

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 4

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M. Com. (Semester - I) (Compulsory) Examination - 2012

MANAGEMENT ACCOUNTING

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instruction :

All questions are compulsory and carry equal marks.

Q.1) “Management Accounting is one of the best tools in the hands of management of the modern large scale business.” Explain.

OR

Q.1) What do you understand by Responsibility Accounting ? Explain its structure, objectives and advantages in the modern business.

Q.2) The following are the Balance Sheets of EMBEEA Limited as on 31st March, 2011 and 31st March, 2012 :

Liabilities	31-03-11	31-03-12	Assets	31-03-11	31-03-12
Equity Share Capital	6,00,000	8,00,000	Building	4,00,000	3,60,000
General Reserves	3,00,000	3,50,000	Machinery	5,50,000	6,00,000
Profit and Loss A/c.	2,50,000	3,00,000	Furniture	2,00,000	2,50,000
14% Debentures	4,50,000	2,50,000	Investments	1,50,000	1,60,000
Mortgaged Loan	2,50,000	1,00,000	Stock	3,60,000	2,70,000
Bills Payable	65,000	1,00,000	Debtors	3,50,000	4,00,000
Creditors	1,20,000	1,30,000	Cash	80,000	50,000
Bank Overdraft	75,000	70,000	Preliminary Expenses	60,000	40,000
Provision for Taxation	40,000	50,000	Discount on Issue of Shares	—	20,000
	21,50,000	21,50,000		21,50,000	21,50,000

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P.T.O.

You are required to prepare Fund Flow Statement with necessary working notes, after considering the following information :

- (1) Equity Shares are issued at 15% discount.
- (2) Furniture having book value Rs. 60,000 was destroyed by Fire and the Insurance Company has paid only 40% of the claim.
- (3) 14% debentures are redeemed by purchasing in the open market at Rs. 97.
- (4) Income Tax 50,000 was paid during the year.
- (5) During the year Investment Costing Rs. 60,000 was sold at 40% profit.
- (6) All Fixed Assets are depreciated by 10% of the opening balance.

Q.3) Prepare a Balance Sheet with as much details as possible from the following information :

- | | |
|--|--------------|
| (1) Stock Velocity | 8 |
| (2) Capital Turnover Ratio | 4 |
| (3) Fixed Assets Turnover Ratio | 5 |
| (4) Gross Profit Turnover Ratio | 20% |
| (5) Debtors Velocity | 73 days |
| (6) Creditors Velocity | 1 month |
| (7) Gross Profit | Rs. 1,00,000 |
| (8) Reserve and Surplus | Rs. 20,000 |
| (9) Closing Stock was Rs. 10,000 in excess of the opening stock. | |
| (10) There are no long term liabilities. | |

OR

Q.3) What do you understand by Ratio Analysis ? Explain various ratios to judge liquidity and profitability of an organisation.

Q.4) From the following estimations prepare statement showing estimated amount of working capital :

- (1) The actual sales during the current year was 60,000 units which is likely to be increased by 50% for the next year.
- (2) Goods are sold at 25% above the cost.
- (3) The cost incurred during the year was :
 - (i) Raw Materials – Rs. 2,40,000
 - (ii) Labour Cost – Rs. 1,50,000
 - (iii) Overheads – Rs. 90,000 (80% Fixed)
- (4) The management wants to maintain stock of raw material which will satisfy requirement of 10 days and the stock of finished goods equal to the sales of the next month.
- (5) The raw material remains in the process for three weeks for which labour cost and overheads are to be considered at 40% and 70% completion stage.
- (6) 10% of the purchases are made on cash basis, 10% on the advance payment of one month and the remaining on two months credit.
- (7) Sales are made on one month credit.
- (8) Fixed Overheads are paid with one month time lag while the variable overheads are paid with 20 days time lag.
- (9) Workmen are paid on monthly basis.
- (10) The management wants to maintain minimum cash balance equal to the monthly sales.

(It may be assumed that there are four weeks in a month and the production is spread over evenly throughout the year.)

OR

Q.4) What do you understand by Responsibility Accounting ? Explain various types of Cost Centres.

Q.5) Write detailed notes on **any two** of the following :

- (a) Limitations of Management Accounting
- (b) Receivables Management
- (c) Importance of the Cash Flow Statement

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M. Com. (Semester - I) (Compulsory) Examination - 2012

STRATEGIC MANAGEMENT

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
 - (2) *All questions carry equal marks.*
-
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Q.1) Define the term 'Strategic Management'. Describe nature and scope of Strategic Management.

OR

Q.1) Describe various steps in the Process of Strategic Management.

Q.2) Distinguish between Company's Goals and Mission.

OR

Q.2) Write notes :

- (a) SWOT Analysis
- (b) Value Chain Analysis

Q.3) What is Strategic Planning ? Explain advantages and disadvantages of Strategic Planning.

OR

Q.3) List types of Organisational Structures required for Strategy Implementation. Explain factors affecting choice of Organisational Structure.

Q.4) Write a descriptive note on the nature and importance of Strategic Evaluation.

OR

Q.4) What is the Link between an International Business Strategy and its Human Resource Management Policies ?

Q.5) Write short notes : **(Any Four)**

- (a) Strategic Decision-making
 - (b) Strategic Analysis
 - (c) Strategic Planning
 - (d) Manpower Planning
 - (e) Production Strategy
 - (f) Six-Sigma
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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) व्यूहरचनात्मक व्यवस्थापन या संज्ञेची व्याख्या करा. व्यूहरचनात्मक व्यवस्थापनाचे स्वरूप आणि व्याप्ती स्पष्ट करा.

किंवा

प्र.1) व्यूहरचनात्मक व्यवस्थापनाच्या प्रक्रियेमधील विविध पायऱ्यांचे वर्णन करा.

प्र.2) कंपनीची उद्दिष्टे आणि कंपनीची ध्येये यांतील फरक स्पष्ट करा.

किंवा

प्र.2) टिपा लिहा :

- (अ) स्वॉट विश्लेषण
- (ब) मूल्य साखळी विश्लेषण

प्र.3) व्यूहरचनात्मक नियोजन म्हणजे काय ? व्यूहरचनात्मक नियोजनाचे फायदे व मर्यादा स्पष्ट करा.

किंवा

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P.T.O.

प्र.3) व्यूहरचनेच्या अमलबजावणीसाठी आवश्यक असलेल्या संघटनात्मक रचनांची यादी करा.
संघटनात्मक रचनेच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.4) व्यूहरचनात्मक मूल्यमापनाचे स्वरूप व महत्त्व यावर सविस्तरपणे टीप लिहा.

किंवा

प्र.4) आंतरराष्ट्रीय व्यवसाय व्यूहरचना आणि मानव संसाधन व्यवस्थापन धोरण यांमधील संबंध स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) व्यूहरचनात्मक निर्णय निर्मिती

(ब) व्यूहरचनात्मक विश्लेषण

(क) व्यूहरचनात्मक नियोजन

(ड) मनुष्यबळ नियोजन

(इ) उत्पादन व्यूहरचना

(फ) सिक्स-सिग्मा

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M. Com. (Semester - I) Examination - 2012

ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - I

ADVANCED ACCOUNTING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory and carry equal marks.*
- (2) Give working notes wherever necessary.*
- (3) Use simple pocket calculator.*

Q.1) What is Lease ? State advantages and disadvantages of Lease Accounting.

OR

Q.1) Write short notes : (Any Two)

- (a) Objectives of Accounting
- (b) Accounting at Head Office and at Branch
- (c) Types of Winding Up of Company under the Companies Act, 1956

Q.2) Balance Sheet of ABC Ltd. as on 31-3-2012 :

Balance Sheet as on 31-3-2012

	Rs.		Rs.
Equity Share Capital	10,00,000	Goodwill	10,000
6% Pref. Share Capital of Rs. 100 each	1,00,000	Shed Construction	60,000
Reserves	50,000	Machinery	7,50,000
Profit and Loss A/c.	20,000	Stock	1,20,000
Sundry Creditors	40,000	Sundry Debtors	2,00,000
Other Liabilities	10,000	Cash at Bank	70,000
		Preliminary Expenses	10,000
	12,20,000		12,20,000

Goodwill is valued at Rs. 67,000 and Shed at Rs. 68,000. Machinery is to be depreciated by Rs. 25,000. Stock is worth Rs. 1,40,000. Debtors are expected to realise 90% of Book Value.

Find out the Value of different types of Equity Shares on Breakup of Equity Share Capital as below :

20,000 Equity Shares of Rs. 10 each fully paid up	–	2,00,000
60,000 Equity Shares of Rs. 5 each fully paid up	–	3,00,000
40,000 Equity Shares of Rs. 10 each, Rs. 8 paid up	–	3,20,000
60,000 Equity Shares of Rs. 5 each, Rs. 3 paid up	–	1,80,000
Total		10,00,000

(Use Net Asset Method)

Q.3) Shine Company Ltd. in India has a branch at London. Its Trial Balance as at 31-3-2012 is as follows :

Particulars	Debit £	Credit £
Stock (1-4-2011)	28,000	–
Plant and Machinery	60,000	–
Furniture	4,000	–
Purchases and Sales	1,20,000	2,08,000
Goods from H.O.	40,000	–

Particulars	Debit £	Credit £
Salaries and Wages	4,000	–
Carriage Inward	500	–
Rent and Taxes	1,000	–
Trade Expenses	1,000	–
Head Office Account	–	57,000
Trade Debtors and Creditors	12,000	8,500
Cash at Bank	3,000	–
Total	2,73,500	2,73,500

The following adjustments are to be made :

- (1) The Head Office sent goods to the Branch for Rs. 32,80,000.
- (2) Depreciate Plant and Machinery and Furniture @ 10% p.a.
- (3) The Head Office shows an amount of Rs. 44,50,000 due from the Branch.
- (4) Stock as on 31-3-2012 was Rs. 26,000.
- (5) Rate of Exchange – 1-4-2011 – Rs. 78 per £
– 31-3-2012 – Rs. 82 per £
– Average – Rs. 80 per £

Plant and Machinery and Furniture Account appeared at the Exchange Rate of Rs. 76 per £.

You are required to prepare :

- (a) Converted Trial Balance as on 31-3-2012.
- (b) Trading, Profit and Loss Account for the year ending 31-3-2012.
- (c) Balance Sheet as on 31-3-2012.

Q.4) The following particulars were extracted from the book of X Ltd. on 31-3-2012 on which day winding up order was made :

Particulars	Rs.
Equity Share Capital (40,000 Shares of Rs. 10 each. Rs. 5 paid up)	2,00,000
14% Pref. Share Capital (10,000 Shares of Rs. 10 each)	1,00,000
14% First Mortgage Debenture, Secured by Floating Charge on whole assets	1,50,000
Fully Secured Creditors (Value Security Rs. 35,000)	30,000
Partly Secured Creditors (Value of Security Rs. 10,000)	20,000
Preferential Creditors	6,000
Bills Payable	1,00,000
Unsecured Creditors	70,000
Bank Overdraft	10,000
Bills Receivable	14,000
Bills Discounted (One Bill for Rs. 10,000 known to be bad)	40,000
Book Debts – Good	10,000
– Doubtful	7,000
– Bad	6,000
Land and Building (Estimated to realise Rs. 1,00,000)	1,50,000
Stock in Trade (Estimated to realise Rs. 40,000)	50,000
Machinery, Tools etc. (Estimated to realise Rs. 2,000)	5,000
Cash in Hand	1,100

Prepare a Statement of Affairs and Deficiency Account of the Company as on 31-3-2012.

Q.5) Following are the Summerised Balance Sheets of A Ltd., B Ltd. and C Ltd. as on 31-3-2012 :

Balance Sheet as on 31-3-2012 (Rs.)

Liabilities	A Ltd.	B Ltd.	C Ltd.	Assets	A Ltd.	B Ltd.	C Ltd.
Equity Share Capital of Rs.100 each	50,00,000	40,00,000	15,00,000	Goodwill	3,00,000	–	–
Profit and Loss A/c.	12,00,000	10,00,000	5,20,000	Fixed Assets	20,00,000	30,00,000	18,00,000
Creditors	2,00,000	2,50,000	80,000	Investments : (1-4-2011)			
				30,000 Eq.			
				Shares in B Ltd.	35,00,000	–	–
				12,000 Eq. Shares in C Ltd.	–	14,00,000	–
				Stock in Trade	5,00,000	4,00,000	2,00,000
				Cash at Bank	1,00,000	4,50,000	1,00,000
	64,00,000	52,50,000	21,00,000		64,00,000	52,50,000	21,00,000

Additional Information :

(1) On 1st April, 2011 Credit Balances in Profit and Loss A/c. before taking into account the proposed Dividend were :

A Ltd. – Rs. 8,00,000

B Ltd. – Rs. 4,80,000

C Ltd. – Rs. 30,000

(2) 10% Dividend was distributed by A Ltd. for the year 2010-11 on 30-6-2011.

(3) Proposed Dividend for 2011-12 to be paid wholly from the profits for that year :

A Ltd. - 10%, B Ltd. - 5% and C Ltd. - 10%.

Prepare Consolidated Balance Sheet as on 31-3-2012 of A Ltd.

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M. Com. (Semester - I) Examination - 2012
ADVANCED ACCOUNTING AND TAXATION
SPECIAL PAPER - II
INCOME TAX
(Group - A)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Read questions very carefully before attempting the same.*
- (4) *Use of calculator is allowed.*

Q.1) Answer any two of the following : [15]

- (a) What is the difference between Exemption and Deduction ?
- (b) What is the relationship between Residential Status and Incidence of Tax Liability ?
- (c) How would you determine Net Annual Value of House Property under the Income Tax Act, 1961 ?
- (d) Explain any five items of exempt Income.

Q.2) Write short notes : (Any Three) [15]

- (a) Person
- (b) Perquisites
- (c) Indexed Cost of Acquisition
- (d) Previous Year and Assessment Year
- (e) Methods of Accounting

Q.3) Mrs. Gayatri, who was non-resident for the Financial Year 2011-12 submits particulars of her salaries for the period 1-11-2011 to 31-3-2012 as under :

Particulars	Rs.
Basic Salary from Bharat Ltd.	3,00,000
Dearness Allowance (Considered for Retirement Benefits)	1,20,000
Entertainment Allowance	15,000
Conveyance Allowance during 5 months Rs. 800 p.m. fully spent for office work	4,000
House Rent Allowance Rs. 14,000 p.m.	70,000
Actual House Rent paid for 3 months	84,000
Interest on Interest Free Loan at SBI Rate (for specified medical purpose)	5,000
Professional Tax recovered from Salary	2,500

She was staying at Lonavala and working at Mumbai. She stayed with her brother for two months. During January, 2012 to March, 2012, she was staying at Rented Flat at Lonavala. TDS from salaries Rs. 17,510.

She contributed Rs. 1,10,000 to RPF and Medical Insurance Premium of Rs. 10,500 by Account Payee Cheque.

Find out her Total Income and Tax Liability for the A.Y. 2012-13. **[16]**

Q.4) From the following Profit and Loss A/c. of Mr. Vijay Joshi, ascertain his Income from Business and Gross Total Income for the Assessment Year 2012-13 : **[16]**

Particulars	Rs.	Particulars	Rs.
To Salary (including Proprietor's Salary)	45,000	By Gross Profit	1,22,000
To General Expenses	5,000	By Bad Debts Recovered (not allowed by AO earlier)	2,000
To Advertisement	3,000	By Rent Received	3,000
To Interest on Proprietors Capital	2,000	By Interest on Bank Deposit	1,000

Particulars	Rs.	Particulars	Rs.
To Interest on Bank Loan	4,500		
To Provision for Bad Debts	2,000		
To Fire Insurance Premium on House Property	100		
To Depreciation	4,000		
To Reserve for VAT	10,000		
To Advance Income Tax	2,000		
To Donation to Central Library	1,000		
To Corporation Tax on House Property	500		
To Motor Car Expenses	1,000		
To Wealth Tax Paid	3,500		
To Income Tax	4,000		
To Stationery	1,900		
To Net Profit	38,500		
	1,28,000		1,28,000

Other Information :

- (1) General Expenses include Rs. 300 given to a poor student to enable him to persue his studies.
- (2) Depreciation is in excess by Rs. 1,500.
- (3) Motor Car Expenses include Rs. 300 for personal purposes.
- (4) Central Library is an approved institution.
- (5) The Proprietor draws Rs. 500 p.m. by way of Salary.

Q.5) 'X' owns two houses for the A.Y. 2012-13. He submits the following details :

Particulars	House - I (Rs.)	House - II (Rs.)
Fair Rent	35,000	32,000
Rent Received	38,000	35,000
Municipal Valuation	36,000	35,000
Municipal Tax Paid	4,000	5,000
Repairs	500	700
Insurance	2,000	3,000
Land Revenue	2,500	4,000
Ground Rent	6,600	8,200
Interest on Capital Borrowed by Mortgaging House I (Funds are used for construction of House II)	14,000	–
Nature of Occupation	Let out for Residence	Let out for Business
Date of Completion of Construction	May, 1979	April, 1997

Calculate Income from House Property of Mr. 'X' for the A.Y. 2012-13. **[16]**

Q.6) (A) Mr. Shyam provides the following data regarding his transaction for the sale of his residential house for the A.Y. 2012-13. Compute amount of Capital Gain to be included in the Total Income. **[10]**

Particulars	Rs.
Cost of House Purchased in 1984-85	8,72,000
Sale Proceeds of House in November, 2011	64,00,000
Cost of Purchase of Another House in September, 2011	6,00,000
Deposited in Capital Gains Account Scheme in January, 2012	2,00,000

CII for 1984-85 : 125

CII for 2011-12 : 785

- (B) Mr. A submits the following particulars of his income for the A.Y. 2012-13 :

Particulars	Rs.
Income from House Property (Computed)	70,000
Income from Interest from a Firm	15,000
Profit from Cloth Business (before depreciation)	4,00,000
Income from Speculation Business	32,000
Long Term Capital Gain	91,000
Dividend from UTI (Units are held as a Stock in Trade) (Gross)	20,000
Current Year's Depreciation	20,000

Following losses have been brought forward from the preceding year :

(1) Loss from Cloth Business	Rs. 1,00,000
(2) Unabsorbed Depreciation	Rs. 75,000
(3) Loss from Speculation Business	Rs. 70,000
(4) Short Term Capital Loss	Rs. 42,000
(5) Long Term Capital Loss	Rs. 1,14,000

You are required to compute his Gross Total Income and deal with the carryforward of Losses.

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Total No. of Questions : 6]

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M. Com. (Semester - I) Examination - 2012
ADVANCED COST ACCOUNTING AND COST SYSTEMS
SPECIAL PAPER - I
ADVANCED COST ACCOUNTING
(Group - B)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Attempt **all** questions.
- (2) Figures to the right indicate full marks.
- (3) Use of calculator is allowed.

Q.1) (A) State whether the following statements are true or false : [05]

- (a) The terms 'Materials' and 'Inventory' should not be used synonymously.
- (b) The Halsey Plan guarantees a minimum hourly wage.
- (c) Cost of Indirect Materials is apportioned to various departments.
- (d) Cost Units used in Job Costing are not uniform.
- (e) In Process Costing, ordinarily no distinction is made between Direct and Indirect Material.

(B) Fill in the blanks : [05]

- (a) _____ is a document which recorded transfer of materials from one job or department to another.
- (b) Wage Sheet is prepared by _____ Department.
- (c) _____ means allotment of whole items of Cost, to Cost Centres or Cost Units.
- (d) In industries where batch costing is employed, an important point is the determination of _____.
- (e) Abnormal Process Losses should be transferred to _____.

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Q.2) Explain clearly the Concept of Material Control. Briefly explain functions of various departments involved in Material Control. **[20]**

OR

Q.2) Define Overheads and Absorption of Overheads. Explain briefly different methods of Classification of Overheads and Absorption of Overheads. **[20]**

Q.3) Write short notes : **(Any Four)** **[20]**

- (a) Benefits of Life Cycle Costing
- (b) Merit Rating
- (c) Abnormal Loss and Normal Loss
- (d) Variable and Semi-variable Overheads
- (e) Inventory Control

Q.4) A company undertook a contract for construction of large housing apartments. The construction work commenced on 1st January, 2011 and the following data are available for the year that ended on 31st December, 2011 : **[15]**

Particulars	Rs.
Contract Price	70,000
Work Certified	40,000
Progress Payments received	30,000
Materials Issued to Site	15,000
Planning and Estimate Costs	2,000
Direct Wages paid	8,000
Materials Returned from Site	500
Plant Hire Charges	3,500
Wage-related Costs	1,000
Site-office Costs	1,356
Head-Office Expenses Apportioned	750
Direct Expenses	1,804
Work Uncertified	298

The Contractors own a plant which originally cost Rs. 40 lakhs and it has been continuously in use in this contract throughout the year. The residual value of the plant after 5 years of life is expected to be Rs. 10 lakhs. Straight Line Method of Depreciation is in use.

As on 31st December, 2011, the direct wage that is due and payable amounted to Rs. 5,40,000 and the materials at site were estimated at Rs. 4,00,000.

- (a) Prepare Contract Account for the year ended 31st December, 2011.
- (b) Show calculation of profit to be taken to P and L A/c. of the year.
- (c) Show relevant Balance Sheet Entries.

Q.5) The following data relate to a passenger transport company 'International Travels' for June, 2012. Calculate cost per passenger - km : **[15]**

Particulars	Rs.
Manager's Salary	25,000
Driver's Wages	9,000
Cleaner's Wages	3,000
Garage Mechanic's Salary	5,000
Garage Rent	3,000
Insurance Premium	2,600
Road Tax and Permit Fee	1,400
Depreciation	6,000
Diesel	7,000
Lubricating Oil and Sundries	1,000
Spares	750
Tyres and Tubes	4,250

The company runs two buses and each of them can accommodate 50 passengers. The buses run between two towns and the distance between them is 200 km. The number of days on which the buses had run during the month is 30 and each bus made one round trip daily. On an average, the seating capacity utilized was 75 per cent.

Q.6) Moon Ltd. is a manufacturing company having three production departments A, B, C and two service departments X and Y. The following is the budget for December, 2001 :

Particulars	Total (Rs.)	A (Rs.)	B (Rs.)	C (Rs.)	X (Rs.)	Y (Rs.)
Direct Materials		2,000	4,000	8,000	4,000	2,000
Direct Wages		10,000	4,000	16,000	2,000	4,000
Factory Rent	8,000					
Power	5,000					
Depreciation	2,000					
Other Overheads	18,000					
Additional Information :						
Area (sq.foot)		1,000	500	1,000	500	1,000
Capital Value of Assets (Rs in lakhs)		40	80	40	20	20
Machine Hours		2,000	4,000	8,000	2,000	2,000
H.P. of Machines		100	80	40	30	50

A technical assessment of the apportionment of expenses of Service Departments is as under :

	A	B	C	X	Y
Department X	45%	15%	30%	–	10%
Department Y	60%	35%	–	5%	–

Prepare :

- A statement showing Distribution of Overheads to various Departments.
- A statement showing Re-distribution of Service Departments Expenses of Production Departments.
- Machine Hour Rates of the Production Departments A, B and C. [20]

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

[4170]-106

M. Com. (Semester - I) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEMS

SPECIAL PAPER - II

COSTING TECHNIQUES AND RESPONSIBILITY ACCOUNTING

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) (A) Fill in the blanks :

[05]

- (a) The scarce factor of production is known as _____.
- (b) A Standard Cost System may not be used in _____ Costing.
- (c) Uniform Costing is not a _____ Technique or Method.
- (d) _____ is a technique of evaluating performances, costs and profits of the firms in industry.
- (e) The difference between Actual Cost of Direct Material used and Standard Cost of Direct Material specified for the output achieved is called as _____ Variance.

(B) Write **true** or **false** :

[05]

- (a) Uniform Costing provides Standard Method for Collecting Cost Data to Fix-up Selling Prices in the same Industry.
- (b) Labour Cost Variance denotes the difference between Actual Direct Wages paid and Standard Direct Wages specified for the output.

- (c) A Budget is only a tool and does not eliminate nor take over the place of Management.
 - (d) A Profit Centre is a segment of organisation for which both revenue and cost are accumulated.
 - (e) Estimated Costs are helpful to Management in accomplishing managerial functions.
- (C) Describe various factors required for application of Uniform Costing. [10]

Q.2) What is meant by 'Inter Firm Comparison' ? What are the requirements of an Inter Firm Comparison Scheme ? Describe advantages and disadvantages of Inter Firm Comparison. [20]

OR

Q.2) Define 'Responsibility Accounting'. What are its principles ? Explain Revenue Centre and Profit Centre. [20]

Q.3) A newly started Akash Engineering Co. Ltd. wishes to prepare a Cash Budget from January. Prepare a Cash Budget for the first six months from the following estimated revenue and expenses : [20]

Month	Total Sales (Rs.)	Materials (Rs.)	Wages (Rs.)	Production Overheads (Rs)	Selling and Distrn. Overheads (Rs.)
January	20,000	20,000	4,000	3,200	800
February	22,000	14,000	4,400	3,300	900
March	24,000	14,000	4,600	3,300	800
April	26,000	12,000	4,600	3,400	900
May	28,000	12,000	4,800	3,500	900
June	30,000	16,000	4,800	3,600	1,000

Cash Balance on 1st January was Rs. 10,000. A new machine is to be installed at Rs. 30,000 on credit, to be repaid by two equal instalments in March and April.

Sales Commission @ 5% on total sales is to be paid within the month following actual sales.

Rs. 10,000 being the amount of 2nd call may be received in March. Share Premium amounting to Rs. 2,000 is also obtainable with 2nd call.

Period of Credit allowed by Suppliers – 2 months

Period of Credit allowed by Customers – 1 month

Delay in Payment of Overheads – 1 month

Delay in Payment of Wages – 1/2 month

Assume Cash Sales is 50% of Total Sales.

Q.4) Arnav Engineering Ltd. manufactures a product 'P' by mixing three raw materials. For every 100 kg of 'P', 125 of raw materials are used. In April, 2012 there was an output of 5,600 kg of 'P'. The standard and actual particulars of April, 2012 are given below. Calculate Material Price, Material Mix, Material Yield and Material Usage Variance :

[20]

Raw Material	Standard		Actual	
	Mix %	Price per kg. (Rs.)	Mix %	Price per kg. (Rs.)
I	50	40	60	42
II	30	20	20	16
III	20	10	20	12

Q.5) (A) From the following data, calculate :

(a) Labour Rate Variance

(b) Labour Efficiency Variance

(c) Labour Cost Variance for two Departments

[10]

Particulars	Department 'X'	Department 'Y'
Actual Gross Wages (Direct)	Rs. 2,00,000	Rs. 1,80,000
Standard Hours Produced	8,000	6,000
Standard Rate per Hour	Rs. 30	Rs. 35
Actual Hours Worked	8,200	5,800

(B) Describe in brief various techniques of 'Performance Measurement'. [10]

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-107

M. Com. (Semester - I) Examination - 2012
BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - I

ORGANISED TRADE AND MARKETS

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Explain the term Business. State and explain objectives of Business in the modern context. **[20]**

OR

Q.1) Write a detailed note on the Service Sector in India highlighting its role, importance and development. **[20]**

Q.2) Write a detailed note on functioning of Food Corporation of India. **[20]**

OR

Q.2) Explain the term Organised Market. Highlight its importance and features. **[20]**

Q.3) Highlight functions and advantages of Co-operative Marketing. **[20]**

OR

Q.3) Write a detailed note on role and functions of SEBI. **[20]**

[4170]-107

1

P.T.O.

Q.4) Bring out the meaning, importance and features of Regulated Markets. **[20]**

OR

Q.4) What are the objectives of Co-operative Marketing ? Why Co-operative Marketing is needed in India ? **[20]**

Q.5) Write short notes : **(Any Two)** **[20]**

- (a) Nature of Business
 - (b) Business Practices in E-commerce
 - (c) Arguments against State Trading Corporation
 - (d) Role of Stock Exchanges
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-107

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) व्यवसाय ही संकल्पना स्पष्ट करा. आधुनिक काळाच्या संदर्भात व्यवसायाची उद्दिष्टे सांगून स्पष्ट करा. [20]

किंवा

प्र.1) भारतातील सेवा क्षेत्राची भूमिका, महत्त्व आणि विकास ह्यावर भर देऊन सविस्तर टीप लिहा. [20]

प्र.2) भारतीय अन्न महामंडळाचे कामकाज यावर सविस्तर टीप लिहा. [20]

किंवा

प्र.2) संघटित बाजारपेठ संकल्पना स्पष्ट करा. त्याचे महत्त्व आणि वैशिष्ट्ये सांगा. [20]

प्र.3) सहकारी विपणनाची कार्ये आणि फायदे सांगा. [20]

किंवा

प्र.3) सेबीची भूमिका आणि कार्ये यावर सविस्तर टीप लिहा. [20]

प्र.4) नियंत्रित बाजारपेठेचा अर्थ, महत्त्व आणि वैशिष्ट्ये सांगा. [20]

किंवा

प्र.4) सहकारी विपणनाची उद्दिष्टे कोणती ? भारतामध्ये सहकारी विपणनाची गरज काय ? [20]

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3

P.T.O.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

[20]

- (अ) व्यवसायाचे स्वरूप
 - (ब) इ-कॉमर्समधील व्यवसाय प्रथा
 - (क) राज्य व्यापार महामंडळाच्या विरोधात युक्तिवाद
 - (ड) भाग बाजारांची भूमिका
-

Seat No.	
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Total No. of Questions : 5]

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[4170]-108

M. Com. (Semester - I) Examination - 2012
BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - II

BUSINESS ENVIRONMENT AND POLICY

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Define the term Environment. Explain social and economical Aspects of Environment.

OR

Q.1) What is Business Environment ? Explain nature and importance of Business Environment.

Q.2) What is Globalisation ? Explain its impact on Business Environment in 21st Century.

OR

Q.2) State Profile of Indian Economy.

Q.3) What is Regional Imbalance ? Suggest measures to overcome Regional Imbalance in India.

OR

Q.3) Define the term Pollution. Explain various types of Pollutions.

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1

P.T.O.

Q.4) Define the term Parallel Economy. Explain in detail the features of Parallel Economy.

OR

Q.4) Describe various measures taken by the Government for controlling Pollution.

Q.5) Write short notes : **(Any Two)**

- (a) International Business Environment
 - (b) Legal Aspects of Environment
 - (c) Business Environment before Independence in India
 - (d) Human Development
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-108

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) पर्यावरणाची व्याख्या लिहा. व्यावसायिक पर्यावरणाच्या सामाजिक आणि आर्थिक बाजू स्पष्ट करा.

किंवा

प्र.1) व्यावसायिक पर्यावरण म्हणजे काय ? व्यावसायिक पर्यावरणाचे स्वरूप आणि महत्त्व स्पष्ट करा.

प्र.2) जागतिकीकरण म्हणजे काय ? २१व्या शतकात जागतिकीकरणाचे व्यावसायिक पर्यावरणावर झालेले परिणाम स्पष्ट करा.

