नफ्यातून निधी तयार होतो
iii) कर्ज घेऊन उभारलेले पैसे iv) वरील सर्व
- ब) सहकारी संस्थेचे बंधन म्हणजे
- i) लिक्विडेशन ii) नोंदणी
iii) एकत्रीकरण iv) पुनर्रचना
- क) मॅक्लेगन समितीने वर्षात आपला अहवाल सरकारला सादर केला.
- i) 1904 ii) 1912
iii) 1915 iv) 1942
- ड) सहकारी प्राथमिक पत सहकारी संस्थेचे क्षेत्रफळ पर्यंत मर्यादित आहे.
- i) राज्य स्तर ii) जिल्हा स्तर
iii) राष्ट्रीय स्तर iv) गावांची पातळी
- इ) SCB चा अर्थ आहे
- i) सोसायटी सहकारी बँका ii) शेड्युल्ड क्रेडिट बँका
iii) राज्य सहकारी बँका iv) वरिष्ठ पत सहकारी बँका
- फ) भारतातील सहकारी संस्था खालीलपैकी कोणती संघटनात्मक रचना अनुसरली जाते.
- i) विकेंद्रित रचना ii) केंद्रीकृत रचना
iii) संघराज्य संरचना iv) एकात्मक रचना

प्र.2) सहकारी संस्था म्हणजे काय? सहकारी संस्थेची रचना स्पष्ट करा. [20]

किंवा

सहकारी गृहनिर्माण संस्था म्हणजे काय? सहकारी गृहनिर्माण संस्था ची वैशिष्ट्ये आणि प्रकार स्पष्ट करा. [20]

प्र.3) मिर्धा समितीचा अहवाल सविस्तर लिहा. [20]

किंवा

सहकारी संस्था म्हणजे काय? सहकारी संस्था फायदे आणि तोटे लिहा. [20]

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

- अ) भारतातील सहकारी चळवळीचे उद्दिष्ट.
- ब) सहकारी संस्थांच्या जबाबदाऱ्या.
- क) सहकारी पतसंस्थांची नोंदणी रद्द करणे.
- ड) सहकारी गृहनिर्माण संस्थांचे फायदे.
- इ) वैद्यनाथन समिती.
- फ) भारतातील सहकारी चळवळीतील अलीकडील परिस्थिती.



Total No. of Questions : 6]

SEAT No. :

P8776

[Total No. of Pages : 4

[6146]-108

First Year M.Com.

COMMERCIAL LAW AND PRACTICES

IS 508 MJ : Information System & E-Commerce Practices

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

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

- 1) *Q1 & Q6 are Compulsory.*
- 2) *Solve any three questions from Q2 to Q5.*

Q1) Fill in the blanks (Any five) [5]

- a) _____ encompasses the tools that organizations use to collect, manage and analyze data.
 - i) Inter systems
 - ii) Local systems
 - iii) Information systems
 - iv) Market systems
- b) A database is an organized collection of _____, or data, typically stored electronically in a computer system.
 - i) tools
 - ii) mechanisms
 - iii) techniques
 - iv) structured information
- c) _____ is the promotion and marketing of goods and services to consumers through digital channels and electronic technologies.
 - i) Traditional marketing
 - ii) Digital marketing
 - iii) Niche marketing
 - iv) Service marketing
- d) _____ is a form of prepaid account where the customer's account information is stored electronically.
 - i) E-Wallet
 - ii) E-pocket
 - iii) E-Bucket
 - iv) E-mail
- e) A _____ is a mathematical scheme for verifying the authenticity of digital messages or documents.
 - i) Digital token
 - ii) Digital locator
 - iii) Digital idea
 - iv) Digital signature.
- f) _____ is the handling of the entire production flow of a good or service.
 - i) Production management
 - ii) Supply chain management
 - iii) Purchase management
 - iv) Warehouse management

P.T.O.

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.



P8776

First Year M.Com.

IS 508 MJ : Information System & E-Commerce Practices
(2023 Pattern) (Credit System) (Semester - I)
(मराठी रूपांतर)

[एकूण गुण : 70

प्र.1) रिकाम्या जागा भरा. (कोणतेही 5)

[5]

- 3

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

i) डिजिटल टोकन

ii) डिजिटल लोकेटर

iii) डिजिटल कल्पना

iv) डिजिटल स्वाक्षरी

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

i) उत्पादन व्यवस्थापन

ii) पुरवठा साखळी व्यवस्थापन

iii) खरेदी व्यवस्थापन

iv) 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 : 4]

SEAT No. :

P8743

[Total No. of Pages : 4

[6146]-109

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

OT517MJ : Organized Trades and Markets

(2023 Credit Pattern) (Semester - I) (60115)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Fill in the blanks.

[6]

- a) _____ is a significant characteristic that distinguishes a service from a product according to the simultaneous production and consumption.
 - i) Inseparability
 - ii) Intangibility
 - iii) Variability
 - iv) Perishability
- b) _____ is any activity or benefit that one party can offer to another that is essentially intangible.
 - i) Service
 - ii) Business
 - iii) Job
 - iv) Salary
- c) National Agriculture Market (e-NAM) Launched on _____.
 - i) 14 April, 2016
 - ii) 19 April, 2017
 - iii) 21 March, 2018
 - iv) 29 March, 2019
- d) POP stands for _____ in e-NAM.
 - i) Platform of Partners
 - ii) Platform of Public
 - iii) Platform of Platforms
 - iv) Prime Office Post
- e) An investor, company, or government of one country buys an ownership stake in business in another country is called as _____.
 - i) Foreign Portfolio Investment (FPI)
 - ii) Foreign Direct Investment (FDI)
 - iii) High Net Investor (HNI)
 - iv) Foreign Institutional Investor (FII)
- f) State Trading Corporation was set up in _____ year.
 - i) 1951
 - ii) 1956
 - iii) 1968
 - iv) 1978

P.T.O.

Q2) What is 'Service Sector'? Explain in detail Role and Importance of the Service Sector in the development of India. **[20]**

OR

What do you mean by concept of 'Business' in the Modern Context? Explain the Scope and Objectives of Business in the Modern Context. **[20]**

Q3) What is "Retail Trade"? Explain Role and Significance of Foreign Direct Investment in Retail Trade. **[20]**

OR

What is 'Cooperative Marketing'? Explain Types and Functions of Cooperative Marketing. **[20]**

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

- a) Tourism Service Sector
- b) National Agriculture Market
- c) State Trade in Agriculture
- d) D-Mart
- e) Features of Regulated Market
- f) Administration of Supermarkets



Total No. of Questions : 4]

P8743

[6146]-109

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

OT517MJ : Organized Trades and Markets

(2023 Credit Pattern) (Semester - I) (60115)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्र.1) रिकाम्या जागा भरा.

[6]

अ) हे एक महत्त्वपूर्ण वैशिष्ट्य आहे जे एकाच वेळी उत्पादन आणि उपभोगानुसार उत्पादनापासून सेवा वेगळे करते.

- | | |
|--------------------|--------------|
| i) अविभाज्यता | ii) अमूर्तता |
| iii) परिवर्तनशीलता | iv) नाशवंतता |

ब) असा कोणताही क्रियाकलाप किंवा लाभ आहे जो एक पक्ष दुसऱ्याला देऊ शकतो जो मूलतः अमूर्त आहे.

- | | |
|------------|-------------|
| i) सेवा | ii) व्यवसाय |
| iii) नोकरी | iv) पगार |

क) राष्ट्रीय कृषी बाजार (e-NAM) रोजी सुरू झाली.

- | | |
|---------------------|---------------------|
| i) 14 एप्रिल, 2016 | ii) 19 एप्रिल, 2017 |
| iii) 21 मार्च, 2018 | iv) 29 मार्च, 2019 |

ड) ई-नाम मध्ये पीओपी चे पूर्ण रूप आहे.

- | | |
|-------------------------------|--------------------------|
| i) प्लॅटफॉर्म ऑफ पार्टनर्स | ii) प्लॅटफॉर्म ऑफ पब्लिक |
| iii) प्लॅटफॉर्म ऑफ प्लॅटफॉर्म | iv) प्राइम ऑफिस पोस्ट |

इ) एखाद्या देशाचा गुंतवणूकदार, कंपनी किंवा सरकार दुसऱ्या देशातील व्यवसायात मालकी हक्क विकत घेते याला असे म्हणतात.

- i) विदेशी पोर्टफोलिओ गुंतवणूक (FPI)
- ii) थेट विदेशी गुंतवणूक (FDI)
- iii) उच्च निव्वळ गुंतवणूकदार (HNI)
- iv) परकीय संस्थात्मक गुंतवणूकदार (FII)

फ) राज्य व्यापार महामंडळाची स्थापना या वर्षी झाली.

- i) 1951
- ii) 1956
- iii) 1968
- iv) 1978

प्र.2) 'सेवा क्षेत्र' म्हणजे काय? भारताच्या विकासात सेवा क्षेत्राची भूमिका आणि महत्त्व सविस्तर स्पष्ट करा. [20]

किंवा

आधुनिक संदर्भात 'व्यवसाय' या संकल्पनेचा अर्थ काय आहे? आधुनिक संदर्भात व्यवसायाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा. [20]

प्र.3) किरकोळ व्यापार म्हणजे काय? किरकोळ व्यापारात थेट परकीय गुंतवणूकीची भूमिका आणि महत्त्व स्पष्ट करा. [20]

किंवा

'सहकारी विपणन' म्हणजे काय? सहकारी विपणनाचे प्रकार आणि कार्ये स्पष्ट करा. [20]

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

- अ) पर्यटन सेवा क्षेत्र
- ब) राष्ट्रीय कृषी बाजार
- क) कृषी राज्य व्यापार
- ड) डी - मार्ट
- इ) नियमन बाजाराची वैशिष्ट्ये
- फ) सुपरमार्केटचे प्रशासन



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8744

[6146]-110

M.Com. (Part - I)

COMMERCE

PO520MJ : Production and Operation Management (Bussiness Administration)

(2023Pattern) (Credit System) (Semester - I) (60118)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Finll in the blanks. (Any 6)

[6]

- a) A production system takes inputs_____.
(Raw material, goods, service, Transport)
- b) _____is a father of scientific managment.
(F.W. Taylor, Henry Grnat, Walter Shewhart, Henry Ford)
- c) Human resource management includes_____.
(Recruiting, Money, Goods, Service)
- d) Six Sigma technique directly deals with the_____of a product.
(Size, Quantity, Quality, Money)
- e) Inventories include_____.
(Finished parts, Capital, Service, Bank)
- f) The market survey method involves_____.
(Supply, Collecting data, Production, Sales)
- g) SQC stands for_____.
(Statistical Quality Control, Statistical Quantity Control, Statistical Quantum Control, Statistical Quotation Control)
- h) Merger means_____.
(Joining together of two separate companies, Company, Firm, Only One Company)

P.T.O.

