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[4169]-301

T.Y. B.Com. EXAMINATION, 2012

BUSINESS REGULATORY FRAMEWORK (M. LAW)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is free consent ? Explain the various factors affecting on free consent. [16]

2. Who is an 'Unpaid Seller' ? Explain various rights of unpaid seller against the goods. [16]

Or

State and explain the rights and duties of Bailee.

3. (A) State and explain the rights and duties of consumer. [8]

(B) State the procedure for procuring patent. [8]

Or

(A) Distinguish between a Bill of Exchange and Promissory Note. [8]

(B) Explain the powers of Arbitrator. [8]

P.T.O.

4. Define a holder and a holder in due course and distinguish between them. Explain the special privileges of a holder in due course. [16]
5. Write short notes on (any *two*) : [16]
- (A) Legal issues involved in E-contracts
- (B) Composition and jurisdiction of the National Commission
- (C) Types of Trademarks
- (D) Distinguish between Noting and Protesting under Negotiable Instruments Act, 1881.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. मुक्त संमती म्हणजे काय ? मुक्त संमतीवर परिणाम करणारे विविध घटक स्पष्ट करा. [16]
2. अदत्त विक्रेता कोणास म्हणतात ? अदत्त विक्रेत्याचे मालासंबंधी विविध हक्क स्पष्ट करा. [16]

किंवा

निक्षेपगृहीत्याचे अधिकार व कर्तव्ये सांगून स्पष्ट करा.

3. (अ) ग्राहकाचे हक्क व कर्तव्ये सांगून स्पष्ट करा. [8]
(ब) पेटंट मिळविण्याच्या पद्धती विशद करा. [8]

किंवा

- (अ) हुंडी आणि वचनचिठ्ठी यातील फरक स्पष्ट करा. [8]
(ब) मध्यस्थांच्या अधिकाराचे वर्णन करा. [8]
4. धारक आणि यथाविधिधारक म्हणजे काय ? धारक व यथाविधिधारक यातील फरक सांगून यथाविधिधारकाला मिळणाऱ्या विशेष सवलती विशद करा. [16]

5. संक्षिप्त टीपा लिहा (कोणत्याही दोन) : [16]
(अ) इ-करारात असणाऱ्या कायदेशीर बाबी
(ब) राष्ट्रीय आयोगाची रचना व कार्यपद्धती
(क) ट्रेडमार्कचे प्रकार
(ड) चलनक्षम दस्तऐवज कायदा 1881 नुसार चलनक्षम दस्तांची नोंदणी व निषेधीकरण यातील फरक.

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[4169]-302

T.Y. B.Com. EXAMINATION, 2012

ADVANCED ACCOUNTING

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

1. (A) Answer in *one* sentence only (any *five*) : [10]

(i) What are the other names for unexpired discount ?

(ii) What is a “Period of Indemnity” ?

(iii) Accounting Standard 18 stands for what ?

(iv) Give the formula to calculate “Stock Turnover Ratio”.

(v) What are the different types of farming activities ?

(vi) Unallocable expenses are transferred to which Account ?

(vii) Which transactions are recorded in Branch Account ?

(B) Write short notes on (any *two*) : [14]

(i) Accounting Standard 3.

(ii) Cum-interest and Ex-interest transactions of Purchases and Sales in Investment Accounts.

P.T.O.

- (iii) What is meant by Departmental A/c ? Explain its need.
- (iv) Distinguish between Management Accounting and Cost Accounting.
- (v) Liquid Ratio.

2. The following is the Trial Balance of Cosmo Bank Ltd. as on 31st March, 2011 : [14]

Trial Balance

	Debit	Credit
	Rs.	Rs.
Share Capital :		
(12,000 equity shares of Rs. 100 each fully paid)	—	12,00,000
Statutory Reserve	—	2,40,000
Deposits	—	25,00,000
Provident Funds	—	2,70,000
Borrowings from Banks	—	5,10,000
Unclaimed Dividend	—	8,000
Commission and Exchange	—	75,000
Profit on sale of Non-Banking Assets	—	2,400
Other Expenditure	4,900	—
Profit and Loss Account as on 1-4-2010	—	2,24,600
Premises less Depreciation	3,70,000	—

Money at call and short notice	4,30,000	—
Furniture less depreciation	60,000	—
Depreciation on Banks Assets	22,000	—
Non-Banking assets acquired in settlement of claims	40,000	—
Cash in hand	6,00,000	—
Cash at Banks	5,00,000	—
Investments	7,00,000	—
Loans, Cash credit and Overdrafts	25,30,000	—
Interest on Deposits and Borrowings	4,00,000	—
Audit Fees	9,000	—
Salaries and Allowances to staff	81,000	—
Directors Fees	8,000	—
Postage and Telegrams	2,700	—
Printing & Stationery	7,400	—
Interest and Discounts		7,35,000
	57,65,000	57,65,000

Adjustments :

- (1) Provide Rs. 20,000 for Bad and Doubtful Debts.
- (2) Bills for collection amounted to Rs. 2,10,000.
- (3) Acceptances, Endorsement and other Obligations amounted to Rs. 1,04,000.

- (4) Provide Rs. 3,000 for Rebate on Bills discounted.
- (5) Provide Rs. 21,000 for taxation.
- (6) Postage stamps of Rs. 320 and stationery of Rs. 1,400 was in hand on 31-3-2011.

Prepare Profit and Loss Account for the year ended 31st March, 2011 and Balance Sheet as on that date as per the Banking Regulation Act, in the Prescribed Schedules.

Or

Mr. Khanna holds a Loss of Profit Policy. From the following information calculate the amount of claim under a Loss of Profit Policy. [14]

- (1) The accounts are prepared annually on 31st December.
- (2) The Net Profit Plus Insured standing charges for the year ended 31st December 2010 Rs. 2,00,000.
- (3) Fire occurred on 30th April 2011; the period of indemnity is 6 months.
- (4) The sales for the year ended 30th April 2011 were Rs. 5,24,000 and for the year ended 31st December, 2010 were Rs. 5,00,000.
- (5) The sales during the period of dislocation were Rs. 80,000 and for the corresponding period in the preceding year were Rs. 1,80,000.
- (6) The expenses incurred to mitigate loss were Rs. 8,000.

- (7) The savings in standing charges due to fire amounted to Rs. 2,000.
- (8) The amount of Policy was Rs. 1,57,200.
3. (A) Axis Investments Ltd. holds as on 1st April 2010, Rs. 1,00,000 (Cost Rs. 98,000) 12% Debentures of Matric's Ltd. as investment; on which interest is payable half yearly on 1st January and 1st July every year. The following transactions were made out of these investments during the accounting year ended 31st March 2011.
- (1) Purchases as on 1st August 2010. Face value Rs. 20,000 @ Rs. 102 Cum-interest.
- (2) Purchases on 1st December 2010. Face value Rs. 40,000 @ Rs. 105 Ex-interest.
- (3) Sales on 1st November 2010. Face value Rs. 10,000 @ Rs. 104 Cum-interest.
- (4) Sales on 1st February 2011. Face value Rs. 30,000 @ Rs. 102 Ex-interest.

Write up Investment Account. Investment as on 31st March 2011 are to be valued at cost by F.I.F.O. method. [8]

- (B) The summarised Profit and Loss Account and Balance Sheet of Vijay Corporation Ltd., Pune for the year ended 31-3-2011 is given ahead :

Profit and Loss Account
(for the year ended 31-3-2011)

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To Opening Stock	99,500	By Sales :	
To Purchases	5,45,000	Cash 4,75,000	
To Carriage Inward	15,500	Credit 4,75,000	9,50,000
To Gross Profit C/D	4,40,000	By Closing Stock	1,50,000
	11,00,000		11,00,000
To Operating Expenses	2,00,000	By Gross Profit B/D	4,40,000
To Non-operating Expenses	40,000	By Non-operating Income	60,000
To Net Profit C/D	2,60,000		
	5,00,000		5,00,000

Balance Sheet as on 31-3-2011

Liabilities		Assets	
Liabilities	Rs.	Assets	Rs.
Capital (20,000 Equity shares of Rs. 10 each)	2,00,000	Land and Buildings	1,50,000
Reserves	2,00,000	Plant and Machinery	1,80,000
Profit & Loss A/c	60,000	Stock in Trade	1,50,000
Other Current Liabilities	90,000	Debtors	45,000
Bills Payable	40,000	Cash at Bank	60,000
	5,90,000	Bills Receivable	5,000
			5,90,000

Calculate :

- (1) Gross Profit Ratio;
- (2) Net Profit Ratio;
- (3) Operating Ratio;
- (4) Stock Turnover Ratio;
- (5) Debtors Turnover Ratio;
- (6) Current Ratio.

[14]

4. Mr. Pratap maintains his books by Single Entry System. His Cash Book for the year ended 31st March 2011 was as follows :

Summary of Cash Book

Receipts	Rs.	Payments	Rs.
To Balance B/D	24,600	By Investments	4,000
To Sales	17,400	By Pratap's Drawings	13,000
To Debtors	71,400	By Purchases	14,600
To Bills Receivable	30,600	By Creditors	57,800
To Interest	3,000	By Bills Payable	15,000
To Pratap's Capital	20,000	By Wages	34,600
To Balance C/D	7,460	By Carriage Inwards	2,700
		By Postage	1,100
		By Salaries	24,000
		By Rent and Taxes	1,860
		By Insurance	1,400
		By Printing and Stationery	4,400
	1,74,460		1,74,460

Particulars of Assets and Liabilities were as follows :

	1-4-2010	31-3-2011
	Rs.	Rs.
Investments	30,000	34,000
Stock	27,400	58,600
Debtors	42,000	50,000
Bills Receivables	28,000	36,000
Creditors	62,000	58,000
Bills Payable	14,000	18,000
Plant and Machinery	90,000	85,000
Furniture	7,000	6,200

Adjustments :

- (1) A provision of Rs. 2,500 was necessary on Debtors for doubtful debts.
- (2) Outstanding wages were Rs. 3,000 and outstanding salary was Rs. 1,400.
- (3) Insurance was paid for one year ending on 30th September, 2011.
- (4) An advertising bill was payable amounting to Rs. 800.

Prepare Trading, Profit and Loss Account for the year ended 31-3-2011 and Balance Sheet as on that date. [20]

Or

From the following Trial Balance of Bhosale Farm, prepare Crop Account, Livestock Account, Profit and Loss Account for the year ended 31st March, 2011 and Balance Sheet as on that date :

Trial Balance

Debit	Rs.	Credit	Rs.
<i>Opening Stock :</i>		Sundry Creditors	7,500
Growing Crops	5,000	Bank Overdraft	1,500
Wheat	2,500	Manager's Personal	
Fertilizer	2,500	Account	1,000
Livestock	12,500	Sales :	
Feeding Materials	3,000	Wheat	17,500
Crop Expenses	5,000	Livestock	37,500
Livestock Exp.	14,150	Loan	30,000
Farmhouse Exp.	600	Provision for	
Interest on Loan (Crop)	2,000	Depreciation	15,000
<i>Salaries and Wages :</i>		Profit and Loss A/c	5,000
Manager's Salary	3,000	Capital	1,35,000
Farm Labour	2,500		
Staff Meals	250		
Land and Building	1,05,000		

Machinery (Farm)	54,000	
Sundry Debtors	15,000	
Cash in hand	13,000	
Repairs to Machinery	500	
Tools and Implements	1,250	
Office Expenses	2,000	
Livestock Purchases	6,250	
	2,50,000	2,50,000

Additional Information :

- (1) Stock on 31st March, 2011 : Growing Crops Rs. 2,000; Wheat Rs. 2,000; Fertilizer Rs. 1,000; Livestock Rs. 20,000; Feeding materials Rs. 500; Tools and Implements Rs. 1,000.
- (2) Depreciation on Tools and Implements is to be allocated between crop and livestock equally.
- (3) Manager's salary and staff meals are charged 20% to Livestock Account and 80% to the Crop A/c.
- (4) Farm Product worth Rs. 500 is consumed by cattles.
- (5) Farmhouse expenses and Farm Labour distributed between crop and livestock in the ratio of 3 : 2. [20]

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

ECONOMICS

(Indian and Global Economic Development)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Explain the constraints on agricultural development in India. [16]

2. What are the basic characteristics of the Indian Economy as an emerging economy ? [16]

Or

Explain the achievements and failures of Indian Economic Planning. [16]

3. (A) Explain the arguments against privatisation. [8]

- (B) Explain the role of Human Resource in Economic Development. [8]

P.T.O.

Or

- (A) State and explain the convertibility of Rupee in current account. [8]
- (B) State the importance of foreign trade in Economic Development. [8]
4. Explain the need of foreign capital in Economic Development. [16]
5. Write short notes on (any two) : [16]
- (A) Role of Industrialisation in Economic Development.
- (B) Private investment in Infrastructure Development.
- (C) International monetary fund (I.M.F.)
- (D) International Bank for Reconstruction and Development (World Bank) (IBRD).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहा.

1. भारतातील शेती विकासातील अडथळे स्पष्ट करा. [16]
2. उदयोन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची मूलभूत वैशिष्ट्ये कोणती आहेत ? [16]

किंवा

भारतीय आर्थिक नियोजनाचे यशापयश स्पष्ट करा. [16]

3. (अ) खाजगीकरणाच्या विरोधी यूक्तीवाद स्पष्ट करा. [8]

(ब) आर्थिक विकासातील मानवी संसाधनाची भूमिका स्पष्ट करा. [8]

किंवा

(अ) चालू खात्यावरील रूपयाची परिवर्तनीयता सांगा व स्पष्ट करा. [8]

(ब) आर्थिक विकासातील परकिय व्यापाराचे महत्व सांगा. [8]

4. आर्थिक विकासातील परकिय भांडवलाची गरज स्पष्ट करा. [16]

5. खालीलपैकी कोणत्याही दोनवर थोडक्यात टीपा लिहा : [16]

(अ) आर्थिक विकासातील औद्योगीकरणाची भूमिका.

(ब) पायाभूत सुविधामधील खाजगी गुंतवणूक.

(क) आंतरराष्ट्रीय नाणेनिधी (IMF)

(ड) आंतरराष्ट्रीय पूर्णरचना आणि विकास बँक (जागतिक बँक) (IBRD)

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[4169]-304

T.Y. B.Com. EXAMINATION, 2012

ECONOMICS

(International Economics)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Draw a diagram wherever necessary.