किंवा

प्र.2) भारतीय अर्थव्यवस्थेची वैशिष्ट्ये विशद करा.

प्र.3) प्रादेशिक असमतोल म्हणजे काय ? भारतामधील प्रादेशिक असमतोल कमी करण्यासाठी उपाय सूचवा.

किंवा

प्र.3) प्रदूषण या संज्ञेची व्याख्या लिहा. प्रदूषणाचे विविध प्रकार स्पष्ट करा.

[4170]-108

3

P.T.O.

प्र.4) समांतर अर्थव्यवस्था या संज्ञेची व्याख्या लिहा. समांतर अर्थव्यवस्थेची वैशिष्ट्ये सविस्तर स्पष्ट करा.

किंवा

प्र.4) प्रदूषण नियंत्रित करण्यासाठी शासनाने केलेल्या विविध उपायांचे वर्णन करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

- (अ) आंतरराष्ट्रीय व्यावसायिक पर्यावरण
 - (ब) पर्यावरणाच्या कायदेशीर बाजू
 - (क) भारतामधील स्वातंत्र्यपूर्व व्यावसायिक पर्यावरण
 - (ड) मानव विकास
-

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - I) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - I

PRODUCTION AND OPERATIONS MANAGEMENT

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Define Production Management. Explain important functions of Production Management in detail.

OR

Q.1) What is Plant Layout ? Explain factors to be considered while designing Plant Layout.

Q.2) Explain objectives and importance of Production Planning and Control.

OR

Q.2) What is Product Design ? Explain factors affecting Product Design.

Q.3) State meaning of Logistic Management. Also explain importance and scope of Logistic Management.

OR

Q.3) What is Materials Management ? Discuss its scope and functions.

Q.4) Explain meaning of Productivity. What are the factors affecting Productivity ?

OR

[4170]-109

1

P.T.O.

Q.4) Write notes :

- (a) Importance of Globalisation in Modern Industrial Set-up
- (b) Need of Total Quality Management

Q.5) Write short notes : **(Any Four)**

- (a) Store-keeping
 - (b) Inventory Control
 - (c) Quality Management
 - (d) Service Systems
 - (e) Product Development
 - (f) Materials Handling
-

Seat No.	
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Total No. of Questions : 5]

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[4170]-109

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) उत्पादन व्यवस्थापनाची व्याख्या सांगून उत्पादन व्यवस्थापनाची महत्त्वाची कार्ये स्पष्ट करा.

किंवा

प्र.1) संयंत्र रचना म्हणजे काय ? संयंत्र रचना करताना कोणकोणते घटक विचारात घ्यावे लागतात, ते स्पष्ट करा.

प्र.2) उत्पादन नियोजनाची व नियंत्रणाची उद्दिष्ट्ये आणि महत्त्व स्पष्ट करा.

किंवा

प्र.2) वस्तू रचना म्हणजे काय ? वस्तू रचनेवर परिणाम करणारे घटक स्पष्ट करा.

प्र.3) लॉजिस्टिक व्यवस्थापनाचा अर्थ सांगून त्याची व्याप्ती व महत्त्व स्पष्ट करा.

किंवा

प्र.3) सामग्री व्यवस्थापन म्हणजे काय ? सामग्री व्यवस्थापनाची व्याप्ती व कार्ये याची चर्चा करा.

प्र.4) उत्पादकतेचा अर्थ स्पष्ट करा. उत्पादकतेवर परिणाम करणारे घटक कोणते ?

किंवा

[4170]-109

3

P.T.O.

प्र.4) टिपा लिहा :

- (अ) आधुनिक उद्योगातील जागतिकीकरणाचे महत्त्व
- (ब) संपूर्ण गुणवत्ता व्यवस्थापनाची गरज

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) वस्तुसाठा
 - (ब) मालसाठा नियंत्रण
 - (क) दर्जा व्यवस्थापन
 - (ड) सेवा पद्धती
 - (इ) वस्तू विकास
 - (फ) माल हताळणी
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

[4170]-110

M. Com. (Semester - I) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - II

FINANCIAL MANAGEMENT

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*
- (3) *Use of calculator is allowed.*

Q.1) What is Financial Management ? Explain in detail various current trends in Indian Financial System.

OR

Q.1) Explain various Investment Decision Methods.

Q.2) What is Balance Sheet ? Explain limitations of Financial Statements.

OR

Q.2) Define the term Working Capital. Explain in detail the significance of Working Capital.

Q.3) What is Receivable Management ? Explain problems and goals of Receivable Management.

OR

Q.3) (A) Explain role of Reserve Bank of India in Financial Market.

(B) Describe types of Capital Investment Decisions.

[4170]-110

1

P.T.O.

Q.4) What is Ratio Analysis ? Explain various types of Ratios.

OR

Q.4) The following are the summarized Trading Account, Profit and Loss Account and Balance Sheet of Master Blaster Limited, Pune for the year ended 31st March, 2012 :

Trading Account, Profit and Loss Account

Dr. for the year ended 31st March, 2012 **Cr.**

Particulars	Amt. Rs.	Particulars	Amt. Rs.
To Opening Stock	99,500	By Sales	9,50,000
To Purchases	5,45,000	By Closing Stock	1,50,000
To Carriage Inward	15,500		
To Gross Profit c/d	4,40,000		
Total	11,00,000	Total	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		
Total	5,00,000	Total	5,00,000

Balance Sheet

as on 31-12-2012

Liabilities	Amt. Rs.	Assets	Amt. Rs.
Share Capital (20,000 Equity Shares)	2,00,000	Buildings	1,50,000
Reserve Fund	2,00,000	Plant and Machinery	1,80,000
Profit and Loss Account	60,000	Stock-in-Trade	50,000
Creditors	90,000	Debtors	45,000
Bills Payable	40,000	Cash	20,000
		Bank	40,000
		Bills Receivable	1,05,000
Total	5,90,000	Total	5,90,000

You are required to calculate :

- (a) Gross Profit Ratio
- (b) Net Profit Ratio
- (c) Operating Ratio
- (d) Current Ratio
- (e) Quick Ratio

Q.5) Write short notes : (Any Four)

- (a) Significance of Ratios
 - (b) Financial Market
 - (c) Fund Flow Analysis
 - (d) Utility of Income Statement
 - (e) Working Capital Management
 - (f) Inventory Management
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

[4170]-110

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) गणनयंत्राचा उपयोग करण्यास परवानगी आहे.

प्र.1) वित्तीय व्यवस्थापन म्हणजे काय ? भारतीय वित्तीय व्यवस्थेमधील विविध आधुनिक प्रवाह सविस्तर स्पष्ट करा.

किंवा

प्र.1) गुंतवणूकीच्या निर्णयासंबंधातील विविध पद्धती स्पष्ट करा.

प्र.2) ताळेबंद म्हणजे काय ? वित्तीय विवरणपत्रकांचा मर्यादा स्पष्ट करा.

किंवा

प्र.2) खेळते भांडवल या संज्ञेची व्याख्या द्या. खेळत्या भांडवलाचे महत्त्व सविस्तर स्पष्ट करा.

प्र.3) येणी व्यवस्थापन म्हणजे काय ? येणी व्यवस्थापनाच्या अडचणी आणि उद्दिष्ट्ये स्पष्ट करा.

किंवा

प्र.3) (अ) वित्तीय बाजारातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

(ब) भांडवली गुंतवणूक निर्णयांच्या प्रकारांचे वर्णन करा.

[4170]-110

5

P.T.O.

प्र.4) गुणोत्तर विश्लेषण म्हणजे काय ? गुणोत्तराची विविध प्रकार स्पष्ट करा.

किंवा

प्र.4) मास्टर ब्लास्टर मर्यादित, पुणे या कंपनीचे ३१ मार्च, २०१२ अखेरचे व्यापारी पत्रक, नफा-तोटा पत्रक आणि ताळेबंद खालीलप्रमाणे दिलेले आहे :

व्यापारी पत्रक आणि नफा-तोटा पत्रक

३१ मार्च, २०१२ वर्षअखेर

नावे	रक्कम रुपये	तपशील	रक्कम रुपये
तपशील		तपशील	
सुरूवातीचा माल	९९,५००	विक्री	९,५०,०००
खरेदी	५,४५,०००	शिल्लक माल	१,५०,०००
आवक वाहतुक खर्च	१५,५००		
ढोबळ नफा	४,४०,०००		
एकूण	११,००,०००	एकूण	११,००,०००
उत्पादकीय खर्च	२,००,०००	ढोबळ नफा	४,४०,०००
अनुत्पादकीय खर्च	४०,०००	अनुत्पादकीय उत्पन्न	६०,०००
निव्वळ नफा	२,६०,०००		
एकूण	५,००,०००	एकूण	५,००,०००

ताळेबंद (३१-०३-२०१२)

देयता	रक्कम रुपये	जिंदगी	रक्कम रुपये
भाग भांडवल	२,००,०००	इमारत	१,५०,०००
(२०,००० सामान्य भाग)		यंत्रसामग्री	१,८०,०००
राखीव निधी	२,००,०००	मालसाठा	५०,०००
नफा-तोटा पत्रक	६०,०००	ऋणको	४५,०००
धनको	९०,०००	रोकड	२०,०००
हुंडी देणी	४०,०००	बँक	४०,०००
		हुंडी येणी	१,०५,०००
एकूण	५,९०,०००	एकूण	५,९०,०००

खालील गुणोत्तर काढा :

- (अ) ढोबळ नफा गुणोत्तर
- (ब) निव्वळ नफा गुणोत्तर
- (क) ऑपरेटिंग गुणोत्तर
- (ड) चालू गुणोत्तर
- (इ) तरलता गुणोत्तर

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) गुणोत्तराचे महत्त्व
 - (ब) वित्तीय बाजारपेठ
 - (क) वित्त प्रवाह विश्लेषण
 - (ड) उत्पन्न विवरणपत्रकाची उपयोगिता
 - (इ) खेळत्या भांडवलाचे व्यवस्थापन
 - (फ) मालसाठा व्यवस्थापन
-

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M. Com. (Semester - I) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - I

INFORMATION SYSTEM AND E-COMMERCE PRACTICES

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Define E-commerce. Explain advantages and limitations of E-commerce.

OR

Q.1) Explain E-commerce Modules. State advantages and limitations of B2B Module.

Q.2) Define Electronic Data Interchange. Explain Electronic Data Interchange Transaction with suitable examples.

OR

Q.2) State relationship between Internet, Intranet and Extranet.

Q.3) Explain Sales Procedure with reference to E-commerce.

OR

Q.3) Define Portals. Explain functions of Portals.

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P.T.O.

Q.4) Write notes :

- (a) Benefits of Internet Advertising
- (b) Benefits of Global Information System

OR

Q.4) Write notes :

- (a) Electronic Credit and Debit Cards
- (b) Proxy Gateways

Q.5) Write short notes : **(Any Four)**

- (a) Scope of E-commerce
 - (b) Electronic Fund Transfer
 - (c) Use of Internet for Business
 - (d) Electronic Retailing and Malls
 - (e) Digital Signature
 - (f) EDI Gateways
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) ई-कॉमर्सची व्याख्या द्या. ई-कॉमर्सचे फायदे व मर्यादा स्पष्ट करा.

किंवा

प्र.1) ई-कॉमर्स प्रणाली स्पष्ट करा. बीरबी प्रणालीचे फायदे व मर्यादा स्पष्ट करा.

प्र.2) इलेक्ट्रॉनिक डाटा इंटरचेंजची व्याख्या द्या. इलेक्ट्रॉनिक डाटा इंटरचेंजमधील व्यवहाराबद्दल उपयुक्त उदाहरणासहित स्पष्ट करा.

किंवा

प्र.2) इंटरनेट, इंटरनेट आणि एक्स्ट्रानेट यातील सहसंबंध स्पष्ट करा.

प्र.3) ई-कॉमर्समधील विक्री कार्यपद्धती स्पष्ट करा.

किंवा

प्र.3) पोर्टल्सची व्याख्या द्या. पोर्टल्सची कार्ये स्पष्ट करा.

प्र.4) टिपा लिहा :

- (अ) इंटरनेटवरील जाहिरातीचे फायदे
- (ब) जागतिक माहिती पद्धतीचे फायदे

किंवा

प्र.4) टिपा लिहा :

- (अ) इलेक्ट्रॉनिक क्रेडिट आणि डेबिट कार्ड्स
- (ब) प्रॉक्सी गेटवे

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) ई-कॉमर्सची व्याप्ती
- (ब) इलेक्ट्रॉनिक फंड ट्रान्सफर
- (क) व्यवसायासाठी इंटरनेटचा उपयोग
- (ड) इलेक्ट्रॉनिक रिटेलिंग व मॉल्स
- (इ) संगणकीय स्वाक्षरी
- (फ) इडीआय गेटवे

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M. Com. (Semester - I) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - II

INTELLECTUAL PROPERTY LAWS

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain Concept 'Intellectual Property' and enumerate its impact on Economic and Cultural Development. [20]

OR

Q.1) Explain nature of Intellectual Property Rights and discuss remedies against Infringement. [20]

Q.2) Explain meaning and purpose of 'Patent' and discuss rights and obligations of Patent-holder (Patentee) in the light of Patent Act, 1970. [20]

OR

Q.2) Critically analyse powers and obligations of Central Government in the light of Patent Act, 1970. [20]

Q.3) Describe in detail the evolution and objects of Trademark Law in India. [20]

- Q.4) (A)** What is Trademark ? Explain Registration Procedure of Trademark. [10]
- (B)** Enumerate different forms of protecting Trademark. [10]

OR

- Q.4) (A)** What are the Offences to Trademark ? Discuss Penalties against it. [10]
- (B)** Discuss various procedures and powers of Appellate Board. [10]
- Q.5)** Write short notes on **any four** of the following : [20]
- (a) Functions of 'World Court'
 - (b) Advantages of Patent to Inventor
 - (c) Disqualification for Registration as a Patent Agent
 - (d) National Biodiversity Authority
 - (e) Salient Features of Biodiversity Act, 2002
 - (f) False Trade Descriptions
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न अनिवार्य आहेत.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) आवश्यक वाटल्यास इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) 'बौद्धिक संपदा' ही संकल्पना स्पष्ट करून त्याचा आर्थिक व सांस्कृतिक विकासावर होणारा परिणाम विस्तृतपणे स्पष्ट करा. [20]

किंवा

प्र.1) 'बौद्धिक संपदा हक्कांचे'चे स्वरूप स्पष्ट करून या हक्कांचे उल्लंघन केल्यास आवश्यक असणाऱ्या उपाययोजनांची चर्चा करा. [20]

प्र.2) स्वामित्व हक्क या संकल्पनेचा अर्थ स्पष्ट करून त्याचे उद्देश स्पष्ट करा आणि स्वामित्व हक्क प्राप्तकर्त्यांचे अधिकार व मर्यादा 'स्वामित्व अधिकार पत्र कायदा, १९७०'च्या आधारे स्पष्ट करा. [20]

किंवा

प्र.2) स्वामित्व हक्क कायदा, १९७०च्या आधारे केंद्र सरकारला असणारे अधिकार व मर्यादा यांचे टिकात्मक परीक्षण करा. [20]

प्र.3) व्यापारी चिन्ह कायद्याची उल्लंघनांती आणि उद्देश सविस्तर स्पष्ट करा. [20]

प्र.4) (अ) 'व्यापार चिन्ह' म्हणजे काय ? 'व्यापार चिन्ह' नोंदणी करण्याची प्रक्रिया स्पष्ट करा. [10]

(ब) व्यापार चिन्ह संरक्षणाच्या विविध मार्गांची चर्चा करा. [10]

किंवा

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P.T.O.

- प्र.4) (अ) 'ब्यापारी चिन्ह' उल्लंघनाचे विविध मार्ग आणि त्यावरील दंडात्मक कारवाई स्पष्ट करा. [10]
- (ब) अपिलीकर बोर्डाचे विविध अधिकार आणि कार्यपद्धती स्पष्ट करा. [10]
- प्र.5) टिपा द्या : (कोणत्याही चार) [20]
- (अ) जागतिक न्यायालयाची कार्ये
- (ब) 'स्वामित्व हक्का'चे संशोधकाळा मिळणारे फायदे
- (क) 'स्वामित्व अधिकार प्रतिनिधी' म्हणून नोंदणी करण्यासाठी अपात्रता
- (ड) राष्ट्रीय जैवविविधता मंडळ
- (इ) 'जैव विविधता कायदा, २००२'ची वैशिष्ट्ये
- (फ) खोटी/बनावट व्यापार चिन्ह
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M. Com. (Semester - I) Examination - 2012
CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - I

CO-OPERATIVE MOVEMENT IN INDIA

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Define the term 'Co-operation'. Explain principles of Co-operation. [20]

OR

Q.1) Discuss impact of Globalisation on Co-operative Sector in India. [20]

Q.2) Explain importance of Government Control over Co-operatives. [20]

OR

Q.2) Discuss important features and objectives of Maharashtra State Co-operative Societies Act, 1960. [20]

Q.3) State and explain Findings and Recommendations of Vaidyanathan Committee. [20]

OR

Q.3) Discuss role of Maharashtra Rajya Sahakari Bank in strengthening Co-operative Movement in Maharashtra. [20]

Q.4) Explain role of NABARD in providing Refinance Facilities to Co-operatives. **[20]**

OR

Q.4) Describe Findings and Recommendations of All India Rural Credit Survey Committee. **[20]**

Q.5) Write short notes : **(Any Four)** **[20]**

- (a) Causes of Slow Growth of Co-operative Movement before Independence Period
- (b) Features of Godbole Committee Report
- (c) Problems of Administrative Control over Co-operatives
- (d) Rural Credit Review
- (e) Recommendations of Mirdha Committee
- (f) Maharashtra State Co-operative Societies Rules, 1961

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Total No. of Questions : 5]

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[4170]-113

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) सहकाराची व्याख्या द्या. सहकाराची तत्त्वे स्पष्ट करा. [20]

किंवा

प्र.1) जागतिकीकरणाचे भारतातील सहकारी क्षेत्रावरील परिणामांची चर्चा करा. [20]

प्र.2) सहकारावरील सरकारच्या नियंत्रणाचे महत्त्व स्पष्ट करा. [20]

किंवा

प्र.2) महाराष्ट्र राज्य सहकारी संस्था कायदा, १९६०ची वैशिष्ट्ये व उद्दिष्टे यांची चर्चा करा. [20]

प्र.3) वैद्यनाथन समितीचे निष्कर्ष आणि शिफारसी सांगा व स्पष्ट करा. [20]

किंवा

प्र.3) महाराष्ट्रातील सहकारी चळवळ सक्षम करण्यासंदर्भात महाराष्ट्र राज्य सहकारी बँकेच्या भूमिकेची चर्चा करा. [20]

प्र.4) सहकारी संस्थांना पुनर्वित्त पुरवठा सोयी पुरविण्यामधील नाबार्डची भूमिका स्पष्ट करा. [20]

किंवा

प्र.4) अखिल भारतीय ग्रामीण पतपुरवठा समितीचे निष्कर्ष व शिफारसी यांची चर्चा करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही चार) [20]

(अ) स्वातंत्र्यपूर्व काळातील सहकारी चळवळीच्या संथ प्रगतीची कारणे

(ब) गोडबोले समितीच्या अहवालाची वैशिष्ट्ये

(क) सहकारी संस्थावरील प्रशासकीय नियंत्रणविषयक समस्या

(ड) ग्रामीण पतपुरवठा आढावा

(इ) मिर्धा समितीच्या शिफारशी

(फ) महाराष्ट्र राज्य सहकारी संस्था अधिनियम, १९६१

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M. Com. (Semester - I) Examination - 2012
CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - II

ORGANISATION OF CO-OPERATIVE BUSINESS

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Explain in detail the Principles of Co-operation. [20]

OR

Q.1) How the Principles of Co-operation and Principles of Management can be Integrated ? Explain. [20]

Q.2) Discuss need of Communication and Leadership in Co-operative Organisations. State Problems of Communication and Leadership in Co-operative Organisations. [20]

OR

Q.2) State and explain advantages and disadvantages of Federal Structure of Co-operative Organisation. [20]

Q.3) What is Co-operative Training ? Explain need and importance of Co-operative Training. [20]

OR

Q.3) Examine role played by Vaikunthbhai Mehata National Institute in Co-operative Education and Training. [20]

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P.T.O.

Q.4) Evaluate Performance of Co-operative Sugar Factories in India. [20]

OR

Q.4) Explain Progress and Problems of Dairy Co-operatives in Maharashtra. [20]

Q.5) Write notes : (Any Four) [20]

- (a) Need for Professionalisation in Co-operative Management
- (b) Advantages of Co-operative Training
- (c) Problems of Non-agricultural Credit Co-operative Societies
- (d) Need for Co-operative Education
- (e) Problems in Co-operative Audit
- (f) Methods of Co-operative Training

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) सहकाराची तत्त्वे सविस्तरपणे स्पष्ट करा. [20]

किंवा

प्र.1) सहकाराची तत्त्वे व व्यवस्थापनाची तत्त्वे यांची जुळणी कशी करता येऊ शकेल ? स्पष्ट करा. [20]

प्र.2) सहकारी संघटनेतील संदेशवहन व नेतृत्वाची गरज याची चर्चा करा. सहकारी संघटनेतील संदेशवहन व नेतृत्वाच्या समस्या सांगा. [20]

किंवा

प्र.2) सहकारी संस्थांच्या संघीय रचनेचे फायदे व तोटे सांगा व स्पष्ट करा. [20]

प्र.3) सहकारी प्रशिक्षण म्हणजे काय ? सहकार प्रशिक्षणाची गरज व महत्त्व स्पष्ट करा. [20]

किंवा

प्र.3) सहकारी शिक्षण व प्रशिक्षणामधील वैकुंठभाई मेहता राष्ट्रीय सहकारी संस्थेने पार पाडलेल्या भूमिकेचे परीक्षण करा. [20]

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P.T.O.

प्र.4) भारतातील सहकारी साखर कारखान्यांच्या कामगिरीचे मूल्यमापन करा. [20]

किंवा

प्र.4) महाराष्ट्रातील दुग्ध सहकारी संस्थांची प्रगती व समस्या स्पष्ट करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही चार) [20]

(अ) सहकारी संस्था व्यवस्थापनाच्या व्यावसायिकीकरणाची गरज

(ब) सहकारी प्रशिक्षणाचे फायदे

(क) बिगर कृषी सहकारी पतसंस्थांच्या समस्या

(ड) सहकारी शिक्षणाची गरज

(इ) सहकारी अंकेक्षणातील समस्या

(फ) सहकारी प्रशिक्षणाच्या पद्धती

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M. Com. (Semester - I) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - I

LEGAL FRAMEWORK OF BANKING

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain provisions of the Banking Regulation Act, 1949 pertaining to :

- (a) Prohibition of Trading
- (b) Restrictions on the Nature of Subsidiary Companies and Loans and Advances

OR

Q.1) Explain in detail the Powers of the RBI as conferred upon the RBI by the Banking Regulation Act, 1949 pertaining to the following :

- (a) Inspection
- (b) Control over Management

Q.2) Explain the following as spelt out in the Negotiable Instruments Act, 1881 :

- (a) Endorsement
- (b) Negotiation
- (c) Payment in Due Course
- (d) Noting

OR

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P.T.O.

Q.2) Explain provisions of the Negotiable Instruments Act, 1881 pertaining to :

- (a) Dishonour by Non-acceptance and Non-payment
- (b) Penalties in case of Dishonour of certain Cheques

Q.3) “The structure of the Central and Local Boards of the RBI gives us a feeling that the much needed autonomy to a Central Bank is not seen.” Justify your answer.

OR

Q.3) Explain provisions of the RBI Act, 1934 pertaining to :

- (a) Right to Issue Bank Notes
- (b) Denominations and Form of Bank Notes
- (c) Assets of the Issue Department
- (d) Liabilities of the Issue Department

Q.4) Explain in detail the following definitions as spelt out by the Foreign Exchange Management Act, 1999 (FEMA, 1999) :

- (a) Foreign Exchange
- (b) Foreign Security
- (c) Person
- (d) Person Resident in India

OR

Q.4) Spell out and explain in detail the following definitions as spelt out in the Securitisation Act, 2002 :

- (a) Financial Asset
- (b) Hypothecation
- (c) Property
- (d) Securitisation

Q.5) Write notes : (Any Two)

- (a) Similarities between Bill of Exchange and Cheque
 - (b) Changing Role of the Reserve Bank of India
 - (c) Enforcement of Security Interest as under the Securitisation Act, 2002
 - (d) Contravention and Penalties spelt out under FEMA, 1999
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) बँकिंग नियमन कायदा, १९४९ मधील खालील बाबींच्या संदर्भातील तरतूदी स्पष्ट करा :

- (अ) व्यापारावरील प्रतिबंध
- (ब) संलग्न संस्थांचे स्वरूप तसेच कर्जे आणि अग्रिमांवरील निर्बंधने

किंवा

प्र.1) बँक नियमन कायदा, १९४९ ने भारतीय रिझर्व्ह बँकेस प्रदान केलेले अधिकार खालील बाबींना अनुसरून सविस्तर स्पष्ट करा :

- (अ) तपासणी
- (ब) व्यवस्थापनावरील नियंत्रण

प्र.2) चलनक्षम दस्तऐवज कायदा, १८८१ मध्ये नमूद केलेल्या खालील बाबी स्पष्ट करा :

- (अ) पृष्ठांकन
- (ब) परक्रामण
- (क) यथाविधी प्रदान
- (ड) नोंदणी (अधिदृष्टिपण)

किंवा

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P.T.O.

प्र.2) चलनक्षम दस्तऐवज कायदा, १८८१ मधील खालील बाबीसंदर्भातील तरतूदी स्पष्ट करा :

- (अ) अस्वीकृतीने आणि अप्रदानाने अनादर
- (ब) काही विशिष्ट धनादेशांच्या अनादराच्या बाबतीत दंड

प्र.3) “भारतीय रिझर्व्ह बँकेच्या मध्यवर्ती आणि स्थानिक मंडळांच्या रचनेवरून आपणास अशी जाणीव होते की, मध्यवर्ती बँकेला अत्यंत आवश्यक असलेली स्वायत्तता त्यात दिसून येत नाही.” तुमच्या उत्तराचे समर्थन करा.

किंवा

प्र.3) भारतीय रिझर्व्ह बँक कायदा, १९३४ मधील खालील बाबीसंदर्भातील तरतूदी स्पष्ट करा :

- (अ) चलनी नोटांच्या प्रचालनाचा हक्क
- (ब) चलनी नोटांचे दर्शनीमूल्य व रूंप
- (क) प्रचालन विभागाची मालमत्ता
- (ड) प्रचालन विभागाचे दायित्व

प्र.4) विदेशी विनियम व्यवस्थापन कायदा, १९९९ मधील खालील बाबींच्या व्याख्या सविस्तर स्पष्ट करा :

- (अ) विदेशी विनियम
- (ब) विदेशी रोखे
- (क) व्यक्ती
- (ड) निवासी भारतीय व्यक्ती

किंवा

प्र.4) तारणीकरण कायदा, २००२ मधील खालील बाबीसंदर्भातील व्याख्या नमूद करून स्पष्ट करा :

- (अ) वित्तीय मालमत्ता
- (ब) नजर-गहाण
- (क) मालमत्ता
- (ड) तारणीकरण

प्र.5) टिपा लिहा : (कोणत्याही दोन)

- (अ) विनिमय पत्र आणि धनादेश यांमधील साम्य
 - (ब) भारतीय रिझर्व्ह बँकेची बदलती भूमिका
 - (क) तारणीकरण कायदा, २००२ मधील तारणातील हितसंबंधातील अंमलबजावणी
 - (ड) विदेशी विनिमय व्यवस्थापन कायदा, १९९९ मधील 'उल्लंघन आणि दंड'
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M. Com. (Semester - I) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - II

CENTRAL BANKING

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Trace the origin of Central Banking in the world and chronologically account for establishment of some of the leading Central Banks of the World.

OR

Q.1) Spell out in detail the possible problems and risks a Nation would face in the absence of a Central Bank.

Q.2) Explain in detail the changing asset backing requirement for Note Issue in India.

OR

Q.2) Explain in detail the function of the Reserve Bank of India as the Banker to the Government.

Q.3) Explain the Prudential Norms introduced in Indian Banking with reference to :

- (a) Capital Adequacy
- (b) Income Recognition and Asset Classification

OR

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P.T.O.

Q.3) Explain the RBI Regulations over the Banking System of India with reference to Annual Accounts and Audit.

Q.4) Spell out in detail the Mechanism of Inspection of Banks in India.

OR

Q.4) Spell out in detail the Regulatory Framework for the Non-bank Finance Companies in India.

Q.5) Write notes : **(Any Two)**

- (a) Workings of the Issue Department of the RBI
 - (b) Ways and Means Advances
 - (c) Guidelines of the RBI pertaining to Commercial Banks Undertaking Insurance Business
 - (d) Board for Financial Supervision
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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) जगातील मध्यवर्ती बँकांचा उगम शोधा आणि जगातील काही महत्त्वपूर्ण मध्यवर्ती बँकांच्या स्थापनेचा कालक्रमानुसार वृत्तांत लिहा.

किंवा

प्र.1) मध्यवर्ती बँकेच्या अनुपस्थितीत देशास कोणत्या समस्या व जोखिर्मीना सामोरे जावे लागेल ते सविस्तर नमूद करा.

प्र.2) भारतात बँक नोटा निर्गमित करण्यासाठी बदलत्या मालमत्ता पाठबळाची गरज सविस्तर स्पष्ट करा.

किंवा

प्र.2) भारतीय रिझर्व्ह बँकेचे 'सरकारची बँक' हे कार्य सविस्तर स्पष्ट करा.

प्र.3) भारतीय बँकिंगमध्ये परिचय करून दिलेले 'Prudential Norms' खालील बाबींना अनुसरून स्पष्ट करा :

(अ) भांडवलाचा पुरतेपणा

(ब) उत्पन्न ओळखणे आणि मालमत्तेचे वर्गीकरण

किंवा

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P.T.O.

प्र.3) भारतीय रिझर्व्ह बँकेचे भारतीय बँक व्यवस्थेवरील विनियमन त्याच्या वार्षिक ताळेबंद आणि लेखापरीक्षण यांस अनुसरून स्पष्ट करा.

प्र.4) भारतातील बँकांच्या तपासणीची यंत्रणा सविस्तर स्पष्ट करा.