Q2) What do you mean plant location? Explain the factors affecting on choice of Plant. **[20]**

OR

What do you mean by Production System? Explain the types of Production System. **[20]**

Q3) Explain the Recent Trends and Development in Operations Management.**[20]**

OR

Explain the process and components of Supply Chain Management. **[20]**

Q4) Write Short Notes (Any 4 out of 6) **[24]**

- a) Batch production
- b) Features of continues product system
- c) Techniques of Total Quality Control
- d) Types of Productivity Measurement
- e) Barriers in Supply Chain Managment
- f) Inventory Management



Total No. of Questions : 4]

P8744

[6146]-110
M.Com. (Part - I)
COMMERCE

PO520MJ : Production and Operation Management (Bussiness Administration)

(2023Pattern) (Credit System) (Semester - I) (60118)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्र.1) रिकाम्या जागा भरा. (कोणत्याही 6)

[6]

- अ) उत्पादन प्रणाली मध्ये हे ईनपूट साधन आहे.
(कच्चा माल, माल, सेवा, वाहतूक)
- ब) हे शास्त्रीय व्यवस्थापनाचे जनक होय.
(एफ. डब्ल्यू टेलर, हेन्री गॅन्ट, वॉल्टर सेजहर्ट, हेन्री फोर्ड)
- क) मानवी संसाधन व्यवस्थापनामध्ये समाविष्ट आहे.
(भरती, पैसा, माल, सेवा)
- ड) सिक्स सिग्मा तंत्र शी संबंधित आहे.
(आकार, संख्या, गुण, पैसा)
- इ) उत्पादन साठ्यामध्ये भागांचा समावेश होतो.
(अंतिमभाग, भांडवल, सेवा, बँक)
- फ) बाजार सर्वेक्षण पद्धतीत समाविष्ट आहे.
(पुरवठा, माहिती गोळा करणे, उत्पादन, विक्री)
- य) एस्.क्यू. सी चे विस्तारीत
(सांख्यिकीय गुण नियंत्रण, सांख्यिकीय संख्या नियंत्रण, सांख्यिकीय प्रमाण नियंत्रण, सांख्यिकीय नमुना नियंत्रण)
- र) विलीनीकरण म्हणजे
(दोन स्वतंत्र कंपन्यांचे एकत्र येणे, कंपनी, संस्था, फक्त एकच कंपनी)

प्र.2) उत्पादन स्थान याचा अर्थ सांगून अर्थ सांगा. उत्पादन स्थान निवडीवर परिणाम करणारे घटक स्पष्ट करा. [20]

किंवा

उत्पादन प्रणालीचा अर्थ सांगून उत्पादन प्रणालीचे प्रकार स्पष्ट करा. [20]

प्र.3) प्रक्रिया व्यवस्थापनातील अलीकडील प्रवाह आणि विकास स्पष्ट करा. [20]

किंवा

पुरवठा साखळी व्यवस्थापनाची प्रक्रिया व घटक स्पष्ट करा. [20]

प्र.4) टिपा लिहा. (कोणतेही 4) [24]

अ) बॅच (गट) उत्पादन

ब) सतत उत्पादन प्रणालीची वैशिष्ट्ये

क) एकूण गुणवत्ता नियंत्रणाची तंत्रे

ड) उत्पादन मोजमापाचे प्रकार

इ) पुरवठा साखळी व्यवस्थापनातील अडथळे

फ) साठा व्यवस्थापन



Total No. of Questions : 6]

SEAT No. :

P8745

[Total No. of Pages : 4

[6146]-111

First Year M.Com.

ADVANCED ACCOUNTING & TAXATION

PT - 505 MJ : Personal Income Tax & Tax Planning

(2023 Credit Pattern) (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.*

Q1) Fill in the Blanks:

[6]

- a) _____ is applicable to an Individual and HUF having income under the head business or profession.
 - i) ITR - 1
 - ii) ITR - 2
 - iii) ITR - 3
 - iv) ITR - 4
- b) _____ is an allowance given to employees by employer to compensate for the rising cost of living due to inflation.
 - i) City compensatory allowance
 - ii) Dearness allowance
 - iii) Conveyance allowance
 - iv) Special allowance
- c) _____ is a method of reducing incidence of tax by taking advantage of certain loopholes in tax laws.
 - i) Tax Evasion
 - ii) Tax Avoidance
 - iii) Taxable Income
 - iv) Tax Management
- d) _____ means the income of the assessee is treated as deemed assessee while computing the income under the various heads.
 - i) Total Income
 - ii) Gross Total Income
 - iii) Tax Planning
 - iv) Clubbing of Income
- e) _____ is not a capital asset.
 - i) Property
 - ii) Stock in trade
 - iii) ULIP Policy
 - iv) Securities bought by FII
- f) Statutory providend fund is set up under the provisions of the _____.
 - i) Providend Fund Act, 1925
 - ii) PF Act, 1952
 - iii) Providend Fund Act, 1926
 - iv) Providend Fund Act, 1927

P.T.O.

- Q2) a)** Explain the conditions determining Residential Status of an Individual and HUF. [9]
- b)** What do you mean by Income-tax return? What are the various forms which are to be filed by different categories of assessee while filling Income tax return. [9]

Q3) Mr. Ashish, a resident individual, furnishes the following Profit and Loss Account for the year ending 31, March, 2023. [18]

Particulars	Amount ₹	Particulars	Amount ₹
Salary to staff	2,52,000	Gross profit	6,86,000
General expenses	30,000	Commission and Discount	2,17,200
Loss due to embezzlement by an employee	15,000	Sundry receipts	43,000
Reserve for losses	2,000	Short term profit on Sale of Investment	31,000
Fire Insurance (office premises)	4,200		
Advertisement 2,400			
Add: Outstanding 1,600	4,000		
Education expenses for his son	3,500		
Interest on Bank Loan	14,500		
Expenditure on acquisition of a patent right acquired and put to use on June 30, 2021	17,000		
Lumpsum consideration for acquiring know-how on March 3, 2023	60,000		
Depreciation on plant and Machinery	18,000		
Provision for outstanding GST	13,000		
Net profit	5,44,000		
	9,77,200		9,77,200

Other Information:

- a) Advertisement expenditure includes ₹ 3,400 being cost of 100 daries presented to customers.
- b) W.D.V. of plant and machinery on 1.4.2022 is ₹ 1,20,000. A new machinery costing ₹ 60,000 has been installed during the month of December, 2022. Plant & Machinery is eligible for depreciation at 15%.
- c) Salary to staff includes a payment of ₹ 65,000 given to an employee outside India and tax has not been deducted at source.
- d) Out of outstanding GST and Excise duty, ₹ 3,000 is paid on July 10, 2023 and ₹ 8,000 is paid on October 3, 2023. The balance is not paid as yet. Due date of filling return of income is July 31, 2023.
- e) General expenses include (i) expenditure of ₹ 4,800, incurred on training of employees, (ii) commission of ₹ 10,000 for securing business order. (iii) Compensation of ₹ 6,000 paid to an employee on termination of services in the business interest.
- f) Income of Mr. Ashish from company deposit is ₹ 12,000, which is not shown in Profit & Loss Account.
- g) W.D.V. of the block of furniture as on 1.4.2022 is ₹ 9,000. The entire block was sold for ₹ 6,000. The assessee did not debit the loss in P & L A/c.
- h) Sundry Receipts include ₹ 25,000 withdrawn from his P.P.F. compute income from business for A.Y. 2023-2024.

Q4) a) Explain the difference between Tax Evasion and Tax Avoidance. [9]

b) Explain the tax planning in relation to Business. [9]

Q5) Mr. Adhiraj (37 years) a Business. His income for the previous year 2022-23 from Business is ₹ 14,00,000, besides he has interest on savings bank account of ₹ 21,000. He annually contributes ₹ 1,50,000 towards public provident fund. Mr. Adhiraj wants to know whether he should opt. for alternative tax regime from the Assessment year 2023-2024. [18]

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

- a) Tax free allowances.
- b) Types of Capital Asset.
- c) Types of House Property.
- d) E-Filing.



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8746

[6146]-112

M.Com. (Part - I)

ADVANCED MARKETING

SM526MJ : Social Media Marketing

(2023 Pattern) (Credit System) (Semester - I) (60124)

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.

[6]

- a) Introduction to social media is a fundamental of digital marketing to build a successful social media strategy, its essential to sel clear_____
 - i) Objectives
 - ii) Hashtags
 - iii) Twitter accounts
 - iv) You Tube Channels
- b) When it comes to twitter and You Tube_____marketing, creating a Twitter account and optimizing the page is essential for_____.
 - i) Email marketing
 - ii) Social media advertising
 - iii) Building a Linkedin profile
 - iv) Gaining Twitter Followes
- c) Search engine optimization (SEO) is a crucial element in digital marketing understanding SEO involves grasping the_____
 - i) Recent trends and challenges
 - ii) Basic of social media
 - iii) Principal of Web Hosting
 - iv) Traditional advertising methods
- d) Website hosting using word press includes different phases of website development one of these phase is_____
 - i) Selecting a domain
 - ii) Creating social media profiles
 - iii) Using hashtags effectively
 - iv) Setting up a You Tube Channel

P.T.O.

- e) One of the key aspects of instagram_____marketing is setting a there and flow on Instagram. This involves creating content types and ensuring a consistent.
 - i) Email marketing campaign
 - ii) You Tube channel
 - iii) Social media strategy
 - iv) Visual style
- f) A critical part of you Tube marketing is-creating a youtube channel and optimizing for video content. You Tube alalystic in-understanding video performance and audiance_____
 - i) Hashtag usage
 - ii) Social media engagement
 - iii) Insights
 - iv) SEO trends

Q2) Describe the key elements of a successful social media strategy. How do you set and measure goals in social media marketing? **[20]**

OR

Explain the different aspects of Instagram-marketing. Including the use of automation, Audience insights and generating leads.

Q3) Discuss the importance of Twitter in social media marketing? How can a personal brand be integrated in to Twitter marketing. **[20]**

OR

Explain the information about search engine optimization (SEO) and explain the challenges of SEO.

Q4) Wrie Short Notes (Any Four): **[24]**

- a) Traditional media v/s social media
- b) Facebook and campaign
- c) You Tube marketing
- d) Significance of wordpress plug in website development
- e) Instagram
- f) WWW



Total No. of Questions : 4]

P8746

[6146]-112

M.Com. (Part - I)

ADVANCED MARKETING

SM526MJ : Social Media Marketing

(2023 Pattern) (Credit System) (Semester - I) (60124)

(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 जागेत योग्य शब्द भरा.

[6]

- अ) सोशल मिडियाचा परिचय हा डिजीटल मार्केटिंगचा एक मूलभूत पैलू आहे. यशस्वी सोशल मिडिया धोरण तयार करण्यासाठी, स्पष्ट सेट करणे आवश्यक आहे.
- i) उद्दिष्टे ii) हॅशटॅग
- iii) ट्वीटर खाते iv) यु ट्युब चायनल
- ब) ट्वीटर आणि यु ट्युब मार्केटिंगचा प्रश्न येतो तेव्हा साठी ट्वीटर खाते तयार करणे आणि पृष्ठ ऑप्टिमाइज करणे आवश्यक आहे.
- i) ई मेल मार्केटिंग ii) सोशल मिडिया जाहिराती
- iii) लिंक इन प्रोफाइल तयार करणे iv) ट्वीटर फॉलोअर्स मिळविणे
- क) शोध इंजिन ऑप्टिमायझेशन (SEO) हा डिजीटल मार्केटिंग मधील एक महत्वाचा घटक आहे. एसइओ समजून घेण्यात समजून घेणे समाविष्ट आहे.
- i) अलीकडील ट्रेंड आणि आव्हाने ii) सोशल मिडीया मूलभूत
- iii) वेब होस्टिंगची तत्त्वे iv) पारंपारिक जाहिरात पद्धती
- ड) वर्डप्रेस वापरून वेबसाइट होस्टिंगमध्ये वेबसाइट विकासाचे विविध टप्पे समाविष्ट आहेत. यापैकी एक टप्पा आहे.
- i) डोमेन निवडणे ii) सोशल मिडीया प्रोफाइल तयार करणे
- iii) हॅशटॅग प्रभावीपणे वापरणे iv) यु ट्युब चायनल सेट करणे

इ) इंस्टाग्राम मार्केटिंगच्या मुख्य पैलूंपैकी एक म्हणजे इंस्टाग्रामवर थीम आणि प्रवाह सेट करणे यामध्ये सामग्री प्रकार क्युटेड करणे आणि सुसंगत सुनिश्चित करणे समाविष्ट आहे.

i) ई मेल विपणन मोहिम

ii) यु ट्युब चायनल

iii) सोशल मिडीया धोरण

iv) दृश्य शैली

फ) यु ट्युब मार्केटिंगचा एक महत्वाचा भाग म्हणजे युट्युब चायनल तयार करणे आणि व्ही.डी.ओ. सामग्री साठी ते ऑप्टिमाइज करणे युट्युब विश्लेषण व्हीडीओ कार्यप्रदर्शन आणि प्रेशक समजून घेण्यात मदत करतात.

i) हॅशटॅग चा वापर

ii) सोशल मिडीया प्रतिबद्धता

iii) अंतर्दृष्टी

iv) SEO ट्रेड

प्र.2) यशस्वी सोशल मिडीया स्टॅटेजीच्या मुख्य घटकांचे वर्णन करा. सोशल मिडीया मार्केटिंगमध्ये तुम्ही लक्ष कसे सेट करता आणि मोजता. [20]

किंवा

इंस्टाग्राम मार्केटिंगच्या विविध पैलूंचे स्पष्टीकरण करा, ज्यामध्ये ऑटोमेशनचा वापर प्रेशक अंतर्दृष्टी आणि लोड तयार करणे समाविष्ट आहे.

