

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3001
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (Sem. II) Examination March/April 2019
English (Comp.) Paper-II
(Written & Spoken Communication in English)
(Old)

[Time: Two Hours]

[Max.Marks:50]

N.B

Please check whether you have got the right question paper.

i) Attempt all Questions.

ii) Figures to the right indicate full marks.

- Q.1 Fill in the blanks using appropriate tense forms of the given verbs in the brackets. (any eight) 08
- i) They _____ (love) chocolates.
 - ii) Hydrogen _____ (be) lighter than air.
 - iii) Honesty _____ (be) the best policy.
 - iv) He _____ (read) war and peace.
 - v) He _____ (teach) since fourteen years.
 - vi) They _____ (play) in the match yesterday.
 - vii) As a young man, I _____ (use) to run 10 kilometers every morning.
 - viii) Raman _____ (live) in Chennai for ten years.
 - ix) Hema malini _____ (Perform) at the dance festival next week.
 - x) The zoo _____ (close) by the time we get there.
- Q.2 Identify whether each of the lines given below is a phrase, a clause or a sentences. (any eight) 08
- i) My uncle lives near the seashore.
 - ii) The girl walking towards us is my niece.
 - iii) Two Indian Economists have been - nominated for the Nobel Prize.
 - iv) The neem tree grew tall.
 - v) When it was time for the film show to begin.
 - vi) We like sweets.
 - vii) Who is coming to see us today?
 - viii) How is your sister.
 - ix) Go away from my sight.
 - x) What a wonderful performance !

- Q.3 Rewrite the following sentences in direct/indirect Speech. (any four) 08
- Ram said, "The bell rang".
 - Seeta said to Geeta, "Honesty is the best policy".
 - Gopal said, "What is the price of this Scooter?"
 - 'Close the door, please', Ram said to Shyam.
 - Father said, "Honesty is the best Policy."
 - Teacher said, "He is writing a letter".
- Q.4 Write a Paragraph on the following in about 200 words. (any two) 08
- Advantages of Vegetarianism
 - My Philosophy of life
 - Wildlife Conservation
- Q.5 Write an essay on any one of the following in about 400 words each. 10
- Cherishing old people
 - Terrorism: irrational and inhumane
 - The Greenhouse effect
- Q.6 Write a letter of application along with C.V. in reply to the following advertisement. 08
- Wanted a Qualified and Well experience C.A. in Soman Pvt. Ltd, Aurangabad
- OR
- Wanted an experienced and Qualified Primary Teacher in the fast growing reputed institute. 08

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3002
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
English (Comp.) Paper-IV
(English for Entrepreneurs)

[Time: Two Hours]

[Max.Marks:50]

Please check whether you have got the right question paper.

- N.B 1) Attempt all questions.
- Q.1 A) What are the useful tips for composing effective business e-mails? 06
 OR
 Write a short report on the Annual Gathering of your college. 06
- B) You are the owner of Swati Book Depot. You have had recently a conversation with Omega Publications, Bangalore about dispatching a few books published by them. Make the notes of this conversation. 06
 OR
 Why the use of effective language is necessary in advertisement? 06
- C) Which skills are important for giving an interview? 06
 OR
 What are the important tips for taking an interview? 06
- Q.2 Attempt any three questions from the following. 18
- i) What was Wipro's brand promise of 'Applying Thought'?
 - ii) How did Narayan Murthy draw inspiration from a Famous computer scientist?
 - iii) Why is saving money important according to the author M. Leaf?
 - iv) Which forms of psychological ugliness are found in some Women according to Huxley?
 - v) Comment in brief on the essay 'Facebook is Making us miserable.
- Q.3 A) Identify subject, verb, direct object, complement, and indirect object in the following sentences. 08
- i) The tiger attacked him furiously.
 - ii) She listens to the music daily.
 - iii) She found him a fool.
 - iv) They wounded her brutally.

- Q.3 B) Use prefixes and suffixes as required to form new words.
- i) Care
 - ii) Mercy
 - iii) Match
 - iv) Hand
 - v) Mother
 - vi) Location

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3003
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-I) Examination March/April 2019
English (Comp.) Paper-I
(Written & Spoken Communication in English)
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- 1) Attempt all questions.
- 2) Figures to the right indicate full marks.

Q.1

A) Complete the following sentences with the correct articles (any five)

05

- i) He wrote ----- poem.
- ii) I play ----- piano very well.
- iii) Everest is ----- highest mountain in the world.
- iv) It was ----- ugly animal.
- v) Is this ----- new car?
- vi) Raju wants to become ----- doctor.
- vii) He travelled in ----- plane.

B) Fill in the blanks in the following sentences with suitable prepositions. (any five)

05

- i) I know him ----- five years.
- ii) He visited her ----- bus station.
- iii) We are invited ----- dinner.
- iv) Santosh is ill. He must stay ----- bed.
- v) He paid the bill ----- credit card.
- vi) He is waiting ----- the airport.
- vii) Nagnath like travelling ----- sea.

Q.2

Change the voice (any five)

10

- i) Raju played yesterday.
- ii) She was being invited as a chief guest.
- iii) He wrote a book.
- iv) Who broke this table?
- v) She wore a blue dress.
- vi) Teacher taught a poem.
- vii) Anil has written two plays.

Q.3

Write two words in regular spelling each of the following sounds (any five)

10

- i) / ʌ /
- ii) / ∞ /
- iii) / t /
- iv) / m /

- v) /j/
- vi) /g/
- vii) /ɔɪ/
- viii) /Ið/
- ix) /z/
- x) /f/

Q.4 Transcribe the following words into phonemic transcription

10

- i) Queen
- ii) Change
- iii) Milk
- iv) Bus
- v) Beautiful
- vi) Noise
- vii) White
- viii) Church
- ix) Van
- x) Hair

Q.5 Write a dialogue or conversation of the following in ten sentences each.

10

- i) You go to the post office to meet a postman for enquiry.
- ii) You meet your principal for organizing a study tour.
- iii) You invite your friend for your birthday celebration.

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SUBJECT CODE NO:- M-3004
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019
English(Comp.) Paper-III
(English for Entrepreneurs)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Attempt all questions.
 2) Figures to the right indicate full marks.
- Q.1 a) As K. Rajkumar, General Manager, Hi-tech Automobile Pvt-Ltd, Amravati, you are asked to write a letter of appointment to Mr. S.K.Desai, Sales-executive informing his selection as Deputy Manager H.R. of the same company. 06
- OR**
- You are T.M. Agnihotri, secretary of Sunetra Apartments, Mayur Park, Ahmednagar. Write a letter expression apology to Mr. P.L. Desai for damage the water-supply pipe-line in that Apartment.
- b) You are T.K. Chavan, General Secretary of Sujata Housing Society, Latur. Write an agenda of 06 executive –committee meeting organized in society office on -1st Jan 2017.
- OR**
- You are secretary of Goyal Industries, Pvt. Ltd, Mumbai. Draft minutes of proceedings of 10th Annual General meeting of company, held at its registered office in Mumbai on 11th Jan.2017.
- c) You are applying for the post of Accounts Executive. Write a resume containing all details. 06
- OR**
- What are the essential tips for drafting of covering letter?
- Q.2 Answer any three of the following questions: 18
- i) How the essay 'On the Education of Man of Business' may prove useful for young people?
 - ii) Comment on the role of office in business.
 - iii) Recount Sudha Murthy's first meeting with JRD Tata.
 - iv) Describe Saber Bhatiya's arrival in Los-Angeles.
 - v) Examine the role of communication system in the business.

- Q.3
- a) Underline the subordinate clauses in the following sentences.
- If you play well, you will win the match.
 - I could not believe what he told me.
 - This is the greatest satisfaction that an artist can hope for.
 - If you write neatly, your answers will be legible.
- b) Use appropriate punctuations and capital letters wherever necessary in the following sentences.
- Jayshree said I love ice-cream very much.
 - The teacher said to him why are you so late.
 - Narayan Murthy laid-down the foundation stone of Infosys.

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3005
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Marathi (SL) Paper – IV
(Vyawasayik Marathi & Vanijya Vyapar)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

१. सर्व प्रश्न सोडविणे आवश्यक आहे.
२. फक्त काळ्या किंवा निळ्या पेनचाच वापर करावा.
३. कोणतीही लक्षवेधक खुण किंवा सूचना करण्यास प्रतिबंध आहे.

- प्रश्न.१ सविस्तर उत्तर लिहा. (कोणताही एक) १५
- १) जाहिरात म्हणजे काय ते सांगून जाहिरातीचे विविध घटक सांगा.
 - २) कार्यालयीन लेखन तंत्राचे स्वरूप स्पष्ट करा.
- प्रश्न.२ सविस्तर उत्तर लिहा. (कोणताही एक) १५
- १) 'व्यापार' या संज्ञेचा अर्थ सांगून व्यापाराला सहाय्यभूत असणारी साधने कोणती ते सांगा.
 - २) 'बाजारपेठ' संकल्पना स्पष्ट करून बाजारपेठेचे महत्व विशद करा.
- प्रश्न.३ थोडक्यात उत्तरे लिहा. (कोणतेही दोन) १०
- १) निविदा म्हणजे काय? ते सांगून त्याचे महत्व विशद करा.
 - २) अनुवाद संकल्पना सांगून त्याचे स्वरूप लिहा.
 - ३) आकाशवाणीतील जाहिरातीचे महत्व सांगा.
 - ४) वाणिज्य व्यवसायात माध्यमांचे महत्व विशद करा.
- प्रश्न.४ टिपा द्या. (कोणतेही दोन) १०
- १) वाणिज्य विषयक अनुवाद
 - २) अंतर्गत व्यापार व्यवहाराची कार्यपद्धती
 - ३) विमा
 - ४) टिपणी लेखन

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3006
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Hindi (SL) Paper – IV
Sampreshionmulak Vyavsayeek Hindi

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1) सभी प्रश्न अनिवार्य हैं।

- प्रश्न.१ 'टिप्पण' का स्वरूप स्पष्ट करते हुए उसकी विशेषताओं पर प्रकाश डालिए। १५
 अथवा
 बही खाता लेखन प्रक्रिया को स्पष्ट कीजिए। १५
- प्रश्न.२ वाणिज्य-व्यापार में मीडिया की भूमिका पर प्रकाश डालिए। १५
 अथवा
 अनुवाद के स्वरूप को स्पष्ट करते हुए उसके भेदों पर प्रकाश डालिए। १५
- प्रश्न.३ अंग्रेजी से हिंदी में अनुवाद कीजिए। १०
 There are several rooms in this office which have not been provided with iron bars. Various articles of stationary, forms, important papers, files, etc. are kept in such rooms unprotected. There is always a risk of thief of articles from these rooms.
- प्रश्न.४ टिप्पणियाँ लिखिए।
 अ) अनुवाद की प्रक्रिया ०५
 अथवा
 प्रारूपण ०५
 आ) तलपट का स्वरूप ०५
 अथवा
 संक्षेपण ०५

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3011
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-II) Examination March/April 2019
IT App. in Business-II
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- 1) Q.No.1 is compulsory.
 - 2) Attempt any three questions from the remaining four questions.

- | | | |
|-----|---|----|
| Q.1 | Explain in details the steps to create a new document, saving and printing in MS-Word. | 08 |
| Q.2 | Define MS-Excel? Explain the procedures changing the height and width of row and columns in MS-Excel. | 14 |
| Q.3 | Define Power Point? Explain the slide transition and slide show in MS-PowerPoint | 14 |
| Q.4 | Explain in detail style presentation & linking procedures in Ms-PowerPoint. | 14 |
| Q.5 | Write a short notes on:
a) Create excel graphs
b) Spell check | 14 |

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3011
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-II) Examination March/April 2019
IT App. in Business-II
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
 2) Attempt any three questions from the remaining four questions.
- Q.1 Explain in details the steps to create a new document, saving and printing in MS-Word. 08
- Q.2 Define MS-Excel? Explain the procedures changing the height and width of row and columns in MS-Excel. 14
- Q.3 Define Power Point? Explain the slide transition and slide show in MS-PowerPoint 14
- Q.4 Explain in detail style presentation & linking procedures in Ms-PowerPoint. 14
- Q.5 Write a short notes on: 14
- Create excel graphs
 - Spell check

Total No. of Printed Pages:3

SUBJECT CODE NO:- M-3012
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Advanced Financial Accounting-II

[Time: Two Hours]**[Max.Marks: 50]**

Please check whether you have got the right question paper.

N.B

1. Q.No.1 is compulsory.
2. Solve any three questions of remaining four questions.

Q.1 Explain factors to be considered while comparing Demat & Trading Account? 08

Q.2 The Assets of Pravin of Bombay as on 30 Sep 2016 as shown by his books were Rs.1,60,000 including machinery book value of Rs.40,000 estimated to realize only 75% of book value & liabilities Rs.1,40,000 of which Rs.20,000 were against machinery. 14

He filled his petition in insolvency & estimated his deficiency to be Rs.60,000 after making the above estimate he found that following items were not passed through his books of account

- i) Interest at 10% on his capital from 1st Jan 2016
- ii) Contingent liability on bill discounted for Rs.30,000 out of which bills only for Rs.20,000 are expected to be honoured.
- iii) Salaries due Rs.2400 (for three clerk)
- iv) Wages due Rs.480 (for three laboures)
- v) Rent due Rs.1200 (for three month)

Prepare his statement of affairs & deficiency account.

Q.3 The following is the Trial Balance of Parli Power & Electricity Comp. Ltd. 14

Trial Balance

Particulars	Dr	Cr
Net Revenue A/C (1.4.2016)		5,700
Interim dividend	4000	
Interest on debenture	2000	
Sale of current	-	26,000
Rent of meter	-	1000
Depreciation	4000	
Management Exp.	2400	
Rent Rate & Tax	1000	
Cost of distribution of electricity	1000	
Cost of generation of electricity	7000	
Cash	1000	
Other debtors	100	
Sundry debtors for current	8000	
Depreciation fund A/C	-	50,000
Sundry creditors	-	200
Debentures	-	40,000

Equity share capital	-	1,09,800
Mains	40,000	
Mains addition	10,200	
Machinery	1,20,000	
Addition during	1000	
Land	30,000	
Addition during	1000	
	2, 32, 700	2, 32, 700

You are required to prepare

- 1) Capital A/C
- 2) Revenue A/C
- 3) Net Revenue A/C
- 4) General Balance sheet as at 31 March 2016.

Q.4 From the following particulars relating to Vijora Grampanchayat for the year ending 31st March, 2016. 14
Prepare a receipts and payment account for the year ended 31st March. 2016.

Particular	Rs.
Balance in hand on 1-4-15	1,25,000
Grant from state government:-	
For chowkidars	1,50,000
For other employees	1,00,000
Grant from central government-	
for special purposes	1,20,000
Establishment expenses	95,000
Expenses for chowkidars	1,30,000
Expenses on public health	1,15,000
Expenses on street lighting	25,000
Expenses on public welfare	10,000
Receipts from Panchyat Samiti	
From forest resources	40,000
Receipts from Zila Parishad	
For district plan	20,000
Expenditure incurred on	
local sports	30,000
Expenses on works given by Zila Parishad for district plan	20,000
Expenses on newspapers	3000
Sales of old newspapers	200
Expenses on entertainments	10,000
Miscellaneous expenses	40,800
Bank charges	400
Receipts from taxes and duties	51,000
Loan from state government	60,000

Receipts from state government properties	7,000
Repairing of water supply lines	4,100

Q.5 From the following details, prepare Dairy Account for the year ended 31st December, 2016.

14

Particulars	Rs.
Opening stock on 01-01-16	
Calves	1,00,000
Cattles	50,000
Cattle feed	40,000
Purchases during the year:-	
Calves	50,000
Cattles	75,000
Cattle feed	60,000
Medical expenditure	20,000
Cost of cultivation of feed	15,000
Wages paid	20,000
Cost of insecticides to keep the dairy insect free	17,000
Cost of maintaining milk processing facilities	25,000
Insurance	10,000
Depreciation of incubator	7,000
Sales during the year:-	
Milk	2,10,000
Cream	20,000
Butter	5,000
Ghee	13,000
Ice-cream	2000
Calves	50,000
Closing stock:-	
Cattle feed	20,000
Calves	1,00,000
Cattles	70,000

Proprietors and workers consumed following articles:-

Item	Proprietor	Workers
Milk	4000	2000
Ghee	1000	700
Butter	400	100

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3013
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
IT App. in Business - IV

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
 2) Attempt any three questions from the remaining four questions.
- Q.1 What is electronic commerce? State its advantages. 08
- Q.2 What do you mean by electronic market? Explain in details the categories of e-market. 14
- Q.3 Define electronic business? State the examples of success of e-business. 14
- Q.4 What is B2B e-commerce? Explain its applications. 14
- Q.5 Write a short notes on: 14
- a) Pull and push technologies
 - b) B2B market places

Total No. of Printed Pages:3

SUBJECT CODE NO:- M-3014
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (Sem. –II) Examination March/April 2019
Financial Accounting – II
(Old)

[Time: Two Hours]**[Max.Marks:50]**

N.B

Please check whether you have got the right question paper.

i) Question No.1 is compulsory.

ii) Attempt any three questions from the remaining Four questions.