किंवा

प्र.4) भारतातील बँकेतर वित्तीय संस्थांसाठीची विनियामक चौकट सविस्तर नमूद करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) भारतीय रिझर्व्ह बँकेच्या निर्गमन विभागाची कार्यपद्धती

(ब) अर्थोपाय अग्रिमे

(क) व्यापारी बँकांनी विमा व्यवसाय करण्यासंदर्भातील भारतीय रिझर्व्ह बँकेची मार्गदर्शक तत्त्वे

(ड) वित्तीय देखरेख मंडळ

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M. Com. (Semester - I) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - I

MARKETING TECHNIQUES

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) What is the meaning of Marketing Environment ? Explain Components of Internal and External Marketing Environment. [20]

OR

Q.1) Explain significance of Marketing in a Developing Economy. [20]

Q.2) What is Product Mix ? Explain in detail the stages in Product Life Cycle. [20]

OR

Q.2) Explain recent trends in Marketing Communication. [20]

Q.3) Explain role of Advertising and Advertising Media. [20]

OR

Q.3) Enumerate role and functions of Sales Manager. [20]

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1

P.T.O.

Q.4) What is meant by Market Segmentation ? What are the different ways to Segmentation ? **[20]**

OR

Q.4) Explain importance and difficulties of Rural Marketing. **[20]**

Q.5) Write short notes : **(Any Four)** **[20]**

- (a) Branding and Packaging
 - (b) Test Marketing of a New Product
 - (c) Qualities of a Good Salesman
 - (d) Marketing Audit
 - (e) Market Research
 - (f) E-marketing
-

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) 'विपणन पर्यावरण' म्हणजे काय ? विपणन पर्यावरणातील अंतर्गत व बाह्य घटकांचे स्पष्टीकरण द्या. [20]

किंवा

प्र.1) प्रगतीशील अर्थव्यवस्थेमध्ये विपणनाचे महत्त्व स्पष्ट करा. [20]

प्र.2) 'वस्तू मिश्र' म्हणजे काय ? वस्तू जीवन चक्राच्या विविध अवस्था सविस्तर स्पष्ट करा. [20]

किंवा

प्र.2) विपणन संदेशवहनातील आधुनिक प्रवाह स्पष्ट करा. [20]

प्र.3) जाहिरात आणि जाहिरात माध्यमे यांची भूमिका स्पष्ट करा. [20]

किंवा

प्र.3) विक्री व्यवस्थापक याची भूमिका आणि कार्ये यांचे वर्णन करा. [20]

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3

P.T.O.

प्र.4) बाजारपेठ विभागीकरण म्हणजे काय ? प्रभागीकरणाचे विविध मार्ग कोणते ते सांगा. [20]

किंवा

प्र.4) ग्रामीण विपणनाचे महत्त्व आणि अडचणी स्पष्ट करा. [20]

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार) [20]

- (अ) मुद्रांकन आणि संवेष्टन
 - (ब) नवीन वस्तूंचे चाचणी विपणन
 - (क) आदर्श विक्रेत्याची गुणवैशिष्ट्ये
 - (ड) विपणन अंकेक्षण
 - (इ) विपणन संशोधन
 - (फ) ई-विपणन
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M. Com. (Semester - I) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - II

CONSUMER BEHAVIOUR

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) What is 'Consumer Behaviour' ? State importance and need of Consumer Behaviour in Marketing.

OR

Q.1) Explain impact of 'Family' on Consumer Decision-making. Give examples.

Q.2) Define the term 'Learning'. Describe in detail the Components of Learning Process.

OR

Q.2) Name Risks perceived by the Consumers. Discuss Risk Reduction Strategies adopted by Consumers.

Q.3) What is Motivation ? Explain Maslow's Need Theory and its Marketing Application.

OR

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1

P.T.O.

Q.3) Define 'Attitude'. Give characteristics of Attitudes. Explain relationship between Attitudes and Consumer Behaviour.

Q.4) Define 'Consumer Research'. Describe in detail Consumer Research Process.

OR

Q.4) (A) Describe Positive and Negative Motivation.

(B) Enlist characteristics and importance of Business Ethics.

Q.5) Write short notes : **(Any Four)**

(a) Role of Indian Government in Consumer Protection

(b) Primary and Secondary Data

(c) Role of Marketing in Service Sector

(d) Rural Consumer

(e) History of Consumer Research

(f) External Factors affecting Perception

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) 'ग्राहकाचे वर्तन' म्हणजे काय ? विपणनामधील ग्राहकाचे वर्तनाचे महत्त्व आणि गरज काय ते सांगा.

किंवा

प्र.1) ग्राहकाच्या निर्णय प्रक्रियेवर कुटुंबाचा होणारा परिणाम स्पष्ट करा. उदाहरणे द्या.

प्र.2) 'अध्ययन' या संज्ञेची व्याख्या द्या. अध्ययन प्रक्रियेतील घटकांचे सविस्तर वर्णन करा.

किंवा

प्र.2) ग्राहकांना वाटणाऱ्या धोक्यांची नावे लिहा. धोके कमी करण्यासाठी ग्राहक वापरत असलेल्या व्यूहरचनांची चर्चा करा.

प्र.3) 'अभिप्रेरण' म्हणजे काय ? मॅस्लोचा गरजविषयक सिद्धांत व त्याचे विपणनामधील उपयोजन स्पष्ट करा.

किंवा

प्र.3) अभिवृत्तीची व्याख्या द्या. अभिवृत्तीची वैशिष्ट्ये सांगा. अभिवृत्ती व ग्राहकाचे वर्तन या मधील संबंध स्पष्ट करा.

प्र.4) 'ग्राहक संशोधना'ची व्याख्या करा. ग्राहक संशोधन प्रक्रियेचे सविस्तर वर्णन करा.

किंवा

प्र.4) (अ) सकारात्मक व नकारात्मक अभिप्रेरणांचे वर्णन करा.

(ब) व्यावसायिक नीतीमूल्यांची वैशिष्ट्ये व महत्त्व सांगा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) ग्राहक संरक्षणामधील भारत सरकारची भूमिका

(ब) प्राथमिक आणि दुय्यम तथ्ये

(क) सेवा क्षेत्रामधील विपणनाची भूमिका

(ड) ग्रामीण ग्राहक

(इ) ग्राहक संशोधनाचा इतिहास

(फ) संवेदनावर परिणाम करणारे बाह्य घटक

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 4

[4170]-201

M. Com. (Semester - II) (Compulsory) Examination - 2012

FINANCIAL ANALYSIS AND CONTROL

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Anup Ltd. is considering to purchase a new machine. Two alternatives are available having cost price Rs. 2,00,000 each. The following inflows are expected during the five years. Life of both machines is 5 years :

Year	Machine 'X' (Rs.)	Machine 'Y' (Rs.)
1st year	20,000	60,000
2nd year	60,000	80,000
3rd year	80,000	1,00,000
4th year	1,20,000	60,000
5th year	80,000	40,000

The company is expecting 10% return on its capital. The net present values of Re. 1 @ 10% are as under :

Year	Rs.
1st year	– 0.909
2nd year	– 0.826
3rd year	– 0.751
4th year	– 0.683
5th year	– 0.620

You are required to appraise proposals on the basis of :

- (a) Payback Period Method
- (b) Average Rate of Return Method
- (c) Net Present Value Method

[20]

Q.2) From the following budgeted data of Eagle Industries Ltd., Nagpur prepare Cash Budget for three months from February to April, 2012 :

2012 Months	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Overheads (Rs.)
January	85,000	48,000	10,000	12,500
February	90,000	52,000	11,000	13,500
March	1,20,000	60,000	14,000	15,000
April	1,30,000	62,000	14,000	16,000

Other Informations :

- (1) 20% sales is for cash and the remaining amount is realised in the month following that of sales.
- (2) Suppliers supply raw materials at one month's credit.
- (3) Wage Bill is paid in the first week of next month.
- (4) Monthly Rent Payment is Rs. 1,000.
- (5) Advance Income Tax of Rs. 15,000 is payable in April.
- (6) Overheads are paid in cash in the same month.
- (7) Bonus of Rs. 10,000 is payable to workers in February.
- (8) Plant Costing Rs. 80,000 is due to be installed in February. The part of the bill will be paid in March amounting to Rs. 18,500.
- (9) Half year interest on Rs. 50,000, 12% Debentures is to be received in February and August every year.
- (10) Cash at Bank on 1st February estimated at Rs. 5,000. [20]

OR

Q.2) Explain in detail various types of Budgets.

[20]

Q.3) Explain 'Marginal Cost' and 'Marginal Costing'. State advantages and limitations of Marginal Costing. **[20]**

OR

Q.3) The following particulars are obtained from the records of a factory manufacturing products M and N :

Particulars	Product 'M' (per unit) (Rs.)	Product 'N' (per unit) (Rs.)
Selling Price	100	200
Material Cost @ Rs. 10 per kg	20	50
Wages Rs. 3 per hour	30	60
Variable Overheads	10	20

Total Fixed Costs Rs. 5,000

State which product is better to be produced and why, in the following cases :

- (1) If total sales in unit is key factor.
- (2) If total sales in value is key factor.
- (3) If raw material is in short supply.
- (4) If labour hours is the limiting factor.
- (5) If raw material available is 2,000 kgs and maximum sale of each product is 500 units. **[20]**

Q.4) Define Standard Costing. Point out difference between Standard Costing and Budgetary Control. State advantages of Standard Costing to the Management. **[20]**

OR

Q.4) PUP Ltd's. Capital Structure consists of the following :

	Rs.
Equity Shares of Rs. 100 each	Rs. 20 lakhs
Retained Earnings	Rs. 10 lakhs
9% Preference Shares	Rs. 12 lakhs
7% Debentures	Rs. 8 lakhs
	<u>Total Rs. 50 lakhs</u>

The company earns 12% on its capital. The income tax is 50%. The company requires sum of Rs. 25 lakhs to finance its expansion programme for which following alternatives are available to it :

- (1) Issue of 20,000 Equity Shares at a premium of Rs. 25 per share.
- (2) Issue of 10% Preference Shares.
- (3) Issue of 8% Debentures.

It is estimated that P/E Ratios in the cases of Equity, Preference and Debenture financing would be 21.4%, 17% and 15.7% respectively. Which of the three financing alternatives would you recommend and why ?

[20]

Q.5) Write short notes : (Any Four)

[20]

- (a) Types of Material Cost Variances
- (b) Master Budget
- (c) Break-even Analysis
- (d) Key Factor / Limiting Factor
- (e) Make or Buy Decision
- (f) Internal Rate of Return

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-202

M. Com. (Semester - II) (Compulsory) Examination - 2012

RESEARCH METHODOLOGY FOR BUSINESS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is Business Research ? Discuss its aims, objectives and importance.

OR

Q.1) (A) How Computer based Information System is used in Research Work ?

(B) What is 'Bibliography' ? Which are the important Bibliographies ?

Q.2) What is Business Information ? Describe with suitable examples, different Sources of Business Information.

OR

Q.2) (A) State in brief the Types of Research.

(B) Differentiate between Primary Data and Secondary Data.

Q.3) (A) Give in brief the uses, limitations and types of Experimental Survey.

(B) Describe guidelines, generally used for construction of 'Questionnaire'.

OR

Q.3) "A Report consists of three parts – the preliminaries, the text and the reference materials." Explain with illustrations.

- Q.4)** (A) State Sources of Research Problem.
(B) Discuss Procedure of Case Study Design.

OR

- Q.4)** (A) Explain various Sources of Government Information.
(B) State in brief the steps involved in Analysis of a Case Study.

Q.5) Write short notes : **(Any Four)**

- (a) Research Problems in Cost and Profit Planning
 - (b) Skills Required for Action Research
 - (c) Tabulation
 - (d) Encyclopedia
 - (e) Demographic Information
 - (f) Research Plan
-

Seat No.	
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Total No. of Questions : 5]

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[4170]-202

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भाकरिता मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) व्यवसाय संशोधन म्हणजे काय ? व्यवसाय संशोधनाचे हेतू, उद्देश आणि महत्त्व यावर चर्चा करा.

किंवा

प्र.1) (अ) संशोधन कार्यामध्ये संगणकावर आधारित माहिती प्रणालीचा कशा प्रकारे उपयोग केला जातो ?

(ब) संदर्भसूची म्हणजे काय ? महत्त्वाच्या संदर्भसूची कोणत्या ते सांगा.

प्र.2) व्यावसायिक माहिती म्हणजे काय ? व्यावसायिक माहिती गोळा करण्याचे विविध मार्ग योग्य उदाहरणासहित विशद करा.

किंवा

प्र.2) (अ) संशोधनाचे प्रकार थोडक्यात सांगा.

(ब) प्राथमिक तथ्ये व दुय्यम तथ्ये यातील फरक सांगा.

- प्र.3) (अ) प्रायोगिक सर्वेक्षणाचे उपयोग, मर्यादा व प्रकार थोडक्यात सांगा.
- (ब) प्रश्नावली तयार करताना सर्वसाधारणपणे अवलंबिली जाणारी मार्गदर्शक तत्त्वे विशद करा.

किंवा

- प्र.3) “अहवालामध्ये प्रामुख्याने तीन भागांचा समावेश होतो - प्राथमिक माहिती, प्रमुख मसूदा व संदर्भसूची.” हे विधान उदाहरणासहित स्पष्ट करा.

- प्र.4) (अ) संशोधन समस्यांचे स्रोत सांगा.
- (ब) समस्या अध्ययन आराखड्याची पद्धती यावर चर्चा करा.

किंवा

- प्र.4) (अ) शासकीय माहितीचे विविध स्रोत स्पष्ट करा.
- (ब) समस्या अध्ययनाच्या विश्लेषणामध्ये समाविष्ट असणाऱ्या विविध पायऱ्या थोडक्यात सांगा.

- प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) परिव्यय व नफा नियोजनातील संशोधन समस्या
- (ब) कृती संशोधनासाठी आवश्यक असणारी कौशल्ये
- (क) तालिकीकरण
- (ड) विश्वकोश
- (इ) लोकसंख्याविषयक माहिती
- (फ) संशोधन नियोजन

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Total No. of Questions : 5]

[Total No. of Printed Pages : 6

[4170]-203

**M. Com. (Semester - II) Examination - 2012
ADVANCED ACCOUNTING AND TAXATION**

SPECIAL PAPER - III

SPECIALISED AREAS IN ACCOUNTING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) What do you mean by Service Tax ? Explain features, scope and different objects of Service Tax Act, 1994. **[20]**

OR

Q.1) Write short notes : **(Any Four)** **[20]**

- (a) Advance Tax
- (b) CENVAT CREDIT
- (c) Value Added Tax (VAT)
- (d) Tax Deducted of Source (TDS)
- (e) Non-banking Financial Companies
- (f) Mutual Funds

[4170]-203

1

P.T.O.

Q.2) Following are the Balances of Nav Bharat Ltd. as at 31st March, 2012 :

	Rs.
Capital : 10,000 6% Cumulative Preference Shares of Rs. 10 each	1,00,000
16,000 Equity Shares of Rs. 10 each	1,60,000
Share Premium Account	30,000
Creditors	26,000
Goodwill	10,000
Patent and Trade Marks	21,000
Freehold Property of Cost	70,000
Depreciation Thereon	14,000
Plant and Machinery at Cost	1,40,000
Depreciation Thereon	30,000
Stock on 31st March, 2012	24,000
Debtors	15,000
Profit and Loss Account (Dr.)	55,000
Preliminary Expenses	25,000

A scheme for reduction of capital was passed by the court on the following terms :

- (1) Preference Shares to be reduced to Rs. 9 per share.
- (2) Equity Shares to be reduced to Rs. 1.25 per share.
- (3) The Share Premium A/c. and Intangible Assets to be written-off.
- (4) Plant and Machinery to be revalued at Rs. 50,000.
- (5) One Equity Share of Rs. 1.25 to be issued for each Rs. 10 Gross Preference Dividend Arrears, which is in arrears since March, 2008.

Draft Journal Entries and revised Balance Sheet of Nav Bharat Ltd.

[20]

Q.3) The Kumar Roadways Ltd. was registered with the nominal capital of Rs. 10,00,000 divided into 10,000 shares of Rs. 100 each. The Ledger Balances of the Company on 31st March, 2012 were as follows. Prepare Operating and Profit and Loss Account and a Balance Sheet as on that date :

[20]

Name of Account	Rs.
Share Capital	10,00,000
5% Debentures	5,00,000
Debenture Interest	12,500
Final Dividend Paid for 2010-11	1,00,000
Motor Vehicles	15,00,000
Traffic Earnings	6,00,000
Insurance	75,000
Debtors	25,000
Bad Debts	2,000
Driver's Wages	40,000
Printing and Stationery	4,000
Stock of Fuel on 1-4-2011	40,000
Purchases of Fuel	50,000
Taxes	5,000
Profit and Loss A/c. (Credit Balance)	4,00,000
Stock of Tyres on 1-4-2011	35,000
Purchases of Tyres	30,000
Sundry Creditors	28,500
Goodwill	6,00,000
Bills Receivable	15,000
Bills Payable	45,000
Cash at Bank	25,000
Cash in Hand	15,000

Additional Information :

- (1) The Stock of Fuel on 31-3-2012 was Rs. 30,000 and Stock of Tyres was Rs. 20,000.
- (2) The Board of Directors has decided to make the following appropriations :
 - (i) To provide for Taxation Rs. 30,000.
 - (ii) To propose Equity Dividend Rs. 1,20,000.
 - (iii) To Transfer to General Reserve Rs. 1,50,000.
- (3) Insurance Prepaid is Rs. 15,000.
- (4) Driver's Wages Rs. 10,000 are Outstanding.
- (5) Depreciate Motor Vehicles @ 5%.
- (6) Provided Interest on Debentures for 6 months.

Q.4) From the following Trial Balance of Anand Education Society as on 31-3-2012, prepare an Income and Expenditure Account and a Balance Sheet as on that date, after considering additional information given below the Trial Balance :

[20]

Trial Balance as on 31-3-2012

Name of Account	Debit Balance (Rs.)	Credit Balance (Rs.)
Building	3,00,000	—
Furniture and Fixtures	50,000	—
Library Books	25,000	—
Capital Fund	—	4,00,000
Sundry Debtors	10,000	—
Sundry Creditors	—	15,000
Admission Fees	—	30,000
Subscription Received	—	75,000
Tuition Fees	—	20,000
Exam Fees	—	7,500

Name of Accounts	Debit Balance (Rs.)	Credit Balance (Rs.)
Staff Salaries	75,000	—
Rent paid for Hall	5,000	—
Printing and Stationery	1,000	—
Exam Expenses	1,000	—
Subscription paid for Periodicals and Journals	2,000	—
Expenses of Prizes Awarded	2,000	—
Donations received (not to be capitalised)	—	20,000
Sundry Receipts	—	2,000
Rent paid for Ground	1,000	—
Investment	25,000	—
Interest on Investment	—	2,500
Cash in Hand	25,000	—
Cash at Bank	50,000	—
Total	5,72,000	5,72,000

Additional Information :

- (1) Subscriptions due Rs. 10,000.
- (2) Subscriptions received in Advance Rs. 5,000.
- (3) Staff Salaries Outstanding Rs.. 15,000.
- (4) Rent for Hall is Outstanding Rs. 2,500
- (5) Interest on Investments accrued Rs. 250.
- (6) Depreciation is to be provided as follows :

Building @ 10%, Furniture and Fixtures @ 15% and Library Books @ 15% p.a.

Q.5) Sai Ltd. took a contract in 2012 for Road Construction for Rs. 10,00,000 estimating that the cost would be Rs. 9,20,000. At the end of 2012, the company had received Rs. 3,60,000 being 90% of the work certified. Certain work, not yet certified had cost Rs. 10,000.

Expenditure incurred was :

Particulars	Rs.
Materials	50,000
Labour	3,00,000
Plant	20,000

Materials costing Rs. 5,000 were damaged and had to be disposed of for Rs. 1,000. Plant is considered as having depreciated at 25%.

Prepare Contract Account. Show all the possible figures that can be legitimately credited to the Profit and Loss Account in respect of the Contract.

[20]

Seat No.	
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Total No. of Questions : 6]

[Total No. of Printed Pages : 4

[4170]-204

M. Com. (Semester - II) Examination - 2012
ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - IV

BUSINESS TAX ASSESSMENT AND PLANNING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Read all the questions very carefully before attempting to answers.*

Q.1) Write short notes : (Any Four) [16]

- (a) Belated Return Section 139(4)
- (b) Types of Assessments
- (c) Input VAT
- (d) Powers of Commissioner of Income Tax
- (e) Concept of Tax Evasion and Tax Avoidance
- (f) Valuation Date under the Wealth Tax Act, 1957

Q.2) Answer any two of the following : [14]

- (a) Explain Procedure of Registration under Service Tax.
- (b) What are the merits of VAT ?
- (c) Explain briefly the Provision of Section 80P.
- (d) What is meant by Tax Planning and Management ?

Q.3) A, B and C are partners of the trading firm ABC and Co., sharing Profits and Losses as 5 : 3 : 2 and interest and other remunerations are paid to them as per Deed of Partnership. The Profit and Loss A/c. of the firm for the year ended 31st March, 2012 is as below :

Particulars	Rs.	Particulars	Rs.
To Remuneration to Partners :		By Gross Profit	49,50,000
‘A’ - 5,00,000		By Income from House Property	7,00,000
‘B’ - 3,00,000			
‘C’ - 2,00,000	10,00,000		
To Interest on Loan of B @ 20% p.a	4,00,000	By Bank Interest (Fixed Deposit)	1,60,000
To Interest on Capital at 18% p.a		By Long Term Capital Gain	11,00,000
‘A’	2,40,000	By Dividend from Indian Company	1,20,000
‘C’	7,20,000	By Bad Debts Recovered	80,000
To Bonus to ‘B’	1,00,000	By Commission from Agency	3,50,000
To Commission to ‘C’	80,000		
To Municipal Tax for House (paid) ‘C’	1,20,000		
To Establishment Charges	5,00,000		
To Depreciation	2,50,000		
To Provision for Bad Debts	40,000		
To Donation to Gujarat Earthquake Fund	30,000		
To Sundry Expenses	8,50,000		
To Share of Profit :			
‘A’	15,65,000		
‘B’	9,39,000		
‘C’	6,26,000		
	74,60,000		74,60,000

Other Information :

(1) Municipal Tax paid includes arrears of Rs. 20,000 for the preceding year.

- (2) Depreciation as per Income Tax Rules Rs. 3,50,000.
 (3) Sundry Expenses include Rs. 6,00,000 Salary to Domestic Servant.

Compare :

- (a) The Book Profit
 (b) Total Income and Tax of the firm for the Assessment Year 2012-2013.

[20]

Q.4) (A) The following is the summarised Balance Sheet of Pratik Ltd. as on March 31st, 2012 :

Capital and Liabilities	Rs.	Assets	Rs.	Rs. (Schedule III Value)
Paid up Capital	90,00,000	Plant and Machinery	12,00,000	10,00,000
Reserve	20,00,000	Motor Car	2,00,000	1,50,000
Sundry Creditors	20,10,000	Helicopters for Business Purpose	68,00,000	50,00,000
Secured and Unsecured Loans	16,00,000	Factory Plot (Purchase Jan.-2009)	14,00,000	20,00,000
		House Property :		
		1. Use for Director 1st Residence	12,00,000	6,00,000
		2. Use for Director 2nd Residence	18,00,000	28,00,000
		Jewellery	8,00,000	14,00,000
		Shares in Other Company	10,00,000	15,00,000
		Cash in Hand	60,000	60,000
		Case at Bank	1,50,000	1,50,000
	1,46,10,000		1,46,10,000	1,46,60,000

Additional Information

- (1) Gross Annual Salaries of Directors 1st and 2nd are Rs. 4,80,000 and Rs. 6,00,000 respectively.
 (2) Loans of Rs. 16,00,000 represent Rs. 2,00,000 for machinery, Rs. 4,00,000 for Factory Plot and Rs. 10,00,000 for Helicopters.

(3) The Factory Plot is within municipal limits.

Compute net wealth of the company as on March 31, 2012 and Wealth Tax payable. [10]

(B) Compute VAT amount payable by A who purchases goods from a manufacturer on payment of Rs. 2,25,000 (including VAT) and earns 10% profit on sale to retailers ? VAT rate on purchase and sales is 12.5% [10]

Q.5) Sandhyarani Co-operative Society, which is engaged in processing agriculture produce of its members, without the aid of power and its marketing. It furnished the following particulars. Determine its net income for the assessment year 2012-13 and also compute tax liability of Co-operative Society for the A.Y. 2012-13 : [20]

	Rs.
(1) Income from Agricultural Produce	47,000
(2) Income from Marketing Agriculture Produce	33,000
(3) Dividend from Another Co-operative Society	85,000
(4) Income from Letting of Godowns	40,000
(5) Income from Agency Business	1,15,000

Q.6) The Total Income of India Company Ltd. for the Financial Year ending on 31-3-2012 is as under :

	Rs.
(1) Income from Business	17,40,000
(2) Long Term Capital Gain on Transfer of Capital Assets being Land	2,70,000
(3) Short Term Capital Gain on Transfer of Capital Assets being Land	30,000
(4) Income from Units of Mutal Fund specified Company	3,30,000
(5) Dividend from Domestic Company	1,20,000
(6) Donation to Approved Charities	2,50,000

Compute Total Income and Tax Payable by the India Company Ltd. for the A.Y. 2012-13. [10]

Seat No.	
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Total No. of Questions : 6]

[Total No. of Printed Pages : 4

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M. Com. (Semester - II) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEMS

SPECIAL PAPER - III

APPLICATION OF COST ACCOUNTING

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Attempt **all** questions.*
- (2) Figures to the right indicate full marks.*
- (3) Use of non-programmable calculator is allowed.*

Q.1) (A) Fill in the blanks :

[05]

- (a) Defectives are that portion of production which can be _____ at some extra cost of production.
- (b) Theoretical Capacity is _____ possible capacity.
- (c) Such expenses which are included (even though they are not incurred) for taking managerial decisions are called _____.
- (d) _____ Analysis help organisations assessed competitive advantage.
- (e) Capital Loss shown in Financial Accounts is _____ while reconciling costing profits with financial profits.

(B) State whether the following statements are **true** or **false**, with reasons : [05]

- (a) Scrap is not visible whereas waste is visible.
- (b) Obsolescence arises when a machine has to be discarded in favour of one better adopted to its purpose and giving better results.
- (c) In the basic model of Porter's Value Chain Analysis, the activities are classified into Primary Activities and Supportive Activities.
- (d) Cost and Financial Accounts are reconciled under Non-integral Accounting.
- (e) Measurement of Productivity includes Overall Productivity and Factorial Productivity.

Q.2) Explain how Value Chain Analysis can be performed in an Organisation ? [20]

Q.3) Write short notes on **any four** of the following : [20]

- (a) Wastages
- (b) Treatment of Depreciation
- (c) Method of Reconciliation of Cost and Financial Account
- (d) Defectives
- (e) Measures to Improve Productivity
- (f) Role of Management Accountant in Value Chain Analysis

Q.4) The Net Profit of 'A' Company Ltd. appeared at Rs. 60,652 as per financial records ending 31st March, 2011. The Cost Books, however, showed a net profit of Rs. 86,200 for the same period. A scrutiny of the figures from both the sets of accounts revealed the following facts :

Particulars	Rs.
Works Overhead Underrecovered in Costs	1,560
Administrative Overheads Overrecovered in Costs	850

Depreciation Charge in Financial Accounts	5,600
Depreciation recovered in Costs.	6,250
Interest on Investment not included in Costs	4,000
Loss due to obsolescence charged in Financial Accounts	2,850
Income tax produced in Financial Accounts	20,150
Bank Interest and Transferred Fee credited in Financial Books	375
Stores Adjustments (Credit) in Financial Books	237
Value of Opening Stock in : Cost Accounts	24,800
: Financial Accounts	26,300
Value of Closing Stock in : Cost Accounts	25,000
: Financial Accounts	23,000
Interest Charges in Cost Accounts	2,000
Loss on Sale of Furniture	600
Goodwill Written Off	5,000

Prepare a statement showing reconciliation between the figures of Net Profit as per Cost Account and the figures of Net Profit as shown in the Financial Books. [20]

Q.5) (A) Calculate productivity per machine hour from the following information : [05]

Month	Production Units	Machine Hours used
January	50,000	5,000
February	57,000	6,000
March	63,000	7,000

- (B) The Capacity Usage Ratio and the Capacity Utilisation Ratio in respect of a machine for a particular month is 90 and 80 percent respectively. The total available working hours in the month are 200 hours. [15]

The Idle Time Card revealed as follows :

Waiting for Material	10 hours
Waiting for Tools	06 hours
Breakdown	10 hours

Report idle time cost to the management, if hourly fixed cost of the machine amounts to Rs. 4.25 and operator is paid Re. 0.75 per hour.

- Q.6)** The profit shown in the Financial Accounts was Rs. 1,12,870 and for the same period the Cost Accounts showed a profit of Rs. 27,040. [10]

Examination of the Accounts showed the following differences :

Particulars	Cost Accounts (Rs.)	Financial Accounts (Rs.)
Depreciation	98,260	1,05,200
Stock Valuation :		
Opening Stock	2,75,100	2,55,000
Closing Stock	1,82,180	1,87,500
Profit on Sale of Asset	—	8,500
Dividend Received	—	26,350
Imputed Rent Charges	32,500	

Reconcile Profit Figures.

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

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M. Com. (Semester - II) Examination - 2012
ADVANCED COST ACCOUNTING AND COST SYSTEMS
SPECIAL PAPER - IV
COST CONTROL AND COST SYSTEMS
(Group - B)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

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

- (a) In Marginal Costing, Fixed Costs are charged to _____.
- (b) At Break-even Point _____ is equal to Fixed Cost.
- (c) Cost Control is a _____ function.
- (d) _____ is a tool of Cost Reduction and aims at Cost Reduction from the Point of View of Value.
- (e) Information delayed is information _____.

(B) State whether the following statements are true of false : [05]

- (a) In Value Analysis we only try to Reduce Cost.
- (b) Major Area of Cost Reduction is Design, Production Methods, Marketing and Finance.
- (c) An increase in Volume of Production will result in reduction in Unit Variable Cost.
- (d) Margin of Safety is an extremely valuable guide to strength of Business.
- (e) Pricing is a Profit Planning Exercise.

Q.2) Distinguish between Cost Reduction and Cost Control. What are the major areas in which Cost Reduction is usually possible. **[20]**

OR

Q.2) What is MIS ? Mention briefly the designing and installing Cost System in Computerised Environment. **[20]**

Q.3) Write short notes : (**Any Four**) **[20]**

- (a) Value Analysis and Value Engineering
- (b) Pareti Analysis
- (c) Cost-Volume-Profit Analysis
- (d) Activity Based Costing
- (e) Objectives of Pricing Policy
- (f) Just in Time

Q.4) Two businesses X Ltd. and Y Ltd. manufacture and sell the same type of product in the same type of Market. The Budgeted Profit and Loss Accounts for the coming year are :

		X Ltd.		Y Ltd.
		(Rs.)		(Rs.)
Sales		30,000		30,000
Less : Variable Cost	24,000		20,000	
Fixed Cost	<u>3,000</u>	<u>27,000</u>	<u>7,000</u>	<u>27,000</u>
Estimated Profit		<u>3,000</u>		<u>3,000</u>

You are required to :

- (a) Calculate P/V Ratio, Break-even Point and Margin of Safety of each Business.
- (b) State which business is likely to earn greater profits in conditions of :
 - (i) Heavy Demand for the Product
 - (ii) Low Demand for the Product
- (c) Calculate percentage increase in both cases to absorb a 50% increase in fixed overhead in each case. **[25]**

Q.5) XY Co. Ltd. has budgeted to make 40,000 units of its product 'A' whose variable cost per unit is Rs. 6 and budgeted fixed cost Rs. 80,000.