प्र.3) सोशल मिडीया मार्केटिंग मध्ये ट्वीटरचे महत्त्व चर्चा करा ट्वीटर मार्केटिंगमध्ये वैयक्तिक ब्रँड कसा समाकलित केला जाऊ शकतो? [20]

किंवा

शोध इंजिन ऑप्टिमायझेशनची माहिती स्पष्ट करून शोध इंजिन ऑप्टिमायझेशन मधील आव्हाने स्पष्ट करा.

प्र.4) टिपा द्या (कोणत्याही चार) [24]

अ) पारंपारिक मिडीया विरुद्ध सोशल मीडिया

ब) फेसबुक जाहिरात मोहिम

क) यु ट्युब विपणन

ड) वेबसाईट डेव्हलपमेंटमध्ये वर्डप्रेस प्लगचे महत्त्व

इ) इंस्टाग्राम

फ) वर्ल्ड वाईड वेब (WWW)



Total No. of Questions : 5]

SEAT No. :

P8747

[6146]-113

[Total No. of Pages : 2

M.Com. (Part - I)

ADVANCED COST ACCOUNTING & COST SYSTEM

**CD 512 MJ : Costs for Decision Making & Activity Based Costing
(2023 Pattern) (Credit System) (Semester - I) (60110)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is compulsory.*
- 2) *Attempt any three questions from Q.2 to Q.5.*

Q1) Fill in the blanks (any 5)

[5]

- a) Sunk cost is the example of _____ cost.
 - i) Relevant
 - ii) Irrelevant
 - iii) Marginal
- b) The General manager's meeting was most likely a result of the following management function.
 - i) Controlling
 - ii) Planning
 - iii) Decision making
- c) In the short run, costs will not have _____.
 - i) Cost centre
 - ii) Cost driver
 - iii) ABC system
- d) _____ costs are relevant cost.
 - i) Variable
 - ii) Fixed
 - iii) Semi-variable

P.T.O.

- e) Identification of indirect costs with each activity is known as _____.
 - i) Cost pool
 - ii) Cost driver
 - iii) Overheads
- f) A _____ is an activity which generates cost.
 - i) Marginal costing
 - ii) Budget
 - iii) Activity based costing

Q2) Explain the term Relevant costs & Irrelevant costs. State the difference between Relevant cost & Irrelevant cost. [10]

Q3) Explain the steps/stages involved in Activity based costing. [10]

Q4) A factory produces a number of different products each having a number of components product X takes 10 hours to produce on a particular equipment which works at full capacity. The selling price and variable cost of product X are Rs. 200 and Rs. 120 per unit respectively. A components Wye - 2013 can be made in the same equipments in four hours incurring a variable cost of Rs. 20 per unit. The factory purchases the component at a price of Rs. 50 per unit. Advise the factory management whether they should by the component Wye - 2013. [10]

Q5) Write short notes (any 2) [10]

- a) Limiting factor.
- b) Out - of - pocket costs.
- c) Scope of Activity Based costing.
- d) Extra shift Decision.



Total No. of Questions : 5]

SEAT No. :

P8777

[6146]-114

[Total No. of Pages : 2

First Year M.Com.

ADVANCED ACCOUNTING & TAXATION

DT 506 MJ : Direct Tax

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

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

- 1) *Question No. 1 is compulsory.*
- 2) *Attempt any three questions from Q.2 to Q.5.*

Q1) Fill in the blanks. [5]

- a) _____ incurred for increasing the earning capacity of the business by improving the fixed assets.
 - i) Revenue expenditure
 - ii) Capital expenditure
 - iii) Recurring expenditure
 - iv) Repairs
- b) The finance Act is passed every year by the parliament in the form popularly known as _____.
 - i) Income Tax Act, 1961
 - ii) Assessment year
 - iii) Balance of payment
 - iv) Budget
- c) Every person is liable to pay advance tax if advance tax payable is ₹ _____ or more.
 - i) ₹10,000
 - ii) ₹20,000
 - iii) ₹50,000
 - iv) ₹30,000
- d) Profit made on sale/transfer of capital assets is known as _____.
 - i) Capital Receipts
 - ii) Revenue Receipts
 - iii) Capital Gain
 - iv) Revenue Gain
- e) Assessment year is also called as _____.
 - i) Previous year
 - ii) Succeeding year
 - iii) Annual year
 - iv) Government year

Q2) What do you mean by Income Tax ? Explain the features of Income Tax.[10]

Q3) Explain the exemptions and deductions disallowed under Alternative Tax Regime. [10]

P.T.O.

Q4) Solve the following problems. (Any 2)

- Mr. Ramesh (42 years) is resident in India for the assessment year 2023-24. For the previous year. 2022-23, his income chargeable to tax in India is Rs. 10,30,000. Find out tax liability of Mr. Ramesh. [5]
- Moon Ltd. is an Indian company. For the previous year 2022-23, income of the company is Rs. 10,76,000 (Calculating after the deducting depreciation at the rate of 20% on written down value of Rs. 8,16,295) suppose, depreciation rate is 22% up to March, 1 2023, 17% from March 1, 2023 to May 1, 2023 and 22% after May 1, 2023, find out the taxable income of Moon Ltd. For the assessment year 2023-24. [5]
- Yogesh (19 years) commences a new business of dealing in imported goods on December 5, 2022 (he does not have any source of income prior to commencement of this business). Income of the business for the previous year ending March 31, 2023 is Rs. 24,00,000. He contributes Rs. 1,14,450 towards public provident fund on January 1, 2023 and pays advance tax of Rs. 90,000 on March 6, 2023. Find out interest payable under section 234C Ignore section 115 BAC pertaining to alternative tax regime. [5]
- Find out the amount of interest payable under section 234A in the following cases: [5]

	A Ltd	BLtd
Date of submission of return of income for the assessment year 2024-25	February 1, 2024	March 14, 2025
Date of payment of self-assessment tax	October 25, 2024	March 31, 2025
	Rs.	Rs.
Tax on income assessed by the department (after deducting advance tax and TDS)	9,10,570	8,00,000
self - assessment tax paid	2,57,000	82000

Q5) Write short notes (any 2)

[10]

- Assessment year & previous year.
- Advance payment of Tax.
- Methods of Accounting.
- Capital Expenditure and Revenue expenditure.



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8748

[6146]-115

First Year M.Com.

EC521MJ : E-COMMERCE

(2023 Pattern) (Credit System) (Semester - I) (60119)

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]

- a) What does mPOS stand for?
 - i) Mobile Point of Sale
 - ii) Machine Point of Sale
 - iii) Message Point of Sale
 - iv) Metro Point of Sale
- b) What is the facility of Transfer Money from Customer Account to the Account of the beneficiary.
 - i) Bank Funds Transfer
 - ii) Customer Funds Transfer
 - iii) Cash Funds Transfer
 - iv) Credit Funds Transfer
- c) The Last Step in the E-Commerce process is_____.
 - i) Accept the Order
 - ii) Reject the Order
 - iii) Process the Order
 - iv) Ship the Order
- d) What does B2B stand for?
 - i) Buyer to Buyer
 - ii) Business to Business
 - iii) Business to Buyer
 - iv) Business to Builder
- e) Which is a function of E-Commerce?
 - i) Marketing
 - ii) Advertising
 - iii) Warehousing
 - iv) All of the above

P.T.O.

Q2) Describe the E-Commerce Business Models. [10]

OR

Describe the factors responsible for the growth of E-Commerce in India.

Q3) What is Digital Currency? Explain the Advantages and Disadvantages of Digital Currencies. [10]

OR

What is UPI? Explain the Features and Benefits of UPI.

Q4) Write short notes on (any two): [10]

- a) Smart Cards
- b) Online Banking
- c) NEFT and RTGS
- d) Mobile Hacking



Total No. of Questions : 4]

P8748

[6146]-115

First Year M.Com.

EC521MJ : E-COMMERCE

(2023 Pattern) (Credit System) (Semester - I) (60119)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

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

प्र.1) योग्य पर्याय निवडून रिकाम्या जागा भरा.

[5]

- अ) mPOS म्हणजे काय?
- | | |
|-------------------------|-------------------------|
| i) मोबाईल पॉइंट ऑफ सेल | ii) मशीन पॉइंट ऑफ सेल |
| iii) मेसेज पॉइंट ऑफ सेल | iv) मेट्रो पॉइंट ऑफ सेल |
- ब) ग्राहकाच्या खात्यातून लाभार्थीच्या खात्यात पैसे हस्तांतरित करण्याची सुविधा काय आहे?
- | | |
|-------------------------|----------------------------|
| i) बँक निधी हस्तांतरण | ii) ग्राहक निधी हस्तांतरण |
| iii) रोख निधी हस्तांतरण | iv) क्रेडिट निधी हस्तांतरण |
- क) ई-कॉमर्स प्रक्रियेतील शेवटचा टप्पा आहे
- | | |
|----------------------------|-------------------|
| i) ऑर्डर स्वीकारा | ii) ऑर्डर नाकारणे |
| iii) ऑर्डरवर प्रक्रिया करा | iv) ऑर्डर पाठवणे |
- ड) B2B म्हणजे काय?
- | | |
|--------------------------|------------------------|
| i) खरेदीदार ते खरेदीदार | ii) व्यवसाय ते व्यवसाय |
| iii) व्यवसाय ते खरेदीदार | iv) व्यवसाय ते बिल्डर |
- इ) ई-कॉमर्सचे कार्य कोणते आहे?
- | | |
|------------|---------------|
| i) विपणन | ii) जाहिरात |
| iii) गोदाम | iv) वरील सर्व |

प्र.2) ई-कॉमर्स व्यवसाय प्रणालीचे वर्णन करा.

[10]

किंवा

भारतातील ई-कॉमर्सच्या वाढीस जबाबदार असलेल्या घटकांचे वर्णन करा.

प्र.3) डिजिटल चलन म्हणजे काय? डिजिटल चलनांचे फायदे आणि तोटे स्पष्ट करा.

[10]

किंवा

UPI म्हणजे काय? UPI ची वैशिष्ट्ये आणि फायदे स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) स्मार्ट कार्ड्स
- ब) ऑनलाईन बँकिंग
- क) NEFT आणि RTGS
- ड) मोबाईल हँकिंग



Total No. of Questions : 3]

SEAT No. :

[Total No. of Pages : 2

P8778

[6146]-116

M.Com. - I

ADVANCED MARKETING

EM527MJ : 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 types of events.

[10]

Q2) Explain the responsibilities of a corporate event organizer.

[10]

Q3) Short notes (Any three) :

[15]

- a) Tools for event planning and management.
- b) Corporate event Reporting.
- c) Human resource management for events.
- d) Corporate Hospitality.



P.T.O.

Total No. of Questions : 3]

P8778

[6146]-116

M.Com. - I

ADVANCED MARKETING

EM527MJ : 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 प्रश्नांचे पूर्ण गुण दर्शवितात.
 - 3) संदर्भासाठी मुल इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) कार्यक्रम व्यवस्थापनाची व्याख्या सांगून कार्यक्रमाचे प्रकार स्पष्ट करा.

[10]

प्र.2) कार्पोरेट कार्यक्रम संस्थेची जबाबदारी स्पष्ट करा.

[10]

प्र.3) टिपा लिहा. (कोणतेही तीन)

[15]

- अ) कार्यक्रम नियोजन व व्यवस्थापनाची साधने स्पष्ट करा.
- ब) कार्पोरेट कार्यक्रम अहवाल
- क) कार्यक्रमासाठी मानवी संसाधन व्यवस्थापन
- ड) कार्पोरेट आदरातिथ्य



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8749

[6146]-117

M.Com. - I

COMMERCE

LL509MJ : Labour Laws

Commercial Laws & Practices

(NEP 2023 Pattern) (Credit System) (Semester - I) (60107)

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 up the blanks with appropriate answers.

[5]

- a) _____ is the primary purpose of the International Labour Organization (ILO).

(Promoting Global Trade, Advocating for worker's rights and labour standards, Regulating International Finance)

- b) Under _____ law, employers are required to pay their employees at least the minimum wage.

(Occupational Safety and Health Act, Fair Labor Standards Act, Family and Medical Leave Act)

- c) _____ event marked a significant turning point in the development of labor laws in India.

(Industrial Disputes Act, Passing of Factories Act, The Great Bombay Textile Strike)

- d) _____ types of injuries or accidents are covered under the Workmen's Compensation Act.