1. “International Trade is an engine of Economic Development.”
Discuss. [16]

2. Explain the concept of Terms of Trade and discuss in detail the
types of Terms of Trade. [16]

Or

State the meaning of free Trade Policy. Explain in detail the merits
and demerits of Free Trade Policy. [16]

3. (a) State the meaning of Foreign Exchange Rate. Explain the merits
of Flexible Exchange Rate. [8]

(b) What is International Labour Migration ? Explain the effects
of International Labour Migration. [8]

P.T.O.

Or

- (a) State and explain in detail the concept of Foreign Exchange Market. [8]
- (b) Critically examine the 'Balance of Payments Theory'. [8]
4. Evaluate the India's Foreign Trade Policy Since 1991. [16]
5. Write short notes on (any two) : [16]
- (i) Difference between Domestic Trade and International Trade.
- (ii) Static and Dynamic gains from Trade.
- (iii) Euro Dollar market.
- (iv) Types of foreign capital.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) आवश्यक तेथे आकृती काढा.

(iv) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. "आंतरराष्ट्रीय व्यापार हे आर्थिक विकासाचे इंजिन आहे." चर्चा करा. [16]
2. व्यापाराच्या शर्तीची संकल्पना स्पष्ट करून व्यापारशर्तीच्या प्रकारांची सविस्तर चर्चा करा. [16]

किंवा

मुक्त व्यापार धोरणाचा अर्थ स्पष्ट करा. मुक्त व्यापार धोरणाचे गुण-दोष सविस्तर स्पष्ट करा. [16]

3. (a) विदेशी विनिमय दराचा अर्थ सांगा. बदलत्या विनिमय दराचे गुण स्पष्ट करा. [8]
(b) श्रमिकाचे आंतरराष्ट्रीय स्थलांतर म्हणजे काय ? श्रमिकांच्या आंतरराष्ट्रीय स्थलांतराचे परीणाम स्पष्ट करा. [8]

किंवा

- (a) 'विदेशी विनिमय बाजार' संकल्पना सांगा व सविस्तर स्पष्ट करा. [8]
(b) व्यवहारतोल सिद्धांताचे टीकात्मक परीक्षण करा. [8]
4. भारताच्या 1991 पासूनच्या विदेशी व्यापार धोरणाचे मूल्यमापन करा. [16]
5. खालीलपैकी कोणत्याही दोनवर थोडक्यात टीपा लिहा : [16]
(i) देशांतर्गत व्यापार व आंतरराष्ट्रीय व्यापार यातील फरक.
(ii) व्यापारापासूनचे स्थैतिक व गतीशील लाभ.
(iii) युरो डॉलर बाजार.
(iv) विदेशी भांडवलाचे प्रकार.

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T.Y. B.Com. EXAMINATION, 2012

AUDITING AND TAXATION

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

1. What is meant by Auditing ? State and explain the classes of Audit. [16]

Or

Explain the rights, duties and liabilities of Company Auditor. [16]

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

(a) Advantages of Audit Programme.

(b) Audit note book.

(c) Importance of Vouching.

(d) Difference between Verification and Valuation.

(e) Types of Audit Report.

(f) Internal control.

P.T.O.

3. Define the following terms : [8]

- (a) Income
- (b) Assessee
- (c) Person
- (d) Assessment year.

Or

From the following information given by Mr. Deelip Kumar, compute the taxable income from house property for the A.Y. 2012-13 :

Particulars	House	House
	A	B
(a) Municipal value	1,10,000	1,07,000
(b) Fair rent	1,20,000	1,00,000
(c) Standard Rent	1,26,000	1,20,000
(d) Actual Rent Received	1,32,000	1,06,000
(e) Municipal Tax	18,000	20,000
(f) Repairs	6,000	8,000
(g) Insurance	3,000	4,000
(h) Land Revenue Paid	4,000	2,000
(i) Interest on capital borrowed for construction of house B	30,000	

4. (a) Mrs. Kalyani Gangurde is employed in a company at Mumbai and she furnished the following particulars of income for the financial year 2011-12 : [16]

- (1) Basic Salary ` 15,000 p.m.
- (2) Dearness Allowance ` 6,000 p.m. (` 2,000 for retirement benefits)
- (3) Bonus ` 40,000
- (4) Entertainment Allowance ` 1,000 p.m.
- (5) Interest on R.P.F. at 13% ` 39,000
- (6) Employer's contribution to RPF is 15% of salary.
- (7) She is provided with furnished accommodation at Mumbai by the employer. Cost of Furniture is ` 50,000. Rent paid for accommodation by Mrs. Kalyani Gangurde is ` 2,000 p.m.
- (8) Hospital bill reimbursed by the employer ` 12,000.
- (9) She has been provided with the facility of sweeper, watchman and servant who are paid by the employer ` 1,500 p.m., ` 1,800 p.m. and ` 1,700 p.m. respectively.
- (10) She has been provided with a 1,800 C.C. car for both official and private purpose. Running and maintenance expenses are borne by the employer.
- (11) Gas, Electricity and Water bills paid by employer ` 12,000.
- (12) Professional Tax Paid ` 2,500.

Compute her taxable income from salary for the A.Y. 2012-13.

(b) The following is the Receipts and Payment Account of Medical Practitioner for the year ended 31 March, 2012 : [8]

Receipts		Payments	
To Balance b/d	1,10,000	By Clinic Rent	1,20,000
To Visiting Fees	1,65,000	By Staff Salaries	1,80,000
To Consultation Fees	1,65,000	By Electricity & Water	9,000
To Sales of Medicine	1,25,000	By Purchase of Medicine	84,000
To Sale of old equipment	8,000	By Motor Car Expenses	60,000
To Operation theatre rent	1,15,000	By Audit Fees	20,000
To Interest and Dividend	20,000	By Staff Welfare Exp.	14,000
		By Surgical Equipments	1,30,000
		By Balance b/d	91,000
	7,08,000		7,08,000

Additional Information :

- (1) Depreciation as per income tax rules on motor car for professional use is ₹ 6,000.
- (2) 1/3 of motor car expenses relate to his personal use.
- (3) The rate of depreciation on Surgical equipments is 15%. The W.D.V. of equipment brought forward from earlier year was ₹ 23,000.
- (4) Audit fees include income tax appeal expenses ₹ 5,000.

Compute the taxable income from profession for the assessment year 2012-13.

5. Mr. Arun Vidhate a resident individual furnishes the following information for the year ended 31-3-2012 : [16]

- (1) Net salary per month ` 19,275.
- (2) Income tax deducted at source ` 3,000 p.m.
- (3) Professional tax deducted at source ` 225 p.m.
- (4) Commission (fixed) ` 48,000. p.a.
- (5) Bonus ` 40,000 p.a.
- (6) Education Allowance (p.a.) (for two sons and one daughter studying in school) ` 6,600.
- (7) Employer's contribution to R.P.F. ` 38,400.
- (8) Free car (1,650 C.C.) facility for official and private purpose. Expenses paid by the employer ` 25,000.
- (9) Share of profit from a firm ` 36,000, from HUF ` 30,000.
- (10) Income from business ` 15,200.
- (11) Income from lottery ` 10,000.
- (12) He received the following :
 - (a) Interest on Bank Deposits ` 25,000.
 - (b) Interest on Company Deposits ` 7,000.
 - (c) Dividend from domestic company ` 5,000.
 - (d) Maturity claim of LIC ` 65,000.

His savings and investments were as follows :

- (i) Contribution to RPF ` 30,000.
- (ii) Payment of LIC premium ` 12,000.
- (iii) Medical insurance premium on the health of dependent father aged 65 years ` 17,000.
- (iv) Repayment of Higher education loan ` 47,000.
- (v) Repayment of self-occupied housing loan (Interest ` 28,500) ` 58,700.

Compute his total income and tax liability for the A.Y. 2012-13.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(iii) आवश्यक असल्यास इंग्रजी प्रश्नपत्रिका पाहावी.

1. अंकेक्षण म्हणजे काय ? अंकेक्षणाचे प्रकार सांगा व स्पष्ट करा. [16]

किंवा

कंपनी अंकेक्षकाचे अधिकार, कर्तव्ये व जबाबदाऱ्या स्पष्ट करा. [16]

2. थोडक्यात टिपा लिहा (कोणत्याही चार) : [16]

- (अ) अंकेक्षण कार्यक्रमाचे फायदे
- (ब) अंकेक्षण सारण वही
- (क) प्रमाणनाचे महत्व
- (ड) सत्यापन व मुल्यांकन यातील फरक
- (इ) अंकेक्षण अहवालाचे प्रकार
- (फ) अंतर्गत नियंत्रण.

3. खालील संकल्पना स्पष्ट करा : [8]

- (अ) उत्पन्न
- (ब) करदाता
- (क) व्यक्ती
- (ड) करनिर्धारण वर्ष.

किंवा

खालील माहितीवरून श्री दिलीप कुमार यांचे करनिर्धारण वर्ष 2012-13 साठीचे गृह संपत्तीपासूनचे करपात्र उत्पन्न काढा :

तपशील	घर 'अ'	घर 'ब'
(अ) नगरपालीका मुल्यांकन	1,10,000	1,07,000
(ब) वाजवी भाडे	1,20,000	1,00,000
(क) प्रमाणीत भाडे	1,26,000	1,20,000

(ड) प्रत्यक्ष मिळालेले भाडे	1,32,000	1,06,000
(इ) नगरपालीका कर	18,000	20,000
(फ) दुरुस्ती	6,000	8,000
(य) विमा	3,000	4,000
(र) भूभाडे भरले	4,000	2,000
(ल) घरबांधणी कर्जावरील घर 'ब' साठीचे व्याज ` 30,000.		

4. (अ) सौ. कल्याणी गांगुर्डे ह्या मुंबई येथे नोकरीला आहेत. त्यांनी 2011-12 या आर्थिक वर्षातील आपल्या उत्पन्नाचा तपशील पुढील प्रमाणे दिला आहे : [16]

- (1) मुळ पगार ` 15,000 द.म.
- (2) महागाई भत्ता ` 6,000 द.म. (तथापी ` 2,000 द.म. महागाई भत्ता निवृत्ती लाभासाठी विचारात घेतात)
- (3) बोनस ` 40,000
- (4) करमणूक भत्ता ` 1,000 द.म.
- (5) मान्यताप्राप्त भविष्य निर्वाह निधीवरील 13% दराने व्याज ` 39,000 जमा आहे.
- (6) मान्यताप्राप्त भविष्य निर्वाह निधीस मालकाची वर्गणी वेतनाच्या 15% आहे.
- (7) मालकाने त्यांना फर्निचरसह मुंबईत घर राहण्यासाठी दिलेले आहे. फर्निचरचे मूल्य ` 50,000 आहे. या घराचे भाडे त्या दरमहा ` 2,000 देतात.
- (8) दवाखाना खर्चाची परतफेड मालकांनी ` 12,000 केली आहे.

(9) मालकाने त्यांना सफाईकामगार, रखवालदार आणि सेवकाची सेवा पुरविलेली आहे. त्यांना मालक द.म. ` 1,500, ` 1,800 आणि ` 1,700 प्रत्येकी देतात.

(10) त्यांना कंपनीने (मालकाने) 1,800 सी.सी. क्षमतेची मोटारकार कार्यालयीन व वैयक्तिक वापरासाठी दिलेली आहे. त्या कारचा वापर व देखभाल खर्च कंपनी करते.

(11) गॅस, विज आणि पाणी खर्चापोटी मालकाने ` 12,000 खर्च केले आहेत.

(12) त्यांनी व्यावसाय कर ` 2,500 भरला आहे.

त्यांचे 2012-13 या करआकारणी वर्षाचे पगारापासूनचे करपात्र उत्पन्न काढा.

(ब) एका वैद्यकीय व्यावसायिकाचे 31 मार्च 2012 रोजी संपणाऱ्या वर्षाचे खर्च व उत्पन्न पत्रक खालील प्रमाणे आहे : [8]

जमा		खर्च	
आरंभीची शिल्लक	1,10,000	क्लिनिक भाडे	1,20,000
व्हीजीट फी	1,65,000	कर्मचारी पगार	1,80,000
सल्ला फी	1,65,000	वीज व पाणी खर्च	9,000
औषध विक्री	1,25,000	औषध खरेदी	84,000
जुनी सामग्री विक्री	8,000	मोटारकार खर्च	60,000
ऑपरेशन थिअटर भाडे	1,15,000	हिशेबतपासणी फी	20,000
व्याज व लाभांश	20,000	कर्मचारी कल्याण खर्च	14,000
		वैद्यकीय सामुग्री	1,30,000
		अखेरची शिल्लक	91,000
	<u>7,08,000</u>		<u>7,08,000</u>

इतर माहिती :

- (1) आयकर कायद्यानुसार व्यावसायिक वापराकरीता असलेल्या मोटारकारचा घसारा ँ 6,000.
- (2) 1/3 मोटारकार खर्च वैयक्तिक वापरासाठी आहे.
- (3) सर्जिकल उपकरणावरील घसारा 15% आहे. मागील वर्षातील उपकरणांची W.D.V. ँ 23,000 आहे.
- (4) हिशेब तपासणी फि मध्ये आयकर अपील खर्च ँ 5,000 समाविष्ट आहे. करनिर्धारण वर्ष 2012-13 करीता पेशापासूनचे करपात्र उत्पन्न काढा.

5. श्री अरुण विधाते यांनी 31-3-2012 अखेरची माहिती खालील प्रमाणे दिली आहे : [16]

- (1) प्रति माह निव्वळ पगार ँ 19,275.
- (2) पगारातून कपात केलेला आयकर ँ 3,000 प्रती महिना.
- (3) पगारातून कपात केलेला व्यवसाय कर ँ 225 प्रती महिना.
- (4) कमिशन (Fix) ँ 48,000 प्रति वर्ष.
- (5) बोनस ँ 40,000 प्रति वर्ष.
- (6) शिक्षण भत्ता - शाळेत जाणारी दोन मुळे व एक मुलगी ँ 6,600 प्रति वर्ष.
- (7) मान्यताप्राप्त भविष्य निर्वाह निधीस मालकाने दिलेली वर्गणी ँ 38,400.
- (8) कार्यालयीन व खाजगी कामाकरीता 1,650 सी.सी. इंजीन क्षमतेची कार मोफत दिलेली आहे. कारचा खर्च मालकाने ँ 25,000 दिला.
- (9) भागीदारी संस्थेकडून मिळालेला नफा ँ 36,000 आणि हिंदु अविभक्त कुटुंबाकडून मिळालेला नफा ँ 30,000.