The Financial Director of XY Co. Ltd. has suggested that a profit margin of 25% on full cost should be charged on the products.

The Marketing Director has challenged wisdom of this suggestion and has furnished the following demand schedule :

Price per unit (Rs.)		Demand (Units)
9	–	32,000
10	–	29,000
11	–	26,500
12	–	24,000
13	–	20,000

You are required to suggest :

- (a) What would be the profit for this year if a full cost plus price were charged ?
- (b) What would be the profit for the year if a profit maximising price were charged ? [25]

OR

Q.5) Electro Electronics Ltd. deals in electric goods and submits the following information in respect of the goods manufactured by it :

	Rs.
Selling Price per unit	– 5.00
Variable Cost per unit	– 2.00
Fixes Cost	– 75,000
Units produced	– 75,000

The company is expected to reduce selling price in order to meet competition. You are requested to calculate level of output to maintain present level of profit if the proposed reduction in prices is 10%, 15% and 20%. [25]

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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M. Com. (Semester - II) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - III

MODERN BUSINESS PRACTICES

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain organisation and objectives of Maharashtra Chamber of Commerce.

OR

Q.1) State objectives and functions of Maratha Chamber of Commerce.

Q.2) Explain functions of Federation of Indian Chamber of Commerce and Industries.

OR

Q.2) State objectives and recent practices in Public Enterprises.

Q.3) Explain nature and characteristics of Agricultural Business in India.

OR

Q.3) State impact of WTO (World Trade Organisation) on Agri-business Practices.

Q.4) Explain nature of Indian Agriculture Taxation Policy.

OR

Q.4) What is 'Agricultural Product' ? State nature and disposal of Agricultural By-product.

Q.5) Write short notes : **(Any Four)**

- (a) Farm Waste
 - (b) Indian Merchants Chamber
 - (c) Dairy Business
 - (d) Allied Agricultural Product
 - (e) Autonomy of Public Enterprises
 - (f) Control of Public Enterprises
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Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) महाराष्ट्र वाणिज्य मंडळाचे संघटन व उद्दिष्टे स्पष्ट करा.

किंवा

प्र.1) मराठा वाणिज्य मंडळाचे उद्दिष्टे व कार्ये सांगा.

प्र.2) भारतीय वाणिज्य व उद्योग मंडळ फेडरेशनचे कार्ये स्पष्ट करा.

किंवा

प्र.2) सार्वजनिक उद्योगाची उद्दिष्टे आणि सध्याच्या कार्यपद्धती सांगा.

प्र.3) भारतीय कृषी व्यवसायाचे स्वरूप आणि वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.3) जागतिक व्यापार संघटनेचा (W.T.O.) कृषी व्यवसाय पद्धतीवर होणारा परिणाम सांगा.

प्र.4) भारतीय कृषी कर धोरणाचे स्वरूप स्पष्ट करा.

किंवा

प्र.4) 'शेतमाल' म्हणजे काय ? कृषी उप-उत्पादनाचे स्वरूप आणि विल्हेवाट यासंबंधी माहिती सांगा.

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P.T.O.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) शेतमाल नासघूस
 - (ब) भारतीय वाणिज्य मंडळ
 - (क) दुग्ध व्यवसाय
 - (ड) शेतीपूरक उत्पादन
 - (इ) सार्वजनिक उद्योगांची स्वायत्तता
 - (फ) सार्वजनिक उद्योगांचे नियंत्रण
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Total No. of Questions : 5]

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M. Com. (Semester - II) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - IV

BUSINESS ENVIRONMENT ANALYSIS

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) What is Industrial Environment ? Examine performance made by Public Sector in India. **[20]**

OR

Q.1) (A) Explain problems faced by Small and Cottage Industries in India. **[10]**

(B) Explain role of 'Foreign Investment' in Development of India. **[10]**

Q.2) What is 'Financial Environment of Business' ? Explain role of Banking Financial Institutions in India. **[20]**

OR

Q.2) (A) Explain role of Foreign Banks in Financial Environment of Business. **[10]**

(B) State importance of Environmental Analysis. **[10]**

[4170]-208

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P.T.O.

Q.3) What is Regional Imbalance ? Explain factors responsible for Regional Imbalance. State remedial measures to reduce Regional Imbalance. [20]

OR

Q.3) (A) What is Inflation ? Describe its effects on Growth of Business. [10]

(B) “Lack of Technical Knowledge and Information affects Growth of Business.” Discuss. [10]

Q.4) Define Global Environment. Explain impact of Social and Cultural Environment on World Trade. [20]

OR

Q.4) (A) Explain impact of Technological Environment on World Trade. [10]

(B) State importance of study of Global Environment. [10]

Q.5) Write short notes : (Any Two) [20]

(a) Money Market in India

(b) Bargaining Power of Supplier and Buyer

(c) Causes of Unemployment

(d) Role of Co-operative Banks in Financial Environment

(e) Competition Analysis

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Total No. of Questions : 5]

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[4170]-208

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) 'औद्योगिक पर्यावरण' म्हणजे काय ? भारतातील सार्वजनिक क्षेत्राने केलेल्या कामगिरीचे परीक्षण करा. [20]

किंवा

- प्र.1) (अ) भारतातील लघु आणि कुटिर उद्योगांना भेडसावणाऱ्या समस्या स्पष्ट करा. [10]
- (ब) भारताच्या विकासामध्ये 'विदेशी गुंतवणूकीची भूमिका' स्पष्ट करा. [10]

प्र.2) 'व्यवसायाचे वित्तीय पर्यावरण' म्हणजे काय ? भारतातील बँकिंग वित्तीय संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

- प्र.2) (अ) व्यवसायाच्या वित्तीय पर्यावरणामध्ये विदेशी बँकाची भूमिका स्पष्ट करा. [10]
- (ब) पर्यावरण विश्लेषणाचे महत्त्व विशद करा. [10]

प्र.3) प्रादेशिक विषमता म्हणजे काय, हे सांगून त्यास जबाबदार असणारे घटक स्पष्ट करा. प्रादेशिक विषमता कमी करण्याचे उपाय सांगा. [20]

किंवा

[4170]-208

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P.T.O.

- प्र.3) (अ) चलनवाढ म्हणजे काय ? चलनवाढीमुळे व्यवसायाच्या वाढीवर होणाऱ्या परिणामांचे वर्णन करा. [10]
- (ब) “तांत्रिक ज्ञान व माहितीचा अभावाचा व्यवसायाच्या वाढीवर परिणाम होतो.” चर्चा करा. [10]
- प्र.4) जागतिक पर्यावरणाची व्याख्या द्या. सामाजिक आणि सांस्कृतिक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव स्पष्ट करा. [20]

किंवा

- प्र.4) (अ) तांत्रिक पर्यावरणाचा जागतिक व्यापारावर पडणारा प्रभाव स्पष्ट करा. [10]
- (ब) जागतिक पर्यावरणाच्या अभ्यासाचे महत्त्व विशद करा. [10]
- प्र.5) टिपा लिहा : (कोणत्याही दोन) [20]
- (अ) भारतीय नाणेबाजार
- (ब) पुरवठादार आणि खरेदीदार यांची सौदाशक्ती
- (क) बेरोजगारीची कारणे
- (ड) वित्तीय पर्यावरणात सहकारी बँकाची भूमिका
- (इ) स्पर्धा विश्लेषण

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Total No. of Questions : 5]

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M. Com. (Semester - II) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - III

MARKETING MANAGEMENT

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is Marketing ? Explain advantages and disadvantages of Marketing.

OR

Q.1) Describe important characteristics of Rural Market in brief.

Q.2) What is Marketing Planning ? Describe scope and structure of Marketing Planning.

OR

Q.2) Describe in detail the need for Consumer Education and its objectives. Summarize its scope, nature and advantages.

Q.3) Name points to be considered for attracting Customers.

OR

Q.3) What is Marketing Mix ? Explain importance of Marketing Mix.

Q.4) Define Product Life Cycle. Explain Strategy related with Product Life Cycle.

OR

Q.4) What is Media Management ? Explain factors to be considered while selecting Media.

Q.5) Write short notes : **(Any Four)**

- (a) Tele-marketing
- (b) Media Management
- (c) Types of Brands
- (d) Different Approaches to Marketing
- (e) International Marketing Planning
- (f) Consumer Behaviour

Seat No.	
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) विपणन म्हणजे काय ? विपणनाचे फायदे व तोटे स्पष्ट करा.

किंवा

प्र.1) ग्रामीण बाजारपेठेची ठळक वैशिष्ट्ये थोडक्यात सांगा.

प्र.2) विपणन नियोजन म्हणजे काय ? विपणन नियोजनाचे स्वरूप आणि व्याप्ती स्पष्ट करा.

किंवा

प्र.2) ग्राहक शिक्षणाची गरज आणि उद्देश सविस्तर स्पष्ट करा. त्याचे स्वरूप, वाव आणि फायदे विशद करा.

प्र.3) ग्राहकांना आकर्षून घेण्यासाठी नेमके काय करावे लागेल ?

किंवा

प्र.3) विपणन मिश्र म्हणजे काय ? विपणन मिश्राचे महत्त्व स्पष्ट करा.

प्र.4) 'वस्तू जीवन चक्र' म्हणजे काय ? 'वस्तू जीवन चक्र' संबंधीची व्यूहरचना स्पष्ट करा.

किंवा

[4170]-209

3

P.T.O.

प्र.4) माध्यम व्यवस्थापन म्हणजे काय ? माध्यम निवडताना कोणत्या गोष्टीचा विचार केला जातो ?

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) टेलि-मार्केटिंग
 - (ब) माध्यमांचे व्यवस्थापन
 - (क) मुद्रांकाचे प्रकार
 - (ड) विपणनाचे विविध दृष्टिकोन
 - (इ) आंतरराष्ट्रीय विपणन नियोजन
 - (फ) खरेदीदाराचे वर्तन
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Total No. of Questions : 5]

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M. Com. (Semester - II) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - IV

FINANCIAL POLICIES AND PRACTICES

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is Break-even Analysis ? Explain various methods of Break-even Analysis.

OR

Q.1) Define the term Dividend. Explain various factors influencing Dividend Policy.

Q.2) What is Derivative Market ? Explain various types of Derivative Markets.

OR

Q.2) What is Amalgamation ? Explain various conditions relating to Merger of Corporation.

Q.3) What is Lease Transaction ? Explain different types of Lease Transactions.

OR

Q.3) What do you mean by World Monetary System ? Explain important features of World Monetary System.

- Q.4)** (A) Explain in brief the Approaches to Profit Planning.
(B) State Leasing as a Source of Business Finance.

OR

- Q.4)** (A) Explain different modes of Financing Foreign Operations.
(B) Explain role of Venture Capital in Entrepreneurship Development.

Q.5) Write short notes : **(Any Two)**

- (a) Commercial Papers
 - (b) Zero Interest Bonds
 - (c) Cash Flow Statement
 - (d) Forms of Dividend Payment
-

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-210

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) सम-विच्छेदन विश्लेषण म्हणजे काय ? सम-विच्छेदन विश्लेषणाच्या विविध पद्धती स्पष्ट करा.

किंवा

प्र.1) लाभांश या संज्ञेची व्याख्या सांगा. लाभांश धोरणावर प्रभाव करणारे विविध घटक स्पष्ट करा.

प्र.2) साधित बाजारपेठ म्हणजे काय ? साधित बाजारपेठेचे विविध प्रकार स्पष्ट करा.

किंवा

प्र.2) एकत्रीकरण म्हणजे काय ? कंपनीचा विलयासंबंधीच्या विविध शर्ती स्पष्ट करा.

प्र.3) भाटेपट्टा व्यवहार म्हणजे काय ? भाडेपट्टा व्यवहाराची विविध प्रकार स्पष्ट करा.

किंवा

प्र.3) जागतिक नाणक प्रणाली म्हणजे काय ? जागतिक नाणक प्रणालीची महत्त्वाची वैशिष्ट्ये स्पष्ट करा.

- प्र.4) (अ) लाभ नियोजनाचे विविध दृष्टिकोन थोडक्यात स्पष्ट करा.
(ब) भाडेपट्टी व्यवसाय वित्ताचा एक स्रोत विशद करा.

किंवा

- प्र.4) (अ) विदेश व्यवहार वित्तपुरवठ्याची विविध माध्यमे स्पष्ट करा.
(ब) उद्योजकता विकासामधील साहस भांडवलाची भूमिका स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

- (अ) वाणिज्य पत्रे
(ब) शून्य व्याज प्रतिभूती
(क) रोख प्रवाह पत्रक
(ड) लाभांश देणीचे नमूने

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M. Com. (Semester - II) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - III

E-SECURITY AND CYBER LAWS

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instruction :

All questions are compulsory and carry equal marks.

Q.1) What is Internet Security ? Explain types of Computer Crimes.

OR

Q.1) What is Electronic Security ? Explain types of Intruders.

Q.2) What is HTML ? Explain various features of HTML.

OR

Q.2) Write detailed notes :

(a) Cyber Crimes

(b) Cyber Laws

Q.3) Write detailed notes :

(a) Time and Place of Dispatch of Electronic Record

(b) Receipt of Electronic Record

OR

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P.T.O.

Q.3) Explain various provisions relating to ‘Offences and Penalties’ under Information Technology Act, 2002.

Q.4) What is XML ? Explain advantages and disadvantages of XML.

OR

Q.4) Explain powers and rights of the Cyber Regulation Appellate Tribunal.

Q.5) Write short notes : **(Any Four)**

- (a) E-commerce and E-security
- (b) Network Security
- (c) Role of ISP
- (d) Web Page
- (e) Information Technology Act, 2002 (IT Act, 2002)
- (f) E-security Challenges

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) इंटरनेट सिक्युरिटी म्हणजे काय ? संगणक गुन्ह्यांचे प्रकार स्पष्ट करा.

किंवा

प्र.1) इलेक्ट्रॉनिक सिक्युरिटी म्हणजे काय ? इन्ट्रुडर्सचे (अनधि प्रवेशीचे) प्रकार स्पष्ट करा.

प्र.2) एच.टी.एम.एल. (HTML) म्हणजे काय ? एच.टी.एम.एल.ची वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.2) सविस्तर टिपा लिहा :

- (अ) संगणकीय गुन्हे
- (ब) संगणकीय कायदे

प्र.3) सविस्तर टिपा लिहा :

- (अ) इलेक्ट्रॉनिक रेकॉर्ड पाठविण्याची वेळ व ठिकाण
- (ब) इलेक्ट्रॉनिक रेकॉर्ड पावती

किंवा

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P.T.O.

प्र.3) माहिती तंत्रज्ञान कायदा, २००२ अन्वये 'गुन्हे व शास्ती' संदर्भातील तरतूदी स्पष्ट करा.

प्र.4) एक्स.एम.एल. म्हणजे काय ? एक्स.एम.एल.चे फायदे व तोटे विशद करा.

किंवा

प्र.4) सायबर नियमन अपिलविषयक लवादाचे हक्क व अधिकार स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) इ-कॉमर्स आणि इ-सिक्युरिटी

(ब) नेटवर्क सिक्युरिटी

(क) आय.एस.पी.ची भूमिका

(ड) वेब पेज

(इ) आय.टी. कायदा, २००२ (माहिती तंत्रज्ञान कायदा, २००२)

(फ) इ-सिक्युरिटीची आव्हाने

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Total No. of Questions : 5]

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M. Com. (Semester - II) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - IV

LAWS RELATING TO COPYRIGHTS AND DESIGNS

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain meaning of Copyright. State provisions of the Copyright Act, regarding Licences.

OR

Q.1) What is 'Infringement of Copyright' ? Describe in details the remedies against Infringement of Copyright.

Q.2) What is 'Design' ? Which Designs are registrable under Designs Act, 2000 ? Explain Registration Procedure of Layout Design.

OR

Q.2) Explain meaning of Geographical Indications of Goods Act, 1999. Distinguish between 'Geographical Indication' and 'Collective Marks'.

Q.3) States rights conferred by Registration of Geographical Indication. Explain remedies available for Infringement of Rights as per the Geographical Indications of Goods (Registration and Protection) Rule, 2002.

OR

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P.T.O.

Q.3) What are the objects of the Protection of Plant Varieties and Farmers Rights Act, 2001 ? Explain rights and privileges of Breeders and Researchers.

Q.4) Answer the following in brief : **(Any Two)**

- (a) What are the various Rights of Author of Copyright ?
- (b) Explain Procedure of Cancellation of Registration of Design as per Design Act, 2000.
- (c) State provisions regarding Offences and Penalties as per Law relating to Protection of New Plant Varieties and Farmers Right Act, 2001.
- (d) Who may apply for registration as a 'Registered User of Layout Design' ?

Q.5) Write short notes : **(Any Four)**

- (a) Copyright Society
- (b) Scope of Copyright
- (c) Appellate Board under the Layout Design Act
- (d) Piracy of Registered Design
- (e) Power of Central Government as per the Geographical Indications of Goods (Registration and Protection) Act, 1999
- (f) Plant Varieties Protection Appellate Tribunal

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) मुद्रणाधिकार याचा अर्थ स्पष्ट करा. परवाने देण्यासंबंधी मुद्रणाधिकार कायद्यातील तरतूदी सांगा.

किंवा

प्र.1) मुद्रणाधिकाराचे उल्लंघन म्हणजे काय ? मुद्रणाधिकाराचे उल्लंघनाबाबत असलेले उपाय सविस्तर वर्णन करा.

प्र.2) आराखडा म्हणजे काय ? आराखडा कायदा, २००० अंतर्गत कोणत्या आराखड्याची नोंदणी करता येते ? आराखडा नोंदणी करण्याची कार्यपद्धतीचे वर्णन करा.

किंवा

प्र.2) मालाचे भौगोलिक चिन्ह कायदा, १९९९ याचा अर्थ स्पष्ट करा. 'भौगोलिक चिन्ह' व 'एकत्रित खुणा' यातील फरक स्पष्ट करा.

प्र.3) भौगोलिक चिन्हाच्या नोंदणीमुळे मिळणारे हक्क सांगा. त्या हक्काच्या उल्लंघनासंदर्भात मालाचे भौगोलिक चिन्ह (नोंदणी व संरक्षण) नियम, २००२ नुसार असणारे उपाय स्पष्ट करा.

किंवा

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P.T.O.

प्र.3) रोपे नमूने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ याची उद्दिष्टे कोणती ?
निपजक आणि संशोधकाचे हक्क व विशेषाधिकार स्पष्ट करा.

प्र.4) खालील प्रश्नांची थोडक्यात उत्तरे द्या : (कोणतेही दोन)

(अ) मुद्रणाधिकार्याच्या लेखकाचे हक्क कोणते ?

(ब) आराखडा कायदा, २००० अंतर्गत नोंदणी केलेल्या आराखडाच्याची नोंदणी रद्द करण्यासाठी असलेली कार्यपद्धती स्पष्ट करा.

(क) रोपाचा नवीन नमूना आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ नुसार गुन्हे व दंडा संदर्भातील तरतूदी विशद करा.

(ड) रूपरेषा-आराखडाच्याचा 'नोंदणीकृत वापरकर्ता' या करिता कोण अर्ज करू शकतो ?

प्र.5) टिपा लिहा : (कोणत्याही चार)

(अ) मुद्रणाधिकार संस्था

(ब) मुद्रणाधिकार्याची व्याप्ती

(क) रूपरेषा आराखडा कायद्या अंतर्गत अपीलिय मंडळ

(ड) नोंदणी केलेल्या आराखडाच्याची चाचेगिरी

(इ) मालाचे भौगोलिक चिन्ह कायदा, १९९९ नुसार केन्द्र सरकारचे अधिकार

(फ) रोपे नमूने संरक्षण अपीलिय न्यायाधीकरण

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M. Com. (Semester - II) Examination - 2012
CO-OPERATION AND RURAL DEVELOPMENT
SPECIAL PAPER - III
INTERNATIONAL CO-OPERATIVE MOVEMENT
(Group - E)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Trace origin and growth of Co-operative Movement in the World. **[20]**

OR

Q.1) Explain Development of Co-operative Movement in Great Britain after Industrial Revolution. **[20]**

Q.2) What role is assigned to Co-operatives in a Mixed Economy ? **[20]**

OR

Q.2) Is Co-operative a System or a Sector ? **[20]**

Q.3) Explain role of Co-operatives in USA. **[20]**

OR

Q.3) Explain role of Co-operatives in China. **[20]**

Q.4) State and explain Modified Principles of Co-operation. [20]

OR

Q.4) Explain Philosophy of Co-operation. [20]

Q.5) Write short notes : (Any Two) [20]

- (a) International Co-operative Alliance (ICA)
 - (b) Co-operative Movement in Israel
 - (c) Co-operation in Socialistic System
 - (d) Impact of Globalisation on Co-operatives
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) जागतिक सहकारी चळवळीचा उगम आणि विकासाबाबत आढावा घ्या. [20]

किंवा

प्र.1) औद्योगिक क्रांतीनंतर ग्रेट ब्रिटनमध्ये सहकारी चळवळीचा झालेला विकास स्पष्ट करा. [20]

प्र.2) संमिश्र अर्थव्यवस्थेमध्ये सहकारी क्षेत्राकडे कोणती भूमिका सोपविलेली असते ? [20]

किंवा

प्र.2) सहकार ही एक व्यवस्था आहे की क्षेत्र आहे ? [20]

प्र.3) अमेरिकेमधील सहकारी संस्थांची भूमिका स्पष्ट करा. [20]

किंवा

प्र.3) चीनमधील सहकारी संस्थांची भूमिका स्पष्ट करा. [20]

प्र.4) सहकाराची सुधारित तत्त्वे सांगा व स्पष्ट करा. [20]

किंवा

प्र.4) सहकाराचे तत्त्वज्ञान स्पष्ट करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही दोन) [20]

(अ) आंतरराष्ट्रीय सहकारी संस्था महासंघ

(ब) इंसरार्ड्लमधील सहकारी चळवळ

(क) समाजवादी व्यवस्थेतील सहकार

(ड) जागतिकीकरणाचा सहकारी संस्थांवरील परिणाम

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M. Com. (Semester - II) Examination - 2012
CO-OPERATION AND RURAL DEVELOPMENT
SPECIAL PAPER - IV
MANAGEMENT OF CO-OPERATIVE BUSINESS
(Group - F)
(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks*

Q.1) Explain problems of Economic and Commercial Viability of Co-operative Institutions.

OR

Q.1) Critically examine Social and Financial Responsibilities of Co-operative Business.

Q.2) Evaluate Business Policies and Practices of Sugar Co-operative Industries.

OR

Q.2) Evaluate Business Policies and Practices of Dairy Co-operatives.

Q.3) Explain various problems faced by Co-operative Marketing Institutions.

OR

Q.3) Agricultural Processing Industries are back-bone of Agriculture Sector. Explain.

Q.4) Write a brief account of success story of Pravara Co-operative Organisation, Pravaranagar.

OR

Q.4) Briefly explain Development of Warana Co-operative Organisation, Warananagar.

Q.5) Write short notes : **(Any Two)**

- (a) Industrial Relations in Co-operative Business
- (b) Primary Agricultural Credit Societies
- (c) Business Policies of Maharashtra State Co-operative Bank
- (d) Problems of Co-operative Sugar Industries

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) सहकारी संस्थांच्या आर्थिक आणि व्यवसायीन स्थिरतेसंबंधीच्या समस्या स्पष्ट करा.

किंवा

प्र.1) सहकारी व्यवसायाच्या सामाजिक व वित्तीय जबाबदारीचे टीकात्मक परीक्षण करा.

प्र.2) सहकारी साखर कारखान्यांची व्यवसाय धोरणे आणि पद्धतीचे मूल्यमापन करा.

किंवा

प्र.2) दुग्ध सहकारी संस्थांची व्यवसाय धोरणे आणि पद्धतीचे मूल्यमापन करा.

प्र.3) सहकारी विपणन संस्थांना भेडसावणाऱ्या विविध समस्या स्पष्ट करा.

किंवा

प्र.3) कृषीविषयक प्रक्रिया संस्था कृषीक्षेत्राचा पाठीचा कणा आहे. स्पष्ट करा.

प्र.4) प्रवरा सहकारी उद्योग संघटनांची यशोगाथा लिहा.

किंवा

प्र.4) वारणा सहकारी उद्योग संघटनांचा (वारणानगर) विकास थोडक्यात स्पष्ट करा.

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3

P.T.O.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

- (अ) सहकारी व्यवसायांमधील औद्योगिक संबंध
 - (ब) प्राथमिक कृषी पतपुरवठा संस्था
 - (क) महाराष्ट्र राज्य सहकारी बँकेची व्यवसाय धोरणे
 - (ड) सहकारी साखर उद्योगाच्या समस्या
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M. Com. (Semester - II) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - III

BANKING LAW AND PRACTICE

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) “‘Know Your Customer’ norms laid down by the Reserve Bank of India are the foundation measures for ‘Anti-money Laundering’.” Comment in detail.

OR

Q.1) Do you think Banker - Customer Relationship is primarily a Debtor - Creditor and Creditor - Debtor Relationship ? Explain your answer using suitable examples.

Q.2) Explain features of a Banker - Customer Relationship as :

- (a) Agent - Principal
- (b) Trustee - Beneficiary

OR

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P.T.O.

Q.2) Spell out and explain in detail any four definitions from the Prevention of Money Laundering Act, 2002.

Q.3) “Deposits and Loans and Advances are the most important liability and assets respectively that can create all possible mismatches in the Asset Liability Portfolio of a Bank.” Critically appraise.

OR

Q.3) Explain in detail any four ways of settling Payment via the Electronic Mode.

Q.4) Explain in detail different types of Risks faced by Banks in the process of Banking Operations.

OR

Q.4) Explain in detail all the possible improvements that make Banking Hi-tech.

Q.5) Write notes : **(Any Two)**

- (a) Recent Cases of Mergers in Indian Banks
- (b) RBI Guidelines over Prevention of Money Laundering
- (c) Credit Information Bureau of India Limited
- (d) Real Time Gross Settlement

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) “भारतीय रिझर्व्ह बँकेने घालून दिलेले ‘आपला ग्राहक जाणा’ हे प्रमाणक ‘मनी लॉडरिंग विरोधी’ पायाभूत प्रमाण आहेत.” यावर सविस्तर भाष्य करा.

किंवा

प्र.1) बँकर आणि त्याचा ग्राहक यांमधील परस्पर संबंध हे प्राथमिक रूपाने ‘धनको- ऋणको आणि ऋणको - धनको’ या प्रकारचे आहेत असे तुम्हाला वाटते काय ? योग्य उदाहरणे वापरून आपले उत्तर सविस्तर स्पष्ट करा.

प्र.2) बँकर व त्याचा ग्राहक यांमधील परस्पर संबंधांतील वैशिष्ट्ये पुढील संबंधांना अनुसरून स्पष्ट करा :

- (अ) अभिकर्ता - प्रमुख
- (ब) विश्वस्त - लाभाधिकारी

किंवा

प्र.2) प्रिव्हेन्शन ऑफ मनी लॉडरिंग कायदा, २००२ कायद्यातील कोणत्याही चार व्याख्या नमूद करून स्पष्ट करा.

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P.T.O.

प्र.3) ठेवी आणि कर्ज व अग्रिमे ही अनुक्रमे बँकांची सर्वात महत्त्वाची देणी व मत्ता आहेत. ज्या बँकांच्या मत्ता व देणी रोखासंग्रहातील सर्व शक्य विसंगती निर्माण करू शकतात. चिकित्सकपणे मूल्यमापन करा.

किंवा

प्र.3) इलेक्ट्रॉनिक माध्यमातून पैसे अदा करण्याचे कोणतेही चार मार्ग सविस्तर स्पष्ट करा.

प्र.4) बँकिंग कार्यपद्धतीमध्ये ज्या विविध जोखीमांना बँकांना सामोरे जावे लागते त्या सविस्तर स्पष्ट करा.

किंवा

प्र.4) बँकिंगला अति विकसित (हाय-टेक) बनविणाऱ्या सर्व शक्य सुधारणा सविस्तर स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) भारतीय बँकिंगमधील विलीनीकरणाची सध्याची उदाहरणे

(ब) प्रिव्हेन्शन ऑफ मनी लॉडरिंग संदर्भातील भारतीय रिझर्व्ह बँकेची मार्गदर्शक तत्त्वे

(क) भारतीय पत माहिती केंद्र मर्यादित

(ड) रिअल टाइम ग्रॉस सेटलमेन्ट

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M. Com. (Semester - II) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - IV

MONETARY POLICY

Group - G

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is Money Supply ? Explain Approach of Reserve Bank of India regarding Measurement of Money Supply.

OR

Q.1) What is Monetary Policy ? Explain conflict between objectives of Monetary Policy.

Q.2) Explain the following :

- (a) High Powered Money
- (b) Money Supply and Price Stability

OR

Q.2) Explain objectives of Monetary Policy.

Q.3) Explain the following :

- (a) Open Market Operations
- (b) Qualitative Credit Control

OR

Q.3) Explain role of The Reserve Bank of India in Industrial Finance.

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- Q.4)** (A) Distinguish between Pre-shipment Credit and Post-shipment Credit.
(B) Explain measures taken by the Reserve Bank of India to promote Exports.

OR

Q.4) Discuss role of Reserve Bank of India in Rural Credit.

Q.5) Write short notes : **(Any Two)**

- (a) Regional Rural Banks
- (b) Priority Sector Advances
- (c) Recent Monetary Policy of RBI
- (d) Pre-shipment Credit

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहे.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) पैशाचा पुरवठा म्हणजे काय ? रिझर्व्ह बँकेचा पैशाच्या पुरवठ्याच्या मापनासंदर्भात असलेला दृष्टिकोन स्पष्ट करा.

किंवा

प्र.1) चलनविषयक धोरण म्हणजे काय ? चलनविषयक धोरणाच्या उद्दिष्टातील संघर्षाचे वर्णन करा.

प्र.2) खालील बाबी स्पष्ट करा :

- (अ) उच्च शक्ती पैसा
- (ब) पैशाचा पुरवठा आणि किंमत स्थैर्य

किंवा

प्र.2) चलनविषयक धोरणाचे उद्दिष्टे स्पष्ट करा.

प्र.3) खालील बाबी स्पष्ट करा :

- (अ) खुल्या बाजारातील व्यवहार
- (ब) गुणात्मक पत नियंत्रण

किंवा

प्र.3) औद्योगिक वित्त पुरवठ्यातील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्र.4) (अ) प्रि-शिपमेन्ट क्रेडिट आणि पोस्ट-शिपमेन्ट क्रेडिट यामधील फरक लिहा.