(Only accident occurring during work hours, Accidents occurring outside the workplace, Work-related injuries and accidents)

- e) _____ contributes to the Employees Pension Scheme under the Employee's Pension Funds Act.

(Only Employees, Only Employers, Both Employees and Employers)

P.T.O.

Q2) Explain the Principles of Labour laws. [10]

OR

Explain in detail the references of International Law in India.

Q3) Explain in detail the Minimum Wages Act, 1948. [10]

OR

Describe in detail laws relating to Social Security and Safety Measures.

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

- a) Development of Labour Law
- b) Payment of Bonus Act
- c) Labour Law
- d) Worker National Security Act



Total No. of Questions : 4]

P8749

[6146]-117

M.Com. - I

COMMERCE

LL509MJ : Labour Laws

Commercial Laws & Practices

(NEP 2023 Pattern) (Credit System) (Semester - I) (60107)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

- सूचना :- 1) सर्व प्रश्न अनिवार्य आहेत.
2) उजवीकडील गुण पूर्ण गुण दर्शवतात.
3) संदर्भासाठी मूल इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) योग्य पर्यायासह रिक्त जागा भरा.

[5]

- अ) हा आंतरराष्ट्रीय कामगार संघटनेचा (ILO) प्राथमिक उद्देश आहे.
(जागतिक व्यापाराला चालना देणे, कामगारांचे हक्क आणि कामगार मानकांचे समर्थन करणे, आंतरराष्ट्रीय वित्ताचे नियमन करणे)
- ब) कायदानुसार, नियोक्त्यांनी त्यांच्या कर्मचाऱ्यांना किमान वेतन देणे आवश्यक आहे.
(व्यावसायिक सुरक्षा आणि आरोग्य कायदा, उचित कामगार मानक कायदा, कुटुंब आणि वैद्यकीय रजा कायदा)
- क) या घटनेने भारतातील कामगार कायदांच्या विकासात महत्त्वपूर्ण वळण मिळाले.
(औद्योगिक विवाद कायदा, कारखाना कायदा मान्यता, द ग्रेट बॉम्बे टेक्सटाईल स्ट्राइक)
- ड) प्रकारच्या दुखापती किंवा अपघात कामगारांच्या नुकसानभरपाई कायदांतर्गत समाविष्ट आहेत.
(केवळ कामाच्या वेळेत होणारे अपघात, कामाच्या ठिकाणाबाहेर होणारे अपघात, कामाशी संबंधित दुखापती आणि अपघात)
- इ) कर्मचारी पेन्शन फंड कायदांतर्गत कर्मचारी पेन्शन योजनेत योगदान देतात.
(केवळ कर्मचारी, फक्त नियोक्ते, कर्मचारी आणि नियोक्ते दोघेही)

प्र.2) कामगार कायद्यांची तत्त्वे स्पष्ट करा.

[10]

किंवा

भारतातील आंतरराष्ट्रीय कायद्याचे संदर्भ तपशीलवार स्पष्ट करा.

प्र.3) किमान वेतन कायदा, 1948 तपशीलवार स्पष्ट करा.

[10]

किंवा

सामाजिक सुरक्षा आणि सुरक्षा उपायांशी संबंधित कायद्यांचे तपशीलवार वर्णन करा.

प्र.4) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) कामगार कायद्याचा विकास
- ब) बोनस कायदा पेमेंट
- क) कामगार कायदा
- ड) कामगार राष्ट्रीय सुरक्षा कायदा



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8750

[6146]-118

M.Com. (Part - I)

BUSINESS PRACTICES AND ENVIRONMENT

**LO518MJ : Leadership and Organisational Behaviour
(2023 Pattern) (Credit System) (Semester - I) (60116)**

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Fill in the blanks.

[5]

- a) _____are the approaches to the study of leadership which emphasize the personality of the leader.
 - i) Contingency theories
 - ii) Group theories
 - iii) Trait theories
 - iv) Inspirational theories
- b) _____Needs is increasing Leadership rapidly.
 - i) Strategy
 - ii) Command
 - iii) Control
 - iv) Getting others to follow
- c) _____used the terms “employee-centered” and “Production-centered” to describe leader behaviour
 - i) Blake and McCanse
 - ii) Fiedler
 - iii) McGregor
 - iv) Likert
- d) Organizational behaviour is_____
 - i) A science
 - ii) An art
 - iii) A science as well as an art
 - iv) An Education
- e) A study of the culture and practices in different societies is called_____
 - i) Personality
 - ii) Anthropology
 - iii) Perception
 - iv) Attitudes

P.T.O.

Q2) What is leadership? Explain various leadership theories. [10]

OR

What is organization behaviour? Explain the scope & goals of organization behaviour.

Q3) What is Leadership Style? Explain various leadership Styles. [10]

OR

What is Personality? Explain various theories of Personality.

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

- a) Time Management
- b) Work Culture
- c) Attitudes
- d) Motivation



P8750

(मराठी रूपांतर)

[एकूण गुण : 35

2) उजवीकडील अंक गुण दर्शवितात.

[5]

iv) वृत्ती

प्र.2) नेतृत्व म्हणजे काय? नेतृत्वाचे विविध सिद्धांत स्पष्ट करा.

[10]

किंवा

संघटनात्मक वर्तन म्हणजे काय? संघटनात्मक वर्तनाची व्याप्ती आणि उद्दिष्टे स्पष्ट करा.

प्र.3) नेतृत्व शैली काय आहे? नेतृत्वाच्या विविध शैली स्पष्ट करा.

[10]

किंवा

व्यक्तिमत्व म्हणजे काय? व्यक्तिमत्त्वाचे विविध सिद्धांत स्पष्ट करा.

प्र.4) टिपा लिहा. (कोणतेही 2)

[10]

अ) वेळ व्यवस्थापन

ब) कार्यसंस्कृती

क) वृत्ती

ड) अभिप्रेरणा



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8751

[6146]-119

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

RI515MJ : Rural Infrastructure

(2023 Pattern) (Credit System) (Semester - I) (60113)

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 up the blanks.

[5]

- a) Health infrastructure in India is based against:
 - i) The Rich
 - ii) The poor
 - iii) Both
 - iv) None of these
- b) Which of the following is considered as non-conventional energy?
 - i) Solar energy
 - ii) Wind energy
 - iii) Biomass
 - iv) All of these
- c) _____ is the most important component of economic infrastructure
 - i) Hospital
 - ii) Education
 - iii) Energy
 - iv) All of these
- d) Which of the following is not related to agricultural marketing?
 - i) Storage
 - ii) Preservation
 - iii) Processing
 - iv) Use of chemical fertilizers
- e) Which of the following is expected to improve the marketing system?
 - i) Regulated market
 - ii) Improvement of transportation
 - iii) Minimum support price
 - iv) All of these

P.T.O.

Q2) What is the Rural Industries? Explain the Development of Rural Industries in India since Independence. [10]

OR

What is weaker sections? Explain the various programs for weaker sections.[10]

Q3) What is mean by Planning? Explain Need and usefulness of Planning. [10]

OR

What is Public Participation? Write the Challenges of Public Participation.[10]

Q4) Write short notes (Any two) [10]

- a) Supporting services to the agriculture.
- b) The Changing role of Voluntary Agencies.
- c) Rural Entrepreneurship and Infrastructure.
- d) Health and Sanitation.



Total No. of Questions : 4]

P8751

[6146]-119

M.Com. (Part - I)

CO-OPERATION & RURAL DEVELOPMENT

RI515MJ : Rural Infrastructure

(2023 Pattern) (Credit System) (Semester - I) (60113)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

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

प्र.1) रिकाम्या जागा भरा.

[5]

- अ) भारतातील आरोग्य पायाभूत सुविधा पक्षपाती आहेत:
- | | |
|-------------|------------------------|
| i) श्रीमंत | ii) गरीब |
| iii) दोन्ही | iv) यापैकी काहीही नाही |
- ब) खालीलपैकी कोणती ऊर्जा अपारंपरिक ऊर्जा मानली जाते?
- | | |
|--------------|---------------|
| i) सौर ऊर्जा | ii) पवन ऊर्जा |
| iii) बायोमास | iv) या सर्व |
- क) हा आर्थिक पायाभूत सुविधांचा सर्वात महत्त्वाचा घटक आहे.
- | | |
|-------------|-------------|
| i) हॉस्पिटल | ii) शिक्षण |
| iii) ऊर्जा | iv) या सर्व |
- ड) खालीलपैकी कोणते कृषी विपणनाशी संबंधित नाही?
- | | |
|------------------------|--------------------------|
| i) स्टोरेज | ii) जतन |
| iii) प्रक्रिया करत आहे | iv) रासायनिक खतांचा वापर |
- इ) खालीलपैकी कोणती विपणन प्रणाली सुधारणे अपेक्षित आहे?
- | | |
|--------------------------|----------------------|
| i) विनियमित बाजार | ii) वाहतुकीत सुधारणा |
| iii) किमान आधारभूत किंमत | iv) या सर्व |

प्र.2) ग्रामीण उद्योग म्हणजे काय? स्वातंत्र्य प्राप्ती नंतरच्या भारतातील ग्रामीण उद्योगाचा विकास सविस्तर स्पष्ट करा. [10]

किंवा

दुर्बल घटक म्हणजे काय? दुर्बल घटकांचे विविध कार्यक्रम स्पष्ट करा. [10]

प्र.3) नियोजन म्हणजे काय? नियोजनाची गरज आणि उपयोगिता स्पष्ट करा. [10]

किंवा

लोकसहभाग म्हणजे काय? लोकसहभागाची आव्हाने लिहा. [10]

प्र.4) टिपा लिहा (कोणत्याही दोन) [10]

- अ) कृषी क्षेत्रातील सहाय्यक सेवा
- ब) स्वयंसेवी संस्थांची बदलती भूमिका
- क) ग्रामीण उद्योजकता आणि पायाभूत सुविधा
- ड) आरोग्य आणि स्वच्छता



Total No. of Questions : 4]

SEAT No. :

[Total No. of Pages : 4

P8752

[6146]-120

M.Com. - I

BANKING & FINANCE

UB524MJ : Universal Banking

(2023 Pattern) (Credit System) (Semester - I) (60122)

Time : 2 Hours]

[Max. Marks : 35

Instructions to the candidates:

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

Q1) Finll in the blanks

[5]

- a) When financial institutions and banks undertake activities related to bank-
ing like investment, issue of debit and credit card etc. Then it is known
as_____.

(Internet banking, Universal banking, Virtual Banking)

- b) The most popular type of investment company is a_____.

(Unit investment trust, Mutual fund, Real estate investment trust)

- c) _____is one of the following statement is False regarding
transactions of Internet Banking.

(Transfer of Funds, Withdrawal of cash anywhere in India, Balance
inquiry)

- d) Canara Bank is an example of_____.

(Private Bank, Public Bank, Foreign Bank)

- e) Banking sector falls under_____of the following sectors.

(Industrial sector, Service sector, Manufacturing sector)

P.T.O.

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

OR

Define Universal Banking. Explain the objective of Universal Banking.

Q3) Explain the advantages of Universal Banking. [10]

OR

Describe the problems faced by the Universal Banks.

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

- a) Functions of Universal Banks.
- b) Recent Trends in Universal Banking in India.
- c) Evolution of Universal Banking System in India.
- d) Practices of Universal Banks.



Total No. of Questions : 4]

P8752

[6146]-120

M.Com. - I

BANKING & FINANCE

UB524MJ : Universal Banking

(2023 Pattern) (Credit System) (Semester - I) (60122)

(मराठी रूपांतर)

वेळ : 2 तास]

[एकूण गुण : 35

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

प्र.1) रिकाम्या जागा भरा.

[5]

- अ) जेव्हा वित्तीय संस्था आणि बँका बँकिंगशी संबंधित क्रियाकल्प जसे की गुंतवणूक, डेबिट आणि क्रेडिट कार्ड जारी करणे इत्यादी करतात तेव्हा त्याला म्हणून ओळखले जाते.

(इंटरनेट बँकिंग, युनिव्हर्सल बँकिंग, व्हर्च्युअल बँकिंग)

- ब) गुंतवणूक कंपनीचा सर्वात लोकप्रिय प्रकार म्हणजे

(युनिट इन्व्हेस्टमेंट ट्रस्ट, म्युच्युअल फंड, रिअल इस्टेट इन्व्हेस्टमेंट ट्रस्ट)

- क) हे इंटरनेट बँकिंगच्या व्यवहारांबद्दल खालीलपैकी एक विधान खोटे आहे.