Q.1 What is the meaning of Accounting standard and Explain the main Features of the standard AS : 1. 08

Q.2 Given below is the Receipts and payments Account of the Anand club for the year ended 31st December 2017: 14

Receipts	Rs.	Payments	Rs.
To subscriptions	9,000	By secretary's Honorarium	1,100
To legacies	2,000	By umpires fees	200
To Locker's rent	320	By Insurance	140
To Interest	140	By Furniture	4,500
To proceeds of charity show	600	By Buildings	62,000
To sundry receipts	50	By Printing of year book	700
To Tennis Fees	1,000	By Expenses on matches	7,770
To Billiards Fees	310	By Telephone charges	230
To receipt From matches	9,900	By Garden expenses	700
To advertisement in year Book	200	By Sundry Expenses	350
To entrance Fees	4,220	By Rates and taxes	150
To special Donations For Building fund	60,000	By Billiards Table	2,000
To telephone receipts	100	By Newspapers	300
		By Expenses on charity show	400
		By Purchase of government papers	5,500
		By Advance to clerks	250
		By Balance	1,550
	87,840		87,840

Information:

- 1) Subscriptions due Rs. 1,600 to be taken at 75%.
- 2) Insurance is paid for one year commencing from 1-7-2017.
- 3) Depreciate building by Rs. 1,200 and Furniture by Rs. 100.
- 4) The local Dramatics Association owed Rs. 500 for the use of club's hall.
- 5) A trader owed Rs. 80 for advertisement in the year book.
- 6) Interest on investments accrued due but not received Rs. 90.
- 7) One – half of the entrance fees received are to be capitalized.

Prepare :

- 1) Income and Expenditure A/c and
- 2) Balance sheet.

- Q.3 Beed Mining Co. took a coal field on lease from Pravin Brothers from 1st January 2013. Royalty was 14 at Rs. 2 per ton of coal taken out. Minimum rent was Rs. 20,000 per year. Short workings were to be recovered within the first Four years of the contract. The coal taken out during the First Four years was as Follows.

Year	Tons
2014	4,000
2015	7,000
2016	11,000
2017	17,000

Pass Journal Entries in the books of Beed Mining Co.

- Q.4 Amar Ltd. Beed has branch in Ambajogai Head office invoices goods to the branch at selling price 14 which is cost plus 33 1/3 %. You are given the Following particulars of the branch From which you are required to prepare:
- a) Ambajogai Branch Account
 - b) Memorandum Branch Debtor Account.
 - c) Good sent to Branch Account.

Stock at commencement (at invoice price)	50,000
Debtor at commencement	38,000
Good invoiced to branch	2,23,250
Sale at Ambajogai Branch	1,03,250
Cash Sale	1,24,250
Credit sale	1,33,325
Cash received from debtors	900
Bad Debts written off	1,000
Discount allowed to customers Cheque sent to branch for Sundry expenses	16,125
Salary and wages	5,675
Stock at the end at invoice price	44,750

- Q.5 The following is a trial Balance of a Firm of Solicitors as on 31st December 2017.

Particulars	Dr. Rs.	Cr. Rs.
Cash in hand	700	
Cash at Bank (Clients)	7,600	
Cash at Bank (Office)	31,200	
Furniture	3,600	
Rent of office	3,000	
Salaries of staff	12,000	

General Expenses	5,300	
Costs charged	-	40,000
Work in progress 1-1-2017	5,200	
Debtors For costs	23,200	
Debtors For Disbursement	5,100	
Reserve For Cost 1-1-2017	-	19,200
Ganesh's Capital	-	21,000
Rohit's Capital	-	17,000
Ganesh's Drawings	6,500	
Rohit's Drawings	6,800	
Creditors clients		7,600
Creditors Sundries		2,500
Insurance commission		1,500
Articled clerk's premium for 3 yrs From 1-1-2017		3,600
Director's Fees – Ganesh		1,200
Rohit		2,600
Law Books	6,000	
	1,16,200	1,16,200

Additional Information:

- 1) Work – in progress on 31 – 12 – 2017 estimated at Rs. 4,100.
- 2) Write down Furniture to Rs. 2,800 and Law Books by Rs. 1,000
- 3) Interest on Partners capitals is to be allowed at 5% p.a.
- 4) Ganesh is entitled to salary of Rs. 2,000 per annum.
- 5) Each of the partners takes $\frac{1}{2}$ of the directors Fees earned by him the remaining being for general account

Prepare –

- 1) Profit and loss Account of the year ended 31st December 2017 and
- 2) Balance sheet as on that Date.

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3015
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Cost Accounting-II

[Time: Two Hours]

[Max.Marks: 50]

N.B

- Please check whether you have got the right question paper.
- Question No.1 is compulsory.
 - Attempt any three questions from the remaining four questions.

Q.1 Explain the term of Prime cost, Factory Cost, Cost of Production and Cost of goods Sold. 08

Q.2 Following Trial Balance is given from the Books of Contractor company as on 31st Dec, 2016. 14

Particulars	Amount	Particulars	Amount
Land & Building	65,000	Share Capital	1,50,000
Plant & Machinery	50,000	P & L A/c	22,500
Bank Balance	5,000		
Contract A/C		Cash received on	
Materials	1,00,000	- Contract	1,50,000
Wages	90,000	- Creditors	12,500
Dir. Expenses	5,000		
Plant and Machinery installed as on- 1-10-2016	20,000		
	3,35,000		3,35,000

- The contract was started on 1.1.2016.
- Work certified upto 31st Dec 2016 is 75% of the contract value.
- Work done but not certified Rs. 2,500.
- Material destroyed by an Accident Rs. 2,000.
- Contract value is Rs. 3,00,000.
- Materials at site as on 31st Dec 2016 Rs. 8,500.
- Wages outstanding as on 31st Dec 2016 Rs. 6,500
- Depreciation on plant @ 10% P.a. on all plants.

Q.3 Calculate cost Per ton Km. from the following information. Total tons carried in a week 40 tons & total kms in a week 800 kms. 14

	Days	Km	Tons
1	Monday	150	8
2	Tuesday	140	4
3	Wednesday	130	6
4	Thursday	100	7
5	Friday	130	8
6	Saturday	150	7
	Total	800	40

Expenses are as under.

Driver Salary	150 P.M.
Helper Salary	100 P.M.
Petrol & oil	20 Paise Per K.M.
Repairs	200 P.M.
Depreciation	2,400 P.a. (Fixed)
Other Expenses	100 P.M.
You may assume that 4 week in a month.	

Q.4 From the following information Prepare Process Account. 'A' and 'B'.

14

	Particulars	'A'	'B'
1	Input / material used in tons	2,000	200
2	Cost of material Per ton	150	150
3	Loss in weight	5%	5%
4	Normal loss	10%	10%
5	Scrap value per unit	100	100
6	Wages	50,000	30,000
7	Manufacturing Wages	10,000	20,500
8	Output in tons	1,600	1,550

Q.5 The following Trading & Profit & Loss Account for the year ended.
31st Dec 2016.

14

Dr.

Cr.

Particulars	Amount	Particulars	Amount
To purchases	25,210	By Sales (50,000 units) @ Rs. 1.50 each	75,000
To Direct wages	10,500	By Closing stock	4,080
To factory Exp	12,130		
To G/P c/d	31,240		
	79,080		79,080
To office Exp	5,340	By G/p b/d	31,240
To selling Exp	7,100	By share transfer fees	600
To depreciation	1,100		
To net Profit	18,300		
	31,840		31,840

Costing records gives the following information:

- 1) The Net Profit as per cost Account Rs. 19,770.
- 2) The value of closing stock in cost account Rs. 4,280.
- 3) The factory Exp. Were charged in cost account @ 100% of Direct Wages.
- 4) The Selling Exp. Were charged in cost account @ 10% of sales.
- 5) The office Exp. Were charged in cost account @ 10 Paise per unit sold.
- 6) The Dep in cost account Rs 800.

Prepare Reconciliation Statement.

Total No. of Printed Pages:3

SUBJECT CODE NO:- M-3016
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Corporate Accounting -II

[Time: Two Hours]

[Max.Marks: 50]

N.B

Please check whether you have got the right question paper.

- 1) Question no. 1 is compulsory.
- 2) Attempt any three questions from the remaining four questions.

- Q.1 Give the reasons of absorptions? 08
- Q.2 A Ltd and B Ltd agreed to amalgamate. A New company called C Ltd. Is formed to take over the business of these two companies. 14
- The following are the Balance sheet of these two companies on the date of amalgamation.

Balance sheet of A Ltd.
(as at 31st Dec 2016)

Liabilities	Rs.	Assets	Rs.
Share capital		Buildings	80,000
		Machinery	40,000
1,200 shares of Rs. 100 each	1,20,000	Debtors	40,000
General Reserve	75,000	Stock	50,000
Profit & Loss A/C	25,000	Cash	10,000
Sundry Creditors	30,000	Bank	30,000
	2,50,000		2,50,000

Balance Sheet of B Ltd.
(As at 31st Dec 2016)

Liabilities	Rs.	Assets	Rs.
Share capital		Buildings	90,000
		Machinery	40,000
1,600 shares of Rs. 100 each	1,60,000	Debtors	50,000
General Reserve	42,000	Stock	40,000
Loans	10,000	Cash	12,000
Sundry Creditors	60,000	Bank	40,000
	2,72,000		2,72,000

New company is to pay the purchase consideration partly in cash and partly in fully paid shares of Rs. 100 each in the new company.

- A Ltd to receive Rs. 20,000 and
B Ltd to receive Rs. 22,000 in cash.

Calculate the purchase consideration to be paid to these two companies and also the Balance sheet of new company immediately after amalgamation.

Q.3 The Balance sheet of Prakash Company Ltd. As on 31st Dec 2016 was as under. 14

Balance Sheet			
Liabilities	Rs.	Assets	Rs.
Share Capital		Plant	1,60,000
8,000 equity shares of Rs. 100 each	8,00,000	Land & Building	4,40,000
Sundry Creditors	2,40,000	Stock	1,40,000
9% pref. shares of Rs. 10 each	2,00,000	Sundry Debtors	2,00,000
		Cash at Bank	20,000
		Profit & Loss A/c	2,80,000
	12,40,000		12,40,000

The following scheme of the reconstruction was adopted:-

- 1) The equity shares are to be reduced to Rs. 70 each.
- 2) The preference shares are to be reduced to Rs. 8 each.
- 3) The profit & Loss A/c debit balance is to be written off.

Pass the Journal Entries & show the new balance sheet.

Q.4 From the following information prepare consolidated. Balance sheet of H Ltd and its subsidiary S Ltd as at 31st march 2016. 14

Balance Sheets					
Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Equity Shares of Rs. 10 each	2,00,000	1,00,000	Goodwill	50,000	--
General Reserve	1,00,000	30,000	Fixed Assets	1,00,000	1,25,000
Profit & Loss A/c	50,000	20,000	Investment 8,000 shares of 10 each	1,00,000	--
6% Debentures	--	50,000	6% Debent at face value (30,000)	30,000	--
Loan From H Ltd	--	5,000	Gov. securities	--	25,000
Sundry Creditors	50,000	20,000	Stock	50,000	20,000
Bills payable	25,000	15,000	Debtors	40,000	20,000
			Bills Receivable	20,000	--
			Bank	30,000	50,000
			Loan to S Ltd	5,000	--
	4,25,000	2,40,000		4,25,000	2,40,000

Additional information:-

- 1) The closing stock of S Ltd includes stock worth Rs. 15,000 supplied by S Ltd which had invoiced at cost plus 20% profit on cost.
- 2) Bills payable of S Ltd include Rs. 12,000 issued in favour of H Ltd which was discounted but not yet matured Rs. 2,000 of them.
- 3) H Ltd accrued 8,000 equity shares in S Ltd on 1-4-2015 on which date. Date The balance sheet of S Ltd showed General Reserve Rs. 10,000 & Profit & Loss A/c Rs. 5,000.
- 4) H Ltd revalued fixed Assets of S Ltd as on 1-4-2015 at Rs. 1,30,000

Q.5 Rani company Ltd went into voluntary liquidation on 31st March 2015. Its Balance Sheet is as follows. 14

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Share Capital		Freehold property	80,000
8000 6% Pref. Shares of Rs. 10 each	80,000	Plant & Machinery	70,000
12,000 equity shares of Rs. 10 each	1,20,000	Stock	80,000
5% debentures (secured on freehold)	60,000	Debtors	59,000
Interest due on debentures	3,000	Cash at Bank	1,000
Bank overdraft	30,000	Profit & Loss A/c	70,000
Trade creditors	65,500		
Income tax	1,500		
	3,60,000		3,60,000

The following details are given to you.

- 1) The dividend on preference shares is in arrears for three years.
- 2) The freehold property was sold for Rs. 1,00,000, plant & Machinery realized Rs. 60,000, stock Rs. 75,000 and debtors Rs. 50,000.
- 3) The cost of liquidation amounted to Rs. 7,800.
- 4) The liquidator's remuneration was fixed at Rs. 2,480 plus 2% on the amount realized and 10% on amount returned to equity Shareholders.
- 5) The articles of the company give the preference Shares priority over equity share both of dividend and capital.

Prepare the liquidator's final Account.

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3017
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y (Sem-II) Examination March/April 2019
Business Mathematics & Statistics-II
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- i) Question No.1 is compulsory.
- ii) Attempt any three questions from the remaining four questions.
- ii) Use of Log table and calculator is allowed.

Q.1 Define matrix. Explain following types of matrices with examples. 08

- a) Identity Matrix
- b) Column Matrix
- c) Null Matrix

Q.2 Evaluate by using log table: 14

$$\frac{(4.36)^2 \times 0.25}{\sqrt[3]{3.87}}$$

Q.3 Calculate Karl Pearson's Co – efficient of skewness from the following data: 14

X	f
0-5	12
5-10	24
10-15	38
15-20	52
20-25	34
25-30	19

Q.4 Calculate Karl Pearson's Co – efficient of correlation from the data given below: 14

X	65	66	67	67	68	69	70	72
Y	67	68	65	68	72	70	69	71

[Use 67 and 68 as working means for series 'X' and 'Y' respectively.]

Q.5 Calculate Fisher's Ideal Index Number of Price From the following information:

Commodity	Base year (2006)		Current year (2006)	
	Price	Quantity	Quantity	Price
A	12	60	58	18
B	3	120	133	3
C	8	54	42	14
D	14	38	40	14
E	16	16	20	14

Total No. of Printed Pages:02

SUBJECT CODE NO:- M-3018
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Management Accounting -II

[Time: Two Hours]

[Max. Marks: 50]

N.B

- Please check whether you have got the right question paper.
- Questions No. 1 is compulsory.
 - Attempt any three questions from remaining four questions.
 - Use of calculator is allowed.