- (ब) निर्यात वृद्धीसाठी रिझर्व्ह बँकेकडून मोजण्यात आलेले उपाय

किंवा

प्र.4) ग्रामीण पतपुरवठ्यातील भारतीय रिझर्व्ह बँकेच्या भूमिकेची चर्चा करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

- (अ) विभागीय ग्रामीण बँका
- (ब) प्राधान्य क्षेत्राचा कर्जपुरवठा
- (क) रिझर्व्ह बँकेचे अलिकडील काळातील चलनविषयक धोरण
- (ड) प्रि-शिपमेन्ट क्रेडिट

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M. Com. (Semester - II) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - III

CUSTOMER RELATIONSHIP MANAGEMENT AND RETAILING

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain impact of Customer Relationship Management on Marketing and explain Procedure of Customer Relationship Management.

OR

Q.1) Explain need for Customer Relationship Management and discuss steps involved in developing Customer Relationship Plan.

Q.2) What is Relationship Marketing ? Evaluate relationship between Relationship Marketing and Marketing Strategy.

OR

Q.2) (A) Distinguish between Relationship Marketing of Services and Relationship Marketing in Consumer Markets.

(B) Explain Concept of 'Buyers - Sellers Relationships'.

Q.3) What is Internet Marketing ? Explain role of Information Technology in Customer Relationship Management (CRM).

OR

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P.T.O.

Q.3) Explain role of Information Technology in building, maintaining and enhancing Profitability Design and Analysis.

Q.4) Define Retailing. Explain factors affecting Retailing in India.

OR

Q.4) Explain types of Retailing with suitable examples.

Q.5) Write short notes : **(Any Four)**

- (a) Store Layout
 - (b) Retail Supply Chain Management
 - (c) Store Design
 - (d) Bar Coding
 - (e) Dynamics of Website
 - (f) Evolution of Relation Management
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) ग्राहक संबंध व्यवस्थापनाचे विपणनावर होणारे परिणाम स्पष्ट करा आणि ग्राहक संबंध योजना प्रक्रिया स्पष्ट करा.

किंवा

प्र.1) ग्राहक संबंध व्यवस्थापनाची गरज स्पष्ट करा आणि ग्राहक संबंध योजना विकसित प्रक्रियेचे टप्पे सविस्तर विशद करा.

प्र.2) संबंध विपणन म्हणजे काय ? संबंध व्यवस्थापन आणि विपणन धोरण यांच्यातील संबंधाचे तपासणी करा.

किंवा

प्र.2) (अ) 'सेवांचे संबंध विपणन' आणि 'वस्तूंचे संबंध विपणन' यामध्ये फरक स्पष्ट करा.
(ब) ग्राहक (खरेदीदार) आणि विक्रेता यांच्यातील संबंधांची संकल्पना स्पष्ट करा.

प्र.3) इंटरनेट विपणन म्हणजे काय ? माहिती तंत्रज्ञानामुळे ग्राहक संबंध व्यवस्थापनातील होणाऱ्या बदलाचे स्पष्टीकरण करा.

किंवा

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P.T.O.

- प्र.3) इमारत बांधणी व संवर्धन आणि लाभदायता वाढविण्यासाठी माहिती व तंत्रज्ञानाची भूमिका स्पष्ट करा.
- प्र.4) 'किरकोळ विक्री' व्याख्या लिहा. भारतीय किरकोळ विक्रीवर परिणाम करणारे घटक स्पष्ट करा.

किंवा

- प्र.4) किरकोळ विक्रीचे विविध प्रकार उदाहरणासह स्पष्ट करा.
- प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)
- (अ) दुकान रचना (मांडणी) (Store Layout)
 - (ब) किरकोळ पुरवठा साखळी व्यवस्थापन
 - (क) दुकानाचा/स्टोअरचा आराखडा
 - (ड) स्तंभ संकेत (Bar Coding)
 - (इ) वेब साइटची विविधता
 - (फ) संबंध व्यवस्थापनाची उल्लंघांती

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M. Com. (Semester - II) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - IV

SERVICE MARKETING

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Define the term 'Service Marketing'. Explain nature and classification of Services. **[20]**

OR

Q.1) Explain in detail various Challenges in Distribution. **[20]**

Q.2) What is the role of Customer in Services ? Explain various methods used in measuring Customers Satisfaction in Service Marketing. **[20]**

OR

Q.2) Explain in detail Concept 'Services Market Segmentation'. **[20]**

Q.3) Explain managing of Services regarding Performance Measurement and Customer Encounter Management. **[20]**

OR

Q.3) Explain in detail Concept 'Services Marketing Triangle' and 'Service Profit Chain'. **[20]**

Q.4) Define the term 'E-services'. Describe various types of 'E-services'. [20]

OR

Q.4) What is 'Marketing Mix' ? Explain 7 P's of Marketing Mix. [20]

Q.5) Write short notes : **(Any Four)** [20]

- (a) Characteristics of Services
 - (b) Importance of Physical Evidence
 - (c) Factors Involved in Pricing a Service
 - (d) Retailing Services
 - (e) Government Services
 - (f) Advertising and Sales Promotion in Service Industry
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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) 'सेवा विपणन' या संज्ञेची व्याख्या द्या. सेवांचे स्वरूप व वर्गीकरण स्पष्ट करा. [20]

किंवा

प्र.1) सेवा वितरणातील विविध आव्हाने सविस्तर स्पष्ट करा. [20]

प्र.2) सेवेमध्ये ग्राहक भूमिका म्हणजे काय ? सेवा विपणनामध्ये ग्राहक समाधान मोजण्याच्या विविध पद्धती स्पष्ट करा. [20]

किंवा

प्र.2) 'सेवा विपणन विभागणी' ही संकल्पना सविस्तर स्पष्ट करा. [20]

प्र.3) 'सेवा कामगिरीचे मोजमाप' व 'सेवा संघर्ष' या दृष्टिकोनातून सेवा व्यवस्थापन स्पष्ट करा. [20]

किंवा

प्र.3) 'सेवा विपणन त्रिमिती' आणि 'सेवा नफा साखळी' या संकल्पना सविस्तर स्पष्ट करा. [20]

प्र.4) 'ई-सेवा' (E-services) ह्या संकल्पनेची व्याख्या द्या. वेगवेगळ्या 'ई-सेवा' सविस्तर विशद करा. [20]

किंवा

प्र.4) 'विपणन मिश्र' म्हणजे काय ? विपणन मिश्र संबंधित ७ 'पी'चे (7 P's) स्पष्टीकरण करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही चार) [20]

(अ) सेवांची वैशिष्ट्ये

(ब) भौतिक पुराव्याचे महत्त्व

(क) सेवांच्या किंमतीवर परिणाम करणारे घटक

(ड) किरकोळ व्यापार सेवा

(इ) शासकीय सेवा

(फ) सेवा उद्योगातील जाहिरात व विक्रयवृद्धी

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M. Com. (E-commerce) (Semester - II) Examination - 2012

BUSINESS PROCESSES AND PRACTICES

Time : 3 Hours]

[Max. Marks : 70

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain meaning of the term 'Competitiveness'. Suggest measures to build Competitive Strength in any Industrial Unit.

OR

Q.1) What do you mean by 'Productivity' ? How Productivity can increased ? Give examples in support of your answer.

Q.2) What is meant by Value Addition ? Explain various tools employed by Modern Enterprises in Value Addition Process.

OR

Q.2) What is meant by Six Sigma ? State advantages of Six Sigma Technique.

Q.3) Explain the term 'Project Planning'. State and explain various tools used for Planning and Monitoring the Project.

OR

Q.3) Explain the term 'Timing and Scheduling of Operations'. Also state importance of Timing and Scheduling of Operations.

Q.4) Explain the situations where Business to Business Interaction is needed in the conduct of the Business. How it can be smoothed ?

OR

Q.4) Explain the term 'Inventory'. State various tools and techniques used in the Process of Inventory Control.

Q.5) Write notes : **(Any Four)**

- (a) Use of Software Programmes in day to day Decision-making
 - (b) SAP
 - (c) R-3 Technique
 - (d) Facilities Planning and Management
 - (e) Process Perfection
 - (f) JIT Technique
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 70

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांस समान गुण आहेत.

प्र.1) 'स्पर्धात्मकता' या संज्ञेचा अर्थ स्पष्ट करा. औद्योगिक आस्थापनेची स्पर्धात्मक ताकद वाढविण्यासाठीची उपाययोजना सांगा.

किंवा

प्र.1) 'उत्पादकता' म्हणजे काय ते सांगून उत्पादकतावाढीसाठी कोणते प्रयत्न करावेत ते सोदाहरण स्पष्ट करा.

प्र.2) 'मूल्यवर्धन' म्हणजे काय ? मूल्यवर्धनासाठी कोणती तंत्रे अवलंबिली जातात ते स्पष्ट करा.

किंवा

प्र.2) सिक्स सिग्मा पद्धती म्हणजे काय ते सांगून सिक्स सिग्मा पद्धतीचे फायदे विशद करा.

प्र.3) 'प्रकल्प नियोजन' ही संकल्पना स्पष्ट करा. प्रकल्प नियोजन आणि नियंत्रणासाठी आवश्यक असणारी विविध तंत्रे स्पष्ट करा.

किंवा

प्र.3) 'प्रक्रियेचे वेळापत्रक' ही संकल्पना विशद करून तिचे महत्त्व स्पष्ट करा.

प्र.4) व्यवसाय कार्यरत राहण्यासाठी इतर व्यावसायिक संघटनांशी आदान-प्रदान कोणकोणत्या वेळी करण्याची गरज भासते ? असे आदान-प्रदान सुलभ कसे करता येईल ?

किंवा

प्र.4) 'मालसाठा' म्हणजे काय ? मालसाठा नियंत्रणाची विविध तंत्रे स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) दैनंदिन निर्णय प्रक्रियेमध्ये संगणकीय प्रणालीचा वापर
 - (ब) सॅप (SAP)
 - (क) R-3 तंत्रे (R-3 Techniques)
 - (ड) सुविधा नियोजन आणि व्यवस्थापन
 - (इ) प्रक्रियेतील अचूकता
 - (फ) JIT तंत्र (JIT Techniques)
-

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Total No. of Questions : 4]

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[4170]-282

M.Com. (E-commerce) (Semester - II) Examination - 2012

OPERATIONS RESEARCH

Time : 3 Hours]

[Max. Marks : 70

Instruction :

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Use of statistical tables and calculator is allowed.*
- (4) *Symbols have their usual meanings.*

Q.1) Attempt any three of the following :

[15]

- (a) Discuss Simplex Method where it indicate existence of :
 - (i) Multiple Optimal Solution
 - (ii) Unbounded Solution
- (b) What do you mean by Unbalanced TP ? How will you balance a Transportation Problem ?
- (c) Solve the following Game. Also find value of the Game :

$$\begin{array}{c} \text{Player 'B'} \\ \text{Player 'A'} \end{array} \begin{bmatrix} -2 & 2 \\ -1 & 3 \\ 1 & 2 \end{bmatrix}$$

(d) Obtain dual for the following LPP :

$$\text{Maximize } Z = X_1 - X_2 + 3X_3$$

$$\text{Subject to : } X_1 + X_2 + X_3 \leq 10$$

$$2X_1 - X_2 - X_3 \leq 2$$

$$2X_1 - 2X_2 - 3X_3 \leq 6$$

$$X_1, X_2, X_3 \geq 0$$

(e) Obtain Initial Basic Feasible Solution using North - West Corner Method for following Transportation Problem :

Markets → Sources ↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	19	30	50	10	7
O ₂	70	30	40	60	9
O ₃	40	8	70	20	18
Demand	5	8	7	14	34

Also find the Corresponding Transportation Cost.

Q.2) Attempt **any three** of the following :

[15]

(a) Explain what do you mean by two person zero sum game ? How will you find saddle point if it exists ?

(b) Solve the following Assignment Problem :

	I	II	III	IV	V
A	11	17	8	16	20
B	9	7	12	6	15
C	13	16	15	12	16
D	21	24	17	28	26
E	14	10	12	11	13

- (c) A newspaper boy has following probabilities of Selling a Newspaper :

No. of Copies sold	10	11	12	13	14
Probability	0.1	0.15	0.2	0.25	0.3

Cost of Copies is Rs. 3, Sale Price is Rs. 5. He cannot returned unsold copies. How much copies should he stock to maximize his expected profit ?

- (d) Obtain Initial Basic Feasible Solution using Least Cost Method for following Transportation Problem. Also find Corresponding Transportation Cost :

Markets →	D₁	D₂	D₃	D₄	Supply
Sources ↓					
O₁	21	16	25	13	11
O₂	17	18	14	23	13
O₃	32	27	18	41	19
Demand	6	10	12	15	43

- (e) In a TV Servicing Centre the average arrival rate of customer is 3 in every 30 minutes. The average service time is 4.5 minutes and it is exponentially distributed, find :
- Average Time that Customer is expected to spend in queue.
 - Probability that queue length will exceed 5.

Q.3) Attempt any two of the following :

[20]

- (a) Explain the terms :
- Traffic Intensity
 - Average Queue Length
 - Arrival Rate
 - Maximax Criterion
 - Laplace Criterion

- (b) From the following Pay Off Table (of Profit) determine optimal strategy using Maximax, Laplace, Hurwicz and Minimax Regret Criterion :

States →	A ₁	A ₂	A ₃	A ₄
Strategies ↓				
S ₁	4	4	4	4
S ₂	-2	8	8	8
S ₃	-8	2	12	12
S ₄	-14	-4	6	16

(Take $\alpha = 0.6$)

- (c) Using Big M Method solve the following L.P.P. :

$$\text{Minimize } Z = 4X_1 + X_2$$

Subjected to Constraints :

$$3X_1 + X_2 = 4$$

$$4X_1 + 3X_2 \geq 6$$

$$X_1 + 2X_2 \leq 4$$

$$X_1, X_2 \geq 0$$

- (d) Test whether the solution given in the following transportation matrix is optimal ? Find alternate optimal solution if exists. Also find Corresponding Transportation Cost :

	D ₁	D ₂	D ₃	D ₄
O ₁	1	2	1	4
O ₂	3	3	2	1
O ₃	4	2	5	9

(20) (10) (20) (20) (10) (20)

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

[20]

- (a) (i) What is the difference between Slack, Surplus and Artificial Variable ?
- (ii) State Dominance Principle.
- (b) The canteen contractor prepares a wada at an average cost of Rs. 5 and sells it at Rs. 8. The wada prepared in the morning and is sold during the same day. Unsold wada has to be thrown at the end of the day. According to past history the daily demand of the wada lies between 20 to 23. Prepare a Pay Off Table and Regret Table.
- (c) Solve the following Transportation Problem to minimize the Cost :

	D₁	D₂	D₃	Capacity
O₁	2	7	4	5
O₂	3	3	1	8
O₃	5	4	7	7
O₄	1	6	2	14
Supply	7	9	18	34

- (d) Using Simplex Method solve the following L.P.P. :

$$\text{Maximize } Z = 7X_1 + 5X_2$$

Subjected to Constraints :

$$X_1 + 2X_2 \leq 6$$

$$4X_1 + 3X_2 \leq 12$$

$$X_1, X_2 \geq 0$$

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Total No. of Questions : 4]

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M. Com. (E-commerce) (Semester - II) Examination - 2012

FINANCIAL AND INVESTMENT ANALYSIS

Time : 3 Hours]

[Max. Marks : 70

Instructions :

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

Q.1) Explain in brief the following terms : (Any Five) [10]

- (a) Commodity Asset
- (b) Primary Market
- (c) Speculation
- (d) BSE
- (e) Open Ended Mutual Fund
- (f) Moving Average
- (g) Derivative Trading
- (h) Market Indicators

Q.2) Solve any two : [20]

- (a) Explain the steps involved in Investment Decision Process. How does they help Investor in making good Investment Decision ?
- (b) What is Investors Protection ? What are the steps taken by SEBI towards Investors Protection ?
- (c) Explain importance of National Stock Exchange in Money Market. State major functions performed by NSE.

Q.3) Solve any two : **[20]**

- (a) Explain in detail Industry Analysis.
- (b) Describe various Charts used in Technical Analysis.
- (c) Explain the difference between Fundamental and Technical Approach to Investment.

Q.4) Solve any two : **[20]**

- (a) Explain at length various phases of Portfolio Management.
 - (b) Explain various methods of Portfolio Performance Evaluation.
 - (c) Explain in length importance of Secondary Capital Market in Indian Economy.
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Total No. of Questions : 4]

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[4170]-284

M. Com. (E-commerce) (Semester - II) Examination - 2012

HUMAN RESOURCE MANAGEMENT INFORMATION SYSTEM

Time : 3 Hours]

[Max. Marks : 70

Instructions :

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

Q.1) Explain in brief the following terms : (Any Five) [10]

- (a) Human Resource as an Asset
- (b) Social Environment
- (c) Job Description
- (d) HR Audit
- (e) HR Planning
- (f) Recruitment
- (g) Knowledge Management

Q.2) Solve any two from the following : [20]

- (a) Explain advantages of Human Resource Planning.
- (b) Explain role of HRM in an Organisation.
- (c) Explain need to consider environmental factors in HRM.

Q.3) Solve any two from the following : [20]

- (a) Describe Concept of 'Organisation Structure' with the help of hypothetical example.
- (b) Explain various barriers in the Process of Planning the Human Resources.
- (c) What do you mean by the term 'Human Resource Re-engineering'? Discuss the Utility of Human Resource Re-engineering with reference to any IT Sector Company.

Q.4) Solve any two from the following : [20]

- (a) Draw the organisation chart of any Global IT Organisation and explain in brief the Flow of Authority as depicted through the chart.
- (b) "In view of the highly sophisticated IT enabled service companies retaining talent is really a challenge before the HR Department." Discuss the pros and cons of the statement and highlight various tools and techniques employed for retaining talent.
- (c) "Employees can be easily recruited, but cannot be placed unless properly trained." Comment on the statement and explain the essence of Training and Development as HR Tool.

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

[4170]-285

M. Com. (E-commerce) (Semester - II) Examination - 2012

KNOWLEDGE MANAGEMENT

Time : 3 Hours]

[Max. Marks : 70

Instructions :

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Give illustrations wherever necessary.*

Q.1) Explain in brief any five of the following terms : [10]

- (a) Information
- (b) Knowledge Requirements
- (c) Knowledge Capture
- (d) Data
- (e) Knowledge Organisation
- (f) Knowledge Transfer
- (g) Knowledge Planning

Q.2) Answer any two of the following : [20]

- (a) State need for Knowledge Management. Explain briefly Knowledge Management Activities.
- (b) What is Knowledge Management ? Explain briefly objectives of Knowledge Management.
- (c) Describe Knowledge Management System Cycle.

Q.3) Answer **any two** of the following : **[20]**

- (a) What is the Internet ? State and explain services provided by the Internet.
- (b) Explain the following important concepts that are closely related to Knowledge Management :
 - (i) Knowledge System
 - (ii) Competitive Intelligence
- (c) Discuss Recruitment, Retention and Succession Planning in a Knowledge Environment.

Q.4) Answer **any two** of the following : **[20]**

- (a) What do you understand by Knowledge Driven Economy ?
 - (b) Explain Knowledge Audit Process.
 - (c) Discuss impact of Knowledge Management on the role of Managers.
-

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Total No. of Questions : 5]

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[4170]-286

M. Com. (E-commerce) (Semester - II) Examination - 2012

INTERNATIONAL BUSINESS

(Theory)

Time : 3 Hours]

[Max. Marks : 80

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Why in International Business a crucial venture ? State the different approaches to International Business.

OR

Q.1) Explain stages of International Trade and what are the advantages of International Trade ?

Q.2) Explain the role, objective and functions of World Bank.

OR

Q.2) What is Exchange Rate ? Explain various determinants of Exchange Rate.

Q.3) Explain the structure, evolution and functions of European Union (EU).

OR

Q.3) Explain the structure, evolution and functions of World Trade Organisation (WTO).

Q.4) Explain role of Special Economic Zones (SEZs) in International Business.

OR

Q.4) What is the role and importance of Multi-national Corporation in International Business ?

Q.5) Write short notes : (Any Two)

- (a) Functions of North Atlantic Free Trade Agreement (NAFTA)
 - (b) Advantages and Disadvantages of Multi-national Enterprises
 - (c) Theory of Heckscher - Ohlin Theory
 - (d) Composition and Direction of India's Foreign Trade since 1991
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Total No. of Questions : 5]

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[4170]-301

M. Com. (Semester - III) (Compulsory) Examination - 2012

BUSINESS FINANCE

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
 - (2) All questions carry equal marks.*
-
-

Q.1) What is 'Business Finance' ? Explain objections and scope of Business Finance.

OR

Q.1) State need and importance of Future Value and Present Value.

Q.2) What is 'Strategic Financial Planning' ? Explain steps of Strategic Financial Planning.

OR

Q.2) What is 'Under-capitalisation' ? State causes and impact of Under-capitalisation.

Q.3) What is 'Debenture' ? Explain characteristics and types of Debentures.

OR

Q.3) Describe in detail the characteristics, advantages and disadvantages of Equity Shares.

Q.4) What is 'Short-term Finance' ? Explain characteristics of Short-term Finance.

OR

[4170]-301

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P.T.O.

Q.4) Explain Evaluation of Project in respect of the following points :

- (a) Technical Analysis
- (b) Managerial Analysis

Q.5) Write short notes : (**Any Four**)

- (a) Importance of Business Finance
 - (b) Limitations of Financial Planning
 - (c) Dividend Policy
 - (d) Over-capitalisation
 - (e) Commercial Analysis
 - (f) Working Capital
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Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

[4170]-301

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) 'व्यावसायिक वित्त' म्हणजे काय ? व्यावसायिक वित्ताची उद्दिष्ट्ये आणि व्याप्ती स्पष्ट करा.

किंवा

प्र.1) भविष्यकालीन मूल्य व सध्याचे मूल्य - गरज व महत्त्व सांगा.

प्र.2) 'व्युहरचनात्मक वित्तीय नियोजन' म्हणजे काय ? व्युहरचनात्मक वित्तीय नियोजनाच्या पायऱ्या स्पष्ट करा.

किंवा

प्र.2) 'कमी भांडवलीकरण' म्हणजे काय ? कमी भांडवलीकरणाची कारणे व परिणाम सांगा.

प्र.3) 'कर्जरोखे' म्हणजे काय ? कर्जरोखांची वैशिष्ट्ये आणि प्रकार स्पष्ट करा.

किंवा

प्र.3) सामान्य भागाची वैशिष्ट्ये, फायदे व तोटे सविस्तरपणे वर्णन करा.

प्र.4) 'अल्पकालीन वित्तपुरवठा' म्हणजे काय ? अल्पकालीन वित्तपुरवठाची वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.4) प्रकल्प मूल्यमापनासंदर्भात खालील बाबी स्पष्ट करा :

- (अ) तांत्रिक विश्लेषण
- (ब) व्यवस्थापकीय विश्लेषण

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) व्यावसायिक वित्तपुरवठ्याचे महत्त्व
- (ब) वित्तीय नियोजनाच्या मर्यादा
- (क) लाभांश धोरण
- (ड) अधिभांडवलीकरण
- (इ) वाणिज्यविषयक विश्लेषण
- (फ) खेळते भांडवल

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[4170]-302

M. Com. (Semester - III) (Compulsory) Examination - 2012

INDUSTRIAL ECONOMICS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*
- (3) Answer should be precise and to the point.*

Q.1) State and explain scope and significance of Industrial Economics. [20]

OR

Q.1) Critically examine Weber's Theory of Location of Industries. [20]

Q.2) What is Industrial Productivity ? Explain factors affecting Industrial Productivity. [20]

OR

Q.2) State and explain progress and problems of Public Sector. [20]

Q.3) Critically examine role and problems of Special Economic Zone. [20]

OR

Q.3) What are the causes of Industrial Imbalance in India ? [20]

Q.4) State and explain impact of Industrialisation on Urbanisation. [20]

OR

Q.4) State and explain problems of Small Scale Industries in India. [20]

Q.5) Write short notes : (Any Two)

[20]

- (a) Sergeant Florence's Theory of Location of Industries
 - (b) Need of Balanced Regional Development
 - (c) Impact of Industrialisation on Global Warming
 - (d) Relationship between Industrial Development and Economic Development
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) उत्तरे नेमकी आणि मुद्देसुद असावीत.
- (4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) औद्योगिक अर्थशास्त्राची व्याप्ती व महत्त्व सांगा व विशद करा. [20]

किंवा

प्र.1) वेबरच्या स्थाननिश्चिती सिद्धांताचे टिकात्मक परीक्षण करा. [20]

प्र.2) औद्योगिक उत्पादकता म्हणजे काय ? औद्योगिक उत्पादकतेवर परिणाम करणारे घटक विशद करा. [20]

किंवा

प्र.2) सार्वजनिक उपक्रमाची प्रगती आणि समस्या सांगा व विशद करा. [20]

प्र.3) विशेष आर्थिक क्षेत्राची भूमिका आणि समस्यांचे टिकात्मक परीक्षण करा. [20]

किंवा

प्र.3) भारतातील औद्योगिक असमतोलाची कारणे कोणती आहेत ? [20]

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P.T.O.

प्र.4) औद्योगिकीकरणाचा नागरीकरणावरील प्रभाव सांगा व विशद करा. [20]

किंवा

प्र.4) भारतातील लघुउद्योगाच्या समस्या सांगा व विशद करा. [20]

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही दोन) [20]

(अ) सार्जन्ट फ्लोरेन्सचा स्थाननिश्चितीचा सिद्धांत

(ब) प्रादेशिक औद्योगिक समतोलालाची गरज

(क) औद्योगिकीकरणाचा जागतिक तापमान वाढीवरील परिणाम

(ड) औद्योगिक विकास व आर्थिक विकासातील संबंध

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Total No. of Questions : 5]

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M. Com. (Semester - III) (Compulsory) Examination - 2012

BUSINESS STATISTICS

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.
- (2) Figures to the right indicate full marks.
- (3) Use of statistical tables and calculator is allowed.
- (4) Symbols have their usual meanings.

Q.1) Attempt any four of the following :

[20]

- (a) A Random Variable X has the following probability distribution :

X	0	1	2	3	4	5
P(X = x)	0.1	0.2	0.15	0.22	0.15	0.18

Find Mean and Variance of X.

- (b) State Inter-relationships between Binomial, Poisson and Normal Distribution.
- (c) Explain Concept of Acceptance Sampling.
- (d) A hospital switchboard receives on an average 4 emergency calls in a 10 minutes interval. What is the probability that there are at least 3 calls in an interval of 10 minutes ? (Given $e^{-4} = 0.018316$)

- (e) Define the following terms :
- (i) AQL
 - (ii) LTPD
 - (iii) Producers Risk
 - (iv) Consumers Risk
 - (v) Control Limits
- (f) A film director claims that his films are equally liked by males and females. An opinion poll of 1000 viewers revealed the following results :

Attribute	Liked	Disliked
Males	402	193
Females	245	160

Is the film director's claim supported by the data ? Given $X_1^2 = 3.81$, $X_2^2 = 5.99$, $X_3^2 = 7.81$ at 5% l.o.s.

Q.2) Attempt **any four** of the following : **[20]**

- (a) A Random Variable X has the following probability distribution :

X	-1	0	1	2	3	4
P(X = x)	K	K	3K	5K	4K	K

- (i) Find Value of K.
 - (ii) Find $P(0 < X \leq 3)$.
 - (iii) Find $P(X < 3)$, $P(X \geq 2)$.
- (b) What do you mean by Random Variable ? Explain difference between Discrete and Continuous Random Variable with an illustration.
- (c) A Radar System has probability of 0.3 of detecting a target in a single scan. Find probability of detecting target at most twice in five scans.

- (d) Suppose $X \rightarrow B(n, p)$
- (i) If $E(X) = 6$, $\text{Var}(X) = 4.2$, find n and p .
- (ii) If $E(X) = 10$, $n = 25$, find p , $\text{Var}(X)$ and SD of X .
- (e) A random sample of 18 pairs of observations from a normal population gives a correlation of 0.46. Is it likely that the variables in the population are uncorrelated ?
- (Use 5% l.o.s., Given $t_{16} = 2.12$, $t_{17} = 2.11$, $t_{18} = 2.10$)
- (f) Explain Process Control and Product Control.

Q.3) Attempt **any four** of the following :

[20]

- (a) A company wants to decide which of the two types of tyres should be used for their trucks. Company determined the following information regarding their lives in miles :

Brand	I	II
Mean	20,000	25,000
Population S.D	4,000	2,800
Sample Size	100	100

Is the difference in their average life significant ? Use 5% level of significance.

- (b) Define the terms :
- (i) Statistic
- (ii) Critical Region
- (iii) Type II Error
- (iv) p-value
- (v) Level of Significance
- (c) A random sample of 100 recorded deaths in the United States during the last year showed an average life span of 71.8 years. Assuming population standard deviation of 8.9 years, test hypothesis that $\mu = 70$ years against $\mu \neq 70$ years at 5% level of significance.

- (d) Find 5-yearly moving averages for the following data on Sales :

Year	2000	01	02	03	04	05	06	07	08	09
Sales	50	82	65	86	70	52	90	65	87	43

- (e) Fit a straight line trend to the following time series by the Least Square Method :

Year	2001	2002	2003	2004	2005
Production	12	20	28	30	40

- (f) Using graphical method, estimate trend value for the years 2001 and 2006 for the following data on Profit :

Year	1998	2000	2002	2003	2005	2007	2009
Profit	6	8	10	15	22	25	30

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

[20]

- (a) Draw P Chart for the following data of number of defectives in 10 samples of size 50 each and comment on the result :
8, 6, 5, 7, 2, 5, 3, 8, 4, 4
- (b) What do you mean by Time Series ? Explain different Components of Time Series.
- (c) A merchant recorded number of packets of tea sold for 5 brands at two different situations before and after increase of tax :

Brand	A	B	D	C	E
Before Increase in Tax	50	40	60	60	50
After Increase in Tax	40	35	50	60	40

Is there significant difference in the number of packets sold before and after increase in Tax ? (Take $\alpha = 0.05$)

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

[20]

- (a) If $X \rightarrow N(3, 2^2)$, find :
- (i) $P(X > 5)$
 - (ii) $P(X < 1)$
 - (iii) $P(2 < X < 6)$
 - (iv) $E(Y)$ and $\text{Var}(Y)$, where $Y = 2X - 3$.
- (b) (i) Explain procedure of large sample test for equality of two population proportions.
- (ii) Explain procedure of X^2 test for goodness of fit.
- (c) Below are given the means and ranges of 10 samples of size 5 each taken from a certain production process at regular intervals :

\bar{X}	26	24	30	24.8	24	25	23	26	24	25
R	12	10	18	6	14	17	14	14	6	10

Given $n = 5$, $D_3 = 0$, $D_4 = 2.115$, $A_2 = 0.577$, Draw \bar{X} chart, R chart and comment.