(निधीचे हस्तांतरण, भारतात कुठेही रोकड काढणे, शिल्लक चौकशी)

- ड) कॅनरा बँक याचे उदाहरण आहे.

(खाजगी बँक, पब्लिक बँक, परदेशी बँक)

- इ) बँकिंग क्षेत्र खालीलपैकी क्षेत्रांतर्गत येते.

(औद्योगिक क्षेत्र, सेवा क्षेत्र, उत्पादन क्षेत्र)

प्र.2) सार्वत्रिक बँकिंगची व्याख्या करा. सार्वत्रिक बँकिंगची वैशिष्ट्ये स्पष्ट करा.

[10]

किंवा

सार्वत्रिक बँकिंगची व्याख्या करा. सार्वत्रिक बँकिंगची उद्दिष्टे स्पष्ट करा.

प्र.3) सार्वत्रिक बँकिंगचे फायदे स्पष्ट करा.

[10]

किंवा

सार्वत्रिक बँकांना भेडसावणाऱ्या समस्यांचे वर्णन करा.

प्र.4) टिपा लिहा. (कोणतीही 2)

[10]

- अ) सार्वत्रिक बँकिंगची कार्ये
- ब) भारतातील सार्वत्रिक बँकिंगमधील नविन प्रवाह
- क) भारतातील सार्वत्रिक बँकिंग प्रणालीची उत्क्रांती
- ड) युनिव्हर्सल बँकांच्या कार्यपद्धती



Total No. of Questions : 6]

SEAT No. :

P8753

[Total No. of Pages : 6

[6146]-121

First Year M.Com.

ADVANCED ACCOUNTING & TAXATION

AA507MJ : Advanced Accounting

(2023 Pattern) (Credit System) (Semester - I) (60105)

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) *Figure to the right indicate full marks.*
- 4) *Use of simple pocket calculator is allowed.*

Q1) Fill in the Blanks.

[6]

- a) An _____ is a system that a business uses to collect, store, manage, process, retrieve, and report its financial data.
 - i) Price level changes system
 - ii) Accounting information system (AIS)
 - iii) Data Collection System
- b) The time period assumption or the _____ assumption assumes business activities can be divided into time periods.
 - i) Periodicity
 - ii) Monetary
 - iii) Matching
- c) Price level changes is a system of accounting ascertains profit or loss and presents financial position of the business on the basis of _____.
 - i) Cost Prices
 - ii) Historical Prices
 - iii) Current Prices

P.T.O.

- d) Branch keeping the full system of accounting is also known as _____.
 i) Independent branch
 ii) Dependent branch
 iii) Foreign branch
- e) Full form of IFRS is _____.
 i) Indian Financial Reporting Standards
 ii) International Forensic Reports Standards
 iii) International Financial Reporting Standards
- f) _____ subsidiary company is where Majority of the shares are held by holding company
 i) Partly owned
 ii) Fully owned
 iii) Acquiring

Q2) What is the IFRS? Explain the Structure and Scope of IFRS. [18]

Q3) Following are the balance sheets and profit and loss account of Ganesh & Co. [18]

Balance Sheet as on 31st March, 2022

Liabilities	Rs.	Assets	Rs.
Share Capital	10,00,000	Plant & Machinery	6,00,000
Profit & Loss A/C	1,50,000	Motor car	1,20,000
Trade creditors	2,70,000	Closing stock	3,00,000
		Sundry debtors	2,00,000
		Cash in hand	2,00,000
	14,20,000		14,20,000

Balance Sheet as on 31st March, 2023

Liabilities	Rs.	Assets	Rs.
Share Capital	10,00,000	Plant & Machinery 6,00,000	
		Less - Dep. <u>60,000</u>	5,40,000
Profit & Loss A/C	3,50,000	Motor car 1,20,000	
		Less - Dep. <u>12,000</u>	1,08,000
Trade creditors	70,000	Closing stock	2,40,000
		Sundry debtors	3,00,000
		Cash in hand	2,32,000
	14,20,000		14,20,000

Profit & Loss Account
for the year ended 31st March, 2023

Particulars	Rs.	Particulars	Rs.
To Opening Stock	3,00,000	By Sales	24,00,000
To Purchases	17,40,000	By Closing stock	2,40,000
To Depreciation	72,000		
To Other expenses	3,28,000		
To Net Profit c/d	2,00,000		
	26,40,000		26,40,000

Other Information :

- 1) Replacement cost on 31st March, 2023 : Inventory Rs. 3,00,000, Plant & Machinery Rs. 6,60,000, Motor Car Rs. 1,00,000.
- 2) The replacement cost of goods sold on the dates the sale were done worth Rs. 20,00,000.

Prepare Restatement of Profit & Loss for the year ended 31st March, 2023 and Balance Sheet as on that date under Current Purchasing Power (CPP) Method.

Q4) X Ltd. is a holding company and Y Ltd. and Z Ltd. are subsidiaries of X Ltd. Their Balance Sheets as on 31st March 2023 are given below. **[18]**

Balance Sheets as on 31st March 2023

Liabilities	X Ltd. Rs.	Y Ltd. Rs.	Z Ltd. Rs.	Assets	X Ltd. Rs.	Y Ltd. Rs.	Z Ltd. Rs.
Shares Capital	2,00,000	2,00,000	1,20,000	Fixed Assets	40,000	1,20,000	86,000
Reserves	96,000	20,000	18,000	<u>Investments</u>			
				Shares in Y Ltd.	1,90,000	-	-
				Shares in Z Ltd.	26,000	1,06,000	-
Profits & Loss A/C	32,000	24,000	18,000	Stock in Trade	24,000	-	-
Z Ltd. Balance	6,000	-	-	Y Ltd. Balance	16,000	-	-
Sundry Creditors	14,000	10,000	-	Sundry Debtors	52,000	42,000	64,000
X Ltd. Balance	-	14,000	-	X Ltd. Balance	-	-	6,000
	3,48,000	2,68,000	1,56,000		3,48,000	2,68,000	1,56,000

The following particulars are given

- The Share capital of all companies is divided into shares of Rs. 10 each.
- X Ltd. held 16,000 shares of Y Ltd. and 2,000 Shares of Z Ltd.
- Y Ltd. held 8,000 shares of Z Ltd.
- All these investments were made on 30th September 2022.
- On 1st April 2022 the position was shown below:

Particulars	Y Ltd. Rs.	Z Ltd. Rs.
Reserves	16,000	15,000
Profit and Loss A/c	8,000	6,000
Creditors	10,000	2,000
Fixed Assets	1,20,000	86,000
Stock in Trade	8,000	71,000
Sundry Debtors	96,000	66,000

You are required to prepare consolidated balance sheet of the group as on 31st March 2023.

Q5) Following was the Trial Balance on 31st March 2023 of Delhi branch of a foreign firm having Head office in New York. **[18]**

Particulars	Rs.	Rs.
Stock on 1.4.2022	12,600	-
Purchases & Sales	75,000	1,12,500
Debtors & Creditors	39,000	26,000
Bills Receivable & Bills Payable	10,400	9,100
Salaries & Wages	4,800	-
Rent, Rates and Taxes	5,100	-
Furniture	4,910	-
Cash at bank	28,990	-
New York Account	-	33,200
	1,80,800	1,80,800

Additional Information:

- a) On 31st March 2023 the stock was valued at Rs. 32,500.
- b) The debit balance of the branch account in New York books on 31st March 2023 was \$ 2,280 and furniture account appeared at \$ 350.
- c) The rate of exchange on:
31st March 2022 - Rs. 14
31st March 2023 - Rs. 13
Average rate - Rs.12

Prepare the Branch Trading and Profit and Loss Account and Balance Sheet in the Head Office book.

Q6) Write Short Note. (Any 2).

[10]

- a) Classification of Branches
- b) Inflation Accounting
- c) Capital Profits & Revenue Profits
- d) Professional Development of Accounting in India



Total No. of Questions : 4]

SEAT No. :

P-8754

[Total No. of Pages : 4

[6146]-122

M.Com. (Part - I)

BE519MJ : BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2023 Pattern) (Semester - I) (NEP-2020) (60117)

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 :

[6]

- i) _____ refers to the process of buying goods and services.
 - a) Business
 - b) Employment
 - c) Trade
 - d) Commerce
- ii) A large component of a business environment includes _____ for the future.
 - a) planning
 - b) carelessness
 - c) ignorance
 - d) neglect
- iii) World Trade Organisation came into force on _____.
 - a) 27 July 2007
 - b) 1 January 1995
 - c) 15 September 1993
 - d) 1 January 1947
- iv) The foreign direct investment includes _____.
 - a) Intellectual properties
 - b) Human resources
 - c) Tangible goods
 - d) Intangible goods
- v) _____ pollutants include bacteria, viruses, parasites, fertilizers etc.
 - a) Water
 - b) Noise
 - c) Air
 - d) Soil
- vi) _____ acts as a guide in decision making process.
 - a) Policy
 - b) Procedure
 - c) Strategy
 - d) Governance

P.T.O.

Q2) What is 'Business'? Explain in detail the Nature and Scope of 'Business'. [20]

OR

What is 'Multinational Companies'? Explain the Merits and Demerits of 'Multinational Companies'

Q3) What is 'Environment Management'? Explain the various Needs and Types of 'Environment Management'. [20]

OR

What is 'Business Policy'? Explain various Features and Nature of 'Business Policy'.

Q4) Write Short Notes (Any Four) : [24]

- a) Types of Business Environment
- b) Scope of Business Environment
- c) Foreign Direct Investment
- d) Types of Pollution
- e) Pollution Control Board
- f) Difference between Policy and Procedures



Total No. of Questions : 4]

P-8754

[6146]-122

M.Com. (Part - I)

BE519MJ : BUSINESS PRACTICES AND ENVIRONMENT

Business Environment and Policy

(2023 Pattern) (Semester - I) (NEP-2020) (60117)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्रश्न 1) रिकाम्या जागा भरा.

[6]

- i) म्हणजे वस्तू आणि सेवा खरेदी करण्याच्या प्रक्रियेचा संदर्भ देते.
अ) व्यवसाय ब) रोजगार
क) व्यापार ड) वाणिज्य
- ii) व्यावसायिक पर्यावरणाच्या मोठ्या घटकामध्ये भविष्यासाठी समाविष्ट असते.
अ) नियोजन ब) निष्काळजीपणा
क) अज्ञान ड) दुर्लक्ष
- iii) जागतिक व्यापार संघटना रोजी अस्तित्वात आली.
अ) 27 जुलै 2007 ब) 1 जानेवारी 1995
क) 15 सप्टेंबर 1993 ड) 1 जानेवारी 1947
- iv) थेट विदेशी गुंतवणुकीत वस्तूंचा समावेश होतो.
अ) बौद्धिक गुणधर्म ब) मानवी संसाधने
क) दृश्य वस्तू ड) अदृश्य वस्तू
- v) प्रदूषकांमध्ये जीवाणू, विषाणू, परजीवी, खते इ. समावेश होतो.
अ) जल ब) ध्वनी
क) हवा ड) माती
- vi) निर्णय प्रक्रियेत मार्गदर्शक म्हणून काम करते.
अ) धोरण ब) प्रक्रिया
क) व्यूहरचना ड) शासन

प्रश्न 2) 'व्यवसाय' म्हणजे काय? व्यवसायाचे स्वरूप आणि व्याप्ती सविस्तर स्पष्ट करा. [20]

किंवा

'बहुराष्ट्रीय कंपन्या' म्हणजे काय? 'बहुराष्ट्रीय कंपन्यांचे' फायदे आणि तोटे स्पष्ट करा.

प्रश्न 3) 'पर्यावरण व्यवस्थापन' म्हणजे काय? 'पर्यावरण व्यवस्थापन' च्या विविध गरजा आणि प्रकार स्पष्ट करा. [20]

किंवा

'व्यवसाय धोरण' म्हणजे काय? 'व्यवसाय धोरण' ची विविध वैशिष्ट्ये आणि स्वरूप स्पष्ट करा.