Q.1 Define budget and budgetary control. State the advantages of budget and budgetary control. 08

Q.2 Prepare cash budget of Hind Co. Ltd. For a period of march to august, 2017 from the following details. 14

Month of 2017	Sales (Rs.)	Selling Expenses (Rs.)	Purchases (Rs.)	Wages (Rs.)	Factory Expenses (Rs.)	Administration Expenses (Rs.)
January	1,70,000	7,000	80,000	15,000	10,000	5,000
February	1,60,000	7,500	84,000	16,000	11,000	5,500
March	1,82,000	6,500	83,000	16,800	8,000	4,500
April	1,55,000	6,800	83,000	12,000	10,500	4,750
May	1,65,000	7,400	76,000	18,000	12,000	5,400
June	2,00,000	7,000	68,000	16,000	9,600	5,700
July	1,80,000	6,000	70,000	17,000	8,000	5,000
August	2,20,000	5,500	56,000	16,500	9,600	5,500

Other information:-

- Opening cash balance on 1-3-2017 Rs. 20,000
- Lag in payment of factory expenses, Administrative expenses and selling expenses- one month.
- Delay in payment of wages-1 month.
- Period of credit allowed to customers and suppliers-1 month.
- 5% commission on sales payable two months after sales.
- Machinery purchased for 30,000 in march 2017 payable on delivery.
- Building purchases in April, 2017 for Rs. 1,50,000 payable in two equal instalments in may and july, 2017

(Note:- Apply Receipts and payments methods)

- Q.3 The golden Co. Ltd. plans to sell 1,08,000 units of a certain product line in the first fiscal quarter 14
1,20,000 units in the second quarter, 1,32,000 units in the third quarter and 1,56,000 units in the fourth quarter and 1,38,000 units in first quarters of following year. At the beginning of the first quarter of the current year there are 18,000 units of production in the stock. At the end of each quarter the company plans to have an inventory equal to one-sixth of the sales for next fiscal quarter. You are required to Prepare a production budget for current year to ascertain how many units must be manufactured in each quarter.
- Q.4 A firm has two projects to be considered by it. Each involves an initial investment of Rs. 4,00,000. 14
The annual cash in-flows expected from investment 'X' and 'Y' are:-

Year	Project 'X' (Rs.)	Project 'y' (Rs.)
1	40,000	2,00,000
2	60,000	1,80,000
3	1,00,000	1,20,000
4	1,20,000	1,00,000
5	1,20,000	80,000
6	1,50,000	60,000
7	2,00,000	50,000

Calculate payback period of each project and advice which project is better and preferable under pay-back- period method(PBPM)

- Q.5 Define responsibility accounting. Discuss various steps involved in responsibility accounting. 14

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3019
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Principle of Business Management-II

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- i) Question No.1 is compulsory.
- i) प्रश्न क्रमांक एक अनिवार्य आहे.
- ii) Attempt any three questions form the remaining four questions.
- ii) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | |
|---|----------|
| Q.1 What is direction? Explain the techniques of direction.
संचालन म्हणजे काय? संचालनाची तंत्रे स्पष्ट करा. | 08 |
| Q.2 Define Leadership. State the characteristics and importance of leadership.
नेतृत्वाची व्याख्या द्या. नेतृत्वाची वैशिष्ट्ये व महत्व सांगा. | 14 |
| Q.3 What is controlling? Discuss in details on essential steps in control procedure.
नियंत्रण म्हणजे काय? नियंत्रण कार्यपद्धतीतील आवश्यक टप्प्यांवर सविस्तर चर्चा करा. | 14 |
| Q.4 State the meaning of co – ordination. Write its features and importance.
समन्वयाचा अर्थ सांगून वैशिष्ट्ये व महत्व लिहा. | 14 |
| Q.5 Write Short notes on:
i) Motivation;
ii) Characteristics of good order
थोडक्यात टिपा लिहा:
i) अभिप्रेरण
ii) चांगल्या आदेशाची वैशिष्ट्ये. | 07
07 |

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3020
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-II) Examination March/April 2019
Entrepreneurship Development-II
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- i) Question No.1 is compulsory.
- ii) प्रश्न क्रमांक एक अनिवार्य आहे.
- ii) Attempt any three questions form the remaining four questions.
- ii) उरलेल्या चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|---|----------|
| Q.1 | Explain the Barriers of Rural Entrepreneur.
ग्रामीण उद्योजका समोरील समस्या स्पष्ट करा. | 08 |
| Q.2 | Discuss the contribution of Shri Ram Bhogale as a successful entrepreneur.
एक यशस्वी उद्योजक म्हणुन श्री राम भोगले यांच्या सहभागाविषयी चर्चा करा. | 14 |
| Q.3 | What is project report? Explain the objectives and importance of project report.
प्रकल्प अहवाल म्हणजे काय? प्रकल्प अहवालाचे उद्दिष्टे व महत्त्व स्पष्ट करा. | 14 |
| Q.4 | Explain the role of nationalized banks in entrepreneurship development.
उद्योजकता विकासात राष्ट्रीयकृत बँकेची भूमिका स्पष्ट करा. | 14 |
| Q.5 | Write short notes on:-
i) I.T. & Entrepreneurship
ii) Impact of globalization on entrepreneurship development.
थोडक्यात टिपा द्या.
i) माहिती तंत्रज्ञान व उद्योजकता
ii) उद्योजकता विकासावर जागतिकीकरणाचे परिणाम. | 07
07 |

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3021
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Indirect Taxes & Direct Taxes-II

[Time: Two Hours]

[Max.Marks: 50]

- N.B Please check whether you have got the right question paper.
- 1) Question No.1 is compulsory.
 - 2) Attempt any three questions out of remaining four questions.

Q.1 Explain the concept of 'Assessee' and Assessment year' with example. 08

Q.2 Describe the procedure of calculation income from capital gain. 14

Q.3 Mrs. Pallavi is an employee of santosh Engineering C. Ltd. Mumbai receiving following income 14
 from salary during financial year 2016 – 17.

- 1) Basic Salary Rs. 20,000/- pm
 - 2) D.A. Rs. 5,000/- pm
 - 3) City compensatory Allowance Rs. 2,000/- pm
 - 4) Conveyance Allowance Rs. 1,500/- pm (Expense for office is Rs. 1,000/- pm)
 - 5) Education Allowance Rs. 400/- pm per child for 2 children.
 - 6) Hostel Allowance Rs. 1,000/- pm per child for 2 children
 - 7) Servant allowance Rs. 2,000/- (For Self)
 - 8) Fixed medical allowance Rs. 3,000/- pa
 - 9) Professional tax paid Rs. 200/- pm
- Compute taxable income from salary.

Q.4 The following is the profit and loss A/c of Mr. Sudhir of Pune for the financial year 2016 – 17. 14
 Profit and Loss A/c

Dr.		Cr.	
Particular	Amount	Particular	Amount
To Salary	80,000	By gross Profit	2,10,000
To Rent & Taxes	30,000	By Commission	21,000
To Commission	8,000	By Sundry Receipt	2,100
To Advertisement	7,500	By Interest on fixed deposit	17,500
To RDD	4,000	By Gift from friend	1,450
To Depreciation	11,000		
To Conveyance	4,200		
To Stationary	7,600		
To Bonus	8,000		
To Contribution to RPF	6,250		
To Interest on Capital	6,500		
To net Profit	79,000		
	2,52,050		2,52,050

Other Information:-

- 1) Rs. 9,000/- depreciation is allowable
 - 2) Rent and Taxes include Rs. 4,000/- of property tax on residential house.
 - 3) Advertisement included Rs. 6,000/- as the cost of permanent sign board fixed on the premises.
 - 4) Sundry Receipt of Rs. 2,000/- are in respect of recovery of personal loan given to a friend.
- You are required to calculate taxable income from business of Mr. Sudhir.

Q.5 Write short note on:

- a) Capital Assets
- b) Income from other source

14

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3022
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Business Regulatory Frame Work-II

[Time: Two Hours]

[Max.Marks: 50]

N.B Please check whether you have got the right question paper.

N.B

- i) Question No.1 is compulsory.
 i) प्रश्न क्रमांक एक अनिवार्य आहे.
 ii) Attempt any three questions form the remaining four questions.
 ii) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 What is transfer of property? Explain the rules regarding transfer of property. 08
 वस्तूच्या मालकी हक्काचे हस्तांतरण म्हणजे काय? वस्तूच्या मालकी हक्काच्या हस्तांतरणा संबंधी नियम स्पष्ट करा.
- Q.2 Explain the concept of sale by Auction. 14
 लिलावाने विक्री संकल्पना स्पष्ट करा.
- Q.3 What is crossing of cheque? Explain the types of crossing cheque. 14
 धनादेशाचे रेखांकन म्हणजे काय? रेखांकनाचे प्रकार स्पष्ट करा.
- Q.4 Explain the role of state Human Right commission. 14
 राज्य मानवी हक्क (अधिकार) आयोगाची भूमिका स्पष्ट करा.
- Q.5 Write short notes on:-
 i) Discharge of Negotiable Instruments. 07
 ii) Warranties 07
 थोडक्यात टिपा लिहा.
 १) चलनक्षम दस्तावेजाची मुक्तता.
 २) आश्वासन

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3023
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-II) Examination March/April 2019
Business & Industrial Economics-II

[Time: Two Hours]

[Max.Marks:50]

N.B Please check whether you have got the right question paper.
 i) All questions are Compulsory.

सर्व प्रश्न अनिवार्य आहेत.

ii) All questions carry equal marks.
 सर्व प्रश्नांना समान गुण आहेत.

Q.1 Explain the importance of Industries in economic & social development. 10
 आर्थिक व सामाजिक विकासात उद्योगांचे महत्त्व स्पष्ट करा.

Q.2 What is Joint Stock company? Explain its merits and demerits. 10
 संयुक्त स्कंध प्रमंडळ म्हणजे काय? त्याचे फायदे व तोटे स्पष्ट करा.

OR (किंवा)

Explain the Alfred Weber's theory of Industrial location. 10
 आल्फ्रेड वेबर यांचा स्थानियकरणाचा सिद्धांत स्पष्ट करा.

Q.3 Write in detail about the industrial growth in India. 10
 भारतातील औद्योगिक वाढ याविषयी सविस्तर माहिती लिहा.

OR(किंवा)

Write in detail about the foreign direct investment. 10
 थेट परकीय गुंतवणूक याविषयी सविस्तर माहिती लिहा.

Q.4 Explain Role and Functions of I.D.B.I. 10
 भारतीय औद्योगिक विकास बँकेची भूमिका आणि कार्ये स्पष्ट करा.

OR(किंवा)

Explain the factors influencing industrial location. 10
 औद्योगिक स्थानियकरणावर परिणाम करणारे घटक स्पष्ट करा.

Q.5 Write short notes. (Any two)

- Industrial Classification
- New industrial policy 1991
- Individual Proprietorship Business
- S.E.B.I.

थोडक्यात टीपा लिहा. (कोणतेही दोन)

- उद्योगांचे वर्गीकरण
- १९९१ चे नवीन औद्योगिक धोरण
- वैयक्तिक मालकी व्यवसाय
- भारतीय प्रतिभूती व विनिमय मंडळ

Total No. of Printed Pages:02

SUBJECT CODE NO:- M-3024
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
New Auditing Trends-II

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- i. Question No.1 is compulsory
 - ii. Attempt any three questions from the remaining four questions.
- i. प्रश्न क्रमांक १ अनिवार्य आहे.
 - ii. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 What is cost Audit? Explain the importance of cost Audit. 08
परिव्यय अंकेक्षण म्हणजे काय? परिव्यय अंकेक्षणाचे महत्त्व स्पष्ट करा.
- Q.2 Define Human Resource Audit. Explain its scope and Importance of Human Resource Audit. 14
मानवी संसाधन अंकेक्षणाची व्याख्या द्या. मानवी संसाधन अंकेक्षणाची व्याप्ती व महत्त्व स्पष्ट करा.
- Q.3 "Audit of co-operative societies is not only an Audit of Books of Accounts but also an Administrative Audit", discuss. 14
"सहकारी संस्थांचे अंकेक्षण हे फक्त लेखा पुस्तकांचे अंकेक्षण नसून एक प्रशासकीय अंकेक्षण आहे" चर्चा करा.
- Q.4 Write notes on 14
i) Investigation for Detecting Fraud and misappropriation
ii) Objectives of management Audit.
टिपा द्या
१) धोका आणि अफरातफर शोधून काढण्यासाठी चौकशी
२) व्यवस्थापन अंकेक्षणाची उद्दिष्ट्ये
- Q.5 Write note on (Any two) 14
i) Tax consultancy and Representation
ii) Difference between Audit and Investigation
iii) Cost Audit Report

टिपा द्या. (कोणतेही दोन)

- i) कर सल्लासेवा आणि प्रतिनिधित्व
- ii) अंकेक्षण आणि सखोल चौकशी फरक
- iii) परिव्यय अंकेक्षण अहवाल

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3025
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Optional –II
1) Marketing Management-II

[Time: Two Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N.B

- 1) Question no. 1 is compulsory.
- 2) Attempt any three questions from the remaining four questions.
- १) प्रश्न क्रमांक १ अनिवार्य आहे.
- २) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|--|----------|
| Q.1 | Explain the concept of Integrated Marketing Communication.
एकात्मिक विपणन संज्ञापनाची संकल्पना स्पष्ट करा. | 08 |
| Q.2 | ‘Understanding Consumer behaviour is the essential function of Marketing’. Discuss
‘ग्राहकाची वर्तणूक समजून घेणे हे विपणनातील महत्वाचे कार्य आहे’. चर्चा करा. | 14 |
| Q.3 | Explain the concept and importance of Green Marketing.
हरित विपणनाची संकल्पना व महत्व स्पष्ट करा. | 14 |
| Q.4 | Define Marketing Ethics. Examine their need in marketing.
विपणन नीतितत्वे याची व्याख्या करून विपणनातील त्यांच्या गरजेचे परिक्षण करा. | 14 |
| Q.5 | Write short notes on:-
a) Customer Relationship Management
b) Cyber Marketing | 07
07 |
| | थोडक्यात टीपा द्या.
अ) ग्राहक संबंध व्यवस्थापन
ब) सायबर विपणन | |

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3025
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Optional -II
2) Financial Management-II

[Time: Two Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N.B

- 1) Question no. 1 is compulsory.
- 2) Attempt any three questions from the remaining four questions.
- १) प्रश्न क्रमांक १ अनिवार्य आहे.
- २) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

Q.1	Explain in details working capital. कार्यकारी भांडवल सविस्तर स्पष्ट करा.	08
Q.2	Define leverage. Explain in details financial leverage. गुणकाची व्याख्या सांगुण वित्तीय गुणक सविस्तर स्पष्ट करा.	14
Q.3	Explain in details factors determining capital structure. भांडवल संरचना निर्धारित करणारे घटक सविस्तर स्पष्ट करा.	14
Q.4	Explain in details the sources of short term and long term funds. अल्पकाळ आणि दीर्घकाळ निधी सविस्तर स्पष्ट करा.	14
Q.5	Write short notes on:- 1) Inventory Management 2) Dividend Policy	07 07
	थोडक्यात टिपा लिहा. १) साठा व्यवस्थापन २) लाभांश धोरण	

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3025
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-IV) Examination March/April 2019
Optional –II
3) Human Resource Management-II

[Time: Two Hours]

[Max. Marks: 50]

Please check whether you have got the right question paper.

N.B

- 1) Question no. 1 is compulsory.
- 2) Attempt any three questions from the remaining four questions.
- १) प्रश्न क्रमांक १ अनिवार्य आहे.
- २) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|---|----------|
| Q.1 | Explain the meaning and importance of performance appraisal.
कार्यसिद्धी मूल्यमापनाचा अर्थ व महत्व स्पष्ट करा. | 08 |
| Q.2 | Write down the nature of HR Policies. State the process of HR Policy Formulation.
मानव संसाधन धोरणाचे स्वरूप लिहा. मानव संसाधन धोरण निर्मितीची प्रक्रिया स्पष्ट करा. | 14 |
| Q.3 | Give the definition of moral and explain the types of moral.
मनोबलाची व्याख्या देऊन मनोबलाचे प्रकार स्पष्ट करा. | 14 |
| Q.4 | State the principles of labour welfare scheme.
कामगार कल्याण योजनेची तत्वे विशद करा. | 14 |
| Q.5 | Write short notes on:-
1) High Moral
2) Exit Policy of HRM. | 07
07 |

थोडक्यात टिपा लिहा :-

- १) उच्च मनोबल
- २) व्यवसाय सोडून जाण्याबाबतचे मानव संसाधन व्यवस्थापन धोरण

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3026
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019

Optional

1) Banking & Insurance- II

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- Question No.1 is compulsory.
 - Attempt any three questions from the remaining four questions.
- प्रश्न क्रमांक १ अनिवार्य आहे.
 - उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.
- Q.1 Discuss on “Impact of Globalization on Insurance Business”. 08
“विमा व्यवसायावर जागतिकीकरणाचा झालेला परिणाम” चर्चा करा.
- Q.2 What is meant by Insurance Agent? Explain the procedure for Becoming an Insurance Agent. 14
विमा प्रतिनिधीचा अर्थ सांगा? विमा प्रतिनिधी होण्याची प्रक्रिया स्पष्ट करा.
- Q.3 What is life insurance? State the types and principle of life Insurance. 14
जीवन विमा म्हणजे काय? जीवन विम्याचे प्रकार व तत्वे विशद करा.
- Q.4 What is General Insurance? Explain the various principles of General Insurance. 14
सर्वसाधारण विमा म्हणजे काय? सर्वसाधारण विम्याचे विविध तत्वे स्पष्ट करा.
- Q.5 Write short note on: 14
 - Insurance policy
 - Proposal FORM
थोडक्यात टिपा लिहा.
 - विमा धोरण
 - प्रस्ताव अर्ज

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3026
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Optional

2) Small Business Paradigm & Supply Chain Management –II

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- i. Question No.1 is compulsory.
 - ii. Attempt any three questions from the remaining four questions.
 - i. प्रश्न क्रमांक १ अनिवार्य आहे.
 - ii. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 What is supply chain management? Explain its process by illustrating an examples. 08
 साखळी पुरवठा व्यवस्थापन म्हणजे काय? उदाहरणासह त्याची प्रक्रिया स्पष्ट करा.
- Q.2 Discuss the procedure in expanding strategic scope of supply chain management? 14
 साखळी वितरण व्यवस्थापनामध्ये विस्तारीकरणाची धोरण व व्याप्तीची प्रक्रिया काय आहे. चर्चा करा.
- Q.3 Explain the role of Inventory Management in supply chain performance? Bring out the 14
 significance of pricing in Inventory Management.
 साखळी पुरवठा कामगिरीमध्ये वस्तुसूची व्यवस्थापनाची भूमिका स्पष्ट करा? वस्तुसूची व्यवस्थापनामध्ये किंमतीचे महत्त्व कसे काढता.
- Q.4 Transportation Infrastructure and policies play a vital role in the performance of supply chain. 14
 Discuss.
 साखळी पुरवठा कामगिरीमध्ये वाहतुक पायाभूत सुविधा आणि धोरणाची एक महत्वाची भूमिका यावर चर्चा करा.
- Q.5 Write a short notes on: 14
 1) Role of demand forecasting in a supply chain
 2) Process of a supply chain
 थोडक्यात टिपा लिहा.
 १) साखळी पुरवठामध्ये मागणी अंदाजाची भूमिका
 २) साखळी पुरवठाची प्रक्रिया

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3026
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Optional

3) Co-Operative Management & Retail Management-II

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- i. Question No.1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.
- i. प्रश्न क्रमांक १ अनिवार्य आहे.
- ii. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|---|----|
| Q.1 | Briefly discuss the various types of retailing.
विविध प्रकारच्या किरकोळ विक्रेत्यांची थोडक्यात चर्चा करा. | 08 |
| Q.2 | Explain the different types of Retail formats available in India.
भारतात उपलब्ध विविध प्रकारच्या किरकोळ स्वरूपांचे स्पष्टीकरण करा. | 14 |
| Q.3 | Discuss the challenges and opportunities of retailing in India.
भारतातील किरकोळ विक्रीची आव्हाने आणि संधी यावर चर्चा करा. | 14 |
| Q.4 | Name and discuss the factors which you need for the selection of retail shop location.
किरकोळ दुकानांच्या स्थानाच्या निवडीसाठी आवश्यक असलेल्या घटकांची नावे द्या आणि चर्चा करा. | 14 |
| Q.5 | Write short notes on :
a) Factors influencing retailing
b) Role of IT in retail business
थोडक्यात टिपा लिहा.
अ) किरकोळ विक्री प्रभावित घटक
आ) किरकोळ व्यवसायात माहिती तंत्रज्ञानाची भूमिका | 14 |

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3026
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Optional
4) Rural Development & Agriculture Marketing-II

[Time: Two Hours]

[Max.Marks: 50]

N.B

Please check whether you have got the right question paper.