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-304

M. Com. (Semester - III) Examination - 2012

ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - V

ADVANCED AUDITING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Elaborate Basic Principles of an Audit and explain important aspects to be covered in an 'Audit Programme'. **[20]**

OR

Q.1) Discuss relationship between the 'Internal and External Audit'. **[20]**

Q.2) Write short notes : **(Any Two)** **[20]**

- (a) Importance of Vouching
- (b) Flow Chart
- (c) Valuation of 'Fixed Assets'
- (d) Importance of 'Audit Evidence'

Q.3) What do you understand by 'Audit Standard' ? Elaborate role of 'International Auditing and Assurance Standard Board'. **[20]**

OR

[4170]-304

1

P.T.O.

Q.3) Who can be appointed as an Auditor of 'Limited Company' ? What are the rights and duties of a 'Company Auditor' ? [20]

Q.4) What matters are to be included in the 'Auditors Report' under 'CARO 2003' ? [20]

OR

Q.4) Elaborate the term Corporate Governance and state Verification of Compliance of Corporate Governance. [20]

Q.5) Write short notes : **(Any Two)** [20]

- (a) Audit of E-commerce Transactions
- (b) Powers of Audit Committee
- (c) Interim Dividend
- (d) Audit Trail

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-305

M. Com. (Semester - III) Examination - 2012

ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - VI

SPECIALISED AUDITING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain Legal Provisions under Section 44AB of Income Tax Act, 1961 relating of Tax Audit.

OR

Q.1) Discuss special points which you would take into consideration while auditing Accounts of a Bank.

Q.2) Write short notes : **(Any Two)**

- (a) Purpose of Internal Audit
- (b) Audit Report of Banks
- (c) Audit of Local Bodies
- (d) Form 3CA and 3CB for Tax Audit Reports

Q.3) Explain special points to which your attention should be directed in Audit of Charitable Trusts.

OR

Q.3) Describe main features which affect auditing of Public Sector Undertaking.

[4170]-305

1

P.T.O.

Q.4) Explain special features of Audit of Co-operative Societies under Maharashtra State Co-operative Societies Act, 1960.

OR

Q.4) State objects of Government Audit and role of Comptroller and Auditor General of India.

Q.5) Write short notes : **(Any Two)**

- (a) Nature and Scope of Internal Audit
 - (b) Audit of Hospital
 - (c) Internal Audit of Bank Transactions
 - (d) Audit Programme
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-306

M. Com. (Semester - III) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEM

SPECIAL PAPER - V

COST AUDIT

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instruction :

All questions are compulsory and each question carries 20 marks.

Q.1) Explain the term Cost Audit and elaborate objectives of Cost Audit.

OR

Q.1) What do you mean by the term 'Cost Audit' ? "Cost Audit is Efficiency Audit." Discuss.

Q.2) Explain provisions regarding Appointment, Qualifications and Disqualifications of Cost Auditor.

OR

Q.2) What do you mean by the term 'Cost Audit Programme' ? Prepare Cost Audit Programme for the Statutory Cost Audit of a Company of your choice.

Q.3) What do you mean by Audit Working Note and Audit Working Papers ? Prepare a list of Audit Working Notes that you as cost Auditor have prepared in the process of Statutory Cost Audit of any Manufacturing Company.

OR

Q.3) What is meant by Internal Control System ? Discuss interface between Statutory Cost Audit and Internal Control System by giving examples.

Q.4) As a Cost Auditor, how will you verify the following ?

(a) Cost of Containers in the Paints Industry

(b) Cost of Scraps and Spoilage in any Process Industry

OR

Q.4) Discuss Annexure to Cost Audit Report Rules as per Cost Audit Report Rules, 2011.

Q.5) Find out Landed Cost per Ton from the following data :

20 barrels of oil was purchased at the rate of Rs. 45,000 per ton from X Ltd. of Kolkata. The weight of each barrel was 200 kgs. Normal waste during loading and unloading of the goods is estimated at 1% of the input. However, it was found that the actual loss was recorded at 3% during loading and unloading operations. The transporter charged us with transport cost at Rs 10 per ton km. The distance travelled by the truck was 1,576 kilometers.

Octroi and other charges were incurred at 10% on the price as shown in the Purchase Invoice. Railway Authorities charged Rs. 100 per barrel as demurrages for late clearance of the Consignment. Empty barrels were sold at Rs. 150 per barrel.

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

[4170]-307

M. Com. (Semester - III) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEM

SPECIAL PAPER - VI

MANAGEMENT AUDIT

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Attempt **all** questions.*
- (2) All questions carry equal marks.*
- (3) Use of non-programmable calculator is allowed.*

Q.1) Discuss in brief, the distinction between Management Audit and Financial Audit.

OR

Q.1) Describe role of Management Audit as an Aid to Management.

Q.2) “Operational Audit is an extension of Internal Audit in Operational Areas, but with different approach.”

Examine this statement in the light of the objectives of Operational Audit.

Q.3) Explain Concept of ‘Corporate Image’. As a Management Auditor, how would you assess Corporate Image of a Large Company ?

OR

Q.3) Explain Social Cost and Social Benefit of Business Enterprises. List out Social Cost Benefit Analysis Procedure.

Q.4) Write short notes : (Any Four)

- (a) Propriety Audit
- (b) Corporate Development Audit
- (c) Preliminaries of Management Audit
- (d) Evaluation of Personnel Department
- (e) Corporate Culture

Q.5) The activities in respect of a maintenance of project are as follows :

Activity	Months
1 – 2	2
1 – 3	2
1 – 4	1
2 – 5	4
3 – 6	5
3 – 7	8
4 – 7	3
5 – 8	1
6 – 8	4
7 – 9	5
8 – 9	3

- (a) Draw Project Network and find Critical Path and duration of the project.
- (b) Determine Total Float.

OR

Q.5) A small project is composed of seven activities whose time estimates are as follows :

Activity	Duration Optimistic	Most Likely	Pessimistic
1 – 2	2	2	14
1 – 3	2	8	14
1 – 4	4	4	16
2 – 5	2	2	2
3 – 5	4	10	28
4 – 6	4	10	16
5 – 6	6	12	30

From the above :

- (a) Draw Project Network
- (b) Find expected duration and variance for each activity.
- (c) Find expected project length.

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-308

M. Com. (Semester - III) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - V

ENTREPRENEURIAL BEHAVIOUR

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
 - (2) All questions carry equal marks.*
-
-

Q.1) Define the term Entrepreneurship. Explain in detail how to Assess Potential Entrepreneurship ? [20]

OR

Q.1) (A) What are objectives of Entrepreneurship Training ? [10]

(B) Narrate importance of Entrepreneurship Training. [10]

Q.2) State and explain various Sources of Development of Achievement Motivation. [20]

OR

Q.2) Describe the Skills of Trainer - Motivator. [20]

Q.3) What do you mean by Business Opportunity Guidance ? Explain its importance. [20]

OR

[4170]-308

1

P.T.O.

Q.3) Write a detailed note on Selection of Business Opportunity. **[20]**

Q.4) Write a detailed note on Achievements Motivation as related to Entrepreneurship Problems, beliefs Attitude. **[20]**

OR

Q.4) Discuss the important Training Components of Entrepreneurship Development Programme. **[20]**

Q.5) Write short notes : **(Any Two)** **[20]**

- (a) Tools and Techniques used for Behavioural Test
 - (b) Training of the Trainer
 - (c) Process to Identifying Business Opportunity
 - (d) Scope for Entrepreneurship in Service Sector
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-308

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) उद्योजकता संकल्पनेची व्याख्या द्या. संभाव्य उद्योजकता कशी ठरवणार ते सांगा. [20]

किंवा

प्र.1) (अ) उद्योजकता प्रशिक्षणाचे उद्देश कोणते आहेत ? [10]

(ब) उद्योजकता प्रशिक्षणाचे महत्त्व विशद करा. [10]

प्र.2) सिद्धी प्रेरणा विकासाचे स्रोत सांगून स्पष्ट करा. [20]

किंवा

प्र.2) प्रेरक - प्रशिक्षकाची कौशल्ये वर्णन करा. [20]

प्र.3) व्यवसाय संधी मार्गदर्शन म्हणजे काय ? त्याचे महत्त्व सांगा. [20]

किंवा

प्र.3) व्यवसाय संधी निवडीवर सविस्तर टीप लिहा. [20]

प्र.4) उद्योजकता समस्या, श्रद्धा आणि अभिवृत्ती यांच्याशी संबंधित सिद्धी प्रेरणा यावर सविस्तर टीप लिहा. [20]

किंवा

[4170]-308

3

P.T.O

प्र.4) उद्योजकता विकास प्रशिक्षण कार्यक्रमातील महत्वाचे प्रशिक्षण घटक यावर चर्चा करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही दोन) [20]

(अ) वर्तनात्मक चाचणीसाठी वापरली जाणारी साधने व तंत्रे

(ब) प्रशिक्षकाचे प्रशिक्षण

(क) व्यवसाय संधी शोध प्रक्रिया

(ड) सेवा क्षेत्रातील उद्योजकतेचा वाव

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER-VI

ENTREPRENEURSHIP DEVELOPMENT PATTERN

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Explain the term 'Entrepreneurship'. State role of Government in Entrepreneurship Development.

OR

Q.1) Explain Problems in Entrepreneurship Development in India.

Q.2) Explain role of Specialised Institutions in Entrepreneurship Development Programme.

OR

Q.2) What is 'Entrepreneurship within Organisation' ? Explain the changes in Concept of Entrepreneurship.

Q.3) What is 'Project Design' ? State the importance of Project Design in Developing New Business.

OR

[4170]-309

1

P.T.O.

Q.3) Explain the term 'Project Management'. State the important issues in Project Management.

Q.4) Explain the term 'Critical Path Method'. State the importance of Critical Path Method in Developing New Business.

OR

Q.4) Write a detailed note on Entrepreneurship Development efforts in India.

Q.5) Write short notes : (**Any Four**)

- (a) Entrepreneurship and Research and Development
- (b) Project Evaluation Review Technique (PERT)
- (c) Venture Capitalists
- (d) Project Direction
- (e) Project Cost Control
- (f) Project Identification

Seat No.	
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) 'उद्योजकता' ही संज्ञा स्पष्ट करा. उद्योजकता विकासातील सरकारची भूमिका सांगा.

किंवा

प्र.1) भारतातील उद्योजकता विकासातील समस्या स्पष्ट करा.

प्र.2) उद्योजकता विकास कार्यक्रमातील विशेष संस्थांची भूमिका स्पष्ट करा.

किंवा

प्र.2) 'संघटनांतर्गत उद्योजकता' म्हणजे काय ? उद्योजकता संकल्पनेतील बदल स्पष्ट करा.

प्र.3) 'प्रकल्प आराखडा' म्हणजे काय ? नवीन व्यवसाय विकासातील प्रकल्प आराखड्याचे महत्त्व सांगा.

किंवा

प्र.3) 'प्रकल्प व्यवस्थापन' ही संज्ञा स्पष्ट करा. प्रकल्प व्यवस्थापनामधील महत्त्वाचे घटक सांगा.

प्र.4) 'टिकात्मक मार्ग पद्धत' ही संज्ञा स्पष्ट करा. नवीन व्यवसाय विकासातील टिकात्मक मार्ग पद्धतीचे महत्त्व सांगा.

किंवा

प्र.4) भारतातील उद्योजकता विकासासाठीचे प्रयत्न यावर सविस्तर टिपा लिहा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) उद्योजकता आणि संशोधन व विकास

(ब) प्रकल्प मूल्यमापन आढावा तंत्र

(क) साहस भांडवलदार

(ड) प्रकल्प दिग्दर्शन

(इ) प्रकल्प खर्च नियंत्रण

(फ) प्रकल्प निवड (Identification)

Seat No.	
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Total No. of Questions : 5]

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[4170]-310

M. Com. (Semester - III) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - V

HUMAN RESOURCE MANAGEMENT

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
 - (2) *All questions carry equal marks.*
-
-

Q.1) Explain Scope of Human Resource Management.

OR

Q.1) Write short notes :

- (a) Problems of Female Employees
- (b) WTO and Labour Standards

Q.2) Explain various steps involved in Selection Process of Employees.

OR

Q.2) Explain Process of Manpower Planning.

Q.3) Explain Objectives and Methods of Training.

OR

[4170]-310

1

P.T.O.

Q.3) Write short notes :

- (a) Training Aids
- (b) Training Programmes

Q.4) Explain various Methods of Performance Appraisal.

OR

Q.4) Write short notes :

- (a) Job Description
- (b) Promotion Policy

Q.5) Write short notes : **(Any Four)**

- (a) Functions of Human Resource Management
- (b) Kinds of Retirement
- (c) Merit Rating
- (d) Human Resource Audit
- (e) Resignation
- (f) Dismissal of Employees

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-310

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) मानवी संसाधन व्यवस्थापनाची व्याप्ती स्पष्ट करा.

किंवा

प्र.1) टिपा लिहा :

- (अ) महिला कर्मचाऱ्यांच्या समस्या
- (ब) आंतरराष्ट्रीय व्यापार संघटना (WTO) व कामगार प्रमाप

प्र.2) कामगारांच्या निवड प्रक्रियेतील विविध टप्पे स्पष्ट करा.

किंवा

प्र.2) मनुष्यबळ नियोजनाची प्रक्रिया स्पष्ट करा.

प्र.3) प्रशिक्षणाची उद्दिष्टे व पद्धती स्पष्ट करा.

किंवा

[4170]-310

3

P.T.O

प्र.3) टिपा लिहा :

(अ) प्रशिक्षणाची साधने (Training Aids)

(ब) प्रशिक्षण कार्यक्रम

प्र.4) कामकाज मूल्यांकनाच्या (Performance Appraisal) विविध पद्धती स्पष्ट करा.

किंवा

प्र.4) टिपा लिहा :

(अ) कार्यवर्णन (Job Description)

(ब) बढतीचे धोरण

प्र.5) टिपा लिहा : (कोणत्याही चार)

(अ) मानवी संसाधन व्यवस्थापनाची कार्ये

(ब) सेवानिवृत्तीचे प्रकार

(क) गुण मूल्यांकन (Merit Rating)

(ड) मानवी संसाधन अंकेक्षण

(इ) राजीनामा

(फ) कर्मचाऱ्याची बडतरफी (Dismissal of Employees)

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - VI

ORGANISATIONAL BEHAVIOUR

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
 - (2) *All questions carry equal marks.*
-
-

Q.1) What is 'Organisational Behaviour' ? Describe impact of Globalisation on Organisational Behaviour.

OR

Q.1) What do you mean by Personality ? Explain its attributes.

Q.2) What is 'Organisational Culture' ? State characteristics of Organisational Culture.

OR

Q.2) Explain various types of Motives.

Q.3) What is 'Job Satisfaction' ? State importance of Job Satisfaction in Organisation.

OR

Q.3) What is Emotional Intelligence ? State its role and importance in the work place.

[4170]-311

1

P.T.O.

Q.4) What is 'Stress' ? What are the causes and effects of Stress ?

OR

Q.4) What is 'Conflict' ? What are the causes and effects of Conflict ?

Q.5) Write short notes : **(Any Four)**

- (a) Types of Teams
- (b) Attitude Change
- (c) Outcomes of Job Satisfaction
- (d) Group Cohesiveness
- (e) Impression Management
- (f) Role of Information Technology in Organisation

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-311

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहे.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) 'संघटनात्मक वर्तन' म्हणजे काय ? संघटनात्मक वर्तनावरील जागतिकीकरणाचा प्रभाव विशद करा.

किंवा

प्र.1) 'व्यक्तिमत्त्व' म्हणजे काय ? व्यक्तिमत्त्वाचे घटक स्पष्ट करा.

प्र.2) 'संघटनात्मक संस्कृती' म्हणजे काय ? संघटनात्मक संस्कृतीची वैशिष्ट्ये सांगा.

किंवा

प्र.2) प्रेरकांचे विविध प्रकार स्पष्ट करा.

प्र.3) 'कार्यसमाधान' म्हणजे काय ? संघटनेतील कार्यसमाधानाचे महत्त्व सांगा.

किंवा

प्र.3) भावनिक बुद्धिमत्ता म्हणजे काय ? कार्यस्थळावरील तिची भूमिका व महत्त्व सांगा.

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P.T.O

प्र.4) ताणतणाव म्हणजे काय ? ताणतणावाची कारणे व परिणाम सांगा.

किंवा

प्र.4) 'संघर्ष' म्हणजे काय ? संघर्षाची कारणे व परिणाम सांगा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) संघांचे प्रकार (Types of Teams)

(ब) प्रवृत्तीमधील बदल

(क) कार्यसमाधानाची फलनिष्पत्ती

(ड) गट एकात्मता

(इ) प्रभाव व्यवस्थापन

(फ) संघटनेमध्ये माहिती तंत्रज्ञानाची भूमिका

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M. Com. (Semester - III) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - V

LAWS RELATING TO INTERNATIONAL BUSINESS

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instruction :

All questions are compulsory and carry equal marks.

Q.1) Explain in detail nature and scope of International Law.

OR

Q.1) Explain International Customs and Modern Sources of International Laws.

Q.2) Explain Rights of Individual in International Law.

OR

Q.2) Write a detail note on Free Trade v/s Protection.

Q.3) Write notes :

(a) Country Similarity Theory

(b) The Mercantilists Version

OR

Q.3) Explain in detailed Jurisdiction of International Court.

Q.4) Write a detailed note on Modern Systems of the International Law.

OR

Q.4) Explain various Diplomatic Modes of Conflict Resolution in International Law.

Q.5) Write short notes : **(Any Four)**

- (a) Duties of Individual in International Law
- (b) Neo-factor Protection Theory
- (c) National Regulation of International Behaviour
- (d) Ohlin Theory
- (e) Arbitration
- (f) Types of International Customs

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) आंतरराष्ट्रीय कायद्याचे स्वरूप आणि व्याप्ती सविस्तर स्पष्ट करा.

किंवा

प्र.1) आंतरराष्ट्रीय कायद्याच्या संदर्भात आंतरराष्ट्रीय परंपरा आणि आधुनिक मार्ग स्पष्ट करा.

प्र.2) आंतरराष्ट्रीय कायद्यामध्ये व्यक्तिगत अधिकार कोणते ते स्पष्ट करा.

किंवा

प्र.2) मुक्त व्यापार विरुद्ध संरक्षण यावर सविस्तर टीप लिहा.

प्र.3) टिपा लिहा :

(अ) राष्ट्रीय समांतर सिद्धांत

(ब) व्यापारविषयक आवृत्ती (The Mercantilists Version)

किंवा

प्र.3) आंतरराष्ट्रीय न्यायालयाचे कार्यक्षेत्र विस्ताराने स्पष्ट करा.

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3

P.T.O

प्र.4) आंतरराष्ट्रीय कायद्याच्या आधुनिक पद्धतीविषयी सविस्तर टीप लिहा.

किंवा

प्र.4) आंतरराष्ट्रीय कायद्यांतर्गत कलहनिवारण्यासाठीच्या विविध व्यूहरचनात्मक पद्धती स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही चार)

- (अ) आंतरराष्ट्रीय कायद्यांतर्गत व्यक्तिगत कर्तव्ये
- (ब) निओ-फॅक्टर प्रॉपोर्शन सिद्धांत
- (क) आंतरराष्ट्रीय व्यवसायाचे राष्ट्रीय नियमन
- (ड) ओहलिन सिद्धांत
- (इ) आर्बिट्रेशन (Arbitration)
- (फ) आंतरराष्ट्रीय परंपरांचे प्रकार

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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - VI

WORLD TRADE ORGANISATION - NORMS AND PRACTICES

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) What is the need of 'World Trade Organisations' ? Explain the basic principles of W.T.O. Trading System. **[20]**

OR

Q.1) Explain History Multilateral Trading System of W.T.O. and their benefits. **[20]**

Q.2) Comment on the W.T.O. Agreement's Effects on least Developed Countries. **[20]**

OR

Q.2) Explain Positive and Negative Effects of W.T.O. Agreements on Agricultural Trade in India. **[20]**

Q.3) Explain in detail the Procedure related to Dispute Settlement System of W.T.O. **[20]**

OR

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1

P.T.O.

Q.3) State the meaning of Dumping and explain the Dumping Determination Procedure. [20]

Q.4) Write a detailed note on Patent Law in India. [20]

OR

Q.4) Explain the difference between GATT and W.T.O. [20]

Q.5) Write short notes : **(Any Four)** [20]

- (a) Mis-understandings about W.T.O.
- (b) TRIMs (Trade Related Investment Measures)
- (c) Issue of Uruguay Round (UR)
- (d) Membership Process for W.T.O.
- (e) Trade in Counterfeit Goods
- (f) Review of Anti-dumping Agreement

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) जागतिक व्यापार संघटनेची गरज काय आहे ? जागतिक व्यापार संघटनेच्या व्यापार पद्धतीची मूळतत्त्वे स्पष्ट करा. [20]

किंवा

प्र.1) जागतिक व्यापार संघटने अंतर्गत बहुअंगी व्यापार पद्धतीचा इतिहास स्पष्ट करा. तसेच त्याचे लाभ स्पष्ट करा. [20]

प्र.2) जागतिक व्यापार संघटनेवर भाष्य करून त्याचे अविकसित देशांवर होणारे परिणाम स्पष्ट करा. [20]

किंवा

प्र.2) भारतीय कृषी व्यापारावर जागतिक व्यापार संघटनेचे अनुकूल व प्रतिकूल परिणाम स्पष्ट करा. [20]

प्र.3) जागतिक व्यापार संघटनेची कलह निवारण यंत्रणा स्पष्ट करा. [20]

किंवा

प्र.3) 'डम्पिंग' या संकल्पनेचा अर्थ सांगून, डम्पिंग निर्धारण पद्धती स्पष्ट करा. [20]

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3

P.T.O

प्र.4) भारतातील 'पेटंट कायदा' यावर सविस्तर टीप लिहा. [20]

किंवा

प्र.4) गॅट (GATT) व जागतिक व्यापार संघटना (W.T.O.) यातील फरक स्पष्ट करा. [20]

प्र.5) टिपा लिहा : (कोणत्याही चार) [20]

- (अ) जागतिक व्यापार संघटने बाबतचे गैरसमज
 - (ब) व्यापार संबंधित गुंतवणूक उपाययोजना (TRIMs)
 - (क) उरुग्वे परिषदेतील (Uruguay Round) मुद्दे
 - (ड) जागतिक व्यापार संघटनेच्या सभासदत्वाची प्रक्रिया
 - (इ) नकली वस्तूबाबतचा व्यापार
 - (फ) ॲन्टी-डम्पिंग कराराचा आढावा
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M. Com. (Semester - III) Examination - 2012

CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - V

CO-OPERATIVE CREDIT SYSTEMS

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) State the importance of Agricultural Credit in India.

OR

Q.1) Explain in detail the need for Integration of Short Term, Medium Term and Long Term Credit.

Q.2) Critically evaluate the Progress of State Co-operative Banks.

OR

Q.2) Describe the objectives and problems of Urban Co-operative Societies.

Q.3) Critically evaluate the Structure of Credit Co-operatives in Maharashtra.

OR

Q.3) Explain organisation and functions of Primary Agriculture Credit Co-operative Societies. Describe their problems.

[4170]-314

1

P.T.O.

Q.4) State the Sources of Finance and Prospects of Regional Rural Banks.

OR

Q.4) Critically evaluate the working and progress of District Central Co-operative Banks in Maharashtra.

Q.5) Write short notes : (**Any Two**)

- (a) Salary Earners Co-operative Credit Societies
 - (b) Features of Agriculture Credit in India
 - (c) Non-agriculture Credit Co-operatives
 - (d) Federal Credit Co-operatives
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) भारतातील कृषी पतपुरवठ्याचे महत्त्व स्पष्ट करा.

किंवा

प्र.1) अल्प मुदत, मध्यम मुदत व दीर्घ मुदत कृषी कर्जाच्या एकत्रीकरणाची गरज सविस्तर स्पष्ट करा.

प्र.2) राज्य सहकारी बँकांच्या प्रगतीचे टिकात्मक परीक्षण करा.

किंवा

प्र.2) नागरी सहकारी पतसंस्थांची उद्दिष्टे व समस्या विशद करा.

प्र.3) महाराष्ट्रातील सहकारी पतसंस्थांची संघटन रचना स्पष्ट करा.

किंवा

प्र.3) प्राथमिक कृषी पतपुरवठा सहकारी संस्थांचे संघटन व कार्ये स्पष्ट करा. त्यांचे प्रश्न विशद करा.

प्र.4) प्रादेशिक ग्रामीण बँकाचे वितपुरवठ्याचे मार्ग व भवितव्य स्पष्ट करा.

किंवा

प्र.4) जिल्हा मध्यवर्ती सहकारी बँकांची महाष्ट्रातील कामगिरी व प्रगतीचे टिकात्मक परीक्षण करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

- (अ) पगारदार नोकरांच्या सहकारी पतसंस्था
- (ब) भारतातील कृषी पतपुरवठ्याची वैशिष्टे
- (क) इतर बिगर-शेती पत संस्था
- (ड) संघीय सहकारी पतपुरवठा

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M. Com. (Semester - III) Examination - 2012

CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - VI

CO-OPERATIVE BANKING SYSTEM

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) Define Priority Sector. What are the various types of Advances given to the Priority Sector ? [20]

OR

Q.1) Explain the procedure of obtaining various Advances for the Priority Sector. [20]

Q.2) Explain the Short and Long Term Measures for recovering Overdues. [20]

OR

Q.2) What are the objectives of National Federation of State Co-operative Banks ? [20]

Q.3) Explain various functions of the Maharashtra State Co-operative Bank. [20]

OR

Q.3) What is the role of NABARD in the Co-operative Credit System ? [20]

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1

P.T.O.

Q.4) Explain the Supervisory Role of RBI in Co-operative Credit System. [20]

OR

Q.4) What are the problems faced by the Maharashtra State Co-operative Bank ? [20]

Q.5) Write short notes : (Any Two) [20]

- (a) Eligibility for Priority Sector Advances
 - (b) Organisation of NABARD
 - (c) Functions of RBI
 - (d) Advances under IRDP
-

Seat No.	
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

प्र.1) प्राथमिक क्षेत्राची व्याख्या द्या. प्राथमिक क्षेत्राला जाणारी विविध कर्जे कोणती आहेत ? [20]

किंवा

प्र.1) प्राथमिक क्षेत्रांना कर्जे मिळविताना वापरली जाणारी पद्धत स्पष्ट करा. [20]

प्र.2) थकीत कर्जे वसूलीसाठी असलेली अल्प आणि दीर्घकालीन उपाय स्पष्ट करा. [20]

किंवा

प्र.2) राज्य सहकारी बँकांचा राष्ट्रीय महासंघ स्थापनेमागील उद्दिष्ट्ये कोणती आहेत ? [20]

प्र.3) महाराष्ट्र राज्य सहकारी बँकेची विविध कार्ये स्पष्ट करा. [20]

किंवा

प्र.3) सहकारी वित्त व्यवस्थेत नाबार्डची भूमिका काय आहे ? [20]

प्र.4) सहकारी वित्त व्यवस्थेतील भारतीय रिझर्व्ह बँकेची नियंत्रकाची भूमिका स्पष्ट करा. [20]

किंवा

प्र.4) महाराष्ट्र राज्य सहकारी बँकेसमोरील समस्या कोणत्या आहेत ? [20]

प्र.5) टिपा लिहा : (कोणत्याही दोन) [20]

(अ) प्राथमिक क्षेत्रांना कर्ज मिळविण्यासाठी पात्रता

(ब) नाबार्डची व्यवस्थापकीय रचना

(क) भारतीय रिझर्व्ह बँकेची कार्ये

(ड) एकात्मिक ग्रामीण विकास कार्यक्रमांतर्गत वित्त पुरवठा

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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - V

FOREIGN EXCHANGE

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is Foreign Exchange Rate ? Who are the participants in the Foreign Exchange Market ?

OR

Q.1) State various Risks associated with the Foreign Exchange Transactions. Explain in detail Open Position Risk and Credit Risk.

Q.2) Discuss role of the Reserve Bank of India in Foreign Exchange Management.

OR

Q.2) Who is a Non-resident Indian ? What are the different types of Bank Accounts that an NRI can open ?

Q.3) What is meant by a Letter of Credit ? Elaborate on various types of Letters of Credit.

OR

Q.3) Briefly trace the history of the Exchange Rate Mechanism in India since independence.

[4170]-316

1

P.T.O.

Q.4) What are the various methods of Financing Foreign Trade ?

OR

Q.4) Explain in detail the functions and the role of the Exim Banks in India.

Q.5) Write short notes : (**Any Two**)

- (a) Factors influencing the Exchange Rate
 - (b) Swap Rate
 - (c) Duty Drawback Scheme
 - (d) Factors Determining Demand for Foreign Exchange
-

Seat No.	
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Total No. of Questions : 5]

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[4170]-316

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) विदेश विनिमय म्हणजे काय ? विदेश विनिमय बाजारातील सहभागी घटक कोणते ते लिहा.

किंवा

प्र.1) परकीय चलन व्यवहाराशी संबंधित असलेल्या विविध जोखीमा लिहा. मुक्त स्थिती जोखीम आणि पतजोखीम सविस्तर स्पष्ट करा.

प्र.2) परकीय चलन व्यवस्थापनामध्ये भारतीय रिझर्व्ह बँकेच्या भूमिकेची चर्चा करा.

किंवा

प्र.2) अनिवासी भारतीय म्हणजे कोण ? अनिवासी भारतीय बँकेत कोणती विविध प्रकारची खाती उघडू शकतो ते स्पष्ट करा.

प्र.3) पतपत्र म्हणजे काय ? पतपत्रांचे विविध प्रकार स्पष्ट करा.

किंवा

प्र.3) भारतात स्वातंत्र्यापासून बदलत्या विनिमय दर प्रणालीच्या इतिहासाचा थोडक्यात लेखाजोखा घ्या.

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3

P.T.O.

प्र.4) परकीय व्यापारास वित्तपुरवठा करण्याच्या विविध पद्धती कोणत्या ?

किंवा

प्र.4) भारतीय आयात-निर्यात बँकेची उद्दिष्टे, कार्ये आणि भूमिका सविस्तर स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) विदेश विनिमय दरावर प्रभाव पाडणारे घटक

(ब) अदल-बदल दर

(क) शुल्क परतावा योजना

(ड) परकीय चलनाची मागणी ठरविणारे घटक

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M. Com. (Semester - III) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - VI

INTERNATIONAL FINANCE

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain the meaning of International Banking. Explain any three types of International Banking Offices.

OR

Q.1) What is International Debt Market ? Explain the different types of Bonds in International Debt Market.

Q.2) Explain the following :

- (a) Euro Markets
- (b) International Money Market

OR

Q.2) (A) What is the procedure for issue of American Depository Receipts and Global Depository Receipts ?

- (B) What is Current Account Convertibility and Capital Account Convertibility ?