प्रश्न 4) टिपा लिहा (कोणत्याही चार) : [24]

- अ) व्यवसाय पर्यावरणाचे प्रकार
- ब) व्यवसाय पर्यावरणाची व्याप्ती
- क) थेट परकीय गुंतवणूक
- ड) प्रदूषणाचे प्रकार
- इ) प्रदूषण नियंत्रण मंडळ
- फ) धोरण आणि कार्यपद्धती यातील फरक



Total No. of Questions : 6]

SEAT No. :

P-8755

[Total No. of Pages : 4

[6146]-123

F.Y. M.Com.

**CT-513 MJ : Costing Techniques and Responsibility Accounting
Advanced Cost Accounting & Cost System
(2023 Pattern) (Semester - I) (60111)**

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.*
- 3) Figures to the right indicate full marks.*
- 4) Use of Simple Calculators is allowed.*

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

- i) Under Budgeting, the _____ governs the quantity to be made or sold)
 - a) Sales Factor
 - b) Discount Factor
 - c) Limiting Factor
 - d) Cost Factor
- ii) _____ is the technique of setting predetermined cost estimates that become a basis for comparison.
 - a) Standard Costing
 - b) Contract Costing
 - c) Budgetary Control
 - d) Variance Analysis
- iii) The process of comparing and evaluating different companies in relation to one another is called as _____
 - a) Intra Firm Comparison
 - b) Inter Firm Comparison
 - c) Financial Comparison
 - d) Taxation Comparison
- iv) The term used for measuring the amount of output received per unit of input introduced is _____
 - a) Profitability
 - b) Productivity
 - c) Proficiency
 - d) Profit

P.T.O.

- v) _____ is an identified centre that is accountable to achieve the desired profitability in an organization.
- a) Responsibility Centre b) Revenue Centre
- c) Cost Centre d) Investment Centre
- vi) Under Responsibility Accounting, Marketing Manager of a product line is an example of a _____
- a) Profit Centre b) Investment Centre
- c) Cost Centre d) Revenue Centre

Q2) What is Uniform Costing? Explain the Advantages and Disadvantages of Uniform Costing. **[18]**

Q3) From the following information of Sairam Ltd) Nashik, Prepare a Cash Budget for the months of May, June and July, 2023: **[18]**

- a) Income and Expenditure forecasts are :

Month	Credit Sales	Purchases	Wages	Manufacturing Expenses	Office Expenses
	₹	₹	₹	₹	₹
Apr.2023	65,000	25,000	4,000	3,000	1,000
May 2023	67,000	26,000	3,000	2,000	1,500
June 2023	68,000	24,000	4,000	3,000	2,000
July2023	66,000	23,000	3,500	2,500	1,500
Aug. 2023	64,000	24,000	4,500	3,500	1,000

The creditors will be paid in the month following the purchases. Sales will be realized: 50% in the month following the month of Sales and 50% in the second month. Manufacturing expenses are paid in the same month whereas the Lag in the payment of Office Expenses is one month.

The Cash balances on 1st May 2023 is ₹ 4,000. Wages were paid in the same month. Advance tax of ₹ 3,000, is due for the month of July 2023.

Q4) The standard Material Cost for 200 Kg of Chemical 'P' produced by mixing three chemicals is : **[18]**

Chemical 'L'- 60 Kg @ ₹ 4 per kg

Chemical 'M'- 80 Kg @ ₹ 5 per kg

Chemical 'N'- 160 Kg @ ₹ 6 per kg.

In a batch, 1,000 kg of Chemical 'P' is produced from a mix of:

Chemical 'L'- 280 Kg @ cost of ₹ 1,260

Chemical 'M'- 440 Kg @ cost of ₹ 2,200

Chemical 'N'- 880 Kg @ cost of ₹ 5,720

Calculate :

- a) Material Cost Variance
- b) Material Price Variance
- c) Material Usage Variance
- d) Material Mix Variance

Q5) Mahalaxmi Sugar mill, Kolhapur provides following standard information regarding labour cost for manufacturing 500 tons of Sugar : **[18]**

Type of Labour	Particulars
Women	40 hours @ ₹ 15 per Hour
Men	60 hours@ ₹ 10 per Hour

The actual cost data for producing 500 tons of sugar is :

Type of Labour	Particulars
Women	60 hours @ ₹ 17 per Hour
Men	60 hours@ ₹ 10 per Hour

Calculate :

- a) Labour Cost Variance
- b) Labour Rate Variance
- c) Labour Efficiency Variance
- d) Labour Mix Variance.

Q6) Short Notes (Any two) :

[10]

- a) Limitations of Budgets
- b) Importance of Standard Costing
- c) Causes of Low Productivity
- d) Benefits of Responsibility Accounting.



Total No. of Questions : 4]

SEAT No. :

P-8756

[Total No. of Pages : 8

[6146]-124

M.Com. - I

FM-522 MJ : FINANCIAL MANAGEMENT

(2023 Pattern) (Semester - I) (60120)

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) _____ is the regulatory body which regulates the working of all Banks in India.
 - a) SEBI
 - b) IRDA
 - c) RBI
 - d) PFRDA
- ii) Cash flow statement, Fund flow statement, Income Statement & Balance sheet can all be termed as _____.
 - a) Financial Statements
 - b) Financial Tools
 - c) Financial Techniques
 - d) Financial System
- iii) The difference between all current Assets and all current liabilities is termed as _____.
 - a) Gross Working Capital
 - b) Net Working Capital
 - c) Gross Permanent Capital
 - d) Net Permanent Capital
- iv) In a lease agreement _____ is the owner of the Assets.
 - a) Lessor
 - b) Lessee
 - c) Bankers
 - d) Factor
- v) _____ helps us to ascertain the financial position of an individual or a firm on a given date.
 - a) Income statement
 - b) Fund flow statement
 - c) Cash flow statement
 - d) Balance Sheet
- vi) _____ involves the selling of all accounts receivable to an outside agency.
 - a) Leasing
 - b) Factoring
 - c) Lending
 - d) Borrowing

P.T.O.

- Q2) a) What is Working Capital? Explain the nature of working Capital.[10]**
- b) Explain the role of RBI as a regulator of Indian Financial System.[10]

OR

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

- i) Direct Material per Unit - Rs. 50
- ii) Direct Labor per unit - Rs. 40
- iii) Direct overheads per unit - Rs. 30
- iv) Total units produced and sold per annum - 96000
- v) Stock of Raw Material to be maintained for 1 Month
- vi) Stock of Work in Progress to be maintained for 1.5 Months
- vii) Stock of Finished Goods to be maintained for 2 Months
- viii) Credit offered to customers - 2 Months
- ix) Credit offered by suppliers - 1 Month
- x) Cash and Bank balance to be maintained - 110000
- xi) Advance tax to be paid Rs. 30000
- xii) 50 % sales is on cash basis and 40 % purchases are on cash basis
- xiii) Lag in payment of Direct Wages - 1 Month
- xiv) Lag in payment of Direct Expenses - 2 Months
- xv) Add 10 % as contingency on the Net Working Capital

- Q3) a) What are Financial Statements? Explain the nature of Financial Statements. [10]**
- b) Explain in detail various concepts of financial statements. [10]

OR

Prepare a comparative statement from the following balance sheets of IRCTC for the year ended March, 2022 and March, 2023. [20]

Balance Sheets of IRCTC (Figure in crores)

Liabilities	Mar-22	Mar-23
Equity Share Capital	160	160
Reserves	1,710	2,318
Borrowings (Long Term)	105	84
Trade Payables	691	852
Other liability items	1,218	1,674
Total Liabilities	3,884	5,088
Assets		
Fixed Assets -		
Land & Building	229	276
Plant & Machinery	102	110
Equipments	15	16
Computers	102	110
Furniture & Fittings	17	17
Vehicles	113	119
Intangible Assets	42	42
Gross Block	621	689
Less : Accumulated Depreciation	285	338
Total Fixed Assets (Net Block)	336	351
CWIP	26	34
Current Assets		
Inventories	8	10
Trade receivables	572	1,143
Cash Equivalents	1,732	1,934
Other asset items	1,210	1,616
Total Assets	3,884	5,088

Q4) Solve any four from the following :

[4 × 6 = 24]

- Write a note on - Dual aspect concept and Money Measurement concept
- Write a note on - Scope of Financial Management
- Write a note on - Sources of working Capital
- Write a note on - IRR method

- e) Aarti 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	12,00,000	0	10,00,000
Cash inflows	1	6,00,000	1	3,00,000
Cash inflows	2	5,00,000	2	4,00,000
Cash inflows	3	4,00,000	3	12,00,000
Cash inflows	4	3,00,000	4	4,00,000
Cash inflows	5	2,00,000	5	5,00,000
Cash inflows	6	1,00,000	6	2,00,000

- f) XYZ 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		
Particulars	Period	Amount	Period	Amount	PV Factor
Initial investment	0	12,00,000	0	10,00,000	1
Cash inflows	1	6,00,000	1	3,00,000	0.91
Cash inflows	2	5,00,000	2	4,00,000	0.83
Cash inflows	3	4,00,000	3	12,00,000	0.75
Cash inflows	4	3,00,000	4	4,00,000	0.68
Cash inflows	5	2,00,000	5	5,00,000	0.62
Cash inflows	6	1,00,000	6	2,00,000	0.56



- प्रश्न 2)** अ) खेळते भांडवल म्हणजे काय? खेळते भांडवलाचे स्वरूप स्पष्ट करा. [10]
- ब) भारतीय वित्तीय व्यवस्थेचे नियामक म्हणून RBI ची भूमिका स्पष्ट करा. [10]

किंवा

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

- i) Direct Material per Unit - Rs. 50
- ii) Direct Labor per unit - Rs. 40
- iii) Direct overheads per unit - Rs. 30
- iv) Total units produced and sold per annum - 96000
- v) Stock of Raw Material to be maintained for 1 Month
- vi) Stock of Work in Progress to be maintained for 1.5 Months
- vii) Stock of Finished Goods to be maintained for 2 Months
- viii) Credit offered to customers - 2 Months
- ix) Credit offered by suppliers - 1 Month
- x) Cash and Bank balance to be maintained - 110000
- xi) Advance tax to be paid Rs. 30000
- xii) 50 % sales is on cash basis and 40 % purchases are on cash basis
- xiii) Lag in payment of Direct Wages - 1 Month
- xiv) Lag in payment of Direct Expenses - 2 Months
- xv) Add 10 % as contingency on the Net Working Capital

- प्रश्न 3)** अ) आर्थिक विवरणपत्र म्हणजे काय? आर्थिक विवरणपत्राचे स्वरूप स्पष्ट करा. [10]
- ब) आर्थिक विवरणपत्राच्या विविध संकल्पना सविस्तर स्पष्ट करा. [10]

किंवा

Prepare a comparative statement from the following balance sheets of IRCTC for the year ended March, 2022 and March, 2023.[20]

Balance Sheets of IRCTC (Figure in crores)

Liabilities	Mar-22	Mar-23
Equity Share Capital	160	160
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Assets		
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Land & Building	229	276
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Vehicles	113	119
Intangible Assets	42	42
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Less : Accumulated Depreciation	285	338
Total Fixed Assets (Net Block)	336	351
CWIP	26	34
Current Assets		
Inventories	8	10
Trade receivables	572	1,143
Cash Equivalents	1,732	1,934
Other asset items	1,210	1,616
Total Assets	3,884	5,088

प्रश्न 4) कोणतेही चार सोडवा.

[4 × 6 = 24]

- अ) दुबेरजी संकल्पना आणि पैसा मोजमाप संकल्पना यावर टीप लिहा.
- ब) आर्थिक व्यवस्थापनाच्या व्याप्तीवर टीप लिहा.
- क) खेळत्या भांडवलाच्या स्रोतांवर टीप लिहा.
- ड) IRR पद्धतीवर टीप लिहा.