- i. Question No.1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.
- i. प्रश्न क्रमांक १ अनिवार्य आहे.
- ii. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|--|----|
| Q.1 | Write the measures to improve the demerits of agricultural marketing.
शेती विपणनातील तोटे सुधारणांच्या पध्दती लिहा. | 08 |
| Q.2 | What is agricultural market system? State the problems of agricultural marketing.
कृषी बाजार प्रणाली म्हणजे काय? कृषी विपणन समस्या सांगा. | 14 |
| Q.3 | What are the merits and demerits of co-operative market?
सहकारी बाजारपेठेतील गुणधर्म आणि दोष काय आहेत? | 14 |
| Q.4 | Write in detail about the recent trends in marketing of consumer.
ग्राहकांच्या विपणनातील अलीकडील नवीन प्रवाहाच्या बाबत तपशीलवार लिहा. | 14 |
| Q.5 | Write short notes:
a) Price instability of agricultural product
b) Industrial and agricultural goods
थोडक्यात टिपा लिहा.
अ) शेती उत्पादनाची किंमत अस्थिरता
आ) औद्योगिक आणि कृषी वस्तू | 14 |

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3026
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-VI) Examination March/April 2019
Optional
5) Information & Communication Technology-II

[Time: Two Hours]

[Max.Marks: 50]

N.B

Please check whether you have got the right question paper.

- i. Question No.1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.

Q.1	What is electronic payment? Discuss the functions of E-payment system?	08
Q.2	Explain how SSL protocol is used for security transaction.	14
Q.3	What do you mean by ERP? Explain the various business modules in ERP system.	14
Q.4	Define BPO? Explain the advantages of BPO?	14
Q.5	Write short note: a) Types of knowledge b) Digital signature	14

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3029
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019
IT App. in Business-III

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- i. Question No. 1 is compulsory.
 - ii. Attempt any three questions from the remaining four questions.

- | | | |
|-----|--|----|
| Q.1 | Explain the features and configurations of Tally. | 08 |
| Q.2 | How to create a company in Tally. | 14 |
| Q.3 | Explain the various type of inventory vouchers and its short cuts. | 14 |
| Q.4 | Discuss the steps and procedures to compute VAT in Tally. | 14 |
| Q.5 | Write short notes on:
a) Bank Reconciliation
b) Central excise tax | 14 |

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3033
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-I) Examination March/April 2019
Business & Industrial Economics-I
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. All questions are compulsory .
2. All questions carry equal marks.

१. सर्व प्रश्न अनिवार्य आहे.
२. सर्व प्रश्नांना समान गुण आहेत .

Q.1 Write the definition of Business economics explain its nature and scope 10
 व्यावसायिक अर्थशास्त्राची व्याख्या लिहा त्यांचे स्वरूप व व्याप्ती स्पष्ट करा.

Q.2 Explain the properties of indifference curve 10
 समवृत्ती वक्राचे गुणधर्म स्पष्ट करा .

OR

What is mean by elasticity of demand? Explain the types of elasticity of demand . 10
 मागणीची लवचिकता म्हणजे काय ? मागणीच्या लवचिकतेचे प्रकार स्पष्ट करा.

Q.3 What is perfect competition? Explain its features. 10
 पूर्ण स्पर्धा म्हणजे काय. तिचे वैशिष्ट्ये स्पष्ट करा.

OR

Write in detail about the determination of wage rates under monopoly 10
 मक्तेदारी स्थितीमध्ये मजुरीदराच्या निश्चिती विषयीची माहिती सविस्तर लिहा.

Q.4 Critically evaluate the Ricardian rent theory. 10
 रिकार्डोच्या खंड सिद्धांताचे टिकात्मक परीक्षण करा.

OR

Explain consumer equilibrium concept with the help of diagram. 10
 उपभोक्त्याचे संतुलन ही संकल्पना आकृतीच्या सहाय्याने स्पष्ट करा.

Q.5 Write short notes (any two)

- 1) Objectives of business firm
- 2) Demand forecasting
- 3) Marginal productivity concept
- 4) Monopoly concept

थोडक्यात टीपा लिहा (कोणतेही दोन)

- १) व्यावसायिक संस्थेची उद्दिष्ट्ये
- २) मागणीचा अंदाज
- ३) सीमांत उत्पादकता संकल्पना
- ४) मक्तेदारी संकल्पना

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3034
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Indirect Taxes & Direct Taxes –I
(GST New)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Question no.1 is compulsory.
2. Attempt any three questions out of the remaining four questions.
१. प्रश्न क्र.१ अनिवार्य आहे.
२. चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 Explain the History and concept of GST. (Goods and services Tax)? 08
वस्तू व सेवा कराची संकल्पना व इतिहास स्पष्ट करा.
- Q.2 Explain the Input Tax Credit and Reverse charge mechanism? 14
खरेदीवरील कराची पूर्ण वजावट व प्रत्यावर्ती आकार यंत्रणा स्पष्ट करा
- Q.3 Vedant Industries, Jalna have opening balance of input tax of CGST Rs. 15,000 and SGST Rs.18,000 respectively in respect of purchase of inputs and capital goods He has manufactured 20,000 kg. of finished goods. The product was sold @ Rs.300 per kg. He sold product within state 12,000 kg and out of state 8000 kg. 14
Assume that the GST rate is SGST @ 9% , CGST @ 9% and IGST @ 18% respectively. Calculate output tax and tax liability.
- Q.4 ABC company, Mumbai had been given the following information for the month of April 2018. 14

Date	Particular	Amount
4	Telephone bill paid (including CGST Rs.420 & SGST Rs.420)	7,840
6	Salaries paid to staff	50,000
9	Purchase of goods from 'X' company , Aurangabad on credit	1,00,000
13	Purchase of goods from 'Z' sales, Surat on credit	1,00,000
17	Goods sold to Asha Traders, Jalna on credit	1,20,000
19	Goods sold to Ashok sales, New Delhi on credit	80,000
22	Counter sale by cash	10,000

Assume that the GST rate is CGST @ 9%, SGST @ 9% and IGST @ 18% respectively. Pass the Journal entries.

Q.5

Write short note on.

- 1) HSN code
- 2) Goods and service Tax Council

14

थोडक्यात लिहा.

- १) एच.एस.एन. क्रमांक
- २) वस्तू व सेवा कर परिषद

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3035
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Indirect Taxes & Direct Taxes –I
(Old)

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Question No.1 is compulsory .
2. Attempt any three questions from the remaining four questions .

1. प्रश्न क्रमांक एक अनिवार्य आहे.
2. उर्वरित चार प्रश्नांपैकी तीन प्रश्न सोडवा .

- | | | |
|-----|---|----|
| Q.1 | What is indirect Tax? State the characteristics of Indirect Taxes.
अप्रत्यक्ष कर म्हणजे काय? अप्रत्यक्ष कराचे वैशिष्ट्ये विशद करा. | 08 |
| Q.2 | Describe in detail 'Excisable Goods' under central Excise Act .
केंद्रीय उत्पादन शुल्क अधिनियमांतर्गत 'उत्पादन शुल्क योग्य असलेला माल' यांचे सविस्तर वर्णन करा. | 14 |
| Q.3 | State the basic concept of custom law? Explain types of custom duty?
सीमा शुल्क कायद्याची संकल्पना स्पष्ट करा सीमा शुल्क कराचे प्रकार स्पष्ट करा . | 14 |
| Q.4 | What do you mean by service tax? State classification of taxable services.
सेवा कर म्हणजे काय? सेवाकरांतर्गत येणाऱ्या सेवांचे वर्गीकरण विशद करा. | 14 |
| Q.5 | Write short notes on
1) Payment of service Tax
2) Tax liabilities under 'M'- VAT
थोडक्यात टीपा लिहा
१) सेवा कर भरणा
२) महाराष्ट्रात मूल्यवर्धित कर अधिनियमा अंतर्गत कर देयता | 14 |

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3036
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019
Principles of Business Management-I

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Question no.1 is compulsory.
2. Attempt any three questions from the remaining four questions.
१. प्रश्न क्रमांक १ अनिवार्य आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|--|----------|
| Q.1 | What is Training? Write the various types of Training?
प्रशिक्षण म्हणजे काय? प्रशिक्षणाचे विविध प्रकार लिहा. | 08 |
| Q.2 | What is Management? Explain the Management thought of Henry Fayol.
व्यवस्थापन म्हणजे काय? हेन्री फेयॉल यांचे व्यवस्थापन विचार स्पष्ट करा. | 14 |
| Q.3 | What are the objectives of planning? Discuss the steps involved in planning process.
नियोजनाची उद्दिष्ट्ये सांगून नियोजन प्रक्रियेतील टप्प्यांची चर्चा करा. | 14 |
| Q.4 | What is organization? Explain the principles of organization.
संघटन म्हणजे काय? संघटनेची तत्वे स्पष्ट करा. | 14 |
| Q.5 | Write a short notes on :-
1) Importance of staffing
2) Problems of Decision making | 07
07 |

थोडक्यात टीपा लिहा.

- १) कर्मचारी व्यवस्थापनाचे महत्त्व
- २) निर्णय प्रक्रियेतील समस्या

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3037
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-I) Examination March/April 2019
Business Mathematics & Statistics-I
(Old)

[Time: Two Hours]**[Max.Marks: 50]**

Please check whether you have got the right question paper.

N.B

1. Questions no.1 is compulsory.
2. Attempt any three questions from remaining four questions.
3. Use of log table is allowed.

Q.1 Define primary and secondary data. State difference between primary and secondary data. 08

Q.2 Calculate Mean, Median and Mode from the following data. 14

Wages in Rs.	0-400	400-800	800-1200	1200-1600	1600-2000	2000-2400	2400-2800	2800-3200
No. of workers	7	10	12	15	21	15	11	9

Q.3 Calculate standard Deviation from the following data with its co-efficient. 14

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No. of students	2	5	12	21	25	16	12	4	3

Q.4 Find the value of x from the following determinant. 14

$$\text{If } \begin{vmatrix} x & 1 & 2 \\ 3 & x & 3 \\ 1 & 2 & 2 \end{vmatrix} = 3$$

Q.5 A box contains 36 tickets numbered 1 to 36. One ticket is drawn at random. Find the probability that the number of tickets is either divisible by 3 or a perfect square.
 (note :Apply Addition theorem)

Total No. of Printed Pages:4

SUBJECT CODE NO:- M-3038
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Advanced Financial Accounting -I

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Questions No.1 is compulsory
2. Solve any three questions of remaining four questions

Q.1 State the importance & difficulties of social Accounting ? 08

Q.2 Govind the proprietor of departmental store decided to calculate separate profit of his first two department A & B for the month ending Jan 2017 stock in 31Jan could not be valued for certain unavoidable reasons but his rate of Gross profit (calculated without reference to direct expenses) on sales for two departments are 40% & 30% 14
 The following figures are given

	Dep. A	Dep. B
Stock on 1 st Jan 2017	18,000	16,800
Purchase	54,000	43,200
Sale	84,000	72,000
Direct expenses	10,980	17,040

Indirect expenses for the whole business (containing fire dep.) are Rs.21600 which are to be charged in proportion to departmental sales except as to 1/6 which are to be divided equally . sales for three remaining departments were Rs.2,04,000.

Prepare Dep. Trading & Profit & loss Account for the month ending 31Jan 2017 .

Q.3 Bombay Investment company hold on 01-04-2016 Rs.60,000 8% Investment at Rs.61800. the following transaction took place on Investment Account for the year ended 31 March 2017. 14

- 1) Purchases on 01-06-2016 worth Rs. 75000 @ 2% discount Ex. – interest expenses Rs.300.
 - 2) Sale on 01-08 -2016 worth Rs.105000 @ 2% premium cum – interest exp Rs.900.
 - 3) Sale on 01-09-2016 worth Rs. 15000 1 % premium cum – interest expenses Rs. 450
 - 4) Purchased Investment 1-2-2017 worth Rs. 90000 @ 2% premium cum- interest
- The interest is payable half yearly on 30 June & 31 December every year .
 The market value of investment on 31 March 2017 was @ 1 % premium.
 Prepare 8% Investment Account for the year ended 31 March 2017.

Q.4 The trial Balance of the National Bank Ltd. As on 31st March 2016 was as follows. 14

Trial balance

Particulars	Dr.	Cr.
Share capital:- 50,000 equity shares of Rs. 10 each	-	5,00,000
Reserve fund	-	2,50,000
Salaries	28,000	-
Furniture and Fixtures	10,000	-
Premises	50,000	-
Loans cash credits and overdrafts	2,85,000	-
Money at call and short Notice	80,000	-
Cash in hand	1,40,000	-
Cash with other Banks	63,000	-
Bill discounted and purchased	87,000	-
Directors fees	1800	-
Rent, Taxes and Insurance	2300	-
Printing and stationery	8500	-
Interest on deposits	54,400	-
Investments	4,00,000	-
Current Deposits	-	1,00,000
Fixed Deposits	-	1,66,000
Savings Bank Deposits	-	50,000
Profit and loss Account (1-4-15)	-	16,000
Interest and Discount	-	1,28,000
Total	12,10,000	12,10,000

Adjustment :-

- 1) Charge depreciation on premises at 10% and Furniture at 20%.
- 2) Interest receivable on Investments was Rs. 4000. Prepare in prescribed form.
 - a) The profit and loss Account for the year ended 31st March 2016.
 - b) The balance sheet as at 31st March 2016 .

Q.5 The following balances appeared in the books of the Indian General insurance company Ltd. As 14 on 31st December 2016.

Trial Balance

Particulars	Dr.	Cr.
Government securities	5,00,000	-
Shares in companies	2,00,000	-
Land and Buildings	1,00,000	-
Agents Balances	50,000	-
Sundry Debtors	15,000	-
Income – tax on interest and dividends	4,000	-
Income tax on profit	2,000	-
Claims paid (fire)	1,10,000	-
Claims paid (marine)	2,50,000	-
Expenses of Manage. (fire)	76,000	-
Expenses of Manage.(marine)	1,10,000	-
Commission (fire)	4,000	-
Commission (marine)	10,000	-
Interest accrued	1,000	-
Furniture less depreciation	15,000	-
Library Books	5,000	-
Preliminary expenses	60,000	-
Cash and Bank Balances	1,46,000	-
Directors fees	10,000	-
Auditors fees	4,000	-
Depreciation on Furniture	2000	-
Fixed deposit (staff security)	6000	-
share capital		4,00,000
Premium received (fire)	-	2,20,000
Premium received (marine)	-	4,50,000
Reserve for unexpired risk (fire)	-	1,10,000
Reserve for unexpired Risk (marine)	-	4,00,000
Additional reserve (fire)	-	50,000
Additional reserve (marine)	-	10,000
Interest and dividends	-	25,000
Miscellaneous receipts	-	2000
Staff security Deposit	-	6000
Contingency reserve	-	9000
Advance Income Tax	2000	-
	16,82,000	16,82,000

Additional information:-

- 1) Provide Rs.7000 for survey expenses for marine insurance claims .
- 2) Outstanding premium on Re-insurance accepted:-
Fire Rs.30,000
Marine Rs.40,000
- 3) Outstanding premium on Re-insurance ceded :-
Fire Rs.20,000
Marine Rs.50,000
- 4) Claims outstanding in respect of reinsurance :
Fire Rs. 6000
Marine Rs. 3000
- 5) Claims outstanding in respect of reinsurance accepted:
Fire Rs. 2000
Marine Rs. 1000
- 6) Provision for income tax Rs.8000 is required .
- 7) There is an uncalled liability of Rs. 5500 in respect of partly paid shares of companies.
Prepare in prescribed forms the fire and marine Revenue Accounts profit and loss Account and the Balance sheet.