(10) व्यवसायापासूनचे उत्पन्न ` 15,200.

(11) लॉटरीपासूनचे उत्पन्न ` 10,000.

(12) त्यांना पुढील प्रमाणे उत्पन्न मिळाले आहे :

(अ) बँक खात्यावरील व्याज ` 25,000.

(ब) कंपनी ठेवीचे व्याज ` 7,000.

(क) भारतीय कंपनीकडून मिळालेल्या लाभांश ` 5,000.

(ड) मुदतीनंतर विम्याची मिळालेली रक्कम ` 65,000.

त्यांची बचत व गुंतवणूक खालील प्रमाणे :

(i) मान्यताप्राप्त भविष्य निर्वाह निधीची वर्गणी ` 30,000.

(ii) आयुर्विमा हप्ता ` 12,000.

(iii) त्यांच्यावर अवलंबून असणाऱ्या वडीलांचा आरोग्य विमा हप्ता ` 17,000
(वडीलांचे वय 65 वर्ष).

(iv) उच्च शिक्षणाकरीता घेतलेल्या कर्जाची परतफेड ` 47,000.

(v) निवासी घरासाठीच्या कर्जाची परतफेड ` 58,700 (यामध्ये व्याज
` 28,500 आहे).

करनिर्धारण वर्ष 2012-13 चे एकूण उत्पन्न व करदेयता काढा.

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS ADMINISTRATION-II

(Human Resource Development and Marketing)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :—All questions are compulsory.

1. What are the objectives and functions of Human Resource Management ?
[16]

2. Answer the following questions (any one) : [16]

(a) What are the types and objectives of 'Training' ?

Or

(b) What do you mean by VRS ? State the advantages and disadvantages of VRS in view of an organization.

3. Answer the following questions : [2×8=16]

(a) What are the essential qualities of 'Marketing Manager' ?

(b) What are the objectives of 'Quality Circles' ?

P.T.O.

Or

- (a) Explain the 'Scope of Advertising'.
(b) What is 'Marketing Research' ?

4. What is Sales Promotion ? Describe various modern techniques of sales promotion. [16]

5. Write short notes on (any two) : [2×8=16]

- (i) E-Marketing
(ii) Kayzen
(iii) Objectives of Marketing
(iv) Performance Appraisal.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— सर्व प्रश्न अनिवार्य आहेत.

1. मानव संसाधन व्यवस्थापनाची कार्ये व उद्दिष्टे स्पष्ट करा. [16]

2. पुढील प्रश्नाचे उत्तरे द्या (कोणताही एक) : [16]

(अ) प्रशिक्षणाचे हेतू व प्रकार स्पष्ट करा.

किंवा

(ब) मुदतपूर्व सेवानिवृत्ती म्हणजे काय ? अशा प्रकारच्या सेवानिवृत्तीमुळे व्यवसाय संस्थेस होणारे फायदे व तोटे स्पष्ट करा.

3. पुढील प्रश्नांची उत्तरे द्या : [2×8=16]

(अ) आदर्श विपणन व्यवस्थापकाचे गुण स्पष्ट करा.

(ब) गुणवत्ता वर्तुळे (क्वालिटी सर्कल्स) ची उद्दिष्टे कोणती असतात ?

किंवा

(अ) जाहिरातीची व्याप्ती सविस्तर नमूद करा.

(ब) विपणन संशोधन म्हणजे काय ?

4. विक्रयवृद्धी म्हणजे काय ? विक्रयवृद्धीची आधुनिक तंत्रे स्पष्ट करा. [16]

5. संक्षिप्त टीपा लिहा (कोणत्याही दोन) : [2×8=16]

(i) ई-मार्केटिंग

(ii) कायझेन

(iii) विपणनाची उद्दिष्टे

(iv) कार्यमूल्यमापन.

Total No. of Questions—5]

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[4169]-307

T.Y. B.Com. EXAMINATION, 2012

BANKING AND FINANCE

Special Paper II

(Financial Market and Institutions in India)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Define Capital Market. Explain the structure and characteristics of Indian Capital Market. [16]

2. Define Money Market. Explain the sub-markets and drawbacks of Indian money market. [16]

Or

Explain in detail primary and secondary market in Indian Financial Market. [16]

3. (a) Explain in detail the working of venture Capital Finance Institutions. [8]

(b) State the progress of State Industrial Development Corporation. [8]

P.T.O.

Or

- (a) Explain the characteristics of Non-Banking Financial Institutions. [8]
- (b) Explain the progress of Unit Trust of India. [8]
4. State the establishment, working and progress of General Insurance Corporation. [16]
5. Write short notes on (any two) : [16]
- (i) Merchant Banking
- (ii) Mutual Fund
- (iii) Industrial Finance Corporation of India
- (iv) Provident Fund.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भांडवल बाजाराची व्याख्या लिहा. भारतीय भांडवल बाजाराची रचना व वैशिष्ट्ये स्पष्ट करा. [16]
2. नाणेबाजाराची व्याख्या लिहा. भारतीय नाणेबाजाराचे उपबाजार सांगून दोष स्पष्ट करा. [16]

किंवा

भारतीय वित्तीय बाजारातील प्राथमिक व दुय्यम बाजार सविस्तर स्पष्ट करा. [16]

3. (अ) साहस भांडवल वित्तीय संस्थांची कार्यपद्धती सविस्तर स्पष्ट करा. [8]
(ब) राज्य औद्योगिक विकास मंडळाची प्रगती सांगा. [8]

किंवा

- (अ) बँक व्यवसायेतर वित्तीय संस्थांची वैशिष्ट्ये स्पष्ट करा. [8]
(ब) भारतीय युनिट ट्रस्टची प्रगती स्पष्ट करा. [8]
4. सर्वसाधारण विमा महामंडळाची स्थापना, कार्ये आणि प्रगती सांगा. [16]
5. संक्षिप्त टिपा लिहा (कोणत्याही दोन) : [16]
(i) प्रकल्प सेवा बँक व्यवसाय
(ii) परस्पर निधी
(iii) भारतीय औद्योगिक वित्तपुरवठा महामंडळ
(iv) भविष्य निर्वाह निधी.

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS LAWS AND PRACTICES

Paper II

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Define wages as per the Payment of Wages Act. Explain the authorised deductions from the wages under Payment of Wages Act, 1936. [16]

2. Briefly explain important provisions under the Employees Provident Funds and Miscellaneous Provisions Act, 1952. [16]

Or

State the provisions regarding contributions as per Employees State Insurance Act, 1948. [16]

P.T.O.

3. (a) Explain the various powers of Inspector under the Payment of Wages Act, 1936. [8]
- (b) State composition and duties of the 'Competition Commission of India' as per Competition Act, 2002. [8]

Or

- (a) Define occupier of the factory. State General duties of the occupier (Factories Act, 1948). [8]
- (b) State the provisions for appointment of Advisory Board and Central Advisory Board under Minimum Wages Act, 1948. [8]
4. Discuss the provisions of the Factories Act, 1948 regarding the health of the workers. [16]
5. Write short notes on (any *two*) : [16]
- (a) Current and capital account transactions [FEMA, 1999.]
- (b) Problems of application of Special Economic Zone Act, 2005.
- (c) Role of Securities and Exchange Board of India (SEBI).
- (d) Adjudication of disputes and claims as per Employees State Insurance Act.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. वेतन आणि मजूरी कायद्यानुसार वेतनाची व्याख्या सांगा. वेतन व मजूरी कायदा, 1936 अंतर्गत वेतनातून करता येणाऱ्या अधिकृत कपाती स्पष्ट करा. [16]
2. कर्मचारी भविष्य निर्वाह निधी व इतर तरतुदीचा कायदा, 1952 मधील महत्वाच्या तरतुदी स्पष्ट करा. [16]

किंवा

कर्मचारी राज्य विमा कायदा, 1948 नुसार आर्थिक सहभागाबाबतच्या तरतुदी स्पष्ट करा. [16]

3. (अ) वेतन देण्याबद्दलच्या कायदा, 1936 न्वये तपासणी अधिकार्याचे अधिकार स्पष्ट करा. [8]
- (ब) स्पर्धा कायदा, 2002 अन्वये स्पर्धा आयोगाची रचना आणि कर्तव्ये सांगा. [8]

किंवा

(अ) कारखान्याचा मालक या शब्दाची व्याख्या सांगा. कारखाना कायदा, 1948 नुसार कारखान्याच्या मालकाची सर्वसाधारण कर्तव्ये सांगा. [8]

(ब) किमान वेतन कायदा, 1948 नुसार सल्लागार मंडळ आणि केंद्रिय सल्लागार मंडळ यांच्या नेमणूकी बाबतच्या तरतुदी सांगा. [8]

4. कारखान्यांचा कायदा, 1948 मधील कारखान्यातील कामगारांच्या आरोग्याबाबतच्या नियमांची चर्चा करा. [16]

5. संक्षिप्त टिपा लिहा (कोणत्याही दोन) : [16]

(अ) चालू आणि भांडवली खात्याचे व्यवहार (फेमा, 1999)

(ब) विशेष आर्थिक क्षेत्र कायदा, 2005 च्या अंमलबजावणीतील समस्या

(क) प्रतिभूती आणि विनियम मंडळाची भूमिका (सेबी)

(ड) कर्मचारी राज्य विमा कायद्यानुसारचे विवाद आणि दाव्याबाबतचे न्यायाधिकरण.

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

CO-OPERATION AND RURAL DEVELOPMENT

Paper II

(Co-operative Management and Administration)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Define Co-operative Management. Explain the nature and scope of Co-operative Management. [16]

2. Enumerate the impact of Co-operative Laws on Management of Co-operatives. [16]

Or

Define Decision-making. State the importance of Decision-making in Co-operative Management. [16]

3. (a) Explain the powers of Registrar of Co-operative. [8]

(b) Write a brief note on co-operative philosophy. [8]

P.T.O.

Or

- (a) State the importance of Audit report of Cooperative Auditor. [8]
- (b) Describe the characteristics of financial planning. [8]
4. What do you mean by Financial Management of Co-operatives ? Explain the nature and importance of Financial Management of Co-operatives. [16]
5. Answer the following questions (any two) : [16]
- (i) Explain the need of financial control in co-operatives.
- (ii) Enumerate the nature of co-operative audit.
- (iii) Describe the powers of Co-operative Auditor.
- (iv) Explain the various sources of finance to co-operative.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. सहकारी व्यवस्थापनाची व्याख्या सांगा. सहकारी व्यवस्थापनाचे स्वरूप आणि व्याप्ती स्पष्ट करा. [16]
2. सहकारी व्यवस्थापनावर सहकारी कायद्याचा प्रभाव विशद करा. [16]

किंवा

‘निर्णय क्षमतेची’ व्याख्या सांगा. सहकारी व्यवस्थापनात निर्णय क्षमतेचे (निर्णय घेण्याची क्षमता) महत्व सांगा. [16]

3. (अ) सहकारी निबंधकाचे अधिकार स्पष्ट करा. [8]

(ब) सहकारी तत्वज्ञान यावर थोडक्यात टिपा लिहा. [8]

किंवा

(अ) सहकारी लेखापरिक्षकाच्या लेखा परिक्षण अहवालाचे महत्व सांगा. [8]

(ब) वित्तिय नियोजनाची वैशिष्ट्ये विशद करा. [8]

4. सहकारी वित्तिय व्यवस्थापन म्हणजे काय ? सहकारी वित्तिय व्यवस्थापनाचे स्वरूप आणि महत्व स्पष्ट करा. [16]

5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [16]

(i) सहकारामध्ये वित्तिय नियंत्रणाची गरज स्पष्ट करा.

(ii) सहकारी लेखा परिक्षणाचे स्वरूप विशद करा.

(iii) सहकारी लेखा परिक्षकाचे अधिकार विशद करा.

(iv) सहकाराचे विविध वित्तिय स्रोत (मार्ग) स्पष्ट करा.

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T.Y. B.Com. EXAMINATION, 2012

COST AND WORKS ACCOUNTING

Paper II

(Overheads and Methods of Costing)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

1. (A) State whether the following statements are True or False : [5]

(1) Direct labour hour rate of absorption of overheads is suitable where most of the production is done by using machines.

(2) The time factor is ignored when the cost of material is used as the basis for absorption of overheads.

(3) When actual overheads are less than the absorbed overheads, it is the case of over-absorption.

P.T.O.

- (4) When contractee retains some amount out of certified work, then it is called as uncertified work.
- (5) The cost of abnormal process loss is not included in the cost of the process.

(B) Fill in the blanks : [5]

- (1) Under absorption/over absorption of overheads takes place when.....rate of absorption is used.
- (2) A cost is termed as.....cost if the total of the same does not change with changes in the activity level.
- (3) Where the actual loss in a process is less than the anticipated loss, the difference between the two is considered to be..... .
- (4) When profit is $\frac{1}{4}$ of the selling price of a job, it is equal to.....of its cost price.
- (5)is that form of operation costing which applies where standardized services are rendered.

2. What is Activity Based Costing ? Explain purposes and benefits of Activity Based Costing. [15]

Or

What is Job Costing ? Explain its features, advantages and limitations. [15]

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

- (a) Features of Service Costing.
- (b) Abnormal loss in Process Costing.
- (c) Profit on incomplete contract.
- (d) Joint products and by-products.
- (e) Escalation clause in contract costing.

4. (A) A company has 3 production departments A, B, C and 2 service departments D and E. The following data are extracted from the records of the company for a particular given period : [15]

	Rs.
(a) (i) Rent and rates	25,000
(ii) General lighting	3,000
(iii) Indirect wages	7,500
(iv) Power	7,500
(v) Depreciation on machinery	50,000
(vi) Sundries	50,000

(b) Additional data :

Particulars	Total	Production departments			Service departments	
		A	B	C	D	E
Direct Wages (Rs.)	50,000	15,000	10,000	15,000	7,500	2,500
Horsepower of machines	150	60	30	50	10
Cost of machinery (Rs.)	12,50,000	3,00,000	4,00,000	5,00,000	25,000	25,000
Production hours worked	6,226	4,028	4,066
Floor space used (sq. mtr.)	10,000	2,000	2,500	3,000	2,000	500
Lighting points	60	10	15	20	10	5

(c) Service department's expenses allocation :

	A	B	C	D	E
D	20%	30%	40%	—	10%
E	40%	20%	30%	10%	—

You are required to compute the overhead rate of production departments using the repeated distribution method.