- e) Aarti 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	12,00,000	0	10,00,000
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Cash inflows	3	4,00,000	3	12,00,000
Cash inflows	4	3,00,000	4	4,00,000
Cash inflows	5	2,00,000	5	5,00,000
Cash inflows	6	1,00,000	6	2,00,000

- f) XYZ 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		
Particulars	Period	Amount	Period	Amount	PV Factor
Initial investment	0	12,00,000	0	10,00,000	1
Cash inflows	1	6,00,000	1	3,00,000	0.91
Cash inflows	2	5,00,000	2	4,00,000	0.83
Cash inflows	3	4,00,000	3	12,00,000	0.75
Cash inflows	4	3,00,000	4	4,00,000	0.68
Cash inflows	5	2,00,000	5	5,00,000	0.62
Cash inflows	6	1,00,000	6	2,00,000	0.56



SEAT No. :

P-8757

[Total No. of Pages : 4

[6146]-125

M.Com. (Part - I)

BUSINESS LAW

IP510MJ : Intellectual Property Laws
(2023 Pattern) (CBCS) (Semester - I) (60108)

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 by Selecting suitable choice (Any Six) : [6]

- i) The Agreement on Trade-Related Aspects of Intellectual Property Rights came into effect from _____.
 - a) 1995
 - b) 2000
 - c) 2005
- ii) The Paris Convention is deals with _____.
 - a) Protection of Industrial Property
 - b) Sustainable Development
 - c) Global Warming
- iii) Opposition of Trade Mark is _____.
 - a) Objections raised by the Registrar of Trade Marks
 - b) Objections raised by a third party
 - c) Objections raised for non-payment of fees
- iv) _____ protects the intellectual property created by artists.
 - a) Copyright
 - b) Geographical indications
 - c) Patents
- v) SDG India Index is launched by _____.
 - a) NITI Aayog
 - b) Reserve Bank of India
 - c) SEBI
- vi) _____ is not the duty of Competition Commission:
 - a) To protect the interests of investors:
 - b) To ensure freedom of trade carried on by other participants in markets in India and - for matters connected therewith or incidental thereto:
 - c) To prevent practices having adverse effect on competition;

P.T.O.

- vii) The trademark protects _____.
 - a) An invention
 - b) A work of art
 - c) Logos, names and brands
- viii) A Company Wishes to ensure that no one else can use their logo _____.
 - a) Copy Rights
 - b) Trade Mark
 - c) Patent

Q2) State the Genesis and Development of Intellectual Property Rights in India. And Explain in detail evaluation of TRIPS Agreement. [20]

OR

Explain the Objectives of Patent Laws. State the Rights and Duties of Patentee? Discuss the various reliefs available against Infringement of Patent?

Q3) What do you mean by Copyrights? Explain the nature of Copyrights and procedure for Registration of Copy Right? [20]

OR

Examine the Concept of Trade Marks. State the different kinds of Trade Marks and Explain what constitutes Trademark infringement.

Q4) Write Short Notes (Any Two) : **[24]**

- IPR and Sustainable Development
- Trade Marks Registry and Appellate Board
- Patent Office and Appellate Board
- TRIPS Agreement



Total No. of Questions : 4]

P-8757

[6146]-125
M.Com. (Part - I)
BUSINESS LAW
IP510MJ : Intellectual Property Laws
(2023 Pattern) (CBCS) (Semester - I) (60108)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

-
- प्रश्न 1)** योग्य पर्याय निवडून रिक्त जागा भरा. (कोणतेही सहा) [6]
- i) बौद्धिक संपदा अधिकारांच्या व्यापार-संबंधित पैलूंवरील करार पासून अंमलात आला.
अ) 1995 ब) 2000
क) 2005
- ii) पॅरिस अधिवेशन शी संबंधित आहे.
अ) औद्योगिक मालमत्तेचे संरक्षण ब) शाश्वत विकास
क) जागतिक तापमानवाढ
- iii) ट्रेड मार्कचा विरोध आहे.
अ) ट्रेडमार्क रजिस्ट्रारने घेतलेले आक्षेप
ब) त्रयस्थ पक्षाने घेतलेले आक्षेप
क) फी न भरल्याबद्दल आक्षेप
- iv) हे कलाकारांनी तयार केलेल्या बौद्धिक संपत्तीचे संरक्षण करते.
अ) कॉपीराइट ब) भौगोलिक संकेत
क) पेटंट
- v) SDG इंडिया इंडेक्स ने जारी केला.
अ) नीती आयोग ब) रिझर्व्ह बँक ऑफ इंडिया
क) सेबी

- vi) हे स्पर्धा आयोगाचे कार्य नाही.
- अ) गुंतवणूकदारांच्या हिताचे रक्षण करणे
 ब) भारतातील बाजारपेठेतील इतर सहभागींद्वारे व्यापाराचे स्वातंत्र्य सुनिश्चित करणे आणि त्यांच्याशी संबंधित किंवा अनुषंगिक बाबीं
 क) स्पर्धेवर प्रतिकूल परिणाम करणाऱ्या पद्धतींना प्रतिबंध करणे
- vii) ट्रेडमार्क चे संरक्षण करतो.
- अ) शोध
 ब) कलाकृती
 क) लोगो, नावे आणि ब्रँड
- viii) कंपनी इतर कोणीही त्यांचा लोगो वापरू शकत नाही हे सुनिश्चित करण्याची इच्छा करते.
- अ) कॉपी राइट्स
 ब) ट्रेड मार्क
 क) पेटंट

प्रश्न 2) भारतातील बौद्धिक संपदा अधिकारांची उत्पत्ती आणि विकास सांगा. आणि ट्रिप (TRIP) कराराचे तपशीलवार मूल्यांकन करा. [20]

किंवा

पेटंट कायद्याची उद्दिष्टे स्पष्ट करा. पेटंटीचे अधिकार आणि कर्तव्ये कोणती आहेत? पेटंटच्या उल्लंघनाविरूद्ध उपलब्ध असलेल्या विविध सवलतींवर चर्चा करा.

प्रश्न 3) कॉपीराइट्स म्हणजे काय? कॉपीराइटचे स्वरूप आणि कॉपीराइटच्या नोंदणीची प्रक्रिया स्पष्ट करा. [20]

किंवा

ट्रेड मार्क्सच्या संकल्पनेचे परीक्षण करा. ट्रेडमार्कचे विविध प्रकार सांगून ट्रेडमार्कचे उल्लंघन म्हणजे काय ते सांगा?

प्रश्न 4) थोडक्यात टिपा लिहा. (कोणत्याही दोन) [24]

- अ) आयपीआर आणि शाश्वत विकास
 ब) ट्रेड मार्क्स रजिस्ट्री आणि अपीलेट बोर्ड
 क) पेटंट ऑफिस आणि अपीलेट बोर्ड
 ड) ट्रिप्स करार



Total No. of Questions : 4]

SEAT No. :

P-8758

[Total No. of Pages : 4

[6146]-126

M.Com. (Part-I)

LF525MJ : LEGAL FRAMEWORK OF BANKING

(NEP 2023 Pattern) (CBCS) (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) Advances against their own shares are not allowed by banks because these are prohibited under_____.
 - a) Banking Regulation act 1949
 - b) SEBI Act 1992
 - c) RBI Act 1935
- ii) RBI can carry out inspection of any bank under section _____of Banking Regulation Act.
 - a) Section 35
 - b) Section 36
 - c) Section 38
- iii) The Negotiable Instruments Act, _____ deals with the Bill of Exchange.
 - a) Section 8
 - b) Section 5
 - c) Section 3
- iv) _____of the following section of Negotiable Instrument Act, 1881 describes about "Endorsements".
 - a) Section 28
 - b) Section 15
 - c) Section 13
- v) _____issues currency notes in India.
 - a) State Bank of India
 - b) Bank of India
 - c) Reserve Bank of India
- vi) _____ is responsible for fixing Repo or Reverse Repo Rate.
 - a) Ministry of Finance
 - b) Comptroller and Auditor General of India
 - c) RBI

P.T.O.

Q2) Explain the restrictions on business of banking companies under Section 8, Section 19 and section 20 of the Banking Regulation Act. 1949. **[20]**

OR

Explain the penalties in case of dishonour of cheques for insufficiency of funds in the account under section 138 to 147 of Negotiable Instrument Act 1881.

Q3) Explain the provisions of Reserve Bank of India Act 1934 under section 3 to 19 relating to incorporation, capital management and business. **[20]**

OR

Write various provisions regarding reconstruction of financial assets and financial institution under section 3 to 12A Securitisation Act. 2002.

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

- a) Banking Regulation (Amendment) Bill 2017
- b) Promissory note
- c) Functions of RBI
- d) Central Registry.
- e) Capital Structure (section 12)
- f) Types of Endorsements



Total No. of Questions : 4]

P-8758

[6146]-126

M.Com. (Part-I)

LF525MJ : LEGAL FRAMEWORK OF BANKING

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

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्रश्न 1) रिकाम्या जागा भरा.

[6]

- i) अंतर्गत त्यांना बंदी असल्याने बँकांनी स्वतःच्या शेअर्सवर अँडव्हान्स करण्यास परवानगी दिलेली नाही.
अ) बँकिंग नियमन कायदा 1949 ब) सेबी कायदा 1992
क) आरबीआय कायदा 1935
- ii) आरबीआय बँकिंग नियमन कायद्याच्या कलम अंतर्गत कोणत्याही बँकेची तपासणी करू शकते.
अ) कलम 35 ब) कलम 36
क) कलम 38
- iii) चलनक्षम दस्तऐवज कायदा, हे बिल ऑफ एक्स्चेंजशी संबंधित आहे.
अ) कलम 8 ब) कलम 5
क) कलम 3
- iv) चलनक्षम दस्तऐवज कायदा, 1881 च्या खालील कलमातील मध्ये मान्यतेबद्दल वर्णन केले आहे.
अ) कलम 28 ब) कलम 15
क) कलम 13
- v) भारतात चलनी नोटा जारी करते.
अ) स्टेट बँक ऑफ इंडिया ब) बँक ऑफ इंडिया
क) रिझर्व्ह बँक ऑफ इंडिया
- vi) रेपो किंवा रिव्हर्स रेपो रेट निश्चित करण्यासाठी जबाबदार आहे.
अ) अर्थमंत्रालय
ब) भारताचे नियंत्रक आणि महालेखा परीक्षक
क) रिझर्व्ह बँक ऑफ इंडिया

प्रश्न 2) बँकिंग नियमन कायदा 1949 च्या कलम 8, कलम 19 आणि कलम 20 अंतर्गत बँकिंग कंपन्यांच्या व्यवसायावरील निर्बंध स्पष्ट करा. [20]

किंवा

चलनक्षम दस्तऐवज 1881 च्या कलम 138 ते 147 अंतर्गत खात्यातील निधीच्या अपुरेपणासाठी धनादेशाचा अनादर झाल्यास दंड स्पष्ट करा.

प्रश्न 3) भारतीय रिझर्व्ह बँक कायदा 1934 च्या कलम 3 ते 19 अंतर्गत निगमन, भांडवल व्यवस्थापन आणि व्यवसायाशी संबंधित तरतुदी स्पष्ट करा. [20]

किंवा

सिक्युरिटाइजेशन कायदा 2002 च्या कलम 13 ते 19 नुसार सुरक्षा हिताच्या अंमलबजावणीच्या संदर्भातील विविध तरतुदी स्पष्ट करा.

प्रश्न 4) टिपा लिहा. (कोणत्याही 4) [24]

- अ) बँकिंग नियमन (सुधारणा) विधेयक 2017
- ब) वचन चिट्ठी
- क) आरबीआयची कार्ये
- ड) केंद्रीय नोंदणी शाखा
- इ) भांडवल रचना (कलम 12)
- फ) पृष्ठांकनाचे प्रकार



Total No. of Questions : 4]

SEAT No. :

P-8759

[Total No. of Pages : 4

[6146]-127
M.Com. - I
ADVANCED MARKETING
MT 528 MJ : Marketing Techniques
(2023 Pattern) (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.*

Q1) Fill up the blanks with appropriate answers :

[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) _____ is the first step of product development.
 - a) Business Analysis
 - b) Marketing testing
 - c) Generation of new idea
 - d) Production
- iv) _____ is the factor related with micro-Environment of marketing.
 - a) Economic conditions
 - b) Legal aspect
 - c) Social condition
 - d) Suppliers
- v) Discount, profit margins are the part of _____.
 - a) product mix
 - b) price mix
 - c) place mix
 - d) promotion mix
- vi) Advertisement is _____ type of communication.
 - a) Personal
 - b) Impersonal
 - c) Personal and Impersonal
 - d) Direct

P.T.O.

Q2) Define the term 'Marketing'. Explain objectives and importance of Marketing. [20]

OR

Define the term labeling. State the functions and Importance of labeling.

Q3) What is Promotion Mix? Explain the elements of Promotion Mix? [20]

OR

What do you mean by public relation? Explain the different tools of public relation.