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3039
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019
Business Regulatory Frame Work-I

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Question no.1 is compulsory .
2. Attempt any three questions from the remaining four questions
१. पहिला प्रश्न आवश्यक आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|---|----------|
| Q.1 | “All contracts are agreements but all agreements are not contract” comment?
“सर्वच करार हे ठराव असतात, मात्र ठराव हे करार असु शकत नाहीत” चर्चा करा . | 08 |
| Q.2 | What is meant by free consent? When free consent become legal?
मुक्त संमती म्हणजे काय ? मुक्त संमती केव्हा कायदेशीर ठरते? | 14 |
| Q.3 | Explain the concept of performance of contract?
कराराची पूर्तता ही संकल्पना स्पष्ट करा? | 14 |
| Q.4 | Explain the consumer protection councils?
ग्राहक संरक्षण परिषदा संबंधी माहिती द्या? | 14 |
| Q.5 | write short notes on
a) Contracts of Agency
b) Misrepresentation | 07
07 |

थोडक्यात टीपा लिहा .

अ) अभिकर्तृत्वाचे करार

आ) असहय विधान

Total No. of Printed Pages:2

SUBJECT CODE NO:- M-3040
FACULTY OF COMMERCE AND MANAGEMENT
B.Com F.Y. (Sem-I) Examination March/April 2019
Entrepreneurship Development -I
(Old)

[Time: Two Hours]

[Max.Marks:50]

Please check whether you have got the right question paper.

- N.B
1. Attempt all questions
 2. All questions carry equal marks.
- १) सर्व प्रश्न सोडवा.
- २) सर्व प्रश्नांना समान गुण आहेत.
- Q.1 Explain the concept and nature of Entrepreneurship. 10
उद्योजकतेची व्याख्या आणि स्वरूप स्पष्ट करा.
- Q.2 Describe various factors promoting an entrepreneurs. 10
उद्योजकाच्या वाढीस पूरक असणारे विविध घटकांचे वर्णन करा.
- OR/किंवा
- Write a note on Social Responsibility of an entrepreneur. 10
उद्योजकाच्या सामाजिक जबाबदारीवर टिपणी लिहा.
- Q.3 What do you mean by women entrepreneurship? Explain the challenges faced by women entrepreneurs. 10
महिला उद्योजकता म्हणजे काय ते सांगून महिला उद्योजका समोरील आव्हाने स्पष्ट करा.
- OR/किंवा
- Elaborate the concept, need and objectives of EDP. 10
उद्योजकता विकास कार्यक्रमाची व्याख्या गरज आणि उद्देश सविस्तर लिहा .

- Q.4 What is franchise? Discuss its advantages and limitations
फ्रानचाइझी म्हणजे काय? त्याचे फायदे आणि मर्यादावर चर्चा करा. 10

OR/किंवा

Describe the origin and development of entrepreneurship in India.
भारतातील उद्योजकतेच्या उगम व विकासाचे वर्णन करा. 10

- Q.5 Write note on any two of the following. 10
- 1) First generation entrepreneurs
 - 2) MCED
 - 3) Turn-key Business
 - 4) Technological Barriers

खालीलपैकी कोणत्याही दोन वर टीपा लिहा.

- १) पहिल्या पिढीचे उद्योजक
- २) महाराष्ट्र उद्योजकता विकास केंद्र
- ३) टर्न की व्यवसाय
- ४) तांत्रिक अडचणी

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3041
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
New Auditing Trends -I

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
1. Question no.1 is compulsory.
 2. Attempt any three questions from the remaining four questions
१. प्रश्न क्रमांक एक अनिवार्य आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.
- Q.1 Define Auditing explain its principles. 08
 अंकेक्षण म्हणजे काय? अंकेक्षणाची तत्वे स्पष्ट करा.
- Q.2 What is an internal check? Explain the difference between internal control and internal audit. 14
 अंतर्गत तपासणी म्हणजे काय? अंतर्गत नियंत्रण आणि अंतर्गत लेखापरीक्षण यातील फरक स्पष्ट करा.
- Q.3 What is vouching? Comment on – “Vouching is an essence of audit”. 14
 प्रमाणन म्हणजे काय? प्रमाणन हे लेखापरीक्षणाचे सार आहे” यावर चर्चा करा.
- Q.4 What is Auditor’s report? Explain its types. 14
 अंकेक्षण अहवाल म्हणजे काय? त्याचे प्रकार स्पष्ट करा.
- Q.5 Write short notes 14
 i) CAAT
 ii) Audit note book
 थोडक्यात लिहा.
 १) CAAT
 २) अंकेक्षण नोंदवही

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3042
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019
Optional - I
1) Marketing Management -I

[Time: Two Hours]

[Max.Marks: 50]

N.B

Please check whether you have got the right question paper.

1. Question No.1 is compulsory.
2. Attempt any three questions from the remaining four questions
१. प्रश्न क्रमांक एक अनिवार्य आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 Define 'Marketing' Explain the various functions of Marketing. 08
विपणनाची व्याख्या द्या. विपणनाचे विविध कार्ये स्पष्ट करा.
- Q.2 What is segmentation of Market? Explain the segmentation of consumer market and Business market. 14
बाजारपेठ विभागीकरण म्हणजे काय? ग्राहक बाजारपेठ व व्यावसायिक बाजार पेठेचे विभागीकरण स्पष्ट करा.
- Q.3 What is meant by Rural Marketing? Discuss on "Strategies for Improvement of Rural Marketing". 14
ग्रामीण विपणनाचा अर्थ सांगा? "ग्रामीण विपणनाची सुधारणा निती" चर्चा करा.
- Q.4 What is Marketing Planning? State the Role and significance of marketing planning. 14
विपणन नियोजन म्हणजे काय? विपणन नियोजनाची भूमिका व महत्व विषद करा.
- Q.5 Write short note on. 14
1) Marketing environment
2) Price mix
टीपा द्या.
१) विपणन पर्यावरण
२) किंमत मिश्रण

OR

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3042
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019

Optional - I

2) Financial Management -I

[Time: Two Hours]

[Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

1. Question no.1 is compulsory.
2. Attempt any three questions from the remaining four questions.
१. प्रश्न क्रमांक एक अनिवार्य आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|--|----|
| Q.1 | Explain nature and scope of financial management?
वित्तीय व्यवस्थापनाचे स्वरूप व व्याप्ती स्पष्ट करा. | 08 |
| Q.2 | What is financial planning? Explain limitations of financial planning?
वित्तीय नियोजन म्हणजे काय? वित्तीय नियोजनाच्या मर्यादा स्पष्ट करा. | 14 |
| Q.3 | What is mean by over capitalization? Explain causes of over capitalization
अधि भांडवलीकरण म्हणजे काय? अधि भांडवलीकरणाची कारणे स्पष्ट करा. | 14 |
| Q.4 | Explain types of cost of capital and its computation.
भांडवल परिच्ययाचे प्रकार सांगून त्यांचे निधीरण कसे केले जाते. | 14 |
| Q.5 | Write short notes on.
1) process of capital Budgeting
2) Under capitalization
टीपा लिहा.
१) भांडवल अंदाजपत्रकाच्या मर्यादा
२) अल्प भांडवलीकरण | 14 |

OR

Total No. of Printed Pages:1

SUBJECT CODE NO:- M-3042
FACULTY OF COMMERCE AND MANAGEMENT
B.Com S.Y. (Sem-III) Examination March/April 2019

Optional - I

3) Human Resource Management -I

[Time: Two Hours]

[Max.Marks: 50]

N.B

Please check whether you have got the right question paper.

1. Question no.1 is compulsory.
2. Attempt any three questions from the remaining four questions.
१. प्रश्न क्रमांक एक अनिवार्य आहे.
२. उर्वरित चार प्रश्ना पैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 Explain the term of Human Resource Management and explain in brief its characteristics and scope. 08
मानव संसाधन व्यवस्थापन म्हणजे काय? ते सांगून वैशिष्ट्ये व व्याप्ती स्पष्ट करा.
- Q.2 Explain the significance of HR Planning? Write its level in detail. 14
मानवी संसाधन नियोजनाचे महत्व स्पष्ट करून त्याचे टप्पे सविस्तर लिहा?
- Q.3 Evaluate the concept of 'Job Analysis'? 14
'नौकरी विश्लेषण' संकल्पना स्पष्ट करा.
- Q.4 Define Executive development? Write its principles in detail? 14
कार्यकारी विकास म्हणजे काय? कार्यकारी विकासाची तत्वे स्पष्ट करा.
- Q.5 Write short notes on. 14
1) Selection Process
2) Job Analysis

टीपा लिहा.

- १) निवडप्रक्रिया
- २) नौकरी विश्लेषण

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3043
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019

Optional

1) Banking & Insurance- I

[Time: Two Hours]

[Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- Question no. 1 is compulsory.
 - Attempt any three questions from the remaining four questions.
- १) प्रश्न क्रमांक १ अनिवार्य आहे.
- २) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 Explain the structure and management of co – operative bank. 08
 सहकारी बँकाची रचना व व्यवस्थापण स्पष्ट करा
- Q.2 State the organization and management of Reserve Bank of India. 14
 भारतीय रिझर्व्ह बँकेचे संघटन व व्यवस्थापण विषद करा.
- Q.3 Explain in details relationship between a Banker and a customer. 14
 बँकर्स व ग्राहक यांच्यातील संबंध सविस्तर स्पष्ट करा.
- Q.4 Discuss in details on “Modern Trends in banking business”. 14
 “बँकिंग व्यवसायातील आधुनिक प्रवृत्ती”. यावर सविस्तर चर्चा करा.
- Q.5 Write a short note (any two): 14
- Problems of Regional Rural banks.
 - Credit control of R.B.I
 - Special types of customers
 - Security measures
- थोडक्यात टिपा लिहा. (कोणत्याही दोन) ;
- प्रादेशिक ग्रामीण बँकेच्या समस्या
 - आर.बी. आय. चे पतनियंत्रण धोरण
 - ग्राहकांचे विशेष प्रकार
 - सुरक्षितता उपाय

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3043
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Optional
2) Small Business Paradigm & Supply Chain Management

[Time: Two Hours]

[Max.Marks:50]

N.B

Please check whether you have got the right question paper.

- i. Question no. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.

1. प्रश्न क्रमांक १ अनिवार्य आहे.
2. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- Q.1 Explain the need and objectives of MSME Act, 2006. 08
सुलमउवि कायदा, २००६ [MSME कायदा] याची गरज आणि उद्देश स्पष्ट करा.
- Q.2 Write an essay on subsidies for Small Business Enterprises. 14
लघु उद्योग उपक्रमांसाठी अनुदान यावर निबंध लिहा.
- Q.3 Discuss the role and objectives of Regional Rural Banks in development of small Business Enterprise. 14
लघु उद्योग उपक्रमांच्या विकासामध्ये क्षेत्रीय ग्रामीण बँकांची भूमिका व उद्दिष्टे यावर चर्चा करा.
- Q.4 Explain different problems in Small Business Management. 14
लघु उद्योग व्यवस्थापनातील विविध अडचणी स्पष्ट करा.
- Q.5 Write short notes 14
a) Benefits of export
b) Small Business Enterprise
- टिपा लिहा.
अ) निर्यातीचे फायदे
आ) लघु उद्योग व्यवसाय

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3043
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Optional
3) Co-Operative Management & Retail Management

[Time: Two Hours]

[Max.Marks:50]

N.B

Please check whether you have got the right question paper.

- i. Question no. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.

1. प्रश्न क्रमांक १ अनिवार्य आहे.
2. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

- | | | |
|-----|---|----|
| Q.1 | Define cooperative? Write down principles of cooperative.
सहकाराची व्याख्या द्या. सहकाराची तत्वे लिहा. | 08 |
| Q.2 | Explain the role of Board of directors in cooperative movement.
सहकार चळवळीमध्ये संचालक मंडळाची भूमिका स्पष्ट करा. | 14 |
| Q.3 | Write provision about auditing in 1960 cooperative Act.
१९६० च्या सहकार कायद्यातील अंकेक्षणाविषयीच्या तरतूदी लिहा. | 14 |
| Q.4 | Describe the structure of International labour organization.
आंतरराष्ट्रीय श्रमिक संघटनेच्या रचनेचे वर्णन करा. | 14 |
| Q.5 | Write short note:
i) Economic Development
ii) Mutual co – operation & self sufficiency
टिपा लिहा.
i) आर्थिक विकास
ii) परस्पर सहकार्य आणि स्वावलंबन | 14 |

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3043
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Optional
4) Rural Development & Agriculture Marketing

[Time: Two Hours]

[Max.Marks:50]

N.B

Please check whether you have got the right question paper.

- i. Question no. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.

१) प्रश्न क्रमांक १ अनिवार्य आहे.

२) उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.

Q.1 Explain the importance of rural Development. 08
 ग्रामीण विकासाचे महत्त्व स्पष्ट करा.

Q.2 State the problems of Agricultural Labour in India. 14
 भारतातील शेतमजूरानाच्या समस्या सांगा.

Q.3 What is the rural unemployment? Describe the problems of rural unemployment. 14
 ग्रामिण बेरोजगारी म्हणजे काय? ग्रामिण बेरोजगारीच्या समस्या स्पष्ट करा.

Q.4 Explain the role of District co-operative bank in rural development. 14
 ग्रामिण विकासात जिल्हा सह. बँकेची भूमिका स्पष्ट करा.

Q.5 Write short note on (any two) 14
 i) Rural poverty
 ii) Rural development
 iii) NABARD
 iv) Indicators of Rural Development

थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- i) ग्रामिण दारिद्र्य
- ii) ग्रामिण विकास
- iii) नाबार्ड
- iv) ग्रामिण विकासाचे घटक

OR

Total No. of Printed Pages:01

SUBJECT CODE NO:- M-3043
FACULTY OF COMMERCE AND MANAGEMENT
B.Com T.Y. (Sem-V) Examination March/April 2019
Optional
5) Information & Communication Technology-I

[Time: Two Hours]

[Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- i. Question no. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.

- | | | |
|-----|---|----|
| Q.1 | Explain different data types of 'C' language. | 08 |
| Q.2 | What is an operator? Explain the arithmetic, relational, logical and assignment operators in C language. | 14 |
| Q.3 | Explain GOTO statement with an example. | 14 |
| Q.4 | What is loop? Illustrate with example any two looping statements used in C programming. | 14 |
| Q.5 | Write short note: <ol style="list-style-type: none"> a) Differentiate between array and variable b) Nested loops. | 14 |

Total No. of Printed Pages:02

SUBJECT CODE NO:- MM-3351
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y (Sem-II) Examination April/May 2019
English(Comp.) Paper-II
(Written & Spoken Communication in English)

[Time: Three Hours]

[Max.Marks:80]

Please check whether you have got the right question paper.

N.B

- 1) Attempt all questions.
- 2) Figures on the right indicate full marks.

Q.1 Fill in the blanks using appropriate tense forms of the verbs given into brackets. 10

- 1) They -----(love) chocolates.
- 2) My brother -----(work) in a rubber factory.
- 3) The heart -----(pump) blood to different parts of body.
- 4) The computers -----(store) large amount of data.
- 5) He----- (play) the match yesterday.
- 6) Magnet ----- (attract) iron.
- 7) The child ----- (eat) biscuits.
- 8) I ----- (read) a book at 9.00 pm last night.
- 9) Let's hope they ----- (learn) English.
- 10) Kalidas ----- (be) a great poet.

Q.2 Identity the phrases, clauses and sentences in the following examples. 10

- 1) I will meet you after an hour.
- 2) Father laughed.
- 3) Switch on the fan
- 4) Vijay skipped
- 5) Prakash ran to call his father.
- 6) It rained all night.
- 7) The monkey swung from the tree branch.
- 8) Smoking kills
- 9) Because he will go away soon.
- 10) A blue jeans that grandmother gave me.

Q.3 Transform the following sentences into indirect speech (any five) 10

- 1) Shyam said, "The bell has rung".
- 2) He said to us,, "You can borrow my pen".
- 3) "The boys are playing in the garden", Vanita says.
- 4) Raju said, "It is time to leave for the meeting".
- 5) Bipin said, "We will arrive tomorrow".
- 6) Many people said, "Ravi treated them well".