- (B) The following information is extracted from the job ledger in respect of Job No. 333 from the books contractor. [5]

Materials Rs. 3,400

Wages 80 hours at Rs. 20 per hour

Variable overheads incurred for all jobs Rs. 5,000 for 500 labour hours

Calculate the cost and the price for the job to give a profit of 20% on selling price.

5. (A) A product passes through two processes. The output of process I become the input of Process II and the output of process II is transferred to warehouse. The quantity of raw materials introduced into Process I is 20,000 kg. at Rs. 10 per kg. The cost and output data for the month under review are as under : [10]

	Process I	Process II
Direct materials (Rs.)	60,000	40,000
Direct Labour (Rs.)	40,000	30,000
Production overheads (Rs.)	39,000	40,250
Normal loss	8%	5%
Output (kgs.)	18,000	17,400
Loss realization Rs./kg.	2.00	3.00

The company's policy is to fix the selling price of the end product in such a way as to yield a profit of 20% on selling price. Prepare process accounts and determine the selling price per kg. of the end product.

(B) A firm of building contractors began to trade on 1st April, 2010, the following was the expenditure on a contract for Rs. 4,50,000 : [10]

	Rs.
Material used to contract	76,500
Plant used for contract	22,500
Wages	1,21,500
Other expenses	7,500

Cash received on account up to 31st March, 2011 amounted to Rs. 1,92,000, being 80% of the work certified. Of the plant and materials charged to contract, plant costing Rs. 4,500 and materials costing Rs. 3,750 were lost. On 31st March, 2011 plant costing Rs. 3,000 was returned to stores, the cost of work done but uncertified was Rs. 1,500 and material costing Rs. 3,450 were in hand. Charge 15% depreciation on plant, reserve 1/3rd profit earned and prepare Contract Account from the above particulars.

Or

The X Transport Ltd. operates a fleet of trucks. The records for Truck No. XXX, reveals the following information for September 2011 : [10]

Days maintained	30
Days operated	25
Days idle	5
Total hours operated	300
Total kms. covered	4,500

The following further information is made available :

(a) Operating cost for the month :

Petrol Rs. 12,000; Oil 1700; Grease Rs. 900; Wages to Driver
Rs. 5,500; Wages to Cleaner Rs. 3,500

(b) Maintenance cost for the month :

Repairs Rs. 1,700; Overhaul Rs. 600; Tyres Rs. 1,500; Garage
charges Rs. 1,000

(c) Fixed cost for the month :

Insurance Rs. 500; License tax etc. Rs. 800; Other overheads
Rs. 2,300

(d) Capital cost :

Cost of acquisition Rs. 7,00,000; Residual value at the end
of 5 years life is Rs. 1,00,000.

Prepare cost sheet and compute :

(a) Cost per day maintained;

(b) Cost per day operated;

(c) Cost per kilometer; and

(d) Cost per hour.

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS STATISTICS

Paper II

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

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

(iv) Symbols and abbreviations have their usual meanings.

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

(a) Give any *two* real life situations where Poisson distribution can be used.

(b) If a random variable X follows binomial distribution with mean 4 and variance 2.4, find the values of the parameters n and p .

(c) If A and B are any two independent events with $P(A \cup B) = 0.8$ and $P(B) = 0.5$, find $P(A)$.

P.T.O.

(d) Find the value of :

$${}^{10}C_8 + {}^5P_5$$

(e) Define the term Economic Order Quantity (EOQ) used in inventory control.

(f) State whether each of the statements given below is True or False :

(i) If X and Y are two independent discrete random variable (DRV) then :

$$\text{Var}(X - Y) = \text{Var}(X) - \text{Var}(Y).$$

(ii) The value of probability cannot be negative.

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

(a) Given $P(A) = 0.6$, $P(B) = 0.7$ and $P(A \cup B) = 0.9$, find :

(i) $P(B')$

(ii) $P(A \cap B)$

(iii) $P(B/A)$.

(b) A hospital switch board receives on an average 4 emergency calls in 10 minutes interval. Using Poisson distribution find probability that :

(i) there is no call in an interval of 10 minutes ?

(ii) there are at most 3 calls in an interval of 10 minutes ?

(c) A dealer supplies the following information with respect to a product :

Annual demand	:	10,000 units
Ordering cost	:	Rs. 10 per order
Price per unit	:	Rs. 20
Inventory carrying cost	:	20%
Back order cost	:	25%

Determine :

- (i) The optimal order quantity.
- (ii) The optimal back order quantity.
- (iii) Total variable cost.

2. Attempt any *two* of the following : [8 each]

(a) Explain the following terms giving *one* illustration :

- (i) Mutually exclusive events
- (ii) Probability of an event
- (iii) Discrete random variable
- (iv) Probability distribution.

(b) (i) X is a discrete random variable with probability mass function (p.m.f.)

$$P[X = x] = \frac{x}{15} ; x = 1, 2, 3, 4, 5$$
$$= 0 ; \text{ otherwise}$$

Find E (X) and Var (X)

(ii) If $X \rightarrow N(2, 4)$ and $T = 3X + 9$, find E (T) and Var (T).

(c) The joint probability distribution of (X, Y) is given by :

Y \ X	-1	0	+1
2	K	2K	2K
3	3K	3K	4K
4	2K	2K	K

Obtain :

- (i) The value of K
- (ii) Marginal probability distribution of X and Y
- (iii) Conditional probability distribution of Y given $X = 0$
- (iv) $\text{Var}(X)$.

3. Attempt any *two* of the following : [8 each]

- (a) (i) State advantages of sample survey over census survey.
- (ii) Write a short note on 'systematic sampling'.
- (b) Fill in the blanks of the following ANOVA tables marked " — " :

Source of variation	Degrees of Freedom	Sum of Squares	Mean sum of squares	Variance ratio
Between Machines	4	100	—	—
Between Workers	—	—	40	—
Error	12	120	—	—
Total	—	—	—	—

Test the homogeneity of machine types and workers at 1% level of significance (l.o.s.).

(c) (I) Daily wages of 1,000 workers in a factory are normally distributed with mean wage Rs. 150 and standard deviation (S.D.) 15. Estimate the number of workers having daily wages :

(i) between Rs. 140 and Rs. 160

(ii) more than Rs. 150.

(II) Explain the following terms used in testing of hypothesis :

(i) Null hypothesis

(ii) Level of significance

(iii) Test statistic

(iv) Type II error.

4. Attempt any *two* of the following : [8 each]

(a) (i) An oil exploration firm finds that 5% of the test wells it drills, yield a deposit of natural gas. If it drills 6 wells, find the probability that at least one well will yield natural gas.

(ii) A machine produces 16 defectives in a sample of 500 articles. After overhauling, it produced 3 defectives in a batch of 100. Is there any significant difference in the performance due to overhauling ? Use 5% level of significance.

- (b) (i) In a hypothetical population the values of units are 7, 13, 15, 17 and 20. Write all possible samples of size 2 by using the method of Simple Random Sampling Without Replacement (SRSWOR) from this population and examine whether the sample mean is an unbiased estimator of population mean.
- (ii) A computer operator claims that she can type at the rate of 100 words per minute on an average. In 10 trials, she typed at an average rate of 116 words with a standard deviation of 15 words. Can we accept her claim at 5% level of significance (l.o.s.).
- (c) (i) Explain in brief χ^2 test of independence of two attributes for 2×2 contingency table.
- (ii) Two random samples are drawn from two normal populations and the following information is obtained :

Sample No.	Sample Size	Sum of Sample observations	Sum of squares of sample observations
I	9	9.6	61.52
II	11	16.5	73.26

Test whether the two populations have equal variances. Use 5% level of significance.

5. Attempt any *two* of the following : [6 each]

(a) In survey on the area under a crop, 186 villages in a district was divided into 4 strata. The area under the crop in selected villages was noted. The following is the information about survey :

Stratum No.	Stratum Size (N_j)	Sample Size (n_j)	Area under the crop in the villages selected in sample
1	72	8	14, 12, 8, 11, 12, 10, 13, 16
2	53	5	27, 20, 21, 22, 30
3	35	4	36, 46, 52, 61
4	26	3	92, 105, 82

Obtain estimate of :

(i) each population stratum mean

(ii) population mean

(iii) population total.

(b) A certain machine is supposed to produce red, yellow and green candy wrappers in the ratio 4 : 3 : 2. In a sample of 90 wrappers produced by the machine were observed to be 31 red, 38 yellow and 21 green. Is the machine working properly ? (Use 5% level of significance).

- (c) The following are the weekly losses of work hours due to accidents in industrial plants before and after a certain safety program was put into operation :

Plant No.	Before	After
1	45	36
2	73	60
3	46	44
4	124	119
5	33	35
6	57	51
7	83	77
8	34	29
9	26	24
10	17	11

Test whether the safety program was effective. (Use 5% level of significance).

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS ENTREPRENEURSHIP

Paper II

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. What is Business Plan ? Explain technical, marketing and financial feasibility of business plan. [16]

2. Explain various Business Crises. [16]

Or

Write a detailed note on Business Networking. [16]

3. (a) State functions of Maharashtra Industrial Development Corporation (MIDC). [8]

(b) Write a note on Marketing Management. [8]

P.T.O.

Or

- (a) Explain importance of Market Survey. [8]
- (b) Describe the success story of Venkat Krishnan, Give India. [8]
4. State the causes of Industrial sickness and discuss remedies to remove it. [16]
5. Write short notes on (any two) : [16]
- (i) Maharashtra Centre for Entrepreneurship Development (MCED)
- (ii) Personnel Management
- (iii) Venture Funding
- (iv) Critical Path Method (CPM).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. व्यवसाय योजना म्हणजे काय ते सांगून व्यवसायाची तांत्रिक, विपणन आणि आर्थिक संभाव्यता स्पष्ट करा. [16]

2. व्यवसायातील विविध समस्या स्पष्ट करा. [16]

किंवा

बिझिनेस नेटवर्किंग (Business Networking) यावर सविस्तर टीप लिहा. [16]

3. (a) महाराष्ट्र औद्योगिक विकास मंडळाची कार्ये सांगा. [8]
(b) विपणन व्यवस्थापनावर टीप द्या. [8]

किंवा

- (a) बाजारपेठपाहणी चे महत्व स्पष्ट करा. [8]
(b) वेंकट कृष्णन, गिव्ह इंडीया यांच्या यशोगाथेचे वर्णन करा. [8]
4. औद्योगिक आजारपणाची कारणे सांगून त्यावरील उपाय योजनांची चर्चा करा. [16]
5. संक्षिप्त टीपा लिहा (कोणत्याही दोन) : [16]
(i) महाराष्ट्र औद्योगिक विकास केंद्र
(ii) कर्मचारी व्यवस्थापन
(iii) साहस भांडवल
(iv) जलद मार्ग पद्धती.

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T.Y. B.Com. EXAMINATION, 2012

MARKETING MANAGEMENT

Paper II

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

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

1. Explain challenges before Marketing Manager in Globalisation. State methods to manage challenges to change. [16]

2. State the concept of “consumer satisfaction”. Discuss need and importance of consumer satisfaction. [16]

Or

What is consumer behaviour ? Explain factors influencing consumer behaviour. State need for studying buyer behaviour. [16]

3. (a) Explain impact of Marketing on Society and Business. [8]

(b) State future of Industrial Marketing. [8]

P.T.O.

Or

- (a) Explain function of Retail Marketing. [8]
- (b) State recent trends in Global Marketing. [8]
4. State need of International Marketing and explain difference between Domestic Marketing and International Marketing. [16]
5. Write short notes on (any two) : [16]
- (a) Classification of Retail units.
- (b) Trends in Retail format.
- (c) Industrial Marketing strategy.
- (d) Social criticism on marketing.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जागतिकीकरणाच्या प्रक्रियेतील विपणन व्यवस्थापका समोरील आव्हाने स्पष्ट करा व बदलत्या परिस्थितीतील आव्हानांना सामोरे जाण्याच्या पद्धती सांगा. [16]
2. “ग्राहक समाधान” संकल्पणा स्पष्ट करा. ग्राहक समाधानाची आवश्यकता व महत्व यावर चर्चा करा. [16]

किंवा

ग्राहक वर्तन म्हणजे काय ? ग्राहक वर्तनावर प्रभाव पाडणारे घटक सांगून ग्राहक वर्तनाच्या अभ्यासाची आवश्यकता स्पष्ट करा. [16]

3. (अ) विपणनाचे समाजावर व व्यवसायावर होणारे परिणाम स्पष्ट करा. [8]

(ब) औद्योगिक विपणनाचे भवितव्य सांगा. [8]

किंवा

(अ) किरकोळ विपणनाचे कार्य स्पष्ट करा. [8]

(ब) जागतिक विपणनाचे आधुनिक प्रवाह सांगा. [8]

4. अंतरराष्ट्रीय विपणनाची आवश्यकता सांगून राष्ट्रीय व अंतरराष्ट्रीय विपणनातील फरक स्पष्ट करा. [16]

5. संक्षिप्त टीपा लिहा (कोणतेही दोन) : [16]

(अ) किरकोळ विक्रीकेंद्राचे प्रकार;

(ब) किरकोळ विक्री रचनेतील प्रवाह;

(क) औद्योगिक विपणनातील व्यूहरचना;

(ड) विपणनावरील सामाजिक टिका.

Total No. of Questions—5]

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[4169]-314

T.Y. B.Com. EXAMINATION, 2012
AGRICULTURAL AND INDUSTRIAL ECONOMICS
Special Paper II
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Explain the role of agriculture in Indian economy. [16]

2. Critically evaluate the land reforms in India. [16]

Or

State the institutional sources of agricultural finance. Explain the problems of agricultural finance in India. [16]

3. (A) Explain the scope of agricultural processing in India. [8]

(B) Explain the progress of Engineering Industry in India. [8]

Or

(A) Describe the problems of agricultural labour in India. [8]

(B) Explain the problems of pharmaceutical industries in India. [8]

P.T.O.