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1

P.T.O.

Q.3) Explain features and weaknesses of Gold Standard.

OR

Q.3) Explain the following :

- (a) Currency Pegging
- (b) Bretton Woods System

Q.4) Explain objectives and functions of International Monetary Fund (IMF).

OR

Q.4) Explain origin and operations of International Bank for Reconstruction and Development (IBRD).

Q.5) Write notes : **(Any Two)**

- (a) Exchange Rate
 - (b) Fixed Parity System
 - (c) International Finance Corporation (IFC)
 - (d) Bank for International Settlements (BIS)
-

Seat No.	
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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) आंतरराष्ट्रीय बँकिंगचा अर्थ स्पष्ट करा. आंतरराष्ट्रीय बँकिंगचा कार्यालयांचे कोणतेही तीन प्रकार विशद करा.

किंवा

प्र.1) आंतरराष्ट्रीय कर्जबाजार म्हणजे काय ? आंतरराष्ट्रीय कर्जबाजारातील रोख्यांचे विविध प्रकार वर्णन करा.

प्र.2) खालील स्पष्ट करा :

- (अ) युरो बाजार
- (ब) आंतरराष्ट्रीय नाणेबाजार

किंवा

प्र.2) (अ) अमेरिकन डिपॉझिटरी रिसिप्ट्स (ADRs) आणि ग्लोबल डिपॉझिटरी रिसिप्ट्स (GDRs) प्रसृत करण्याची प्रक्रिया स्पष्ट करा.

- (ब) चालू खात्यावरील परिवर्तनीयता आणि भांडवली खात्यावरील परिवर्तनीयता म्हणजे काय ?

प्र.3) सुवर्ण परिमाणाच्या वैशिष्ट्ये आणि दोषांची चर्चा करा.

किंवा

प्र.3) खालील स्पष्ट करा :

(अ) चलन पेगिंग (Currency Paggng)

(ब) ब्रेटन वुड्स पद्धत

प्र.4) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्ट्ये आणि कार्ये स्पष्ट करा.

किंवा

प्र.4) आंतरराष्ट्रीय पुनर्रचना व विकास बँकेचा उगम आणि कार्ये स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) विनिमय दर

(ब) स्थिर तुल्यता पद्धत

(क) आंतरराष्ट्रीय वित्त महामंडळ

(ड) बँक फॉर इंटरनेशनल सेटलमेंट्स

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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - V

INTERNATIONAL MAREKTING

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Write a detailed explanatory note on 'Import-Export Policies'.

OR

Q.1) Describe Reasons for Entry in 'International Marketing'.

Q.2) Define 'International Pricing'. State various factors influencing Pricing Decision.

OR

Q.2) Explain in detail 'Export Documentation'.

Q.3) (A) State functions of 'World Trade Organisation'.

(B) Describe Preliminaries for starting Export Business.

OR

Q.3) Explain various facilities and incentives given by Government and Semi-Government Organisation to Exporters.

[4170]-318

1

P.T.O.

Q.4) Explain Recent Import-Export Procedure.

OR

Q.4) (A) Write note on Registrations of Exporters.

(B) Write note on G.A.T.T.

Q.5) Write short notes : **(Any Four)**

(a) Packing

(b) Export Credit Limit

(c) International Market Segment

(d) Role of EXIM Bank

(e) Marine Insurance

(f) Opportunities in International Marketing

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) 'आयात-निर्यात धोरण' यावर सविस्तर स्पष्टीकरणात्मक टीप लिहा.

किंवा

प्र.1) आंतरराष्ट्रीय विपणनामध्ये प्रवेश करण्याची कारणे विशद करा.

प्र.2) आंतरराष्ट्रीय किंमत याची व्याख्या द्या. किंमत निर्णयावर प्रभाव टाकणारे विविध घटक सांगा.

किंवा

प्र.2) 'निर्यात दस्तऐवज' या सविस्तर टीप लिहा.

प्र.3) (अ) जागतिक व्यापार संघटनेची कार्ये सांगा.

(ब) निर्यात व्यापार सुरु करण्यासाठी आवश्यक असणाऱ्या बाबी विशद करा.

किंवा

प्र.3) निर्यातदारांना सरकारी आणि निम सरकारी संस्थाकडून दिल्या जाणाऱ्या विविध सुविधा आणि प्रोत्साहने स्पष्ट करा.

[4170]-318

3

P.T.O

प्र.4) आधुनिक 'आयात-निर्यात कार्यपद्धती' स्पष्ट करा.

किंवा

प्र.4) (अ) 'निर्यातदारांची नोंदणी' यावर टीप लिहा.

(ब) 'गॅट' (GATT) यावर टीप लिहा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) संवेष्टीकरण (Packing)

(ब) निर्यात पत-मर्यादा

(क) आंतरराष्ट्रीय बाजारपेठ प्रभागीकरण

(ड) एक्झिम (EXIM) बँकेची भूमिका

(इ) सागरी विमा

(फ) आंतरराष्ट्रीय विपणनातील संधी

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Total No. of Questions : 5]

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M. Com. (Semester - III) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - VI

MARKETING RESEARCH

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Define Marketing Research. Explain the Ethics in Marketing Research.

OR

Q.1) Define Marketing Mix. Enumerate the Implication of Marketing Research on Marketing Mix.

Q.2) What do you know about Market Information ? Explain the different types of Market Information.

OR

Q.2) Define Marketing Intelligence. Explain the significance of Marketing Intelligence in Decision-making.

Q.3) What do you mean by Research Design ? What points are to be considered while preparing Research Design ? Explain.

OR

Q.3) Define Hypothesis. Explain the characteristics to Good Hypothesis.

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1

P.T.O.

Q.4) Distinguish between Industrial Marketing Research and Consumer Marketing Research.

OR

Q.4) Write notes :

- (a) Sources of Secondary Data
- (b) Discriminate Analysis

Q.5) Write short notes : **(Any Four)**

- (a) Readership Survey
 - (b) Advertising Research
 - (c) Web-based Marketing Research
 - (d) Viewership Survey
 - (e) Sales Forecasting
 - (f) Limitation in Data Collection
-

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-319

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) विपणन संशोधनाची व्याख्या सांगून विपणन संशोधनामधील नीतीतत्त्वे स्पष्ट करा.

किंवा

प्र.1) विपणन मिश्रणाची व्याख्या सांगून विपणन मिश्रणावर विपणन संशोधन कसे अमलात आणले जाते, ते विशद करा.

प्र.2) 'बाजारपेठ माहिती' बदल आपण काय जाणता ? बाजारपेठ माहितीचे वेगवेगळे प्रकार स्पष्ट करा.

किंवा

प्र.2) विपणन चातुर्याची व्याख्या सांगा. निर्णय घेण्याच्या क्षमतेमध्ये (प्रक्रियेमध्ये) विपणन चातुर्याचे असलेले महत्त्व स्पष्ट करा.

प्र.3) संशोधन आराखडा म्हणजे काय ? संशोधन आराखडा तयार करतांना कोणकोणते मुद्दे/घटक विचारात घेतले जातात ? ते स्पष्ट करा.

किंवा

प्र.3) गृहीत तथ्य/गृहीत अनुमानाची व्याख्या सांगा. चांगल्या गृहीत तथ्याची वैशिष्ट्ये स्पष्ट करा.

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3

P.T.O

प्र.4) औद्योगिक विपणन संशोधन आणि ग्राहक विपणन संशोधन या दोघांमधील फरक स्पष्ट करा.

किंवा

प्र.4) टीप लिहा :

- (अ) दुय्यम माहिती मिळविण्याचे मार्ग
- (ब) फरकांचे विश्लेषण/भेदाभेद विश्लेषण

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) अभ्यासकीय (वाचकीय) पाहणी
 - (ब) जाहिरात संशोधन
 - (क) वेब निहाय/वेबवर आधारित विपणन संशोधन
 - (ड) अवलोकनार्थ पाहणी
 - (इ) विक्री अंदाज
 - (फ) माहिती संकलनाच्या मर्यादा
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Total No. of Questions : 5]

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[4170]-401

M. Com. (Semester - IV) (Compulsory) Examination - 2012

CAPITAL MARKET AND FINANCIAL SERVICES

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Explain the term 'Capital Market'. State its characteristics. Analyse the functions of Capital Market.

OR

Q.1) (A) Describe in detail the Future Contract.

(B) State Participants of Capital Market.

Q.2) What is Primary Market ? State Participants of Primary Market. Describe in detail the functions of Primary Market.

OR

Q.2) Write notes :

(a) Functions of Secondary Market

(b) E-broking

Q.3) What do you mean by 'Merchant Banking' ? Analyse functions and various services rendered by Merchant Banker.

OR

[4170]-401

1

P.T.O.

Q.3) (A) Describe Services of Portfolio Management.

(B) Explain Need of Credit Rating.

Q.4) What is 'SEBI' ? Describe in detail the background and functions of SEBI.

OR

Q.4) (A) Write a detail note on Indian Depository Receipts.

(B) Explain the term External Commercial Borrowing.

Q.5) Write short notes : **(Any Four)**

(a) Types of Mutual Funds

(b) Powers of SEBI

(c) Advantages of Listing

(d) Bombay Stock Exchange

(e) Forward Contract

(f) Credit Rating

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-401

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) भांडवल बाजाराची संकल्पना स्पष्ट करा. त्याची वैशिष्ट्ये सांगा. भांडवल बाजारांच्या कार्यांचे विश्लेषण करा.

किंवा

- प्र.1) (अ) भविष्यकालीन कराराचे सविस्तरपणे वर्णन करा.
(ब) भांडवल बाजाराचे सहभागी घटक सांगा.

प्र.2) प्राथमिक बाजार म्हणजे काय ? प्राथमिक बाजारातील सहभागी घटक सांगा. प्राथमिक बाजाराची कार्ये सविस्तरपणे वर्णन करा.

किंवा

- प्र.2) (अ) दुय्यम बाजाराची कार्ये
(ब) ई-ब्रोकिंग

प्र.3) मर्चन्ट बँकिंग म्हणजे काय ? मर्चन्ट बँकेची कार्ये व मर्चन्ट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे विश्लेषण करा.

किंवा

प्र.3) (अ) रोखे संग्रह व्यवस्थापनाच्या सेवांचे वर्णन करा.

(ब) पतश्रेणीची गरज स्पष्ट करा.

प्र.4) सेबी म्हणजे काय ? सेबीची पार्श्वभूमी आणि कार्ये सविस्तरपणे वर्णन करा.

किंवा

प्र.4) (अ) इंडियन डिपॉझिटरी रिसिप्ट्स (IDR) यावर सविस्तर टिपणी लिहा.

(ब) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.

प्र.5) टिपा लिहा : (कोणत्याही चार)

(अ) परस्पर निधीचे (Mutual Funds) प्रकार

(ब) सेबीचे अधिकार

(क) सारणीकरणाचे फायदे

(ड) मुंबई भाग बाजार (BSE)

(इ) वायदा करार

(फ) पतश्रेणी

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-402

M. Com. (Semester - IV) (Compulsory) Examination - 2012

GLOBAL INDUSTRIAL ENVIRONMENT

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*
- (3) *Answers should be precise and to the point.*

Q.1) State and explain Internal Sources of Industrial Finance.

OR

Q.1) Review the Export - Import Policy since 1991.

Q.2) Write short notes : **(Any Two)**

- (a) Globalisation
- (b) Foreign Direct Investment
- (c) Sericulture
- (d) Objectives of MNC's

Q.3) Explain the concept, methods and impact of Privatisation on Indian Industry.

OR

Q.3) Review the importance and progress of Iron and Steel Industry in India.

Q.4) "Foreign Capital played important role in the Development of Indian Economy." Discuss.

OR

Q.4) What are the features of Industrial Labour in India ?

Q.5) Write short notes : (Any Two)

- (a) Non-resident Investment
 - (b) I.T. Industry
 - (c) Need of Industrial Finance
 - (d) Contract Labour
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-402

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) उत्तरे नेमकी आणि मुद्देसूद असावीत.
- (4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.1) औद्योगिक वित्तपुरवठ्याची अंतर्गत साधने सांगा व स्पष्ट करा.

किंवा

प्र.1) १९९१नंतरच्या आयात-निर्यात धोरणाचा आढावा घ्या.

प्र.2) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

- (अ) जागतिकीकरण
- (ब) थेट परकीय गुंतवणूक
- (क) रेशीम उद्योग
- (ड) बहुराष्ट्रीय मंडळांची उद्दिष्टे

प्र.3) खाजगीकरण ही संकल्पना, पद्धती व तीचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

किंवा

प्र.3) भारतातील लोखंड व पोलाद उद्योगाचे महत्त्व व प्रगतीचा आढावा घ्या.

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3

P.T.O.

प्र.4) “भारतीय अर्थव्यवस्थेच्या विकासात परकीय भांडवलाने महत्त्वाची भूमिका बजावली आहे.”
चर्चा करा.

किंवा

प्र.4) भारतीय औद्योगिक कामगाराची वैशिष्ट्ये कोणती ?

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही दोन)

(अ) अनिवासी गुंतवणूक

(ब) माहिती तंत्रज्ञान उद्योग

(क) औद्योगिक वित्तपुरवठ्याची गरज

(ड) कंत्राटी कामगार

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - IV) (Compulsory) Examination - 2012

OPERATIOINS RESEARCH

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *Figures to the right indicate full marks.*
- (3) *Use of statistical tables and calculator is allowed.*
- (4) *Symbols have their usual meanings.*

Q.1) Attempt any four of the following :

[20]

- (a) Explain how will you get a Regret Table ? Also explain the procedure of Minimax Regret Criterion.
- (b) Explain how will you convert Maximization TP to Minimization TP ? What do you mean by Unbalanced TP ? How will you balance a transportation problem ?
- (c) Solve the following game using dominance rule :

Player B

$$\text{Player A} \begin{bmatrix} 0 & -2 & 7 \\ 2 & 5 & 6 \\ 3 & -3 & 8 \end{bmatrix}$$

- (d) Show that dual of a dual is primal again, for the following LPP :

$$\text{Maximize } Z = X_1 - X_2 + 3X_3$$

Subject to :

$$X_1 + X_2 + X_3 \leq 10$$

$$2X_1 - X_2 - X_3 \leq 2$$

$$2X_1 - 2X_2 - 3X_3 \leq 6$$

$$X_1, X_2, X_3 \geq 0$$

[4170]-403

1

P.T.O.

(e) The Pay-off Matrix of a game is given below :

		Player 'B'				
		I	II	III	IV	V
Player 'A'	I	-4	-2	-2	3	1
	II	1	0	-1	0	0
	III	-6	-5	-2	-4	4
	IV	3	1	-6	0	8

Find : (i) Value of Game

(ii) Optimal Strategy for player of 'A' and 'B'.

(f) Obtain Initial Basic Feasible Solution using North - West Corner Method for following transportation problem :

Markets→	D ₁	D ₂	D ₃	D ₄	Supply
Sources ↓					
O ₁	19	30	50	10	7
O ₂	70	30	40	60	9
O ₃	40	8	70	20	18
Demand	5	8	7	14	34

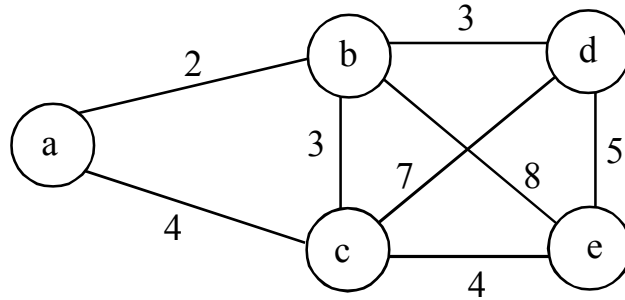
Also find Corresponding Transportation Cost.

Q.2) Attempt **any four** of the following :

[20]

- Define Network. Explain what do you mean by Directed and Undirected Network ? Also explain the terms Node and Arc.
- Discuss the Simplex Method where it indicates existence of :
 - No Solution (Infeasible Solution)
 - Unbounded Solution

- (c) Find a Minimum Cost Spanning Tree for following Network V :



- (d) Suppose we have the Decision-making Problem represented by the following table :

Conditional Profits

States of Nature	Probability	Alternatives	
		(A ₁) Produce 25 units	(A ₂) Produce 75 units
High Demand (S ₁)	0.6	14,000	20,000
Low Demand (S ₂)	0.4	12,000	-15,000

Draw an appropriate Decision Tree.

- (e) A newspaper boy has following probabilities of selling a newspaper :

No. of Copies Sold	10	11	12	13	14
Probability	0.1	0.15	0.2	0.25	0.3

Cost of Copies is Rs. 3, Sale Price is Rs. 5. He cannot returned unsold copies. How much copies should he order using EOL Criteria ?

- (f) Obtain Initial Basic Feasible Solution using Least Cost Method for the following Transportation Problem. Also find Corresponding Transportation Cost :

Markets→	D ₁	D ₂	D ₃	D ₄	Supply
Sources ↓					
O ₁	21	16	25	13	11
O ₂	17	18	14	23	13
O ₃	32	27	18	41	19
Demand	6	10	12	15	43

Q.3) Attempt **any four** of the following :

[20]

- (a) Explain what do you mean by two person zero sum game ? How will you find saddle point if it exists ?
- (b) An ice cream raitaler buys ice cream at cost of Rs. 5 per cup and sells it at Rs. 8 per cup. At the end of the day an unsold ice cream can be disposed of at a salvage price of Rs. 2 per cup. Find the EMV if the sale history has following probability distribution :

Demand	15	16	17	18
Probability	0.10	0.20	0.40	0.30

- (c) Using Simplex Method solve the following L.P.P. :
Maximize $Z = 6X_1 + 20X_2 + 248$

Subjected to the constraints :

$$2X_1 + X_2 \leq 6$$

$$3X_1 + 4X_2 \leq 16$$

$$X_1, X_2 \geq 0$$

- (d) Test whether the following solution is :
- (i) Degenerate ?
- (ii) Optimal ? [Using U-V Method]

Markets→	D ₁	D ₂	D ₃	D ₄	Supply
Sources ↓					
O ₁	1	2	3	4	6
O ₂	4	3	2	0	8
O ₃	0	2	2	1	10
Demand	4	6	8	6	24

- (e) Explain Minimum Cost Capacitated Network.
- (f) Discuss Shortest Route Algorithm with suitable illustration.

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

[20]

- (a) From the following Pay Off Table (of Profit) determine optimal strategy using Maximax, Maximin, Laplace and Hurwicz Criterion :

States → Strategies ↓	High Demand	Moderate Demand	Low Demand	Nil Demand
Expand	50,000	25,000	-25,000	-45,000
Construct	70,000	30,000	-40,000	80,000
Sub-contract	30,000	15,000	-1,000	-10,000

(Take $\alpha = 0.5$)

- (b) Using Big M Method solve the following L.P.P. :

$$\text{Minimize } Z = 4X_1 + X_2$$

Subjected to constraints :

$$3X_1 + X_2 = 4$$

$$4X_1 + 3X_2 \geq 6$$

$$X_1 + 2X_2 \leq 4$$

$$X_1, X_2 \geq 0$$

- (c) Obtain Initial Basic Feasible Solution using VAM for following Cost Matrix. Test whether the solution is optimal or not ? Find alternate optimal solution if exists. Also find Corresponding Transportation Cost :

	D ₁	D ₂	D ₃	Capacity
O ₁	12	14	16	50
O ₂	16	12	14	50
O ₃	20	16	12	60
O ₄	24	26	28	30
O ₅	32	28	24	50
Supply	60	120	40	—

Q.5) Attempt any two of the following :

[20]

- (a) (i) What is the difference between Slack, Surplus and Artificial Variable ?
- (ii) State Dominance Principle.
- (b) The canteen contractor prepares a wada at an average cost of Rs. 5 and sells it at Rs. 8. The wada prepared in the morning and is sold during the same day. Unsold wada has to be thrown at the end of the day. According to past history the daily demand of the wada lies between 20 to 23. Prepare a Pay Off Table and Regret Table.
- (c) Solve the following Transportation Problem to Minimize the Cost :

	D₁	D₂	D₃	Capacity
O₁	2	7	4	5
O₂	3	3	1	8
O₃	5	4	7	7
O₄	1	6	2	14
Supply	7	9	18	34

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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - VII

RECENT ADVANCES IN ACCOUNTING, TAXATION AND AUDITING

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *Attempt all questions.*
- (2) *All questions carry equal marks.*
- (3) *Figures to the right indicate full marks.*

Q.1) Explain in the Contest of AS and IFRS :

- (a) Recent Trends in Disclosure of Accounting Policies. **[10]**
- (b) Areas in which differing Accounting Polices are encountered ? **[10]**

OR

Q.1) What is meant by Corporate Governance ? Explain Corporate Governance compliance by the Companies. **[20]**

Q.2) Explain the different Valuation Approaches you may suggest for Valuing Intellectual Property for its inclusion in Balance Sheet. **[20]**

OR

Q.2) What is meant by Environmental Accounting ? Explain advantages and limitations of Environmental Accounting. **[20]**

Q.3) What do you mean by 'Transfer Pricing' ? Explain any four methods of Transfer Pricing. **[20]**

OR

Q.3) Explain in brief :

(a) Social Audit **[10]**

(b) Quality Audit **[10]**

Q.4) Define Human Resources Accounting. Explain historical development and advantages of Human Resources Accounting. **[20]**

OR

Q.4) What do you mean by Forensic Accounting ? Explain its need and role. What activities are usually carried out by Forensic Accountants ? **[20]**

Q.5) Write short notes : **(Any Four)** **[20]**

(a) Advantages of Lean Accounting

(b) Accounts of N.G.O.

(c) Accounting for Derivatives

(d) Accounting for KPO

(e) Carbon Trading Account

(f) Strategic Management Account

(g) XBRL (Extensive Business Reporting Language)

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

ADVANCED ACCOUNTING AND TAXATION

SPECIAL PAPER - VIII

**CASE STUDIES IN ADVANCES ACCOUNTING,
TAXATION AND AUDITING**

(Group - A)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *Attempt Q. No. 1 which is compulsory and any three from the remaining.*
- (2) *Figures to the right indicate full marks.*
- (3) *Use of non-programmable calculator is allowed.*

Q.1) Comment on the following cases, referring necessary sections of relevant law, case laws and any other supporting evidence and calculations, if any,

- (a) Raja was declared winner in a lucky DIP on 15th August, 2009. He was paid cash of Rs. 1,00,000 as prize money. Explain with reason the tax liability.
- (b) A Ltd. incurred Rs. 2,00,000 towards replacement of worn out parts of machinery, which is debited to the account 'repairs to plant and machinery'. How do you deal with the issue ?
- (c) A search was conducted U/S 132 of the Income Tax Act, in the premises of Mr. A on 14-11-08. Discuss which are the assessment years covered for which notice can be issued. What will be the time limit within which the A.O. shall complete the assessment ?

[25]

Q.2) Discuss the following cases :

[25]

- (a) M/s. Delhi Stationers purchase 1,000 pcs of cover file @ Rs. 275 per 100. The wholesaler offered 5% trade discount and charged 5% sales tax on net price. Transport charges were Rs. 50. Find out the purchase price per piece of cover file.
- (b) A Ltd. agreed to purchase business of a sole trader. For that purpose, goodwill is to be valued at 3 years purchase of the average profits of last 5 years.

Profits for these years are : 1997 - Rs. 40,000; 1998 - Rs. 45,000; 2000 – Rs. 46,000; 2001 – Rs. 50,000.
- (c) An assessee who is aggrieved from the order passed under section 272A by the Director General is desirous to know the available remedial recourse and the time limit against each under IT Act, 1961.

Q.3) Comment on the following cases, referring necessary sections of Income Tax Act, 1961 and case laws, if any :

[25]

- (a) A is the owner of a property on which there is a annual charge of Rs. 24,000 payable to his brother permanently residing in Dubai. He remits the money to his brother in full and claims as a deduction in computing the income from property.
- (b) An assessee is aggrieved by the order of the Assessing Officer - what are the remedies available to him under the law ? Can he pursue more than one remedy simultaneously ?
- (c) How will expenditure on advertisement in souvenirs of political parties be dealt with, in computing income from business ?

Q.4) A firm has to take a complete stock on 21st June, 2007 because of a deal of sale of business which fell through only at the last stage. As a consequence, it decided not to carry out stock taking on 30th June, 2007, when accounts were closed for the year. The stock on 21st June, 2007 was Rs. 67,460. The following information is supplied to you regarding transactions in stock between 21st June, 2007 and 30th June, 2007 :

- (1) Goods purchased from 21-6-2007 to 30-6-2007 amounted to Rs. 4,820 out of which goods worth Rs. 1,900 were received on 2-7-2007.
- (2) Sales during the period from 21-6-2007 to 30-6-2007 amounted to Rs. 16,800 including Rs. 3,600 for goods sent on approval, half of which were still returnable on 30-6-2007. The firm sells goods at cost plus 25% except one lot of goods which had cost Rs. 2,800 sold for Rs. 1,200 due to damage. The stock as on 21st June, 2007 included these goods at cost.
- (3) Unsold goods in the hands of the consignee on 30th June, 2007 were revalued at Rs. 3,200.

Prepare a statement showing the actual value of the stocks as on 30th June, 2007. [25]

Q.5) Negotiation is going on for the transfer of X Ltd. on the basis of Balance Sheet and the additional information as given below :

Balance Sheet of X Ltd. as on 31st March, 2009

Liabilities	Rs.	Assets	Rs.
Share Capital : (Rs. 10 fully paid-up shares)	10,00,000	Goodwill	10,00,000
Reserve and Surplus	4,00,000	Land and Building	3,00,000
Sundry Creditors	3,00,000	Plant and Machinery	8,00,000
		Investments	1,00,000
		Stock	2,00,000
		Debtors	1,50,000
		Cash and Bank	50,000
	17,00,000		17,00,000

Profit before tax for 2008-09 amounted Rs. 6,00,000 including Rs. 10,000 as interest on investment. However, an additional amount of Rs. 50,000 p.a. shall be required to be spent for smooth running of the business.

Market Values of Land and Building and Plant and Machinery are estimated at Rs. 9,00,000 and Rs. 10,00,000 respectively. In order to match the above figures further depreciation to the extent of Rs. 40,000 should be taken into consideration.

Income Tax Rate may be taken at 50% return on capital at the rate of 20% before tax be considered normal for this business at the present stage.

For the purpose of determining the rate of return, profit for this year after the aforesaid adjustments may be taken as expected average profit. Similarly, average trading capital employed is also to be considered on the basis of the position in this year. It has been agreed that four years purchase of super profit shall be taken as the value of goodwill for the purpose of the deal.

You are required calculate the Value of Goodwill of Company. [25]

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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEMS

SPECIAL PAPER - VII

RECENT ADVANCES IN COST ACCOUNTING AND COST SYSTEMS

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

Q.1) (A) Define the following terms in one sentence only as per 'CAS' : [10]

- (a) Standard Cost
- (b) Defectives
- (c) Abnormal Idle Time
- (d) Overtime Premium
- (e) Imputed Cost
- (f) Utilities
- (g) Indirect Materials
- (h) Packing Material Cost

(B) Write short notes on the following as per 'CAS' : (Any Two) [10]

- (a) Classification of Cost
- (b) Cost of Utilities
- (c) Capacity Determination
- (d) Material Cost

- Q.2) (A)** Explain Elements of Productivity Audit. **[10]**
- (B)** Explain Benefits of ERP. **[10]**
- Q.3)** Explain how the Highest Six Sigma Rating applies to the Delivery System of the Mumbai Dabewala, as a case study ? **[20]**
- Q.4)** What is 'VAT' ? Explain Procedure of VAT Audit. **[20]**
- Q.5) (A)** Explain Five 'S' System of Quality Management. **[10]**
- (B)** Comment on the Article published in the journal 'The Management Accountant' (July, 2010) on 'Cost and Management Accountant's Role in GST Regime'. By Ashok Chattopadhyay. **[10]**
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Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

ADVANCED COST ACCOUNTING AND COST SYSTEMS

SPECIAL PAPER - VIII

CASE STUDIES IN ADVANCED COST ACCOUNTING
AND COST SYSTEM

(Group - B)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Attempt **any four** questions.
- (2) Each question carries **25 marks**.
- (3) Use of non-programmable calculator is allowed.

Q.1) X Ltd. manufactures auto components. It supplies components to auto-mobile industries. At present company has not maintained any specific cost record. The company now is covered under Cost Accounting Record Rules of the Institute of Cost Accountants of India. The company has asked you to design the Cost System with the object of scientific ascertainment of the cost of auto components.

As a Cost Consultant, design the Cost Accounting System of auto component manufacturing company. Your answer must include a brief description of various cost records to be maintained by the company along with various reports to be generated so as to be useful in Management Decision-making System. Make logical assumptions to support your answer.

Q.2) You are Cost Consultant. Your client - Comfort Travels has asked you to scientifically fix the fare for its Pune - Mumbai Route. Make a list of input data to be obtained from such client and prepare a statement (with the help of assumed data) showing fare from Pune to Mumbai if the company expects a margin of 20% on the cost.

Q.3) A company manufactures articles against special order from customers. The company does not classify its costs by departments or its sales territories, but uses Job Order Cost System with a standard overhead application rate for each of the three divisions of the organisation : manufacturing, distribution and administration. The Company's standard budgets for the year beginning April, 2012 show the following estimated figures :

Factory Overhead	– Rs. 2,70,000
Direct Labour Hours	– 3,00,000
Net Sales	– Rs. 5,00,000
Distribution Costs	– Rs. 60,000
Administrative Costs	– Rs. 40,000.

Required :

- (a) Compute a standard application rate for each of the three divisions of the company.
- (b) Apply the three standard rates to sales order No. W/520 and prepare a statement of cost for the following data :
 - (i) Material – Rs. 300
 - (ii) Labour – Rs. 100
 - (iii) Direct Labour Hours – 60
 - (iv) Selling Price – Rs. 700

Q.4) Your company is engaged in selling Aqua Products. It has appointed 5 salesmen for the Western Region. The Net Sales, Cost of Goods sold and Commission as a % of sales booked by each salesman are given below :

Salesman	Net Sales (Rs.)	Cost of Goods Sold (Rs.)	Commission on Sales (%)
Ameya	4,00,000	3,20,000	2.5
Bilwa	3,00,000	2,50,000	2
Charu	2,00,000	1,80,000	3
Damodar	2,00,000	1,60,000	2.5
Eknath	1,00,000	90,000	4

The fixed cost of the Western Regional Office of Rs. 1,50,000 are apportioned to the Salesman on the basis of percentage of cost of goods sold. The results of Shri Charu are particularly considered to be very unsatisfactory and the Sales Manager has recommended the dismissal of Shri Charu.

However, the Sales Director does not agree with the proposal to dismiss Mr. Charu and ask you as a Cost Consultant, to identify the logical fallacy in the method of charging the costs of Western Region Office on the basis of Cost of Goods sold.