Q4) Write short notes on (any four) : [24]

- a) Marketing Strategy
- b) Product Life Cycle
- c) Types of Distribution Channels
- d) Social Media Marketing
- e) Role of Public Relation Officer
- f) Benefits of Advertising



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[6146]-127
M.Com. - I
ADVANCED MARKETING
MT 528 MJ : Marketing Techniques
(2023 Pattern) (Semester - I)
(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

- सूचना : 1) सर्व प्रश्न सोडवणे अनिवार्य आहेत.
2) उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

-
- प्रश्न 1)** योग्य पर्याय निवडून खालील विधाने पूर्ण करा. [6]
- i) विपणनामध्ये हा केंद्रबिंदू असतो.
अ) नफा ब) विक्री
क) ग्राहक ड) किरकोळ विक्रेता
- ii) उत्पादन मिश्र मध्ये समाविष्ट होत नाही.
अ) उत्पादन श्रेणी ब) विक्री पश्चात सेवा
क) मुद्रा ड) जाहिरात
- iii) नविन उत्पादन विकासातील हा पहिला टप्पा आहे.
अ) व्यावसाय पृथक्करण ब) बाजार चाचणी
क) नविन संकल्पना धोरणे ड) वस्तु उत्पादन
- iv) हा घटक सूक्ष्म विपणन पर्यावरणाशी निगडित आहे.
अ) आर्थिक स्थिती ब) कायदेशीर पैलू
क) सामाजिक स्थिती ड) पुरवठादार
- v) सुट, नफा प्रमाण हे चे घटक आहेत.
अ) उत्पादन मिश्र ब) किंमत मिश्र
क) ठिकाण मिश्र ड) जाहिरात मिश्र
- vi) जाहिरात हे प्रकारचे संज्ञापन आहे.
अ) वैयक्तिक ब) अवैयक्तिक
क) वैयक्तिक व अवैयक्तिक ड) प्रत्यक्ष

प्रश्न 2) 'विपणन' या शब्दाची व्याख्या देऊन विपणनाची उद्दिष्टे आणि महत्त्व स्पष्ट करा. [20]

किंवा

खूणचिह्नी (लेबलिंग) या शब्दाची व्याख्या देऊन खूणचिह्नीची (लेबलिंगची) कार्ये आणि महत्त्व सांगा.

प्रश्न 3) प्रमोशन मिश्र म्हणजे काय? प्रमोशन मिश्रचे घटक स्पष्ट करा. [20]

किंवा

जनसंपर्क म्हणजे काय? जनसंपर्काची विविध साधने स्पष्ट करा.

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

- अ) विपणन धोरण
- ब) वस्तूचे जीवनचक्र
- क) वितरण चॅनेलचे प्रकार
- ड) सोशल मीडिया मार्केटिंग
- इ) जनसंपर्क अधिकाऱ्याची भूमिका
- फ) जाहिरातीचे फायदे



Total No. of Questions : 4]

SEAT No. :

P-8760

[Total No. of Pages : 4

[6146]-128

M.Com. (Part-I)

CO-OPERATION AND RURAL DEVELOPMENT

OC516MJ : Organization of Co-operative Business

(2023 Pattern) (Semester - I) (60114) (NEP2020)

Time : 3 Hours]

[Max. Marks : 70

Instructions to the candidates:

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

Q1) Fill in the blanks (Any 6) :

[6]

- i) _____ is the Father of the Modern Cooperative Movement.
 - a) William King
 - b) Raiffisen
 - c) Robert Owen
 - d) Herrick
- ii) _____ is beneficial to the progress of all individuals and groups involved, as well as to society.
 - a) Cooperation
 - b) Customer
 - c) Consumer
 - d) Market
- iii) NCUI stands for _____.
 - a) National Cooperative Union of India
 - b) National Committee Union of India
 - c) National Council Union of India
 - d) National Commission Union of India
- iv) Cooperative _____ is the act of engaging members in their cooperative organization while taking care to recognize the needs of their community.
 - a) Owner
 - b) Leadership
 - c) Employee
 - d) Seller
- v) Cooperative structure can be classified into _____ types.
 - a) Five
 - b) Six
 - c) Two
 - d) Seven
- vi) Cooperative farming can be classified into _____ types.
 - a) Four
 - b) Five
 - c) Six
 - d) Three

P.T.O.

Q2) What is 'Cooperation'? Write in detail Features and Benefits of Cooperation. [20]

OR

What is 'Cooperative Organization'? Describe the 'Communication' and 'Leadership' in Cooperative Organization. [20]

Q3) What is 'Cooperative Training'? Explain the Role of Training Institutions in providing Cooperative Training. [20]

OR

What is 'Irrigation Cooperatives'? Explain Progress and Problems in Irrigation Cooperatives. [20]

Q4) Write Short Notes (Any Four) [24]

- a) Principles of Cooperation
- b) Federal structure of Cooperative Organization
- c) National Dairy Development Board (NDDB)
- d) Recent Development in Cooperation in India
- e) Problems of Cooperative farming
- f) Reserve Bank of India (RBI)



Total No. of Questions : 4]

P-8760

[6146]-128

M.Com. (Part-I)

CO-OPERATION AND RURAL DEVELOPMENT

OC516MJ : Organization of Co-operative Business

(2023 Pattern) (Semester - I) (60114) (NEP2020)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

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

प्रश्न 1) रिकाम्या जागा भरा.

[6]

- i) हे आधुनिक सहकारी चळवळीचे जनक आहेत.
अ) विल्यम किंग ब) रायफिसेन
क) रॉबर्ट ओवेन ड) हेरिक
- ii) सहभागी सर्व व्यक्ती आणि गटांच्या प्रगतीसाठी तसेच समाजासाठी लाभदायक आहे.
अ) सहकार ब) ग्राहक
क) उपभोक्ता ड) बाजार
- iii) NCUI म्हणजे होय.
अ) नॅशनल कोऑपरेटिव्ह युनियन ऑफ इंडिया
ब) नॅशनल कमिटी युनियन ऑफ इंडिया
क) नॅशनल कौन्सिल युनियन ऑफ इंडिया
ड) नॅशनल कमिशन युनियन ऑफ इंडिया
- iv) सहकारी म्हणजे सभासदांना त्यांच्या समाजाच्या गरजा ओळखून त्यांच्या सहकारी संस्थेत गुंतवून ठेवण्याची क्रिया होय.
अ) मालक ब) नेतृत्व
क) कर्मचारी ड) विक्रेता
- v) सहकारी संरचनेचे प्रकारांमध्ये वर्गीकरण करता येते.
अ) पाच ब) सहा
क) दोन ड) सात
- vi) सहकारी शेतीचे प्रकारांमध्ये वर्गीकरण करता येते.
अ) चार ब) पाच
क) सहा ड) तीन

प्रश्न 2) 'सहकार' म्हणजे काय? सहकाराची वैशिष्ट्ये आणि फायदे तपशीलवार लिहा. [20]

किंवा

'सहकारी संस्था' म्हणजे काय? सहकारी संस्थेतील संवाद आणि नेतृत्व यांचे वर्णन करा. [20]

प्रश्न 3) 'सहकारी प्रशिक्षण' म्हणजे काय? सहकारी प्रशिक्षण देण्यासाठी प्रशिक्षण संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

'सिंचन सहकारी' म्हणजे काय? सिंचन सहकाराची प्रगती आणि समस्या स्पष्ट करा. [20]

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

- अ) सहकाराची तत्त्वे
- ब) सहकारी संस्थेची संघराज्य संरचना
- क) राष्ट्रीय दुग्धविकास मंडळ (NDDB)
- ड) भारतातील सहकारातील अलीकडील विकास
- इ) सहकारी शेतीच्या समस्या
- फ) भारतीय रिझर्व्ह बँक (RBI)



Total No. of Questions : 4]

SEAT No. :

P-8761

[Total No. of Pages : 4

[6146]-129

M.Com. (Part - I)

RM529MJ : RESEARCH METHODOLOGY

(2023 Pattern) (Semester - I) (NEP-2020) (60127)

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 :

[6]

- i) _____ is a conceptual framework of research.
 - a) Research design
 - b) Data Analysis
 - c) Research Hypothesis
 - d) Synopsis of Research
- ii) _____ is the first step in starting the research process.
 - a) Identification of problem
 - b) Data Analysis
 - c) Conclusion
 - d) Data collection
- iii) Testing hypothesis is a _____.
 - a) Inferential statistics
 - b) Descriptive statistics
 - c) Data preparation
 - d) Data analysis
- iv) The concepts in a hypothesis are stated as _____.
 - a) Variables
 - b) Theories
 - c) Indices
 - d) Ideas
- v) Data that have already been collected for some other purpose is termed as _____.
 - a) Secondary data
 - b) Primary data
 - c) Tertiary data
 - d) Ready-made data
- vi) The first page of research report is _____.
 - a) Title page
 - b) Index
 - c) Appendix
 - d) Bibliography

P.T.O.

Q2) What is 'Research'? Explain in detail features of good research and also write difference between 'Research Method' and 'Research Methodology'.
[20]

OR

What is 'Sampling'? Explain in detail various types of sampling.

Q3) Write meaning of the term 'questionnaire' in research. Explain in detail essentials of a good questionnaire and also state difference between 'questionnaire' and 'schedule'.
[20]

OR

What do you mean by 'Research Report'? Explain in detail importance and types 'Research Report'.

Q4) Write Short Notes (Any Four) : [24]

- a) Significance of Research
- b) Research Problem
- c) Review of literature
- d) Sources of secondary data
- e) Bibliography entries
- f) Footnote



Total No. of Questions : 4]

P-8761

[6146]-129

M.Com. (Part - I)

RM529MJ : RESEARCH METHODOLOGY

(2023 Pattern) (Semester - I) (NEP-2020) (60127)

(मराठी रूपांतर)

वेळ : 3 तास]

[एकूण गुण : 70

सूचना :

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

प्रश्न 1) रिकाम्या जागा भरा.

[6]

- i) ही संशोधनाची संकल्पनात्मक चौकट आहे.
अ) संशोधन आराखडा ब) माहिती विश्लेषण
क) संशोधन गृहीतक ड) संशोधनाचा सारांश
- ii) ही संशोधन प्रक्रिया सुरू करण्याची पहिली पायरी आहे.
अ) समस्येची ओळख ब) माहिती विश्लेषण
क) निष्कर्ष ड) माहिती संकलन
- iii) चाचणी गृहीतक ही एक आहे.
अ) अनुमानात्मक आकडेवारी ब) वर्णनात्मक आकडेवारी
क) तथ्य तयार करणे ड) तथ्य विश्लेषण
- iv) गृहीतकातील संकल्पना म्हणून सांगितल्या जातात.
अ) चल ब) सिद्धांत
क) निर्देशांक ड) कल्पना
- v) इतर काही उद्देशांसाठी आधीच गोळा केलेल्या माहिती ला म्हणतात.
अ) दुय्यम माहिती ब) प्राथमिक माहिती
क) तृतीयक माहिती ड) रेडीमेड माहिती
- vi) संशोधन अहवालाचे पहिले पान आहे.
अ) शीर्षक पान ब) अनुक्रमणिका
क) परिशिष्ट ड) संदर्भसूची

प्रश्न 2) 'संशोधन' म्हणजे काय? चांगल्या संशोधनाची वैशिष्ट्ये सविस्तर स्पष्ट करून 'संशोधन पद्धती' (Research Method) 'संशोधन पद्धतीशास्त्र' (Research Methodology) यातील फरक लिहा. [20]

किंवा

'नमुना निवड' (Sampling) म्हणजे काय? नमुना निवड पद्धतीचे विविध प्रकार स्पष्ट करा.

प्रश्न 3) संशोधनातील 'प्रश्नावली' या शब्दाचा अर्थ लिहा? चांगल्या प्रश्नावलीची वैशिष्ट्ये सविस्तर स्पष्ट करून 'प्रश्नावली' आणि 'अनुसूची' (Schedule) यातील फरक स्पष्ट करा. [20]

किंवा

'संशोधन अहवाल' म्हणजे काय? 'संशोधन अहवाल' चे महत्त्व आणि प्रकार सविस्तर स्पष्ट करा.

प्रश्न 4) टिपा लिहा (कोणत्याही चार) : [24]

- अ) संशोधनाचे महत्त्व
- ब) संशोधन समस्या
- क) संदर्भ साहित्याचा आढावा
- ड) दुय्यम माहितीचे स्रोत
- इ) संदर्भसूची नोंदी
- फ) तळटीप