4. State the problems of Industrial Finance. Explain the role of IDBI in Industrial Finance. [16]
5. Write short notes on (any two) : [16]
- (1) Agricultural unemployment and EGS.
 - (2) Role of small scale industries in India.
 - (3) Social security schemes and labour welfare.
 - (4) Argument for and against privatisation.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. भारतीय अर्थव्यवस्थेतील शेतीची भूमिका स्पष्ट करा. [16]

2. भारतातील जमीन सुधारणांचे टीकात्मक मुल्यमापन करा. [16]

किंवा

कृषी वित्तपुरवठ्याचे संस्थात्मक स्रोत सांगा. भारतातील कृषी वित्तपुरवठ्याच्या समस्या स्पष्ट करा. [16]

3. (अ) भारतातील शेतीमाल प्रक्रिया उद्योगाची व्याप्ती स्पष्ट करा. [8]

(ब) भारतातील अभियांत्रिकी उद्योगाची प्रगती स्पष्ट करा. [8]

किंवा

(अ) भारतातील शेतमजुरांच्या समस्या विशद करा. [8]

(ब) भारतातील औषधोत्पादन उद्योगाच्या समस्या स्पष्ट करा. [8]

4. औद्योगिक वित्तपुरवठ्याच्या समस्या सांगा. औद्योगिक वित्तपुरवठ्यातील भारतीय औद्योगिक विकास बँकेची (IDBI) भुमिका स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]

- (1) शेतीतील बेकारी आणि रोजगार हमी योजना.
- (2) भारतातील लघु उद्योगांची भुमिका.
- (3) सामाजिक सुरक्षितता योजना आणि कामगार कल्याण.
- (4) खाजगीकरणाच्या बाजूचे आणि विरुद्ध युक्तीवाद.

Total No. of Questions—4]

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[4169]-315

T.Y. B.Com. EXAMINATION, 2012

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

Paper II

(Defence Production and Management in India)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

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

- (1) What do you mean by management control ?
- (2) Define 'Threat Perception'.
- (3) Define 'War potential'.
- (4) Write the full form of DPSU.
- (5) Define Defence Budget.
- (6) State the meaning of Industrial Policy Resolution.
- (7) Define Logistics.
- (8) What are the means of weapon procurement ?
- (9) Explain the meaning of strategic control.
- (10) Write any *two* methods of War Finance.

P.T.O.

- (11) What are the functions of Ministry of Defence ?
- (12) Write any *two* functions of Logistics Planning.
- (13) Define 'Development'.

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

- (1) Explain organisational aspects of Decision-making.
- (2) Write a note on the Industrial Policy Resolution of 1948.
- (3) Discuss scope of Defence Management.
- (4) Write aims of Defence Public Sector.

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

- (1) Write a note on Defence Vs. Development.
- (2) Explain role of Private Sector in Defence Production.
- (3) Discuss Logistics Management for Indian Defence.
- (4) Explain effects of war on society.

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

- (1) Explain relationship between War and Economy.
- (2) Discuss problems and prospects of Arms Production in India.
- (3) Explain political aspects of Defence production.
- (4) Analyse the causes of increasing India's defence expenditure.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 20 शब्दांत उत्तरे द्या (कोणतेही दहा) : [20]

- (1) व्यावस्थापकीय नियंत्रण म्हणजे काय ?
- (2) 'धोक्याची संकल्पना' व्याख्या द्या.
- (3) 'युद्धक्षमता' व्याख्या द्या.
- (4) डि.पी.एस.यु. चे पुर्ण स्वरूप लिहा.
- (5) संरक्षण अंदाजपत्रक व्याख्या द्या.
- (6) औद्योगिक धोरणाबाबतचा ठराव अर्थ नमुद करा.
- (7) पुरवठा व्यवस्थापन व्याख्या द्या.
- (8) शस्त्रास्त्र पूर्ततेची विविध मार्ग कोणते ?
- (9) सामरिक नियंत्रण अर्थ स्पष्ट करा.
- (10) वॉर फायनान्स्च्या दोन पद्धती लिहा.
- (11) संरक्षण मंत्रालयाची कोणतेही दोन कार्ये नमुद करा.
- (12) पुरवठा व्यवस्थापन नियोजनाचे कोणतेही दोन कार्ये लिहा.
- (13) विकास व्याख्या द्या.

2. 50 शब्दांत उत्तरे द्या (कोणतेही दोन) : [10]

- (1) निर्णय प्रक्रीयेचे संघटनात्मक पैळू स्पष्ट करा.
- (2) 1948 औद्योगिक धोरणाबाबतचा ठराव यावर टिपण लिहा.
- (3) संरक्षण व्यवस्थापणाच्या व्याप्तीबाबत चर्चा करा.
- (4) डिफेन्स पब्लीक सेक्टरचे हेतू लिहा.

3. 150 शब्दांत उत्तरे द्या (कोणतेही दोन) : [20]

- (1) संरक्षण आणि विकास यातील विरोधाभास यावर टिपण लिहा.
- (2) संरक्षण उत्पादनातील प्रायव्हेट सेक्टरची भूमिका स्पष्ट करा.
- (3) भारताच्या संरक्षणव्यवस्थेतील पुरवठा व्यवस्थापनेची चर्चा करा.
- (4) युद्धाचे समाजावर घेणारे परिणाम स्पष्ट करा.

4. 300 शब्दांत उत्तरे द्या (कोणतेही दोन) : [30]

- (1) युद्ध आणि अर्थव्यवस्था यातील संबंध स्पष्ट करा.
- (2) भारतातील शस्त्रास्त्र उत्पादनाबाबतच्या समस्या आणि भवितव्य याबाबत चर्चा करा.
- (3) संरक्षण उत्पादनाबाबतचे राजकीय पैलू स्पष्ट करा.
- (4) भारताच्या संरक्षणावरील वाढणाऱ्या खर्चाची कारणमीमांसा करा.

Total No. of Questions—5]

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[4169]-316

**T.Y. B.Com. EXAMINATION, 2012
INSURANCE, TRANSPORT AND TOURISM**

**Paper II
(2008 PATTERN)**

Time : Three Hours

Maximum Marks : 80

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

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

1. Describe in detail the claim settlement procedure of Life Insurance. [16]

2. Distinguish between Nomination and Assignment. [16]

Or

Explain the comparative study of Private Insurance Companies *Versus* Government Controlled Insurance Companies. [16]

3. (A) Write a brief note on Life Insurance Corporation Act, 1956. [8]

(B) Explain the objectives of Insurance Regulatory and Development Act, 1999. [8]

Or

(A) Explain the main provisions of Insurance Act, 1938. [8]

(B) Write a brief note on savings plans of Insurance Business. [8]

P.T.O.

4. Define General Insurance. Explain in detail the various conditions of General Insurance Contract. [16]

5. Answer the following questions in brief (any two) : [16]

(1) Explain the Accidental Benefits of General Insurance Contract.

(2) Describe the main provisions of General Insurance (Nationalization) Amendment Act, 2002.

(3) Write a note on Instalments Revival Scheme of General Insurance.

(4) Explain the methods of payment of General Insurance.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. आयुर्विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती विशद करा. [16]

2. वारसनोंद (Nomination) आणि मुखत्यार पत्र (Assignment) यातील फरक स्पष्ट करा. [16]

किंवा

खाजगी विमा कंपन्या विरुद्ध सरकारी नियंत्रित विमा कंपन्या यांचा तुलनात्मक अभ्यास स्पष्ट करा. [16]

3. (अ) '1956चा आयुर्विमा महामंडळ कायदा' यावर थोडक्यात टिप लिहा. [8]

(ब) 1999च्या विमा नियमनात्मक आणि विकास कायद्याची उद्दीष्टे स्पष्ट करा. [8]

किंवा

- (अ) 1938च्या विमा कायद्याच्या प्रमुख तरतूदी स्पष्ट करा. [8]
- (ब) विमा व्यवसायातील बचत योजना (saving plans) यावर थोडक्यात टिप लिहा. [8]
4. सर्वसाधारण विम्याची व्याख्या सांगून, सर्वसाधारण विमा करारातील विविध अटी सविस्तर स्पष्ट करा. [16]
5. खालील प्रश्नांची थोडक्यात उत्तरे द्या (कोणतेही दोन) : [16]
- (1) सर्व साधारण विमा करारातील अपघाती फायदे (Accidental benefits) स्पष्ट करा.
- (2) 2002च्या सर्वसाधारण विमा व्यवसाय (राष्ट्रीयीकरण) सुधारणा कायद्यातील प्रमुख तरतूदी विशद करा.
- (3) सर्वसाधारण विम्यातील 'हप्ते पुनर्लाभ योजना' (Instalments Revival Scheme) यावर टिप लिहा.
- (4) सर्वसाधारण विम्याची पैसे देण्या संदर्भातील पद्धती स्पष्ट करा.

Total No. of Questions—5]

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[4169]-317

T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

Paper II

(RDBMS, Networking, Internet and E-commerce)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Neat diagrams must be drawn wherever necessary.

1. (A) Consider the following table and solve the following queries

(any *four*) : [8]

Customer(cno, cname, cadd, cbal)

(i) List the Customer details whose address is 'Pune'.

(ii) List the Customer name in descending order.

(iii) List the Customer details whose balance greater than 7000.

(iv) List the Customer name whose First letter is 'R'.

(v) List the Customer details whose address is 'Pune' and balance is less than 5000.

P.T.O.

(B) Write syntax and use of the following Commands

(any *four*) : [8]

(i) Create

(ii) Update

(iii) Alter

(iv) Delete

(v) Revoke.

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

(i) What are limitations of file processing system ?

(ii) Write a note on Procedure used in PL/SQL.

(iii) What is Internet ? Explain its different services.

(iv) Explain the Financial EDI.

(v) Explain Modified Water Model in Web process.

3. Attempt any *four* of the following : [16]

(i) What are the advantages and disadvantages of DBMS.

(ii) Explain the Electronic Payment System (EPS).

(iii) Write a note on Image Map.

(iv) Explain Entity Relationship Diagram.

(v) Explain Computer Network with its goals.

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

(i) Explain hyperlink and order list tag with example.

- (ii) Write a short note on Page Size and Page Margin.
- (iii) Explain the different data types used in PL/SQL.
- (iv) What are the components of DBMS ?
- (v) Explain the role of E-commerce.

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

- (i) Write a HTML to display the following information :

Student Details

Rollno	Student name	Saddress	Sclass	Sfee
1	Rajesh	Nashik	SYBCOM	1500
2	Sachin	Nagar	TYBCOM	1500
3	Sunita	Pune	FYBCOM	1500

- (ii) Explain the different types of Payment system.
- (iii) What are the use of Entrance and Exit Page in Web ?
- (iv) Write a note on Cyber Law.
- (v) Explain different types of Users (Database).

Total No. of Questions—6]

[Total No. of Printed Pages—3

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[4169]-318

T.Y. B.Com. EXAMINATION, 2012

BUSINESS ADMINISTRATION

Paper III

(Finance, Production and Operations Functions)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) All questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What is Capital Market ? Explain constituents of Capital Market. [14]

2. What is Financial Planning ? Explain important steps in Financial Planning. [14]

Or

What is Finance Function ? Explain the importance of Finance Functions in business. [14]

3. (A) State the causes of overcapitalization. [7]

(B) State objectives of Plant Layout. [7]

Or

(A) What are advantages of Public Deposits ? [7]

(B) What are Modern Material Handling equipments ? [7]

P.T.O.

4. Define the term 'Production Management'. Explain the functions of Production Management. [14]
5. Write short notes on (any two) : [14]
 - (a) Scheduling
 - (b) Uses of Computers in Inventory Management
 - (c) Principles of Material Handling
 - (d) Supply Chain Management.
6. State reasons behind fluctuations in the shares prices in Indian Share Markets. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.
 (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 (iii) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भांडवल बाजार म्हणजे काय ? भांडवल बाजारातील सहभागी घटक स्पष्ट करा. [14]
2. वित्तीय नियोजन म्हणजे काय ? वित्तीय नियोजनातील महत्वाच्या पायऱ्या स्पष्ट करा. [14]

किंवा

वित्तीय कार्ये म्हणजे काय ? व्यवसाय संस्थेत वित्तीय कार्यांचे महत्त्व स्पष्ट करा. [14]

3. (अ) अधिभांडवलीकरणाची कारणे सांगा. [7]
- (ब) यंत्ररचनेची उद्दिष्टे सांगा. [7]

किंवा

- (अ) सार्वजनिक ठेवींचे फायदे कोणते ? [7]
- (ब) आधुनिक माल हाताळणी साधने कोणती ? [7]
4. 'उत्पादन व्यवस्थापन' या संज्ञेची व्याख्या द्या. उत्पादन व्यवस्थापनाची कार्ये स्पष्ट करा. [14]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]
- (अ) कार्यवेळपत्रक (Scheduling)
- (ब) सामग्री व्यवस्थापनामध्ये संगणकाचे उपयोग
- (क) माल हाताळणीची तत्वे
- (ड) पुरवठा साखळी व्यवस्थापन.
6. भारतीय भागबाजारामध्ये भागांच्या किंमतींमध्ये चढउतार होण्याची कारणे सांगा. [10]

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012

BANKING AND FINANCE

Special Paper III

(Banking Law and Practice in India)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. What is Negotiable Instrument ? Explain in detail types of Negotiable Instruments. [14]

2. State and explain rights and duties of a collecting bankers. [14]

Or

Explain in detail Banking Regulation Act, 1949. [14]

3. (A) Explain modes of Creating Charges. [7]

(B) Explain Bankers obligations to honour cheques. [7]

Or

(A) Explain precautions, a bankers must take while advancing loan against real estate. [7]

(B) Explain types of Mortgage. [7]

P.T.O.