- Q.4 Write paragraph on the following (any two) 10
- 1) Water Harvesting
 - 2) Superstitions
 - 3) The Importance of Information Technology
- Q.5 Write essay on any two of the following in about 400 words. 20
- 1) Air Pollution
 - 2) Overuse of Cellphone
 - 3) Youths and Environment
 - 4) Education and employment
- Q.6 Attempt any two of the following:- 20
- 1) An urgent requirement of a qualified candidate for the post of accountant in John Motors Pvt. Ltd. Beed. Draft an application along with your CV in regard with the above.
 - 2) Wanted an experienced dance teacher for C.B.S.E. school, Jalna write an application along with CV.
 - 3) Write an application with CV for the post of Tally teacher in Mehta Corporation , Aurangabad.
 - 4) There is an urgent requirement of Computer Operator in Suyash Computer Sales, Nanded. Apply along with your CV.

Total No. of Printed Pages:3

SUBJECT CODE NO:- MM-3360
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-II) Examination April/May 2019
Business Mathematics & Statistics-II

[Time: Three Hours]

[Max.Marks:80]

Please check whether you have got the right question paper.

N.B

1. Questions No.1 is compulsory.
2. Solve any 4 questions from Question 2 to 7.
3. Use of log table and calculator is allowed.

Q.1 A) Select the most appropriate answer from the alternatives given below (one mark each): 05

- 1) $10^3 = 1,000$ this equation is written in logarithmic form as -----
a) $\log_{10} 3 = 1,000$ b) $\log_3 1,000 = 10$ c) $\log_{10} 1000 = 3$ d) None of these
- 2) The co-efficient of correlation -----
a) Can-not be positive or negative b) Is always positive
c) Can be either positive or negative d) None of these
- 3) When one regression co- efficient is positive, the other would also be -----
a) Negative b) 0 c) Positive d) None of these
- 4) Fisher's Ideal Index Numbers is -----
a) The median of Laspeyre's and Paasche's Index
b) The Arithmetic mean of Laspeyre's and Paasche's Index
c) The geometric mean of Laspeyre's and Paasche's Index
d) None of these
- 5) When events are independent say A & B then $P(A \cup B) =$ -----
a) $P(A) \times P(B)$ b) $P(A) + P(B)$ c) $P(A) + P(B) - P(C)$ d) None of these

B) Answer the following questions in one sentence each. (one mark each) 05

- 1) State the log, if given number and base is same.
- 2) What do you mean by $r = \pm 1$ correlation?
- 3) What is the regression equation of X on Y?
- 4) What do you mean by $P_{01} = 145\%$?
- 5) Define Impossible event.

C) Fill in the blanks and rewrite the sentences (one mark each) : 05

- 1) If $\log_2 16 = x \therefore x =$ -----
- 2) The correlation co-efficient between the ranks of two or more series is called -----
- 3) $\pm \sqrt{b_{xy} \times b_{yx}} =$ -----
- 4) Kelley's formula for Price Index Numbers is -----
- 5) $P(A) = 0$, then A is ---- event.

D) State whether the following statements are true or false (one mark each) :-

05

- 1) Mathematical operations can be easily done by log table.
- 2) Karl Pearson's coefficient of correlation is calculated by direct method is given by

$$r = \frac{\sum xy}{\sqrt{\sum x^2 \times \sum y^2}}$$

$$3) b_{yx} = r \frac{\sigma_y}{\sigma_x} \text{ and } b_{xy} = r \frac{\sigma_x}{\sigma_y}$$

$$4) \text{ Price Relatives } (P) = \frac{P_1}{P_0} \times 100$$

$$5) \text{ One card can be drawn out of 52 in } {}^{52}C_1 = 52 \text{ ways}$$

Q.2 Solve the following with the help of log table.

15

$$\frac{92.21 \times (8.76)^2}{24.61}$$

Q.3 Find out Karl Pearson's co-efficient of correlation from the following data.

15

X	Y
63	65
64	63
65	63
67	65
68	67
69	67
69	68
70	71
71	68
71	69

(Use 68 & 67 as working mean for X & Y series respectively.)

Q.4 From the following data, Find the two regression equations by using actual mean method.

15

'X' series	'Y' series
1	2
2	4
3	7
4	6
5	5
6	6
7	5

Q.5 Construct the Fisher's Ideal Index Number of Price from the following data.

15

Commodity	Base year 2008		Current year 2018	
	Price	Qty	Price	Qty
A	08	14	12	16
B	04	10	06	08
C	06	08	10	10
D	12	04	16	06

Q.6 A committee of 4 is to be formed from a group of 6 Boys and 4 Girls. Find the Probability that the committee contains

15

- Two Boys and Two Girls
- Three Boys and One Girl

Q.7 Write short notes. (any three)

15

- What is logarithms
- Types of correlation
- Regression Equation
- Importance of Index Number
- Nature of Probability

Total No. of Printed Pages:04

SUBJECT CODE NO:- MM-3361
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-II) Examination April/May 2019
Business Organization and Management

[Time: Three Hours]

[Max.Marks:80]

N.B

Please check whether you have got the right question paper.

- i. Q.No.1 is compulsory.
- ii. Solve any four questions from Q.2 to Q.7
- i. पहिला प्रश्न आवश्यक आहे.
- ii. प्रश्न क्र.२ ते प्रश्न क्र.७ पैकी कोणतेही ४ सोडवा.

Q.1

A) Select the correct alternatives from those given below.

05

खालील दिलेल्या पर्यायांपैकी योग्य पर्याय निवडा.

- 1) The service sector is an important part of
 - a. Business
 - b. Manufacturer
 - c. Economy
 - d. Entrepreneur
- १) सेवा क्षेत्र हा एक महत्वाचा भाग आहे.
 - अ) व्यवसाय
 - ब) निर्माता / कारखानदार
 - क) अर्थव्यवस्थेचा
 - ड) उद्योजक
- 2) Management is
 - a. An art
 - b. A science
 - c. Both art and science
 - d. Neither
- २) व्यवस्थापन _____ आहे.
 - अ) एक कला
 - ब) एक शास्त्र
 - क) कला आणि शास्त्र
 - ड) कोणताही नाही
- 3) When was the first Industrial policy introduced?
 - a. 1985
 - b. 1948
 - c. 1956
 - d. 1961

3) प्रथम औद्योगिक धोरण कधी सुरु झाले.

अ) १९८५

ब) १९४८

क) १९५६

ड) १९६१

4) Which is not a function of management of the following?

a. Planning

b. Staffing

c. Cooperating

d. Controlling

8) खालीलपैकी कोणते व्यवस्थापनाचे कार्य नाही ते सांगा

अ) नियोजन

ब) कर्मचारी

क) सहकार्य

ड) नियंत्रण

5) The head of Joint Hindu family business is called

a. Proprietor

b. Director

c. Karta

d. Manager

9) संयुक्त हिन्दू कुटूंबाच्या व्यवसायाच्या प्रमुखास काय म्हणतात.

अ) मालक

ब) संचालक

क) कर्ता

ड) व्यवस्थापक

B) Answer in one sentence

एका वाक्यात उत्तरे लिहा.

1) What is mean by Trade?

व्यापाराचा अर्थ काय आहे?

2) What is mean by PPP?

पी.पी.पी. म्हणजे काय?

3) Define Planning.

नियोजन परिभाषित करा?

4) What is mean by 'PLC'?

पी.एल.सी. म्हणजे काय?

- 5) What is mean by process?
प्रक्रियेचा अर्थ काय आहे?

05

C) Fill in the blanks.

रिकाम्या जागा भरा.

- 1) Business is carried out with a motive to earn _____.
_____ कमावणाच्या हेतूने व्यवसाय केला जातो.
- 2) The Indian partnership Act was passed in the year of _____.
भारतीय भागीदारी कायदा _____ वर्षी लागू झाला.
- 3) The cooperative society is _____ of person, who join together with the motive welfare.
सहकारी सोसायटी _____ आहे, जो उद्देश कल्याणास एकत्रितपणे सामील होतात.
- 4) Coordination is _____ of management.
समन्व हे व्यवस्थापनाचे _____ आहे.
- 5) _____ is the father of modern marketing.
_____ हे आधुनिक विपणनाचे जनक आहेत.

D) Write the True or False.

05

चुक किंवा बरोबर ते लिहा.

- 1) The term business means continuous production and distribution of goods and services with the aim of earning profit under uncertain market condition.
व्यापाराचा अर्थ असा होतो कि निरंतर उत्पादन आणि वस्तू व सेवांचे वितरण अनिश्चित बाजार परिस्थितीत नफा कमावण्याचा हेतू.
- 2) The basic activity of any business is trading.
कोणत्या व्यवसायाची मूलभूत मुख्य क्रिया व्यापार आहे.
- 3) The Leadership quality is not important for business.
व्यवसायासाठी नेतृत्व गुण महत्त्वपूर्ण नाही.

- 4) The word cooperative means working together and with other for a common purpose.
सहकारी शब्द म्हणजे सर्वसाधारण उद्देशाने एकत्रितपणे आणि इतरांसोबत कार्य करणे होय.
- 5) An important object of all business is to make profit.
सर्व व्यवसायाचा एक महत्त्वाचा उद्देश म्हणजे लाभ मिळविणे होय.

- Q.2 Explain difference between liberalization and globalization. 15
उदारीकरण आणि जागतिकीकरण यांच्यातील फरक स्पष्ट करा.
- Q.3 What do you understand by a sole proprietorship firm? Explain its merits and limitation. 15
एक मालकी कंपनी म्हणजे काय? त्याचे गुणधर्म आणि मर्यादा स्पष्ट करा.
- Q.4 What are the main features to be considered by the management while planning? 15
नियोजन करताना व्यवस्थापनाव्दारे कोणती मुख्य वैशिष्ट्ये विचारात घेतली जातात ते सांगा?
- Q.5 Discuss Maslow's Need Hierarchy theory of motivation. 15
मासलो चा प्रेरणा पदानुक्रम सिद्धांताची चर्चा करा.
- Q.6 What are the main objectives of financial management? Briefly explain. 15
आर्थिक व्यवस्थापनाचे मुख्य उद्दिष्ट काय आहेत? ते सविस्तर सांगा.
- Q.7 Write short note. (any three) 15
1) Explain Product life cycle
2) Define Multinational corporation
3) Role of SEBI
4) franchising
5) Decision-making processes

टिपा लिहा. (कोणत्याही तीन)

- १) उत्पादन जीवन चक्र स्पष्ट करा.
- २) बहुराष्ट्रीय निगम परिभाषित करा.
- ३) सेबी ची भूमिका स्पष्ट करा.
- ४) फ्रँचाईझिंग
- ५) निर्णय घेण्याची प्रक्रिया सांगा.

Total No. of Printed Pages:2

SUBJECT CODE NO:- MM-3362
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-II) Examination April/May 2019
Business Communication & IT Application

[Time: Two Hours]

[Max.Marks:50]

N.B

Please check whether you have got the right question paper.

- i) Question number 1 is compulsory.
- ii) Solve any three from question 2 to 6.

Q.1A) Choose the appropriate answer from the following

04

1. The following is (are) non-verbal communication
 - a) Facial expression b) Appearance c) Posture d) All of the above
2. The _____ is a standard for specifying any kind of information on the internet.
 - a) URL b) ULR c) RLU d) none of the above
3. Who founded Facebook?
 - a) Steve chen
 - b) Bill Gates
 - c) Mark Zuckerberg
 - d) Matt Mullenweg
4. What is the format of IP address?
 - a) 34 bit b) 64 bit c) 16 bit d) 32 bit

B) Fill in the blanks:

04

- a) The _____ of business letter is called layout.
- b) HTML is used to create _____.
- c) _____ is a set of rules that governs data communication.
- d) Twitter is an example of _____ type of service.

Q.2 What is Business communication? Explain Barriers to Business communication.

14

Q.3 What do you mean by Quotation? Explain the procedure of placing orders with quotation.

14

Q.4 Define computer networking. Explain the types of transmission media.

14

Q.5 What is Electronic communication? State the various types of Electronic Communication.

14

Q.6 Write Short Notes on Any two:

- Social Correspondence
- Types of E-mail
- Social Networking sites
- Protocols.

Total No. of Printed Pages:04

SUBJECT CODE NO:- MM-3363
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-II) Examination April/May 2019
Entrepreneurship Development-II

[Time: Three Hours]

[Max. Marks:80]

N.B

Please check whether you have got the right question paper.

- i) Q. No. 1 is compulsory.
- ii) Solve any four questions from Q.2 to Q.7.
- १) पहिला प्रश्न आवश्यक आहे.
- २) प्रश्न क्र. २ ते ७ पैकी कोणतेही चार प्रश्न सोडवा.

Q.1 A) Select the correct alternatives from those given below.

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खालीलपैकी दिलेल्या पर्यायांपैकी योग्य पर्याय निवडा.

- 1) The most important function of an entrepreneur is.
 - a) Risk assumption function
 - b) Function of Innovation
 - c) Managerial function
 - d) Decision-making function

उद्योजकाचे सर्वात महत्वाचे कार्य आहे.

- अ) धोका पत्करणे
- ब) नवनिर्मिती / नवकल्पना कार्य
- क) व्यवस्थापकीय कार्य
- ड) निर्णय घेण्याचे कार्य

- 2) An entrepreneur's primary motivation for starting a business is
 - a) To make money
 - b) To be independent
 - c) To be famous
 - d) To be powerful

व्यवसायासाठी उद्योजकांची प्राथमिक प्रेरणा ही आहे.

- अ) पैसे कमविणे
- ब) स्वतंत्र असणे
- क) प्रसिद्ध असणे
- ड) सामर्थ्यवान असणे

- 3) The main objective of preparing a project report is
 - a) To appraise a project and land
 - b) To anticipate future problems and solve them
 - c) To assess the cost and source of finance
 - d) All of the above

प्रकल्प अहवाल तयार करण्याचे मुख्य उद्दिष्ट आहे.

- अ) प्रकल्प आणि जागेचे मूल्यांकन करणे
- ब) अपेक्षित भविष्यातील अडचणी व त्यांना सोडविण्यासाठी
- क) व्यय आणि वित्त उगमांचे मूल्यांकन करण्यासाठी

ड) वरील सर्व

4) Marketing Mix includes

- a) Product or service
- c) Consumer

- b) Financing
- d) Retailer

विपणन मिश्रणात काय समाविष्ट आहे.

अ) उत्पादन किंवा सेवा

क) ग्राहक

ब) वित्तपूरवठा

ड) किरकोळ विक्रेता

5) EDP stand for :

- a) Evolution Development Progress
- b) Entrepreneurs Development Policy
- c) Entrepreneurship Development Programme
- d) Economic Development Progress.

ई. डी. पी म्हणजे काय?

अ) मुल्यांकन विकास प्रगती

ब) उद्योजक विकास धोरण

क) उद्योजकता विकास कार्यक्रम

ड) आर्थिक विकास प्रगती

B) Answer in one sentence.

एका वाक्यात उत्तरे लिहा.

1) What is mean by Entrepreneur?

उद्योजक म्हणजे काय?

2) What is mean by PLC?

पी. एल. सी. म्हणजे काय?

3) What is Idea generation stage?

कल्पना निर्मितीची अवस्था काय आहे?

4) What is mean by NGO?

एन. जी. ओ. चा अर्थ काय?

5) What is cash flow statement?

रोख प्रवाह विधान काय आहे?

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C) Fill in the blanks.

05

रिकाम्या जागा भरा.

- 1) Entrepreneurs play a ----- role in the process of economic growth.
आर्थिक विकासाच्या प्रक्रियेत उद्योगाची भूमिका ----- आहे.
- 2) Entrepreneurship Development Programme consists of ----- phases.
उद्योजकता विकास कार्यक्रमात ----- टप्प्यांचा समावेश आहे.
- 3) A successful entrepreneur is always an ----- seeker.
यशस्वी उद्योजक नेहमीच ----- शोधत असतात.
- 4) Long – term loans are available for more than ----- year.
दीर्घ मुदत कर्ज ----- वर्षांपेक्षा जास्त कालावधीसाठी असतात.
- 5) The analytical evaluation of a project is called -----.
प्रकल्पाच्या विश्लेषणात्मक मुल्यांकनास ----- म्हटले जाते.

D) Write the True or False

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चूक किंवा बरोबर ते लिहा.

- 1) The women's is not entrepreneur.
महिला ह्या उद्योजक नसतात.
- 2) A Project is an act planning which start in future.
प्रकल्प ही भावी काळात सुरु करावयाची एक कृती योजना असते.
- 3) To develop entrepreneurial qualities in person is not an objective of EDP.
व्यक्तीमधील उद्योजकीय गुणांचा विकास करणे हा ई. डी. पी चा उद्देश नाही
- 4) Registration of small- scale unit is compulsory.
लघु उद्योगांना नोंदणी अनिवार्य आहे.
- 5) Monthly expenses of a project are shown under working capital requirement
प्रकल्पाचा मासिक खर्च कार्यरत भांडवलाच्या गरजेनुसार दर्शविला जातो.