4. What is Project Appraisal ? Explain the various aspects of project appraisal. [14]
5. Write short notes on (any two) : [14]
- (1) Life Insurance Policy
 - (2) Garnishee order
 - (3) Banker as a Debtors and Creditors
 - (4) Lok Adalats.
6. Explain the role of various Banking Acts controlling on Banking sectors. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. चलनक्षम दस्तऐवज म्हणजे काय ? चलनक्षम दस्तऐवजाचे प्रकार सविस्तर स्पष्ट करा. [14]
2. वसुलीबँकरचे अधिकार व कर्तव्ये सांगा व स्पष्ट करा. [14]

किंवा

बँकिंग नियमन कायदा 1949 सविस्तर स्पष्ट करा. [14]

3. (अ) कर्जभार निर्माण करण्याच्या पद्धती स्पष्ट करा. [7]
(ब) धनादेशाचा आदर करण्याबाबत बँकेवरील बंधने स्पष्ट करा. [7]

किंवा

- (अ) स्थावर मालमत्तेवर कर्ज देताना बँकरने घ्यावयाची खबरदारी स्पष्ट करा. [7]
(ब) गहाणाचे प्रकार स्पष्ट करा. [7]
4. प्रकल्प मूल्यमापन म्हणजे काय ? प्रकल्प मूल्यमापनाच्या विविध बाजू सविस्तर स्पष्ट करा. [14]
5. थोडक्यात टिपा लिहा (कोणतेही दोन) : [14]
(1) आयुर्विमा पत्रे
(2) कर्जमुक्तीचा आदेश
(3) बँक-ऋणको व धनको
(4) लोक अदालत.
6. बँकिंग क्षेत्रावर नियंत्रण ठेवण्यासाठी बँकेच्या विविध कायद्यांची भूमिका विशद करा. [10]

Total No. of Questions—6]

[Total No. of Printed Pages—4+2

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T.Y. B.Com. EXAMINATION, 2012
BUSINESS LAWS AND PRACTICES
Special Paper III
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- N.B. :—** (i) Figures to the right indicate full marks.
(ii) All questions are compulsory.

1. Explain the sources of Government Revenue and Role of direct and indirect taxes in the development of a country. [14]
2. Explain the meaning of excise duty with various types of excise duties. [14]

Or

Explain the following terms : [14]

- (a) Concept of service tax
 - (b) Input Goods, Input Services and Capital Goods
 - (c) Territorial Waters and Customs Waters
 - (d) Concept of VAT.
3. (A) Find Assessable value and duty payable. The product is not covered under section 4A.
Maximum Retail Trade Price Rs. 1,100 per unit. State Vat Octroi and other Local Taxes : 10% of net price Cash

P.T.O.

Discount : 2%, Trade Discount : 8%, Primary and Secondary packing cost included in the above MRP Rs. 100, Excise duty rate 8%, ad valorem plus education cesses as applicable. [7]

(B) Thunder TV Ltd. is engaged in the manufacture of colour television sets having its factories at Bangalore and Pune. At Bangalore the company manufactures picture tubes which are stock transferred to Pune factory where it is consumed to produce television sets. Determine the excise duty liability of captively consumed picture tubes from the following information :

- (1) Direct Material Cost (per unit) Rs. 600,
- (2) Indirect Materials Rs. 50,
- (3) Direct Labour Rs. 100,
- (4) Indirect Labour Rs. 50,
- (5) Direct Expenses Rs. 100,
- (6) Indirect Expenses Rs. 50,
- (7) Administrative Overheads Rs. 50,
- (8) Selling and Distribution Overheads Rs. 100.

Additional Information :

- (1) Profit Margin as per the Annual Report of the company for 1999-2000 was 12% before Income Tax.
- (2) Material Cost includes Excise Duty paid Rs. 100.
- (3) Excise Duty Rate applicable is 16% plus education cess 2%. [7]

Or

Explain the historical background of VAT with its merits and demerits.

Explain the evolution of VAT. [14]

4. (A) Mr. Deshpande, Cost Accountant rendered taxable service to Vishwa Cement Ltd. In this regard the company sent 200 cement bags free of cost, for the House Construction of Mr. Deshpande. Explain how the value of the taxable service will be determined in this case. Will your answer be different if the service had been rendered free of charge ? [7]
- (B) Mr. X, a manufacturer, sells goods to Mr. B, a distributor for Rs. 2,000 (excluding of VAT) Mr. B sells goods to Mr. K, a wholesale dealer for Rs. 2,400. The wholesale dealer sells the goods to a retailer for Rs. 3,000 who ultimately sells to the consumers for Rs. Rs. 4,000.
- Compute the Tax Liability, input credit availed and tax payable by the manufacturer, distributor, wholesale dealer and retailer under Invoice method assuming VAT rate @ 12.5%. [7]
5. Write short notes on (any *two*) : [14]
- (a) Basic of Assessable Value
- (b) Meaning and general highlights of CENVAT Scheme
- (c) Provisions in respect of concessions to SSI
- (d) Exemption/Restriction on baggage.
6. Explain the provision relating to filing of returns and payment of tax under VAT. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(ii) सर्व प्रश्न अनिवार्य आहेत.

1. सरकारी महसूल (Government Revenue) मिळविण्याचे विविध मार्ग स्पष्ट करा. देशाच्या विकासातील प्रत्यक्ष व अप्रत्यक्ष करांची भूमिका स्पष्ट करा. [14]

2. 'उत्पादन शुल्क' म्हणजे ते सांगून उत्पादन शुल्काचे विविध प्रकार स्पष्ट करा. [14]

किंवा

खालील संकल्पना स्पष्ट करा : [14]

(अ) सेवाकराची संकल्पना

(ब) आवक वस्तु (Input Goods), आवक सेवा (Input Services) आणि भांडवली वस्तु (Capital Goods)

(क) क्षेत्रीय जलधि (Territorial Waters) आणि सीमाशुल्क जलधि (Customs Water)

(ड) मुल्यवर्धित कराची (VAT) संकल्पना.

3. (अ) करनिर्धारण मुल्य आणि करपात्र शुल्क काढा. उत्पादन कलम 4(अ) अंतर्गत समाविष्ट नाही.

कमाल किरकोळ किंमत 1,100 रु. प्रत्येकी; राज्य मुल्यवर्धित कर आणि जकात 10% (निबळ किंमतीच्या); रोख बट्टा (Cash Discount) 2%; व्यापारी बट्टा (Trade Discount) 8%; प्राथमिक आणि द्वितीयक बांधणी खर्च (वरील किंमतीत समाविष्ट) 100 रु. उत्पादन शुल्क दर 8% (परिव्ययावर) अधिक शैक्षणिक अधिभार. [7]

(ब) थंडर टिक्की लिमिटेड ही कंपनी रंगीत दूरचित्रवाणी संचांची निर्मिती करते. तिचे कारखाने पुणे आणि बंगलुरु इथे आहेत. बंगलुरु येथे कंपनी पिक्चर ट्यूब निर्माण करते आणि त्याचा उपयोग पुणे येथील कारखान्यात दूरचित्रवाणी संचाची निर्मिती करण्यासाठी केला जातो. खालील माहितीच्या आधारे देय उत्पादन शुल्क (पिक्चर ट्यूबसाठी) काढा :

- (1) प्रत्यक्ष सामग्री परिव्यय (प्रत्येकी) 600 रु.,
- (2) अप्रत्यक्ष सामग्री परिव्यय 50 रु.,
- (3) प्रत्यक्ष मजुरी 100 रु.,
- (4) अप्रत्यक्ष मजुरी 50 रु.,
- (5) प्रत्यक्ष खर्च 100 रु.,
- (6) अप्रत्यक्ष खर्च 50 रु.,
- (7) प्रशासकीय खर्च 50 रु.,
- (8) विक्री व वितरण खर्च 100 रु.

अधिक माहिती :

- (1) नफा प्रमाण (वार्षिक अहवाल 1999-2000 नुसार) आयकर वजावटी-
आधी 12%.
- (2) सामग्री परिव्ययामध्ये उत्पादन शुल्क 100 रु. दिलेले आहे.
- (3) उत्पादन शुल्क दर 16% अधिक शैक्षणिक अधिभार 2%. [7]

किंवा

मुल्यवर्धित कराची ऐतिहासिक पाइर्वभूमी त्याच्या फायदे आणि तोट्यांसह स्पष्ट करा.
मुल्यवर्धित कराची (VAT) क्रांती (evolution) स्पष्ट करा. [14]

4. (अ) व्यवसायाने परिव्यय परिक्षक (Cost Accountant) असणारे मि. देशपांडे विश्वा सिमेंट या कंपनीला करपात्र सेवा देतात. यांच्या बदल्यात कंपनीने देशपांड्यांच्या घरबांधणीसाठी 200 सिमेंट पिशव्या मोफत पुरविल्या. या परिस्थितीत सेवाकराची किंमत कशी ठरवाल ? जर सेवा मोफत पुरविली असेल तर काय फरक पडेल ? [7]

(ब) मि. एक्स ला उत्पादकाने मि. 'बी' ला 2,000 रु. किंमतीच्या वस्तू विकल्या (मूल्यवर्धित VAT कराचा यामध्ये समावेश नाही) मि. बी ने घाऊक व्यापारी मि. 'के'ला या वस्तू 2,400 रु. ला विकल्या. घाऊक व्यापाराने याच वस्तू 3,000 रु. किंमतीला किरकोळ विक्रेत्याला विकल्या किरकोळ विक्रेत्याने ह्या वस्तू 4,000 रु. ला उपभोक्त्याला विकल्या. वरील उदाहरणात प्रत्येक टप्प्यावरील (उत्पादक, वितरक, घाऊक व्यापारी आणि किरकोळ व्यापारी) करदायित्व निश्चित करा (मूल्यवर्धित कर दर @ 12.5% गृहीत धरा). [7]

5. थोडक्यात टिपा लिहा (कोणतेही दोन) : [14]

- (अ) करनिर्धारित मुल्यांसाठी मूलतत्त्वे (Basic of Assessable Value)
- (ब) CENVAT योजनेचा अर्थ व वैशिष्ट्ये
- (क) लघुउद्योगांना असणाऱ्या सवलतींच्या तरतुदी
- (ड) बॅगेजवरील बंधने किंवा सवलती (Exemption/Restriction on baggage).

6. मूल्यवर्धित कर (VAT) अंतर्गत विवरणपत्रे भरण्याच्या आणि कर भरण्याच्या तरतुदी स्पष्ट करा. [10]

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012
CO-OPERATION AND RURAL DEVELOPMENT
Paper III
(Co-operative Marketing Management)
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Define Marketing Research. Explain the scope and need of Marketing Research in Co-operatives. [14]

2. Define Co-operative Marketing. Explain the different types of Co-operative Marketing. [14]

Or

Define Marketing. Explain the scope and elements of Marketing. [14]

3. (A) Write a brief note on 'Sugar Processing Co-operatives'.

(B) Explain the advantages of State Co-operative Consumer Federation. [14]

Or

(A) Explain the objectives of the Agricultural Produce Marketing (Development and Regulation) Act, 2003.

(B) Write a brief note on Co-operative Produce Marketing. [14]

P.T.O.

4. Describe in detail the objectives and performance of NAFED (National Agricultural Co-operatives Marketing Federation of India Ltd.). [14]
5. Answer the following questions (any *two*) : [14]
- (1) Explain the functions of Agricultural Produce Market Committee.
 - (2) Describe the main features of Agricultural Produce Market (Regulation) Act, 1963.
 - (3) Write a note on Organizational setup of NAFED.
 - (4) Explain marketing strategy of cooperatives for Exporting Agricultural Produce.
6. Describe the impact of the Agricultural Produce Marketing (Development and Regulation) Act, 2003 on Agricultural Marketing. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. विपणन संशोधनाची व्याख्या सांगून, सहकारामध्ये विपणन संशोधनाची असलेली व्याप्ती आणि गरज स्पष्ट करा. [14]

2. सहकारी विपणनाची व्याख्या सांगून, सहकारी विपणनाचे असलेले विविध प्रकार स्पष्ट करा. [14]

किंवा

विपणनाची व्याख्या सांगून, विपणनाची व्याप्ती आणि घटक स्पष्ट करा. [14]

3. (अ) 'सहकारी साखर प्रक्रिया उद्योग' यावर थोडक्यात टिप लिहा.
(ब) राज्य सहकारी ग्राहक संघाचे फायदे स्पष्ट करा. [14]

किंवा

(अ) 2003च्या कृषि उत्पन्न बाजार (विकास व नियमनात्मक) कायद्याची उद्दीष्टे स्पष्ट करा.

(ब) 'सहकारी-उत्पादनाचे विपणन' यावर थोडक्यात टिप लिहा. [14]

4. 'नाफेड (NAFED) ची' उद्दीष्टे आणि कामगिरी सविस्तर विशद करा. (राष्ट्रीय कृषि सहकारी विपणन संघ : National Agricultural Co-operatives Marketing Federation). [14]

5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]

(1) कृषि उत्पन्न बाजार समितीची कार्ये स्पष्ट करा.

(2) 1963च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याची प्रमुख वैशिष्ट्ये विशद करा.

(3) 'नाफेड (NAFED) ची संघटनात्मक रचना' यावर टिप लिहा.

(4) कृषि उत्पन्न निर्यातीसाठी असलेली सहकाराची विपणन व्युहरचना स्पष्ट करा.

6. कृषि विपणनावर, 2003च्या कृषि उत्पन्न बाजार (विकास व नियमनात्मक) कायद्याचा पडलेला प्रभाव विशद करा. [10]

Total No. of Questions—5]

[Total No. of Printed Pages—4+1

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**T.Y. B.Com. EXAMINATION, 2012
COST AND WORKS ACCOUNTING**

Paper III

(Costing Techniques and Cost Audit)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Use of calculator is allowed.

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

(i) The document which describes the budgeting organisation, procedures, etc. is known as

(ii) Marginal cost does not include cost.

(iii) Inter-firm comparisons become meaningless in the absence of system.

(iv) Idle time variance will always be

(v) Target costing was originated in in the 1960s.

(vi) Cost Auditor is appointed for the period of

P.T.O.

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

- (i) Margin of safety above break-even point is always zero.
- (ii) Favourable material cost variance occurs when actual cost incurred is more than standard cost.
- (iii) Target costing system focuses mainly on new product development activities.
- (iv) Limitations of uniform costing arise due to the distrust of the members.
- (v) Cost Audit is a part and partial of financial audit.
- (vi) A budget is both a plan as well as a control tool.

2. What is 'Uniform Costing' ? State the objectives of uniform costing. What are the important areas where uniformity is necessary to achieve ? [15]

Or

What is 'Inter-firm Comparison' ? State the essential requirements for installation of a scheme of Inter-firm Comparison. What are the limitations of Inter-firm Comparison ? [15]

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

- (a) Features of Target Costing
- (b) Procedure of Cost Audit
- (c) Cost Accounting Standards
- (d) Verification of Cost Records
- (e) Cost Audit Report Rules.