Q.2 Explain the role of entrepreneurship in economic development in India?
भारताच्या आर्थिक विकासात उद्योजकाची भूमिका स्पष्ट करा.

15

Q.3 Explain the entrepreneurship development?
उद्योजकता विकासाची वैशिष्ट्ये समजावून सांगा.

15

Q.4 What is the important role of government to start entrepreneur development programme?
उद्योजक विकास कार्यक्रम सुरु करण्यासाठी सरकारची महत्वपूर्ण भूमिका कोणती ते सांगा?

15

- Q.5 Explain the importance of marketing for entrepreneurs?
उद्योजकांसाठी विपणनाचे महत्त्व समजावून सांगा? 15
- Q.6 Define Budget? Explain its importance for project preparation?
अंदाजपत्रक परिभाषित करा? प्रकल्प तयार करणे हे महत्त्वपूर्ण आहे ते समजावून सांगा. 15
- Q.7 Write short note (any three) 15
- 1) Women entrepreneurship
 - 2) Objective of EDP
 - 3) Working capital Approach
 - 4) Project Identification
 - 5) Explain resources of Finance
- टिपा लिहा (कोणत्याही तीन)
- १) महिला उद्योजकता
 - २) ई. डी. पी. चे उद्दिष्ट सांगा
 - ३) कार्यकारी भांडवल दृष्टीकोन
 - ४) प्रकल्प ओळख
 - ५) वित्त संसाधने समजावून सांगा.

OR

Total No. of Printed Pages:03

SUBJECT CODE NO:- MM-3363
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-II) Examination April/May 2019
Office Management-II

[Time: Three Hours]

[Max. Marks:80]

N.B

Please check whether you have got the right question paper.

- i) Q. No 1 is compulsory.
- ii) Solve any four questions from Q.2 to Q.7.
- 1) पहिला प्रश्न आवश्यक आहे.
- 2) प्रश्न क्र. २ ते ७ पैकी कोणतेही चार प्रश्न सोडवा.

Q.1 A) Fill in the blanks.

05

- 1) ----- is the father of principles of management.
- 2) Planning, organizing, directing, controlling are main----- of the management.
- 3) ----- software is leading provider of workforce management software.
- 4) Digitizer is an ----- device.
- 5) ----- with this we can do the same as payroll, mark sheet. Etc.

अ) रिकाम्या जागा भरा.

- १) ----- हे मॅनेजमेंट तत्वाचे जनक आहे.
- २) नियोजन, आयोजन, निर्देशन, नियंत्रण हे व्यवस्थापनाचे मुख्य ----- आहे.
- ३) ----- सॉफ्टवेअर हे वर्क फोर्स व्यवस्थापन सॉफ्टवेअरचे प्रदाता आहे.
- ४) डिजिटायझर एक ----- साधन आहे.
- ५) ----- च्या सहाय्याने आपण पगारपत्रक, मार्कशीट इ. सारखी कामे करू शकतो.

B) Match the following.

05

- | | |
|---------------------|--|
| 1) Computer | a) Input Devices |
| 2) Title | b) Postal stamp |
| 3) Mouse | c) The name & Address of latter Writer |
| 4) Outward Register | d) Strong memory /huge/ intense |
| 5) Franking Machine | e) Output devices |
| | f) Note of sended letter. |

ब) जोड़या लावा.

- १) संगणक
- २) शिर्षक
- ३) माऊस
- ४) जावक नोंद वही
- ५) फ्रँकींग मशीन

- अ) इनपुट डिवाइस
- ब) टपाल तिकीटाचा अधिकृत शिक्का
- क) पत्रलेखकाचे नाव व पत्ता
- ड) प्रचंड स्मरणशक्ती
- इ) आउटपूट डिवाइस
- फ) पाठविण्यात येणाऱ्या पत्राची नोंद

C) Write True or False

- 1) Internet originated in America in 1969.
- 2) The office is concerned primarily with the production of goods.
- 3) The effect letter is not long-lasting.
- 4) MS- Excel is used to access letters test & reports.
- 5) The office is the administrative centre of business, where the purpose of providing the services of teaching.

05

क) चूक की बरोबर ते लिहा.

- १) इंटरनेटचा उगम अमेरिकेत १९६९ साली झाला.
- २) कार्यालयाचा संबंध प्रामुख्याने वस्तू निर्मितीशी येतो.
- ३) पत्राचा प्रभाव दीर्घकाळ टिकणारा नसतो.
- ४) पत्रे, मजकूर व अहवाल वापरण्यासाठी एम. एस. एक्सेल चा वापर केला जातो.
- ५) कार्यालय म्हणजे व्यवसायाचे प्रशासकीय केंद्र जेथे संज्ञापण व दप्तर या सेवा पुरविणे हे उद्दिष्ट्ये असते.

D) Answer in one Sentence.

- 1) What is mean by office?
- 2) What is electronic data processing?
- 3) What is file creation?
- 4) Feature of computer.
- 5) What are office reports?

05

ड) एका वाक्यात उत्तरे लिहा.

- १) ऑफिस म्हणजे काय?
- २) इलेक्ट्रॉनिक डाटा प्रोसेसिंग म्हणजे काय? त्याचे फायदे कोणते?
- ३) फाइल क्रिएशन म्हणजे काय?
- ४) कॉम्प्यूटरची वैशिष्ट्ये लिहा?
- ५) कार्यालयीन अहवाल म्हणजे काय?

- Q.2 What is office Management? What is scientific management? 15
कार्यालय व्यवस्थापन म्हणजे काय? कार्यालयाचे शास्त्रीय व्यवस्थापन म्हणजे काय?
- Q.3 Describe the most important methods of classification of files. State the advantages of each method. 15
फाइलच्या वर्गीकरण करण्याच्या सर्वात महत्वाच्या पद्धतीचे वर्णन करून प्रत्येक पद्धतीचे फायदे सांगा.
- Q.4 What is mean by environment? How does it affect human behaviour? 15
पर्यावरण म्हणजे काय? त्याचा मानवी वर्तणूकीवर कसा प्रभाव पडतो.
- Q.5 Write down merits and demerits of MS Excel. 15
एम.एस. एक्सलचे गुण व दोष लिहा.
- Q.6 What are the types of computer based on size and capacity? 15
आकार व क्षमता यावर आधारित कॉम्प्युटरचे प्रकार कोणते आहेत?
- Q.7 Write short Note. (any three) 15
टिपा लिहा (कोणतेही तीन)
- 1) Office safety – कार्यालय सुरक्षा
 - 2) Advantages of card Indexing – कार्ड निर्देशांकाचे फायदे
 - 3) Features of power point – पॉवर पॉइंटचे वैशिष्ट्ये
 - 4) Lateral filing - फायलिंगची पार्श्वभूमी
 - 5) Record Management - रेकॉर्ड व्यवस्थापन

Total No. of Printed Pages:4

SUBJECT CODE NO:- MM-3372
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-I) Examination April/May 2019
Financial Accounting - I

[Time: Three Hours]**[Max.Marks:80]**

Please check whether you have got the right question paper.

N.B

- 1) Q.No.1 is compulsory.
- 2) Attempt any 4 questions from Q.No.2 to Q.No.7.
- 3) Use of calculator is allowed.

Q.1

A) Select the most appropriate answer:

05

- 1) Closing stock is being valued on a consistent basis of cost or market price -----
 - a) Whichever is maximum
 - b) Whichever is less
 - c) On the basis of average
 - d) None of these
- 2) Income tax paid by the sole trader out of business fund is treated as -----
 - a) Business Expenses
 - b) Additional capital
 - c) Drawings
 - d) None of these
- 3) A certain sum of money is paid by hirer at the time of delivery to vendor is called as ----
 - a) Down payment
 - b) Installment
 - c) Interest
 - d) None of these
- 4) The closing balance on depreciation account is transferred to ----- account at the end of the year.
 - a) Asset Account
 - b) Trading Account
 - c) Profit and loss A/C
 - d) None of these
- 5) Manufacturing account shows -----
 - a) Sales
 - b) Cost of purchases
 - c) Cost of production
 - d) None of these

B) Answer the following questions in one sentence each:

05

- 1) What do you mean by 'Hire Purchase System'?
- 2) Why profit and Loss Account prepared?
- 3) What is accounting equation?
- 4) What is annuity method of depreciation?
- 5) Why depreciation is to be charged on Fixed Assets

C) Fill in the blanks and rewrite the sentences.

05

- 1) Net Purchases = Total Purchases Less -----
- 2) Every account is divided into ----- sides.
- 3) Cost of Fixed Assets = Purchase Price + -----

4) Outstanding expenses are to be added to concerned expenses on debit side of trading and profit and loss account and they are to be shown on the ----- side of balance sheet.

5) Installment purchase system is a ----- purchase system.

D) State whether the following statements are true or false:

- 1) Hire purchase sells are the credit sales.
- 2) Sundry debtors is also called as book-debts.
- 3) Computers purchased is revenue expenditure.
- 4) Net loss is debited to capital account.
- 5) Lessee is a person who receives the amount of Royalty

05

Q.2 From the following Trial Balance of Mr. B as on 31-03-2018, prepare Trading Account, Profit and loss account for the year ended 31st March, 2018, and a Balance sheet as on that date after making necessary adjustments:-

15

Trial Balance (As on 31-03-2018)

Particulars	Dr. (Rs.)	Cr. (Rs.)
Mr. B's Drawings and Capital	12,000	60,000
Sundry Debtors and Creditors	20,400	12,000
Purchases and sales	80,000	1,30,000
Returns	5,000	2,000
Opening stock	20,000	-
Furniture and fixtures	4,000	-
Loan at 6% p.a. taken from Mehta on 1-10-2017	-	10,000
Interest on Loan from Mehta	150	-
Plant and Machinery	30,000	-
Salaries and Wages	22,400	-
Postage and Telegrams	1,500	-
Rent, Rates and Taxes	3,600	-
Bad debts written-off	400	-
Discount	-	600
Trade Expenses	200	-
Insurance	800	-
Travelling Expenses	500	-
Sundry Expenses	300	-
Cash in hand	3,050	-
Cash at Bank	10,300	-
Total	2,14,600	2,14,600

Adjustments:-

- 1) Closing stock: Cost Price Rs.21,000; Market Prices Rs.25,000.
- 2) Of the debtors Rs.400 are bad and should be written off.
- 3) Create a reserve for doubtful debts at 5% and a reserve for discount on debtors at 2 ½ %
- 4) Salaries Rs.800 for March, 2018 were not paid.

- 5) Interest on capital @ 6% p.a. and on Drawings Rs.330.
- 6) Prepaid insurance Rs.100.
- 7) Depreciate:- Furniture & fixtures @ 5%;
Machinery by 10%
- 8) Make a reserve for discount on creditors @ 2%.

Q.3 On 1st January 2013 Sharma Brothers acquired on lease an office building for 4 years for Rs.63,000/-. 15
The legal expenses in connection with the lease agreement amounted to Rs.400. They decided to write off the lease by annuity method charging interest at 10% p.a. The annuity table shows that the present value of annuity of Rs.1 for 4 years at 10% p.a. is Rs.3.170. Sharma brother maintained their books on calendar year basis.

Show

- 1) Calculation of annual depreciation
- 2) Lease account for 4 years

Q.4 On 1st January 2015 Mr. Aditya purchased a machinery from Mahendra Ltd. on installment system. 15
The cash price of the machinery was Rs.1,15,000. Mr. Aditya paid Rs.25,000 down and the balance in annual installments to Rs.30,000 plus interest at 10% per annum. Depreciation at 10% per annum was charged on machinery on diminishing balance method.

Prepare:-

- 1) Machinery Account
- 2) Mahendra Ltd. Account.
- 3) Interest Suspense Account
- 4) Interest Account
- 5) Depreciation Account

Q.5 SK Collieries. Co.Ltd took from Messrs, Punjab Bros, a lease of coal field for a period of 30 years 15
from 1st January 2010 on a royalty of 25 paise per ton of coal got with a 'Dead Rent' of Rs.2,200 a year and power to recoup short working during the first five year of the lease. The annual outputs were as follow:

2010	--	-	2000	Tons
2011	--	-	9000	Tons
2012	--	-	25000	Tons
2013	--	-	3600	Tons
2014	--	-	15000	Tons

Give journal entries for each of the five years in the books of the colliery company.

Q.6 A company purchased a four years lease on 1 January 2014 for Rs.20150. it is decided to provide for 15
the replacement of the lease at the end of four years by setting up a depreciation fund. It is expected that investment will fetch interest at 4% sinking fund table shows that to provide the requisites sum at 4% at the end of 4 years an investment of Rs.4745.02 is required. Investment are made to the nearest rupee.

On 31st December 2017 the investment are sold for Rs.14,830 on 1st January 2018 the same lease is renewed for the further period of 4 years by payment of Rs.22000 prepare

- 1) Depreciation fund A/C

- 2) Depreciation fund investment A/C
- 3) Lease A/C

Q.7 Write short notes (any three)

- 1) Classification of Accounts
- 2) Utility of Journals
- 3) Steps of Balancing the Ledger Accounts
- 4) Calculation of interest under Hire-Purchase system
- 5) Calculation of cash price under Hire-Purchase system

15

Total No. of Printed Pages:4

SUBJECT CODE NO:- MM-3374
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-I) Examination April/May 2019
Business & Industrial Economics-I

[Time: Three Hours]

[Max. Marks:80]

N.B

Please check whether you have got the right question paper.

- i) Q.No.1 is compulsory.
- ii) Solve any four Questions from Q.No.2 to Q.No.7.
- iii) प्रश्न क्रमांक १ आवश्यक आहे.
- iv) प्रश्न क्रमांक २ ते ७ यापैकी कोणतेही ४ प्रश्न सोडवा.

Q.1(A) Choose the appropriate alternative from the given multiple choices.

05

(अ) खालील बहुपर्यायांपैकी योग्य पर्याय निवडा.

- 1) Economics is a
 a) Social science b) Natural Science c) Political Science d) Perfect Science
 अर्थशास्त्र हे एक आहे.
 अ) सामाजिक शास्त्र ब) नैसर्गिक शास्त्र क) राज्यशास्त्र ड) संपूर्ण शास्त्र
- 2) When supply of goods or services is less than its Demand, it is called as
 a) Luxuries commodity b) Scarce goods c) Substitute goods d) Essential goods
 ज्या वस्तू अगर सेवाचा पुरवठा मागणीच्या तुलनेत कमी असतो त्यास म्हणतात.
 अ) चैनीच्या वस्तू ब) दुर्मिळ वस्तू क) पर्यायी वस्तू ड) आवश्यक वस्तू
- 3) When change in price of one commodity changes demand of another good, it is called as
 a) Cross Elasticity of Demand
 b) Positive Elasticity of Demand
 c) Negative Elasticity of Demand
 d) Zero Elasticity of Demand
 एका वस्तूच्या किंमतीत बदल झाल्यास दुसऱ्या वस्तूच्या मागणीत सुध्दा बदल होण्याच्या क्रियेला म्हणतात.
 अ) मागणीची तिरकस लवचिकता
 ब) मागणीची घनात्मक लवचिकता
 क) मागणीची ऋणात्मक लवचिकता
 ड) मागणीची शुन्य लवचिकता

- 4) Capacity of a good to satisfy human need is called as
 a) Utility b) Consumption c) Preference d) Liking

मानवी गरज पूर्ण करण्याच्या वस्तूतील शक्तीला म्हणतात.

अ) उपयोगिता ब) उपभोग क) पसंती ड) आवड

- 5) Goods having very low price or low Quality are called as

- a) Giffen goods
 b) Perishable goods
 c) Complementary goods
 d) Elastic goods

अतिअल्प किंमत असणाऱ्या किंवा हलक्या प्रतीच्या वस्तूंना म्हणतात

- अ) गिफन वस्तू
 ब) नाशवंत वस्तू
 क) पुरक वस्तू
 ड) लवचिक वस्तू

(B) Write the answers of following questions in one sentence.

05

(ब) खालील प्रश्नांची एका वाक्यात उत्तरे लिहा.

- 1) What is Business Firm?
उद्योग संस्था म्हणजे काय?
- 2) Write meaning of Consumer Equilibrium.
उपभोक्त्याच्या संतुलनाचा अर्थ लिहा.
- 3) What is meant by Marginal Revenue?
सिमांतप्राप्ती म्हणजे काय?
- 4) Write a full form of FEMA.
फेमाचे पूर्ण रूप लिहा.
- 5) What is meant by wage rate?
मजूरीचा दर म्हणजे काय?

(C) Fill in the blanks.

05

(क) रिकाम्या जागा भरा.

- 1) In the year _____ Adam Smith published his famous book 'Wealth of Nations'.
_____ या वर्षी अँडम स्मिथ यानी आपला सुप्रसिध्द ग्रंथ 'वेल्थ ऑफ नेशन्स' हा प्रकाशित केला.
- 2) The demand for durable goods is _____.
टिकाऊ वस्तूंची मागणी _____ असते.

- 3) Two indifference curves _____ intersect each other.
दोन समवृत्ती वक्र एकमेकास छेदत _____.
- 4) Business Economics is a branch of _____.
व्यावसायिक अर्थशास्त्र हि _____ ची शाखा आहे.
- 5) In _____ there is single seller.
_____ मध्ये एकच विक्रेता असतो.

(D) State whether following statements are true or false.

(ड) खालील विधाने चूक किंवा बरोबर आहेत ते सांगा.

15

- 1) Economics is the study of mankind in the ordinary business of life.
अर्थशास्त्र म्हणजे मानवी जीवनाच्या सामान्य व्यवहाराचा अभ्यास आहे.
- 2) Desire for any goods or services is consumption.
एखादया वस्तू किंवा सेवेची इच्छा म्हणजे उपभोग होय.
- 3) Elasticity is response given by Demand to change in Price.
किंमतीत झालेल्या बदलास मागणी जो प्रतिसाद देते त्यास लवचिकता म्हणतात.
- 4) Selling goods to different buyers at different price is individual discrimination.
निरनिराळ्या खरेदीदारांना एकच वस्तू निरनिराळ्या किंमतीला विकणे म्हणजे व्यक्तिभेद होय.
- 5) Utility varies with person, place and time.
उपयोगिता ही व्यक्ति, स्थळ व काळ यानुसार बदलत असते.

- Q.2 Give the meaning of Business Economics. Explain the nature and scope of Business Economics. 15
व्यावसायिक अर्थशास्त्राचा अर्थ सांगा. व्यावसायिक अर्थशास्त्राचे स्वरूप आणि व्याप्ती स्पष्ट करा.
- Q.3 What is Indifference Curve? Explain in brief the assumptions and properties of indifference curves. 15
समवृत्ती वक्र म्हणजे काय? समवृत्ती वक्रांची गृहीतके आणि वैशिष्ट्ये थोडक्यात स्पष्ट करा.
- Q.4 Explain the concept of price elasticity of demand. Describe the methods for measuring price elasticity of Demand. 15
मागणीच्या किंमत लवचिकतेची संकल्पना स्पष्ट करा. मागणीची किंमत लवचिकता मोजमापाच्या पद्धतीचे वर्णन करा.
- Q.5 How is wage rate determined under Monopoly? Explain 15
मक्तेदारी मध्ये मजुरी दराचे निर्धारण कसे केले जाते? स्पष्ट करा.
- Q.6 Write a detailed note on Foreign Exchange Management Act [FEMA]. 15
विदेशी विनिमय व्यवस्थापन कायदा [FEMA] यावर सविस्तर टीप लिहा.

Q.7 Write short notes: [Any three]

- (i) Objective of Business firm.
- (ii) Necessary conditions of Consumer Equilibrium.
- (iii) Importance of elasticity of demand.
- (iv) Market Structure.
- (v) Liquidity Preference Theory of interest.

थोडक्यात टीपा लिहा : [कोणतेही तीन]

- (i) उद्योग संस्थेची उद्दिष्ट्ये.
- (ii) उपभोक्ता संतुलनासाठी आवश्यक अटी.
- (iii) मागणीच्या लवचिकतेचे महत्त्व
- (iv) बाजार संरचना
- (v) व्याजाचा रोखता अभिलाषा सिद्धांत

Total No. of Printed Pages:02

SUBJECT CODE NO:- MM-3375
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-I) Examination April/May 2019
Computer Application in Business-I

[Time: Two Hours]

[Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- 1) Question Number 1 is compulsory.
- 2) Solve any three from Questions 2 to 6.

Q.1 A) Multiple Choice Questions:- 04

1. ----- position of text in a document relative to the margins.
a) Cursor b) Spacing c) Alignment d) Ruler
2. A ----- is a small image that represents a file, command, or another computer function.
a) Server b) icon c) frown d) field
3. The language that the computer can understand and execute is called -----
a) Machine language b) Application software
c) System program d) None of the above
4. The Hexadecimal Number system has base -----
a) 2 b) 10 c) 16 d) 8

B) Fill in the blanks:- 04

1. Mail Merge facility is available in ----- menu.
2. ----- is the function used for adding cell values.
3. A Power Point presentation is also known as -----
4. The Intersection between a row and a column is called as -----

Q.2 a) Convert the following decimal number into its binary equivalent. $(0.625)_{10}$ 14

- b) Convert the following binary number into its decimal equivalent $(110101)_2$
- c) Convert the following decimal number into its octal equivalent $(2684)_{10}$
- d) Convert the following octal number to its equivalent decimal numbers $(1050)_8$
- e) Convert the following octal number to its binary equivalent $(3241)_8$
- f) Convert the following binary number into its octal equivalent $(10111110)_2$
- g) Convert the following hexadecimal to decimal equivalent $(A3E)_{16}$

- 2

Total No. of Printed Pages:4

SUBJECT CODE NO:- MM-3376
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-I) Examination April/May 2019
Entrepreneurship Development-I

[Time: Three Hours]

[Max. Marks:80]

N.B

Please check whether you have got the right question paper.

1. Q. No.1 is compulsory.
2. Solve any 4 questions from 2 to 7.
1. पहिला प्रश्न अनिवार्य आहे.
2. 2 ते 7 पैकी कोणतेही चार प्रश्न सोडवा.

Q.1A) Multiple Choice question
 योग्य पर्याय निवडा

05

1. Who first used the word entrepreneur.
 - a) Richard Cantilon
 - b) J.S. Mill
 - c) J. Shompitar
 - d) None of above
 उद्योजक ही संकल्पना सर्वप्रथमयांनी वापरली
 - a) रिचर्ड कॅन्टीलॉन
 - b) जे. एस. मील
 - c) जे. शुम्पीटर
 - d) वरील पैकी कोणतेही नाही
2. The entrepreneur was distinguished from capital provider in
 - a) 19th century
 - b) 17th century
 - c) 18th century
 - d) 20th century
 उद्योजकाला भांडवली प्रदात्याकडून वेगळे केले गेले.
 - a) 19 वे शतक
 - b) 17 वे शतक
 - c) 18 वे शतक
 - d) 20 वे शतक

3. Who was announced start up India scheme.

- a) Finance Minister
- b) Prime Minister
- c) Chief Minister
- d) Entrepreneur

स्टार्टअप इंडिया योजना कोणी जाहीर केली

- a) वित्त मंत्री
- b) पंतप्रधान
- c) मुख्यमंत्री
- d) उद्योजक

4. The term entrepreneur come from

- a) Latin
- b) French
- c) English
- d) Japani

उद्योजक या शब्दाची उत्पत्ती पासून झाली.

- a) लॅटीन
- b) फ्रेंच
- c) इंग्लीश
- d) जपानी

5. From the following which one is factor affecting entrepreneurial growth.

- a) Social
- b) Economic
- c) Psychological
- d) All of above

उद्योजकीय विकासाला प्रभावित करणारे घटक खालील पैकी कोणता आहे.

- a) सामाजिक घटक
- b) आर्थिक घटक
- c) मानसशास्त्रीय घटक
- d) वरील सर्व

B) Answer in one sentence

एका वाक्यात उत्तरे लिहा.

1) Write meaning of entrepreneur.

उद्योजकाचा अर्थ लिहा.

- 2) What is project identification?
प्रकल्प ओळख म्हणजे काय?
- 3) What is Intrapreneur?
इंट्राप्रिनुर म्हणजे काय?
- 4) Define venture capital
साहस भांडवलाची व्याख्या सांगा.
- 5) Write full form of PMKVY.
PMKVY चे विस्तारीत रूप सांगा.

C) Fill in the blank

05

रिकाम्या जागा पूर्ण करा.

- 1) Startup accelerators also known as.....
स्टार्टअप अस्सिलेरेटर ला या नावाने सुध्दा ओळखले जाते.
- 2) The entrepreneur was distinguished from capital provider in century.
..... या शतकात उद्योजकांना भांडवली प्रदात्याकडून वेगळे केले गेले.
- 3) is the life blood of any economy.
कोणत्याही अर्थव्यवस्थेचे जीवन रक्त म्हणजे होय.
- 4) Stand up India Scheme Credit Guarantee fund for entrepreneur.
स्टँडअप इंडिया योजनेमधील क्रेडिट गॅरंटी फंड फक्त या उद्योजकांना मिळते.
- 5) An must should innovative, hard working, very alert for new opportunities.
..... सतत नवीन शोध, कठोर परिश्रम आणि नवीन संधी बदल सावध असले पाहिजे .

D) True and False (चुक किंवा बरोबर)

05

- 1) Entrepreneurship is a process that can be learned.
उद्योजकता ही एक प्रक्रिया आहे जी शिकली जाऊ शकते.
- 2) Raising Venture capital is a critical step for most successful ventures.
सर्वात यशस्वी उपक्रमासाठी साहस भांडवल उभारणे ही एक महत्वाची पायरी आहे.
- 3) According to research, most entrepreneurs are born, not made.
संशोधनानुसार बहुतेक उद्योजक जन्माला येतात ते निर्माण केले जाऊ शकत नाहीत.
- 4) The two types of startup capital are debt and equity.
कर्ज भांडवल आणि सामान्य भाग भांडवल हे दोन प्रकारचे स्टार्टअप भांडवल आहेत.
- 5) Startup India and standup India Scheme both are same.
स्टार्टअप इंडिया आणि स्टँडअप इंडिया ह्या दोन्ही योजना एकच आहेत.

- Q.2 What is mean by entrepreneur? Explain characteristics and functions of entrepreneur. 15
उद्योजक म्हणजे काय? उद्योजकाची वैशिष्ट्ये आणि कार्य स्पष्ट करा.
- Q.3 What is entrepreneurship? Discuss the challenge of entrepreneurship development in India. 15
उद्योजकता म्हणजे काय? भारतातील उद्योजकता विकासासमोरील आव्हाने स्पष्ट करा.
- Q.4 What is venture capital? Describe its merits for a new venture. 15
साहस भांडवल म्हणजे काय? एका नवीन उपक्रमासाठी त्याचे गुण वैशिष्ट्ये वर्णन करा.
- Q.5 Define the project identification. Explain project formulation and feasibility. 15
प्रकल्प ओळख व्याख्या सांगा. प्रकल्पाची मांडणी आणि त्याची व्यवहार्यता स्पष्ट करा.
- Q.6 What is entrepreneurship? Explain the role of entrepreneurship in economic development. 15
उद्योजकता म्हणजे काय? उद्योजकतेची आर्थिक विकासातील भूमिका स्पष्ट करा.
- Q.7 Short Notes [Any three] 15
टिपा लिहा (कोणत्याही तीन)
- 1) Pradhan Mantri Kaushal Vikas Yojana
प्रधान मंत्री कौशल्य विकास योजना
 - 2) Start-up India
स्टार्टअप इंडिया
 - 3) Start-up Accelerators
स्टार्टअप अस्सिलरेटर
 - 4) Co-working spaces
को-वर्किंग स्पेस
 - 5) Project life
प्रकल्प जीवन

OR

Total No. of Printed Pages:4

SUBJECT CODE NO:- MM-3376
FACULTY OF COMMERCE AND MANAGEMENT
B.Com (CBCGS) F.Y. (Sem-I) Examination April/May 2019
Office Management

[Time: Three Hours]

[Max. Marks:80]

N.B

Please check whether you have got the right question paper.

1. Q. No.1 is compulsory.
2. Solve any 4 questions from 2 to 7.
1. पहिला प्रश्न अनिवार्य आहे.
2. 2 ते 7 पैकी कोणतेही चार प्रश्न सोडवा.

Q.1(A) Select the appropriate choice from the following
 खालील दिलेल्यापैकी योग्य पर्याय निवडा

05

- (i) What is substitute for Printing?
 (a) Automation (b) Computerization
 (c) Duplicating (d) Typewriting
 छपाईला योग्य पर्याय कोणता?
 (अ) स्वयंचलन (ब) संगणकीकरण
 (क) सत्यप्रत /नक्कल (ड) टंकलेखन
- (ii) The year in which Income is earned is called _____.
 (a) Previous year (b) Financial year
 (c) Assessment year (d) None of these
 ज्या वर्षात उत्पन्न मिळविले जाते त्या वर्षास _____ म्हणतात
 (अ) मागील वर्ष (ब) आर्थिक वर्ष
 (क) परिक्षण वर्ष (ड) यापैकी एकही नाही
- (iii) The nature of office work is of _____ type.
 (a) Labour (b) Supervision
 (c) Control (d) Intellectual
 कार्यालयीन कामाचे स्वरूप _____ प्रकारचे आहे.
 (अ) कामगार (ब) पर्यवेक्षण
 (क) नियंत्रक (ड) बौद्धिक

- (iv) In Modern Business, Office Management is considered as _____.
 (a) Profession (b) Employment
 (c) Money Making (d) Skill

आधुनिक व्यवसायात, कार्यालयीन व्यवस्थापन हे _____ म्हणून स्विकारले आहे.

- (अ) पेशा / व्यवसाय (ब) रोजगार
 (क) पैसा कमावणे (ड) कौशल्य

- (v) The basic raw material for office work is _____.
 (a) Stationary (b) Typewriter
 (c) Office Forms (d) Paper Tag

कार्यालयीन कामासाठी कच्चा माल म्हणजे _____

- (अ) लेखन सामग्री (ब) टंकलेखन यंत्र
 (क) कार्यालयीन अर्ज (ड) कागद बांधायची दोरी

- (B) Answer the following in one sentences.

05

खालील प्रश्नाचे एका वाक्यात उत्तरे लिहा.

- (i) What do you mean by Decision making
निर्णय प्रक्रिया म्हणजे काय
 (ii) What do you mean by control chart.
नियंत्रण तक्ता म्हणजे काय?
 (iii) What do you mean by office supplies?
कार्यालयीन सामुग्री म्हणजे काय?
 (iv) What do you mean by Leadership?
नेतृत्व म्हणजे काय?
 (v) What is Audit?
अंकेक्षण म्हणजे काय?

- (C) Fill in the Blanks

05

रिकाम्या जागा भरा.

- (i) For Business purpose _____ type of account is opened in the Bank.
बँकेमध्ये व्यवसायाकरिता _____ प्रकारचे खाते उघडले जाते.
 (ii) The Chart used in controlling quality of work is _____.
कामाची गुणवत्ता नियंत्रित करण्यासाठी वापरला जाणारा तक्ता म्हणजे _____
 (iii) The graphic presentation of an Organization structure is _____.
संघटनेची चित्ररूप मांडणी म्हणजे _____.

- (iv) Employing office personal as per the need is called_____.
गरजे प्रमाणे कर्मचार्याची नेमणुक करणे म्हणजे_____.
- (v) A printed sheet of paper where space is provided for writing suitable information_____.
आवश्यक ती योग्य माहीती लिहिण्या करिता देलेला मुद्रित कागद म्हणजे _____

(D) State the following statement is True or False.

खालील वाक्य चूक की बरोबर ते लीहा.

- (i) Budget is the means of controlling the cost.
अंदाज पत्रक हे खर्च नियंत्रणाचे साधन आहे.
- (ii) Decentralized Purchasing means buying in large quantity.
विकेंद्रित खरेदी म्हणजे ठोक खरेदी होय.
- (iii) Ranking Method evaluates job on the basis of its Importance.
श्रेणी पद्धत कामाच्या महत्त्वानुसार त्याचे मुल्यांकन करणे.
- (iv) The office work is an unproductive work.
कार्यालयिन काम हे अनुत्पादकिय आहे.
- (v) There is a need to modernize the office.
कार्यालयाचे आधुनिकीकरण करणे गरजेचे आहे.

- Q.2 Define office management? Explain the Administrative Function? 15
कार्यालय व्यवस्थापन परिभाषित करा? प्रशासकीय कार्याची पद्धत स्पष्ट करा?
- Q.3 Discuss the Essentials of Good Filing and Method of Filing? 15
चांगल्या फाइलिंगची आवश्यकता आणि त्याच्या पद्धतीवर चर्चा करा?
- Q.4 What is Mail? Explain the Importance of Mail? 15
मेल म्हणजे काय? मेलचे महत्त्व स्पष्ट करा?
- Q.5 How to prepare Budget? Discuss. 15
अंदाजपत्रक कसे तयार करावे चर्चा करा?
- Q.6 Write a Types of Bank Accounts? and Net Banking. 15
बँकेच्या खाताचे प्रकार आणि नेट बँकिंग बदल लिहा?

Q.7 Write a Short Notes (any three)

- 1) Duties of the office manager
- 2) Types of office stationery
- 3) ATM And Money Transfer
- 4) Importance of office Automation.
- 5) Audit Process.

टिपा लिहा (कोणतेही तीन)

- १) कार्यालयीन व्यवस्थापकाची कर्तव्य
- २) कार्यालयीन स्टेशनरीचे प्रकार
- ३) एटीएम आणि पैसे हस्तांतरण
- ४) कार्यालयीन स्वयंचलनाचे महत्त्व
- ५) लेखा परिक्षण प्रक्रिया.