4. (A) From the following information find out : [15]

- (a) P/V Ratio
- (b) Fixed Cost
- (c) Break-even point
- (d) The profit made when sales are ₹ 5,00,000
- (e) Sales required to earn profit of ₹ 1,40,000
 - (i) Sales ₹ 4,00,000
 - (ii) Variable Costs :
 - Direct Materials ₹ 1,50,000
 - Direct Labour ₹ 75,000
 - Variable overheads 100% of direct labour cost.
 - (iii) Net Profit ₹ 70,000.

(B) From the following information, calculate : [5]

- (i) Labour Rate Variance
- (ii) Labour Efficiency Variance :
 - Standard wage rate : ₹ 20 per hour
 - Standard hours : 2,000 hours
 - Actual wage rate : ₹ 25 per hour
 - Actual hours : 1,900 hours.

5. (A) Standard labour hours and rate for the production of article 'X' are given below : [10]

Worker	Hours per unit of output	Rate per hr. (₹)	Amount (₹)
Men	30	20	600
Women	20	30	600
	50		1,200

In a particular period, 100 units of the product were produced, the actual cost of which was as follows :

Worker	Hours	Rate per hr. (`)	Amount (`)
Men	3,200	15	48,000
Women	1,900	40	76,000
	5,100		1,24,000

You are required to calculate :

- (1) Labour Cost Variance
- (2) Labour Rate Variance
- (3) Labour Efficiency Variance
- (4) Labour Mix Variance.

(B) The following information is available from the books of a manufacturing company which uses two types of materials for production : [10]

Material	Standard			Actual		
	Qty. (kgs)	Price (`)	Total (`)	Qty. (kgs)	Price (`)	Total (`)
X	250	60	15,000	200	60	12,000
Y	150	30	4,500	250	36	9,000
<i>Less 15% normal</i>	400			450		
<i>loss</i>	- 60			-110	<i>Actual loss</i>	
	340		19,500	340		21,000

Calculate :

- (a) Material Cost Variance
- (b) Material Price Variance
- (c) Material Usage Variance
- (d) Material Mix Variance
- (e) Material Yield Variance.

Or

During a period, Actual Mix differs from the Standard Mix but there is no change in output. Output of chemical 'X' is 10 kgs. :

Standard Mix	`	Actual Mix	`
60 kgs. of Material 'A' @ ` 20	1,200	72 kgs. of Material 'A' @ ` 20	1,440
40 kgs. of Material 'B' @ ` 10	400	31 kgs. of Material 'B' @ ` 11	341
100 kgs.	1,600	103 kgs.	1,781

Calculate :

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

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS STATISTICS

Special Paper III

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :- (i) Attempt *All* questions.

(ii) Figures to the right indicate full marks.

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

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

(a) Explain the term 'pessimistic time' in PERT.

(b) Determine whether there exists a saddle point in the following two person zero sum game :

Player B

$$\text{Player A} \begin{bmatrix} -12 & -13 \\ -22 & 18 \end{bmatrix}$$

(c) Evaluate :

$$\int_1^3 (3x^2 + x) dx.$$

P.T.O.

(d) State whether each of the statement given below is True

or False :

(i) Value of game is always positive.

(ii) The distribution of service rate follows Normal distribution in queuing theory.

(e) State the purpose of life table.

(f) State Simpson's $\frac{3}{8}$ th Rule from numerical integration.

(B) Attempt any *two* of the following :

(a) Evaluate the following :

(i) $\int (7x^4 + 3x^2 + 8) dx$ [2]

(ii) $\int x \log x dx.$ [4]

(b) Solve the game with the following pay-off matrix by using the principle of dominance :

		Player B		
		B₁	B₂	B₃
Player A	A₁	1	2	7
	A₂	6	7	2
	A₃	5	6	1

[6]

(c) Given the following pay-off matrix :

Strategies	States			
	N ₁	N ₂	N ₃	N ₄
I	4	0	-5	3
II	-2	6	9	1
III	7	3	2	4

Determine the optimal strategy under :

- (i) Maximax
- (ii) Maximin
- (iii) Laplace criteria
- (iv) Hurvitz criterion with coefficient of optimality
(c) = 0.6. [6]

2. Attempt any *two* of the following : [8 each]

(a) A machine is set to deliver packets of given weight 10 samples of size 5 each were recorded as follows :

Sample No.	Mean	Range
1	15	7
2	17	7
3	15	4
4	18	9
5	17	8
6	14	7
7	18	12
8	15	4
9	17	11
10	16	5

Construct control charts for mean and range. Also comment on whether the process seems to be control.

($n = 5$, $A_2 = 0.577$, $D_3 = 0$, $D_4 = 2.115$)

- (b) A self service employees one cashier at its counter. Nine customers arrive on an average every 5 minutes while the cashier can serve 10 customers in 5 minutes. Find :
- (i) Probability that cashier is idle.
 - (ii) Average time a customer waits before being served.
 - (iii) Average number of customers in queue.
 - (iv) Average number of customers in the system.
- (c) Fill in the blanks of the following life table which are shown with the question marks :

Age (x)	l_x	d_x	q_x	p_x	L_x	T_x	e^0_x
20	10000	?	?	?	?	?	?
21	9873	—	—	—	—	83269	?

3. Attempt any *two* of the following : [8 each]

- (a) Explain the following terms :
- (i) Opportunity loss.
 - (ii) Decision under uncertainty.
 - (iii) Chance causes.
 - (iv) Queue discipline.

- (b) The following table gives the activities in a project and other relevant information :

Activity	Duration
1—2	5
1—3	9
2—5	14
2—4	4
3—4	3
4—5	10
4—6	12
5—6	6
6—7	10

Find earliest start, earliest finish, latest start, latest finish, total float, free float and independent float for each activity. Also find critical path.

- (c) A company manufactures 200 motorcycles per day which changes according to availability of raw material :

Production (per day)	Probability
196	0.05
197	0.09
198	0.12
199	0.14
200	0.20
201	0.15
202	0.11
203	0.08
204	0.06

Consider the following sequence of random numbers :

82, 89, 78, 24, 52, 61, 18, 45, 04, 23, 50, 77.

Using the sequence, simulate the production for next 12 days.

Use Monte-Carlo simulation method.

4. Attempt any *two* of the following : [8 each]

(a) (I) Evaluate :

$$\int_3^8 \frac{x + 2}{x^2 + 4x + 5} dx.$$

(II) Compute :

$$I = \int_2^6 \frac{1}{x^2} dx.$$

Using Simpson's $\frac{1}{3}$ rd rule. Divide the interval [2, 6] into 4 equal sub-intervals.

(b) A project has the following activities and other characteristics :

Activity	Time Estimates (Weeks)		
	t_o	t_p	t_m
1—2	3	15	6
1—6	2	14	5
2—3	6	30	12
2—4	2	8	5
3—5	5	17	11
4—5	3	15	6
6—7	3	27	9
7—8	4	28	19
5—8	1	7	4

- (i) Draw the project network and calculate the length and variance of the critical path.
- (ii) What is the probability that project will be completed within 41 weeks ?
- (c) (I) Explain the following terms :
- (i) Tolerance limits
- (ii) Process capability index.
- (II) Write a short note on 'Decision Tree'.

5. Attempt any *two* of the following : [6 each]

- (a) The maintenance cost and resale value per year of a machine whose purchase price is Rs. 7,000, is given below :

Year	Maintenance Cost (in Rs.)	Resale Value (in Rs.)
1	900	4000
2	1200	2000
3	1600	1200
4	2100	600
5	2800	500
6	3700	400
7	4700	400
8	5900	400

When should the machine be replaced ?

(b) Evaluate :

$$I = \int_2^7 \frac{1}{x} dx$$

by using trapezoidal rule. Divide the interval [2, 7] into 5 equal sub-intervals.

(c) The bolts are manufactured and inspected in the batches of 100 each. The number of defectives in the first 6 batches are given below. Construct np chart for the following data and state your conclusions :

Sample No.	No. of Defectives
1	2
2	5
3	4
4	3
5	6
6	4

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS ENTREPRENEURSHIP

Paper III

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Define the term 'Personality'. Explain various determinants of personality. [14]

2. What do you mean by 'group' ? Narrate the benefits of formal and informal groups. [14]

OR

Define the term 'team'. State and explain types of team. [14]

3. (a) What do you mean by 'organisational behaviour' ? What is its scope ? [7]

(b) Distinguish between manager and leader. [7]

OR

(a) Explain theory Y in brief. [7]

(b) What are the causes of change ? [7]

4. Define the term 'stress'. Narrate the consequences of stress. [14]

P.T.O.

5. Write short notes on (any two) : [14]
- (a) Importance of organisational behaviour
- (b) Indian industrial leadership and challenges of new scenario
- (c) Causes of conflict
- (d) Job enrichment.
6. Due to globalisation, changes in organisation are inevitable. What are the possible causes behind resistance to change by employees ? [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) उजवीकडील आकडे पूर्ण गुण दर्शवितात.

1. 'व्यक्तीमत्व' या संकल्पनेची व्याख्या सांगून, व्यक्तीमत्वावर प्रभाव टाकणाऱ्या विविध घटकांचे स्पष्टीकरण करा. [14]
2. समुह म्हणजे काय ? औपचारीक आणि अनौपचारीक समूहाचे फायदे स्पष्ट करा. [14]

किंवा

'संघ' ही संकल्पना स्पष्ट करून संघाचे विविध प्रकार सांगून स्पष्ट करा.

3. (अ) 'संघटनात्मक वर्तन' म्हणजे काय ? त्याची व्याप्ती काय आहे ? [7]
- (ब) 'व्यवस्थापक' व 'नेता' यातील फरक स्पष्ट करा. [7]

किंवा

(अ) 'सिद्धांत य' थोडक्यात स्पष्ट करा. [7]

(ब) बदलांचे कारणे कोणती आहेत ? [7]

4. 'ताण' ह्या संकल्पनेची व्याख्या सांगून ताणचे परिणाम सांगा. [14]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]

(ब) संघटनात्मक वर्तनाचे महत्व

(ब) भारतीय औद्योगिक नेतृत्व व नविन काळातील आव्हाने

(क) संघर्षाची कारणे

(ड) 'कार्यसमृद्धीकरण' (Job enrichment).

6. जागतिकीकरणामुळे संघटनेमधील बदल अनिवार्य आहेत. कर्मचारी मात्र बदलांना विरोध करतात या मागची शक्य असणारी कारणे कोणती ? [10]

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012

MARKETING MANAGEMENT

Paper III

(Advertising Management)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Explain the meaning of advertising. What are the benefits and limitations of advertising ? [14]

2. Explain the various objections against advertising. [14]

OR

What are the various functions of advertising ? Explain the importance of advertising layout. [14]

3. (A) What are the essential factors for appeal in advertising ? [7]

(B) Explain the main services rendered by an advertising agency. [7]

OR

(A) Explain merits and demerits of television advertising. [7]

(B) What are the advantages of brand to customers. [7]

P.T.O.

4. What are the advantages and limitations of advertising as a profession ? [14]
5. Write short notes on (any two) : [14]
- (a) Types of brands on the basis of the market area
- (b) Different advertising media
- (c) Industrial advertising
- (d) Functions of advertising agency.
6. State new avenues and dimensions of advertising as a career. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जाहिरातीचा अर्थ स्पष्ट करा. जाहिरातीचे फायदे आणि मर्यादा कोणत्या ? [14]

2. जाहिराती विरुद्ध घेतले जाणारे आक्षेप स्पष्ट करा. [14]

किंवा

जाहिरातीची विविध कार्ये कोणती ? जाहिरात रचनेचे महत्व स्पष्ट करा.

3. (अ) जाहिरात आवाहनातील आवश्यक बाबी कोणत्या ? [7]

(ब) जाहिरात संस्था पूरवित असलेल्या मुख्य सेवांचे स्पष्टीकरण द्या. [7]

किंवा

(अ) दूरदर्शन (Television) जाहिरातीचे गुण व दोष स्पष्ट करा. [7]

(ब) चिन्हाचे (Brand) ग्राहकांना होणारे फायदे कोणते ? [7]

4. जाहिरातीचे एक पेशा म्हणून त्याचे फायदे आणि मर्यादा कोणत्या ? [14]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]
- (अ) विपणीक्षेत्रा (Market Area) नुसार चिन्हाचे (Brand) प्रकार
- (ब) जाहिरातीची विविध माध्यमे
- (क) औद्योगिक जाहिराती
- (ड) जाहिरात संस्थेची कार्ये.
6. व्यवसाय म्हणून जाहिरात क्षेत्राचे नवे पैलू सांगा. [10]

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012
AGRICULTURAL AND INDUSTRIAL ECONOMICS
Special Paper III
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

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

1. Critically examine the role of NABARD in rural credit. [14]

2. State the recent trends in Indian agriculture. Explain the advantages of horticulture. [14]

Or

Review the burden of agricultural taxation in India. State argument against agricultural income tax. [14]

3. (A) Explain the functions of service co-operatives. What are their weaknesses ? [7]

(B) Evaluate industrial regional imbalance in India. [7]

Or

(A) Explain the advantages and disadvantages of intensive agricultural area programme. [7]

(B) Discuss the advantages of multinational corporations in India. [7]

P.T.O.

4. Explain the impact of industrial policy 1991 on industrial development in India. [14]
5. Write short notes on (any two) : [14]
- (1) Advantages of minor irrigation project.
 - (2) SEZ's and industrial development.
 - (3) Infrastructure and industrial development.
 - (4) Malpractices of MNC's.
6. Explain in brief role of private investment in communication development in India. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहे.

(ii) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

1. ग्रामीण पतपुरवठ्यातील नाबार्डच्या भूमिकेचे टिकात्मक परीक्षण करा. [14]

2. भारतीय शेतीतील अलिकडील बदल सांगा. फलबाग शेतीचे फायदे स्पष्ट करा. [14]

किंवा

भारतातील शेती कर भाराचा आढावा घ्या. शेती उत्पन्न कराचे विरोधी युक्तीवाद सांगा. [14]

3. (अ) सेवा सहकारी संस्थेचे कार्ये स्पष्ट करा. त्यांचे दोष कोणते ? [7]

(ब) भारतातील औद्योगिक प्रादेशिक विषमतेचे मुल्यमापन करा. [7]

किंवा

- (अ) सक्ष्म शेती क्षेत्र कार्यक्रमाचे फायदे-तोटे स्पष्ट करा. [7]
- (ब) भारतातील बहुराष्ट्रीय कंपन्यांच्या फायद्याची चर्चा करा. [7]
4. औद्योगिक धोरण-1991चा भारतातील औद्योगिक विकासावरील प्रभाव स्पष्ट करा. [14]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]
- (1) लघू जल सिंचन प्रकल्पांचे फायदे
 - (2) विशेष आर्थिक क्षेत्र आणि औद्योगिक विकास
 - (3) पायाभूत सुविधा आणि औद्योगिक विकास
 - (4) बहुराष्ट्रीय कंपन्यांचे गैरप्रकार.
6. भारतातील दळणवळण विकासातील खाजगी गुंतवणूकीची भूमिका थोडक्यात स्पष्ट करा. [14]

Total No. of Questions—4]

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T.Y. B.Com. EXAMINATION, 2012
DEFENCE BUDGETING, FINANCE AND MANAGEMENT
Special Paper III
(Defence Budgeting and Finance Management in India)
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

- N.B. :—** (i) *All* questions are compulsory.
(ii) Figures to the right indicate marks.

1. Answer in **20** words each (any *ten*) : [20]
- (1) Define defence management.
 - (2) What do you mean by financial control ?
 - (3) Define public good.
 - (4) State the meaning of defence.
 - (5) What do you mean by resources for defence ?
 - (6) State any *two* limitations of defence management.
 - (7) Define war potential.
 - (8) Write the meaning of performance budget.
 - (9) State the meaning of strategic planning.
 - (10) Define 'Zero Base Budget'.
 - (11) What do you mean by contributory elements of war ?
 - (12) State the meaning of manpower planning in defence.
 - (13) Write the meaning of deficit finance.

P.T.O.

2. Answer in **50** words each (any *two*) : [10]
- (1) Explain purpose of financial management.
 - (2) Discuss functions of ministry of defence.
 - (3) Explain the role of Financial Advisor.
 - (4) Write in brief management of resources for defence.
3. Answer in **150** words each (any *two*) : [20]
- (1) Explain features of Indian economy.
 - (2) Discuss basic macro-economic concept.
 - (3) Explain Parliament control over Defence Budget.
 - (4) Discuss impact of poor defence expenditure on Armed Forces.
4. Answer in **300** words each (any *two*) : [20]
- (1) Explain effects of war on economic structure.
 - (2) Discuss industrial capacity and man-power are the elements of war potential.
 - (3) Analyse India's defence expenditure since 1998.
 - (4) Write a note on the debate Defence Vs. Development.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक गुण दर्शवितात.

1. **20** शब्दांत उत्तरे द्या (कोणतेही **दहा**) : [20]
- (1) संरक्षण व्यवस्थापन व्याख्या द्या.
 - (2) आर्थिक नियंत्रण म्हणजे काय ?

- (3) पब्लीक गुड्स व्याख्या द्या.
- (4) डिफेन्सचा अर्थ लिहा.
- (5) रिसोर्सेस फॉर डिफेन्स म्हणजे काय ?
- (6) संरक्षण व्यवस्थापनाच्या मर्यादा (कोणत्याही दोन).
- (7) युद्धक्षमता व्याख्या द्या.
- (8) कार्याभिमुख अर्थसंकल्प अर्थ लिहा.
- (9) सामरिक नियोजन अर्थ लिहा.
- (10) शुन्य आधारीत अर्थसंकल्प व्याख्या द्या.
- (11) युद्धाचे योगदानपूरक घटक म्हणजे काय ?
- (12) संरक्षणातील मानवीबळाचे नियोजन म्हणजे काय ?
- (13) डिफीसिट फायनान्स अर्थ लिहा.

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

- (1) आर्थिक व्यवस्थापनाचे उद्दिष्टे स्पष्ट करा.
- (2) संरक्षण मन्त्रालयाच्या कार्याबाबत चर्चा करा.
- (3) आर्थिक सल्लागाराची भूमिका स्पष्ट करा.
- (4) “संरक्षणासाठी साधन संपत्तीचे व्यवस्थापन.” थोडक्यात लिहा.

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

- (1) भारतीय अर्थव्यवस्थेचे गुणधर्म स्पष्ट करा.
- (2) बेसिक मॅक्रो-ईकॉनामिक कन्सेप्ट थोडक्यात चर्चा करा.
- (3) संरक्षण अंदाजपत्रकावर संसद कशाप्रकारे नियंत्रण करते ? स्पष्ट करा.
- (4) कमी आर्थिक तरतुदीचा सशस्त्र सेनादळावर घेणाऱ्या परिणामाबाबत चर्चा करा.

4. 300 शब्दांत उत्तरे द्या (कोणतेही दोन) :

[30]

- (1) युद्धाचा आर्थिक रचनेवर होणाऱ्या परिणामाबाबत चर्चा करा.
- (2) औद्योगिक क्षमता आणि मानवीबळ युद्धक्षमतेचा घटक म्हणुन चर्चा करा.
- (3) 1998 पासुन भारताच्या संरक्षणखर्चाचे विश्लेषण करा.
- (4) संरक्षण कि विकास ह्या वादावर टिपण लिहा.

Total No. of Questions—6]

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T.Y. B.Com. EXAMINATION, 2012
INSURANCE, TRANSPORT AND TOURISM
Paper III
(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Enumerate in detail the functions and working of WTO (World Tourism Organisation). [14]

2. Distinguish between tourism in India and tourism in other countries. [14]

Or

Explain the importance of passport and visa for international tour. [14]

3. (A) Explain the role of city guides in tours.
(B) Write a brief note on PATA (Pacific Air Travel Association).

Or

(A) Explain the functions of IUTO (International Union of Travel Organisation).

(B) Write a brief note on tour planning. [14]

P.T.O.

4. Define group tours. Explain the significance of advertisements, publicity and marketing of group tours. [14]
5. Answer the following questions (any two) : [14]
- (1) Significance of effective presentation skill in tourism. Explain.
- (2) Write a brief note on tour packages.
- (3) Write a brief note on tourism in Thailand.
- (4) Need of behavioural aspect for tourism. Explain.
6. What are the facilities available to international tourist in Mauritius ? [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 'जागतिक पर्यटन संघटनेची' (World Tourism Organisation) कार्ये आणि कामगिरी सविस्तर विशद करा. [14]

2. भारतातील पर्यटन आणि इतर देशातील पर्यटन यातील फरक विशद करा. [14]

किंवा

आंतरराष्ट्रीय प्रवासासाठी/यात्रेसाठी पासपोर्ट (Passport) आणि व्हिसा (Visa) यांचे महत्व स्पष्ट करा. [14]

3. (अ) प्रवासात (यात्रेत) शहरी मार्गदर्शकाची (City Guides) भूमिका स्पष्ट करा.

(ब) 'पॅसेफिक हवाई यात्रा असोसिएशन' (PATA) यावर थोडक्यात टिप लिहा.

किंवा

- (अ) यात्रा संघटनेची आंतरराष्ट्रीय युनियनची (IUTO) कार्ये स्पष्ट करा.
(ब) यात्रा-नियोजन यावर टिप लिहा. [14]
4. समुह-यात्रा (Group Tours) ची व्याख्या सांगून, समुह-यात्रेचे जाहिरात, प्रसिद्धी आणि विपणन संदर्भातील महत्व स्पष्ट करा. [14]
5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]
- (1) पर्यटनामध्ये प्रभावी सादरीकरण कौशल्याचे महत्व स्पष्ट करा
 - (2) यात्रा-पैकेजेस (Tour Packages) यावर थोडक्यात टिप लिहा.
 - (3) 'थायलंड मधील पर्यटन' यावर थोडक्यात टिप लिहा.
 - (4) 'पर्यटनांसाठी वर्तवणूकीची गरज' (वागण्याची तऱ्हा) स्पष्ट करा.
6. 'मॉरीशिस' मध्ये आंतरराष्ट्रीय पर्यटकांसाठी कोणत्या सुविधा उपलब्ध आहेत ? [10]

Total No. of Questions—5]

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T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

Paper III

(MIS, Software Engineering and Enterprise Resource Planning)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

(iii) Neat diagrams must be drawn wherever necessary.

1. (A) Attempt any *four* of the following : [8]

(i) What is system ? State its characteristics.

(ii) What is Software Engineering ?

(iii) What do you mean by ERP ?

(iv) Write the format of decision table.

(v) Define business process.

(B) Attempt any *two* of the following : [8]

(i) Explain any *four* McCall's quality factors.

(ii) Explain the concept of Business Process Re-engineering in detail.

(iii) Write a note on Data Dictionary.

P.T.O.

2. Attempt any *four* of the following : [16]
- (i) Discuss on benefits of the ERP.
 - (ii) Write a note on Prototype Model.
 - (iii) Explain the ISO standards in detail.
 - (iv) Explain system implementation strategies.
 - (v) Explain the role of MIS.
3. Attempt any *four* of the following : [16]
- (i) Explain the feasibility study in detail.
 - (ii) Explain input design with example.
 - (iii) Differentiate between MIS and BPR.
 - (iv) Explain different types of system maintenance.
 - (v) Explain the concept Reverse Engineering and Re-engineering.
4. Attempt any *four* of the following : [16]
- (i) Explain fact finding techniques in detail.
 - (ii) Explain SDLC in detail.
 - (iii) Explain different types of testing.
 - (iv) Explain the concept of Information and Knowledge in detail.
 - (v) Write a note on Information Management in SCM.
5. Attempt any *four* of the following : [16]
- (i) Discuss the concept decision tree in detail.
 - (ii) Write a note on CMM level.
 - (iii) Explain the role of system analysis.
 - (iv) Explain information system quality.
 - (v) Explain system requirement specifications.

Total No. of Questions—7]

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[4169]-330

T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

(Vocational Course—V)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

N.B. :— (i) *First* question is compulsory and attempt any *five* from the remaining questions.

(ii) Draw a neat and labelled diagram whenever necessary.

1. What is Network ? Explain different types of network topologies. [10]
2. Explain in brief the following with syntax and example : [6]
 - (a) <A> tag
 - (b) search engine.
3. What is E-commerce ? Explain types of E-commerce. [6]
4. Explain the following with example : [6]
 - (a) VBScript functions
 - (b) <FORM>

P.T.O.

5. Explain in brief the following with example : [6]
- (a) Table tag
 - (b) Inserting image in HTML page.
6. Explain the following : [6]
- (a) E-payment
 - (b) B to B E-commerce.
7. Write short notes on : External linking and Internal linking. [6]

Total No. of Questions—3]

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T.Y. B.Com. EXAMINATION, 2012
ADVERTISING, SALES PROMOTION AND SALES
MANAGEMENT
Paper V (Vocational)
(Sales-force Management)
(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

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

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

1. State and explain sources of recruitment. [12]

OR

What do you mean by performance appraisal ? Highlight its significance.

2. Discuss the objectives of training. [12]

OR

Briefly explain the factors to be considered for setting sales quota.

P.T.O.

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

[16]

- (a) Significance of sales management
- (b) Sales planning
- (c) Legal aspect of public relations
- (d) Need of customer relationship management.

Total No. of Questions—4]

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T.Y. B.Com. EXAMINATION, 2012

TAX PROCEDURE AND PRACTICES

Paper V (Vocational Course)

(Customs Act)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

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

(ii) Figures to the right indicate full marks.

1. Answer in 20 words each (any five) : [10]

(i) What is WTO ? When is it formed ?

(ii) What is meant by Customs Tariff Act 1975 ?

(iii) What is meant by 'Dutiable Goods' ?

(iv) What is meant by 'Basic Customs Duty' ?

(v) What is meant by 'Transaction Value' ?

(vi) What is meant by 'Transshipment of Goods' ?

(vii) What is meant by 'Noting of Bill of Entry' ?

P.T.O.

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

- (1) What is 'Demurrage' ? What are the types of demurrage charged under Customs Act ?
- (2) When draw-back is allowed ? What are the duty draw-back rates available ?
- (3) Explain export procedure to be followed by person in charge.
- (4) What is "General Free Allowance" Provided Under Baggage Rules 1998 ?

3. Answer in **150** words each (any *three*) : [15]

- (1) Is there any difference between "Baggage" and "Bonafide Baggage" ? Explain.
- (2) Explain briefly the difference between Customs Act and Central Excise.
- (3) What is meant by 'Export General Manifest' ? Who has to submit EGM ? When ?
- (4) Distinguish between clearance for Home-consumption and clearance for warehousing.
- (5) Distinguish between 'Territorial Waters' and 'Indian customs waters' under the Customs Act.

4. Write answer in **300** words (any *one*) : [7]

- (1) What are the different types of duties levied and collected on imported goods ?
- (2) Explain the term 'Customs Stations'. Who appoints customs stations ? What are its importances ?

Total No. of Questions—3]

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**T.Y. B.Com. EXAMINATION, 2012
ENTREPRENEURSHIP DEVELOPMENT**

(Common to)

(i) Computer Application

(ii) Advertising, Sales Promotion and Sales Management

Paper VI (Vocational)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

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

(ii) Figures to the right indicate full marks.

1. Explain the following types of entrepreneurs : [12]
- (a) Innovative
- (b) Imitating.

OR

Briefly narrate merits and demerits of sole proprietorship.

2. Write a detailed note on SWOT Analysis. [12]

OR

State and explain various modes of employment.

P.T.O.

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

[16]

- (a) Characteristics of entrepreneur
- (b) Break-even point
- (c) Role of consultancy organisation
- (d) Marketing mix.

Total No. of Questions—4]

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[4169]-334

T.Y. B.Com. EXAMINATION, 2012
TAX PROCEDURE AND PRACTICES
Paper VI (Vocational Course)
(Entrepreneurship Development and Project Report)
(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

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

(ii) Figures to the right indicate full marks.

- 1.** Answer in **20** words each (any *five*) : [10]
- (1) Which are the different forms of innovations ?
 - (2) State the classifications of entrepreneurs.
 - (3) State the main key elements of entrepreneurship.
 - (4) State the main basic qualities of an entrepreneur.
 - (5) State the various stages of entrepreneurial process.
 - (6) What do you understand by entrepreneurial development process ?
 - (7) What do you understand by Human Resource Planning ?
- 2.** Answer in **50** words each (any *two*) : [8]
- (a) What do you understand by “Job Description” ?
 - (b) What are the main specialities of private sector enterprise ?
 - (c) What are the salient features of Joint Stock Company ?
 - (d) What are the main marketing functions ?

P.T.O.