Prepare :

- (a) Performance Evaluation Statement of Salesman based on the method of apportionment of Western Regional Office costs as suggested by Sales Manager.
- (b) Redesign the statement if the Western Region Cost is subtracted from the Total Contribution.
- (c) Comment on the performance of Shri Charu.

Q.5) ABC Ltd. is a Software Company. The Salary Package of the Company for its employee is as under :

Basic Pay Rs. 20,000 per month.

Dearness Allowance Rs. 15,000 per month.

Fringe Rs. 10,000 per month.

Number of Holidays in the year are 10. Company observes Sunday as weekly off. There are 52 Sundays in the year. 30 days full pay and 20 days half pay leave in a year is allowed to and availed by each employee. An employee has to work for 8 hours in a day.

The company has to quote for an assignment on hourly rate basis. It is estimated that 100 man hours will be consumed for the completion of that assignment.

X Ltd. work on Cost + 50% margin.

Quote the rate for the assignment.

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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - VII

RECENT ADVANCES IN BUSIENSS PARCTICES AND ENVRIONMENT

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) Explain features of Agro Processing Policy and Textile Policy, 2006 of Maharashtra.

OR

Q.1) Explain importance of Infrastructure Development Policy of Maharashtra Government.

Q.2) Explain Contribution of Labour Market Information Cell in the Development of Industries in Maharashtra.

OR

Q.2) What do you mean by 'Self Help Group' ? Trace steps in establishment of SHG.

Q.3) Explain various Incentives offered by Maharashtra Government for Industries in the Notified Backward Area.

OR

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1

P.T.O.

Q.3) “Self Help Group has transformed the economic strata of the families in the ‘have not’ groups.” Do you agree with this statement ? Explain working of any Self Help Group with hypothetical data.

Q.4) Explain Concept of Environment Audit. Quote few recent examples highlighting the applications of Environment Audit in the Corporate World.

OR

Q.4) “‘Corporate Governance’ and ‘Disclosure in the Accounting Statements’ are interlinked with each other.” Explain this statement and evaluate the role of ‘Disclosure Practices’ from Shareholders’ Point of View.

Q.5) Write short notes : **(Any Four)**

- (a) Cluster Approach for Development
- (b) Service Training Institute
- (c) Urban Haat
- (d) Limitations of Environment Audit
- (e) Gram Udyog Vasahat

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) महाराष्ट्र कृषी प्रक्रिया धोरण व वस्त्रोद्योग धोरण, २००६ची वैशिष्ट्ये स्पष्ट करा.

किंवा

प्र.1) महाराष्ट्र शासनाचे पायाभूत सुविधा औद्योगिक धोरणाचे महत्त्व स्पष्ट करा.

प्र.2) महाराष्ट्राच्या औद्योगिक विकासामधील कामगार विपणन माहिती केन्द्राचे योगदान स्पष्ट करा.

किंवा

प्र.2) 'स्वयं बचत गट' म्हणजे काय ? स्वयं बचत गटाच्या स्थापनेतील अवस्था (टप्पे) स्पष्ट करा.

प्र.3) महाराष्ट्र शासनाने निर्देशित अविकसित भागातील उद्योगासाठी देऊ केलेल्या विविध सवलती स्पष्ट करा.

किंवा

प्र.3) "स्वयं बचत गटामुळे 'नाहीरे' वर्गातील कुटुंबांचा आर्थिक स्तर बदललेला आहे." या विधानाशी तुम्ही सहमत आहात काय ? कोणत्याही एका स्वयं बचत गटाची कार्यप्रणाली गृहितकाच्या आधारे स्पष्ट करा.

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P.T.O.

प्र.4) पर्यावरण अंकेक्षण ही संकल्पना स्पष्ट करा. कंपनी जगतामधील पर्यावरण अंकेक्षणाचे उपयोजन यावर प्रकाश टाकणारी अलिकडील काळातील कांही उदाहरणे निर्देशित करा.

किंवा

प्र.4) “प्रमंडळीय नियंत्रण व लेखा पत्रकाचे प्रकटीकरण हे परस्परावलंबी आहेत.” या विधानाची चर्चा करून सभासदांच्या दृष्टिकोनातून लेखा प्रकटीकरणाची भूमिका स्पष्ट करा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

- (अ) विकासासाठीचा समुच्चय दृष्टिकोन
- (ब) सेवा प्रशिक्षण संस्था
- (क) अर्बन हाट (Urban Haat)
- (ड) पर्यावरण अंकेक्षणाच्या मर्यादा
- (इ) ग्राम उद्योग वसाहत

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Total No. of Questions : 3]

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M. Com. (Semester - IV) Examination - 2012

BUSINESS PRACTICES AND ENVIRONMENT

SPECIAL PAPER - VIII

CASE STUDIES IN BUSINESS PRACTICES AND ENVIRONMENT

(Group - C)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

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

PART - I

Q.1) Described steps involved in solving the Case Study. [15]

OR

Q.1) Explain role of Case Study in Managerial Decisions. [15]

Q.2) State benefits and limitations of Case Study. [10]

OR

Q.2) Explain various Approaches to Case Study Method. [10]

PART - II

Q.3) Solve any three cases :

Case No. - 1 :

“In a particular factory, the Work Study Engineer from the factory showed excellent interest and promising competence at the end of the theoretical sessions. The management of the firm was also very progressive and Work Study Engineer did not lack any support from the top management. His intelligent approach to several specific instances of work was also blessed by the workers approval.”

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P.T.O.

“During the project work, however he undertook the study of department which was managed by a technician holding a position senior to him in the same company. Blinded by his successes in previous instances, the Work Study Engineer not only failed to consult the Senior Departmental Manager adopted an antagonistic attitude to work study and pointed out that further chances made the Work Study Engineers ideas unnecessary. Their personnel relations, ultimately proved to be the biggest handicap to successful application of work study.”

Questions :

- (a) Is the response of the Departmental Manager unexpected or unactual ?
- (b) What role has the top management’s support to Work Study Engineer played in his attitude ?
- (c) How far the top management could have made his approach more result-oriented rather than prestige-oriented and complaining one ?

[25]

Case No. - 2 :

In the New India Insurance Company, two of the sessions in the ten-session Supervisory Development Programme are concerned with the topic of communication and its importance in managerial success. Near the end of the first session Ram Dayal, Supervisor of the Building Department volunteered the comment that even though he found the topic to be interesting and agreed that it was important something vital was missing in the company’s training programme. As a Supervisor, my problem is that people just do not know how to listen’, he said “with a lot of my people after I spend a great effort in structuring them as to exactly what to do, they are just as likely to be doing something entirely different when I check on their progress later. What we should do is setup a course in good listening and have all over employees take it.”

Questions :

- (a) Do you agree with Ram Dayal that communication can be improved by having people develop better listening skills ?

- (b) Do you think Ram Dayal is affective as a Communicator ? How might he improve ? [25]

Case No. - 3 :

For several months, the supervisors of a large corporation have been very dissatisfied with the new division head. Before the arrival of the new division head, the department had functioned as a cohesive effective unit combining hard work with equal amount of leisure. The new division head has very strong ideas about the type of environment his employees should have. As one supervisor puts it, it resembles a full scale military operation. No longer are employees allowed to place personal belonging, on the walls of their offices or have occasional informal gethering during office hours. The botton line has become productivity first, with the employees' feelings being considered as an after thought. Grassroot employees as well as supervisory personnel are very upset about the changes in structure and their dissatisfaction is beginning to showup in their performances. Because of the decreased productivity levels, the supervisors have been informed that if they do not shape up their subordinates "the axe will fall on several hands." The frustration and anger is now beginning to come to a full boil and the supervisors have decided to meet to discuss the situation.

Questions :

- (a) Identify the leadership style of the Division Head from the Angle of Managerial Grid.
- (b) From the view point of Theory X and Y. What assumptions did the new Head make about the way in which people work more effectively ? [25]

Case No. - 4 :

A certain electrode manufacturing company used to buy approximately 4,00,000 pcs. packing cases in a year and the specification provided for $\frac{5}{8}$ thickness of the plank. During the annual contract suggestions were invited from the supplier with a view to economizing invited from the supplier with a view to economizing on the cost.

One supplier came with the suggestions that by reducing the thickness from ' $\frac{5}{8}$ ' which was non-standard size to ' $\frac{1}{2}$ ' the saving per case

would be approximately 50 p. This was implemented with the help of the technical personnel concerned and resulted in a saving of nearly two to three lakhs of rupees per year on single item.

Questions :

- (a) What could be the cause of thinking of a change in packing case ?
 - (b) What is the possibility that this process of cost reduction can be extended to packing of raw material and other items ? **[25]**
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Total No. of Questions : 3]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

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

भाग - १

प्र.1) केस स्टडी सोडविताना त्यामध्ये समाविष्ट असणाऱ्या पायऱ्यांचे वर्णन करा. [15]

किंवा

प्र.1) व्यवस्थापकीय निर्णयांमध्ये समस्या अभ्यास पद्धतीची भूमिका स्पष्ट करा. [15]

प्र.2) समस्या अभ्यास पद्धतीच्या लाभ व मर्यादा स्पष्ट करा. [10]

किंवा

प्र.2) समस्या अभ्यास पद्धतीचे विविध दृष्टिकोन स्पष्ट करा. [10]

भाग - २

प्र.3) कोणत्याही तीन केस सोडवा :

केस नं. १ :

एका विशिष्ट कारखान्यामध्ये वर्क्स स्टडी इंजिनिअरने सैद्धांतिक सत्राच्या अखेरीस उत्तम सहभाग व क्षमता दर्शविली. संस्थेचे व्यवस्थापनसुद्धा प्रगतिशील असून वर्क्स स्टडी इंजिनिअरला वरिष्ठ व्यवस्थापनाकडून पुरेसा पाठिंबा प्राप्त होत असे. त्यांचा

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5

P.T.O.

कळपल व हुशार दृष्टिकोन, अनेक प्रसंगी कर्मचाऱ्यांनी/कामगारांनी दाद देऊन व्यक्त केला होता.

प्रत्यक्ष प्रकल्पावर काम करताना त्याने अशा विभागाची जबाबदारी स्वीकारली त्या प्रकल्पास त्याच्या पेक्षा वरिष्ठ असणाऱ्याने व्यवस्थापन केलेले आहे. त्याच्या पूर्वीच्या यशामुळे वर्क्स स्टडी इंजिनिअरने वरिष्ठांशी सल्ला मसलत करण्याचे टाळले इतकेच नव्हे तर व्यवस्थापनाकडे विभाग-प्रमुखांच्या विरुद्ध तक्रारही केली. वर्क्स स्टडी इंजिनिअरच्या या भूमिकेमुळे वरिष्ठ व्यवस्थापकाने विरुद्ध भूमिका घेतली व असे निदर्शनाला आणले की यानंतरचे बदल व कल्पना अनावश्यक आहे. यामुळे दोघांमधील वैयक्तिक संबंध ताणले गेले व वर्क्स स्टडीचे यशस्वी आयोजनात अडथला निर्माण झाला.

प्रश्न :

- (अ) विभाग-प्रमुखाचा प्रतिसाद अनपेक्षित आहे का ?
- (ब) वर्क्स स्टडी इंजिनिअरचा दृष्टिकोन वरिष्ठ व्यवस्थापकाच्या भूमिकेत कशी भूमिका ठरविणार का ?
- (क) वरिष्ठ व्यवस्थापनाचा दृष्टिकोन परिणामास महत्त्व देणार असावा कि प्रतिष्ठा अगर तक्रार दर्शविणारा असावा.

केस नं. - २ :

जीवन विमा कंपनीमध्ये १० सत्रांच्या सुपरवायझर निकाल कार्यक्रमापैकी दोन सत्र केवळ संदेशवहनाचे व्यवस्थापकीय यशामधील महत्त्व यावर केंद्रित केले होते. पहिल्या सत्राच्या अखेरीस राम दयाल, या बिल विभागाच्या सुपरवायझरने विधाने केलेली, समाजातील सर्व घटक योग्य आहेत, महत्त्वाचे आहेत मात्र या कार्यक्रमात काही महत्त्वाचे वगळले गेले आहे. सुपरवायझर म्हणून माझा प्रश्न असा आहे कि, लोकांना लक्षपूर्वक कसे ऐकाणे याचे आकलन नाही. असे मत श्री राम दयाल यांनी मांडले. मी जे सांगतो त्यापेक्षा लोकवेगळीच कामे किंवा वेगळ्या प्रकारे कामे करतात. त्यावेळेला मी त्यांची प्रगतीनंतर तपासतो तेव्हा हे लक्षात येते असे, राम दयाल यांनी मत मांडले. त्यामुळे उत्तम आकलनसाठी कौशल्यप्राप्त व्हावे म्हणून एक उद्बोधन कार्यक्रम ठेवावा. सर्व प्रकारच्या संदेशवहनासाठी उत्तम भाषा आवगत असावी लागते. योग्य शब्द व थोडक्यात स्पष्टीकरणाची गरज असते.

अलीकडच्या काळात तंत्रज्ञानाच्या वापरामुळे वैयक्तिक संबंध दुरावत चालले आहेत. तंत्रज्ञानाचा वापर व संदेशवहनाचे माध्यम निवडणे हा संदेशवहनातील महत्त्वाचा घटक आहे. पुष्कळदा संदेशवहनाचे चुकीचे माध्यम निवडल्याने संदेशवहन प्रभावहीन ठरत आहे.

प्रश्न :

- (अ) संदेशवहनामध्ये लक्षपूर्वक ऐकणे कौशल्य महत्त्वाचे आहे. या विधानाशी आपण सहमत आहात का ? विस्ताराने स्पष्ट करा.
- (ब) केस स्टडीच्या माध्यमातून संदेशवहनामध्ये तंत्रज्ञानाची भूमिका विस्ताराने स्पष्ट करा.

केस नं. - ३ :

गेले काही महीने एका मोठ्या संस्थेतील नवीन विभाग-प्रमुखाबद्दल पर्यवेक्षक असमाधानी आहेत. नवीन विभाग-प्रमुख घेण्यापूर्वी कामगारांमधील वातावरण अतिशय उत्तम खेळीमेळीचे व कार्य तत्परतेचे होते. एवढेच नव्हेतर काम पूर्ण करून ही त्यांना मोकळा वेळ मिळत असे. नवीन विभाग-प्रमुखांचा कामाबद्दलचा दृष्टिकोन एका विशिष्ट पद्धतीचा होता. कामगारांच्या दृष्टीने ही कामाची पद्धती हुकूमशाही पद्धतीची होती. या पद्धतीनुसार कामगारांनी आपल्या वैयक्तिक वस्तू भिंतीवर ठेवू नयते, कामाच्या वेळेत एकमेकांशी भेटू अथवा बोलू नये असे अपेक्षित होते. या धोरणाचा प्रमुख आणि प्रथम हेतू उत्पादकता वाढविणे आणि नंतर कामगारांच्या भावनांचा विचार करावा असा होता. खाळच्या पातळीवरील कामगार आणि पर्यवेक्षक या धोरणाबद्दल असमाधानी आहेत व याचा परिणाम त्यांच्या कामावर दिसू लागता आहे. घटनाच्या उत्पादकतेसाठी उपाय म्हणून पर्यवेक्षकांनी कामगारांना उत्पादन वाढविण्यासाठी प्रवृत्त करावे अन्यथा दोघानाही जबाबदार धरण्यात येईल. कर्मचाऱ्यांचा संताप आणि नैराश्य यामुळे वातावरण असंतोषाचे झाले आहे आणि मोठ्या प्रमाणावरील चर्चेतून हा प्रश्न सोडविण्याचे ठरले.

प्रश्न :

- (अ) नवीन विभाग-प्रमुखाची नेतृत्व पद्धती व्यवस्थापन चौकटीच्या दृष्टिकोनातून ओळखा.
- (ब) 'क्ष' व 'य' सिद्धांतानुसार नवीन विभाग-प्रमुखाने कोणते धोरण स्वीकारले आहे ?

केस नं. - ४ :

एक इलेक्ट्रॉड उत्पादक कंपनी दरवर्षी अंदाजे ४,००,००० नग पॅकिंगसाठी घेत असते. पॅकिंग शीटची जाडी $\frac{3}{4}$ अशी असे. वार्षिक कराराच्या वेळी पुरवठादारांकडून किंमत कमी करण्यासाठी काही सूचना मागविण्यात आल्या.

एका पुरवठादाराने अशी सूचना केली की, पॅकिंग शीटची जाडी ' $\frac{3}{4}$ ' वरून ' $\frac{3}{2}$ ' केल्यास अंदाजे प्रत्येक नगा मागे ५० पैशाने खर्च कमी होईल.

ही सूचना तंत्रज्ञानाच्या मदतीने अंमलात आणल्या नंतर वर्ष अखेरीस दोन ते तीन लाख रुपयांची बचत झाल्याचे दिसून आले.

प्रश्न :

- (अ) पॅकिंग शीटची जाडी कमी करण्यामागे काय कारण असू शकते ?
- (ब) खर्च कपातीची ही योजनाही कंपनी दुसऱ्या कच्च्या मालासाठी आणि इतर मालासाठी वापरू शकेल काय ?

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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - VII

RECENT ADVANCES IN BUSINESS ADMINISTRATION

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) “We live in the Age of Discontinuity.” Discuss statement in the light of External and Internal Forces for Change.

OR

Q.1) What do you mean by ‘Management of Change’ ? What can be done to make the Change permanent ?

Q.2) What is Total Quality Management ? Discuss the Traditional and Modern Approach to the ‘Quality’ and explain the benefits of ‘TQM’.

OR

Q.2) State objections of Quality Control. Explain how it can be implemented in an organisation ?

Q.3) Why is Cross-cultural Management important in Business ? Explain methods of Cross-culture Training.

OR

Q.3) Define Culture. Explain the five major dimensions in which Cultures differ according to Greet Hofstede.

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1

P.T.O.

Q.4) Explain the connection between Industrial Sickness and Turnaround Management. When can we conclude that a business is sick ?

OR

Q.4) Explain Turnaround Situation and discuss the Revival Programme for a Sick Unit.

Q.5) Write notes : **(Any Two)**

- (a) Application of ERP
 - (b) DMAIC
 - (c) Levels of Culture
 - (d) Takeover Strategy
 - (e) Types of Change
-

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) “आपण खंडित सातत्याच्या युगात जगत आहोत.” बदल घडवून आणायला कारणीभूत ठरणाऱ्या बाह्य व अंतर्गत घटकांच्या संदर्भातवरील विधानाची चर्चा करा.

किंवा

प्र.1) बदलाचे व्यवस्थापन म्हणजे काय ? बदल कायम स्वरूपी व्हावा म्हणून काय करणे आवश्यक आहे ?

प्र.2) ‘संपूर्ण गुणवत्ता व्यवस्थापन’ म्हणजे काय ? गुणवत्तेकडे बघण्याचा पारंपारिक व आधुनिक दृष्टिकोणे काय याची चर्चा करून टी.क्यू.एम.चे फायदे स्पष्ट करा.

किंवा

प्र.2) गुणवत्ता नियंत्रणाची उद्दिष्टे सांगा व गुणवत्ता नियंत्रणाची अंमलबजावणी संघटनेत कशी करायची ते स्पष्ट करा.

प्र.3) व्यवसायांत आंतर-सांस्कृतिक व्यवस्थापनाचे महत्त्व काय आहे ? आंतर-सांस्कृतिक प्रशिक्षण देण्याच्या पद्धती कोणत्या ?

किंवा

प्र.3) संस्कृतीची व्याख्या करा. गीर्त हॉफस्टेड यांच्या प्रतिपादनानुसार निरनिराळ्या संस्कृतीमधील फरक स्पष्ट करणारे पाच प्रमुख आयाम कोणते आहेत ?

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3

P.T.O.

प्र.4) उद्योगाचे आजारीपण व पुनरुज्जीवन व्यवस्थापन यांच्यात काय संबंध आहे ? एखादा उद्योग आजारी आहे असे केव्हा समजावे ?

किंवा

प्र.4) पुनरुज्जीवन परिस्थिती स्पष्ट करून आजारी उद्योगाच्या पुनरुज्जीवनाव्या योजनेची चर्चा करा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) इ.आर.पी.ची अंमलबजावणी

(ब) D.M.A.I.C.

(क) संस्कृतीचे स्थर

(ड) Take-over व्यूहरचना

(इ) बदलाचे प्रकार

Seat No.	
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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

BUSINESS ADMINISTRATION

SPECIAL PAPER - VIII

CASE STUDIES IN BUSINESS ADMINISTRATION

(Group - D)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain advantages of Case Study Method in dealing with Problems of Management.

OR

Q.1) Explain limitations of Case Study Method.

Q.2) Explain in detail the steps in the Analysis through Case Study Method.

OR

Q.2) Design the Case Study for any Management Problem of your choice.

Q.3) Your company is engaged in Software Designing. It operates on International Level. It provides consultancy to the clients in USA. It is specialized in providing solutions to the companies in Banking Sector. A Banking Company in Europe has approached you to design its operating system. As a Manager (Operations) you have to visit that company in Europe and make presentation about the services you have been providing to your existing clients in USA. Make a presentation to be submitted for the approval of your MD. Imaging suitable data for your discussion.

OR

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1

P.T.O.

- Q.3)** You are working as Vice President (Marketing) of a Pharmaceutical Company in India. The annual turnover of the company is about Rs. 500 crores. Your company has planned to acquire an existing business of another sick unit engaged in the pharmaceuticals. Discuss the plan of negotiation with the company which is being merged into your organisation. Also discuss the post merger impact on the valuation of your company. Also state the hypotheses behind your plan of negotiation.
- Q.4)** You are in the Profession of Management Consultant. You have been retained by your client to prepare a Project Report of Dairy Co-operative Unit with total outlay of Rs. 1 crore. Out of this amount, 20% amount shall be contributed by the member co-operatives as a seed capital and you have to raise the balance amount through a consortium of banks. Draft a Project Report to be submitted to such consortium of banks.

OR

- Q.4)** M/s. XYZ Associates is a partnership. It is in the business of export of flowers. The annual turnover of the firm has crossed Rs. 30 crores in the financial year 2011-12. Mr. X a partner in the firm looks after business promotion. The firm is seriously considering on the proposal to convert into a Private Limited Company and have appointed you as a consultant. List the steps involved in the process of such conversion of a partnership firm into a private limited company. Also state the privileges of an independent private company.
- Q.5)** As a Business Analyst, you have been retained by a leading newspaper in your city to prepare a Strategic Plan for the promotion of a New Magazine under the banner of that newspaper. Make a report to be submitted to the Chief Editor of the newspaper on the Business Promotion Plan of a Magazine. You may consider hypothetical situation for the analysis of this Report.

OR

- Q.5)** Your company is engaged in Infrastructure Sector. It deals in construction of roads and bridges. The company always faces the problem of talent search mainly in its technical divisions. To attract and retain talent is a major challenge before the HR Manager of the company. Discuss various ways to attract and retain the talent.

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 3

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) व्यवस्थापनातील विविध प्रश्न सोडविण्यासंदर्भात व्यष्टि अध्ययन पद्धतीचे फायदे स्पष्ट करा.

किंवा

प्र.1) व्यष्टि अध्ययन पद्धतीच्या मर्यादा स्पष्ट करा.

प्र.2) व्यष्टि अध्ययन पद्धतीच्या विश्लेषणातील विविध टप्पे सविस्तर स्पष्ट करा.

किंवा

प्र.2) व्यवस्थापनातील तुमच्या आवडीच्या कोणत्याही एका विषयावरील व्यष्टि अध्ययन आराखडा तयार करा.

प्र.3) तुमची कंपनी संगणकीय प्रणाली तयार करण्यामध्ये कार्यरत आहे. ही कंपनी आंतरराष्ट्रीय पातळीवर कार्यरत आहे. अमेरिकेतील ग्राहकांना तुमची कंपनी सल्ला देते. बँकिंग क्षेत्रातील कंपन्यांच्या समस्या सोडविण्यासाठी विशेष सेवा पुरविण्याच्या कामात कंपनी कार्यरत आहे. युरोपमधील एका बँकिंग कंपनीने त्यांच्या कंपनीसाठी कार्यप्रणालीचा आराखडा तयार करण्यासाठी संपर्क साधलेला आहे. व्यवस्थापक (प्रक्रिया) या नात्याने युरोपमधील कंपनीला

भेट देऊन तुम्ही अमेरिकेतील ग्राहक कंपनीला कशा प्रकारे विविध प्रकारच्या सेवा पुरविता या संदर्भात सादरीकरण करावयाचे आहे. व्यवस्थापकीय संचालकांकडे मान्यतेसाठी तुमचे सादरीकरण तयार करा. तुमच्या सादरीकरणासाठी आवश्यक असणाऱ्या माहितीचा (काल्पनिक) आधार घ्या.

किंवा

- प्र.3) तुम्ही भारतातील एका फार्मास्युटिकल कंपनीमध्ये उपाध्यक्ष (विपणन) या पदावर कार्यरत आहात. या कंपनीची एकूण वार्षिक उलाढाल रु. ५०० कोटींची आहे. तुमच्या कंपनीने फार्मास्युटिकल क्षेत्रातील दुसरा आजारी उद्योगाचा व्यवसाय ताब्यात घेण्याचे नियोजन केलेले आहे. ज्या कंपनीचे तुमच्या कंपनीमध्ये विलीनीकरण होणार आहे त्या कंपनीबरोबर करावयाच्या वाटाघाटी नियोजनाची चर्चा करा. विलीनीकरण पश्चात तुमच्या कंपनीच्या मूल्यांकनावर होणाऱ्या परिणामांची देखील चर्चा करा. वाटाघाटी नियोजन कोणत्या गृहितकावर आधारलेले आहे ते देखील स्पष्ट करा.
- प्र.4) तुम्ही व्यवस्थापन सल्लागार या पेशात कार्यरत आहात. तुमच्या ग्राहकांने तुम्हाला सहकारी तत्वावर चालणाऱ्या व रु. एक कोटीची गुंतवणूक असणाऱ्या दुग्धव्यवसाय प्रकल्पाचा प्रकल्प अहवाल तयार करण्यास सांगितले आहे. या एकूण गुंतवणूकीपैकी बीज भांडवल म्हणून २० टक्के निधी सहकारी सभासदानी अंशदान स्वरूपात तर उर्वरित निधी इतर बँकांकडून एकत्रित स्वरूपात जमा करायचा आहे. अशा प्रकारे एकत्रित स्वरूपात बँकांच्याकडून निधी उभारण्यासाठीचा प्रकल्प अहवाल तयार करा.

किंवा

- प्र.4) मे. 'क्षयझ' ही एक सहयोगी भागीदारी संस्था आहे. ही भागीदारी संस्था फूले निर्यात करण्याच्या व्यवसायात कार्यरत आहे. आर्थिक वर्ष २०११-१२ मध्ये या संस्थेची एकूण वार्षिक उलाढाल रु. ३० कोटीपेक्षा जास्त आहे. व्यवसायवृद्धीच्या बाबतीतील जबाबदारी श्री 'क्ष' या भागीदारावर सोपविण्यात आली आहे. या भागीदाराचे परिवर्तन खाजगी मर्यादित कंपनीमध्ये करण्यासाठीच्या प्रस्तावावर भागीदारी संस्था गंभीरपणे विचार करित आहे आणि त्यासंदर्भात तुमची सल्लागार म्हणून निमणूक केलेली आहे. या भागीदारी संस्थेचे खाजगी मर्यादित कंपनीत परिवर्तन करण्याच्या प्रक्रियेतील विविध टप्प्यांची यादी तयार करा. त्याचबरोबर स्वतंत्र खाजगी मर्यादित कंपनीला कोणते विशेष हक्क प्राप्त होतात हे देखील स्पष्ट करा.

प्र.5) तुमच्या शहरातील एका आघाडीच्या वृत्तपत्रात तुम्ही व्यवसायविश्लेषक म्हणून कार्यरत असून त्या वृत्तपत्राच्या नावाखाली त्या वृत्तपत्रास नवीन नियतकालिकाच्या व्यवसायवृद्धीसाठी धोरणात्मक नियोजन करावयाचे आहे. त्या वृत्तपत्राच्या मुख्य संपादकास नवीन नियतकालिकाच्या व्यवसायवृद्धीसाठीच्या नियोजनासंदर्भातील अहवाल सादर करावयाचा आहे. तसा अहवाल तयार करा. या अहवालातील विविध बाबींचे विश्लेषण करीत असतांना तुम्ही वस्तुस्थितीदर्शक गृहितकांचा आधार घेऊ शकता.

किंवा

प्र.5) तुमची कंपनी पायाभूत सुविधा क्षेत्रात कार्यरत आहे. ती कंपनी रस्ते व पुल बांधण्याचा व्यवसाय करते. या कंपनीस तिच्या तांत्रिक विभागाचा तज्ञ व्यक्तींच्या उपलब्धतेच्या संदर्भातील समस्येस सातत्याने सामोरे जावे लागते. अशा तज्ञ व्यक्तींना आकर्षित करणे व टिकवून ठेवणे हे एक मुख्य आव्हान या कंपनीच्या मानव संसाधन व्यवस्थापकापुढे आहे. अशा तज्ञ व्यक्तींना आकर्षित करणे व टिकवून ठेवण्याच्या संदर्भातील विविध उपायांची चर्चा करा.

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Total No. of Questions : 5]

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M. Com. (Semester - IV) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - VII

RECENT ADVANCES IN COMMERCIAL LAWS AND PRACTICES

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) All questions are compulsory.*
- (2) All questions carry equal marks.*

Q.1) What is 'Electronic Governance' ? Explain main provisions of Information Technology Act, 2002 in this regard.

OR

Q.1) What do you mean 'Cyber Crime' ? What are the modes and manners of committing Cyber Crime ?

Q.2) What are the measures taken to prevent Misuse of Information released under the Right to Information Act ?

OR

Q.2) What is 'Right to Information' ? What are the Obligations of Public Authorities under the Right to Information Act ?

Q.3) What are the Instruments Chargeable to Stamp Duty ? Explain the Powers of State Governments relating to Stamp Duty under Indian Stamp Act, 1899.

OR

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1

P.T.O.

Q.3) What are the objectives and powers of the Securities and Exchange Board of India Act, 1992 ?

Q.4) The SARFAESI Act, 2002 is to curtail the delay in the process of adjudication between the Banks and its Borrowers. Discuss.

OR

Q.4) (A) Write a note on Enforcement of Security Interest Act, 2002.

(B) State and explain the objectives of Debt Recovery Act, 1993.

Q.5) Write notes : **(Any Four)**

(a) Digital Signature

(b) Documents Not Requiring Registration

(c) Certifying Authority under Information Technology Act, 2002

(d) Appellate Authority under Right to Information Act

(e) Inside Trading

(f) Listing Agreement

Seat No.	
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Total No. of Questions : 6]

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M. Com. (Semester - IV) Examination - 2012

COMMERCIAL LAWS AND PRACTICES

SPECIAL PAPER - VIII

CASE STUDIES IN COMMERCIAL LAWS AND PRACTICES

(Group - E)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Attempt **any four** cases.
- (2) All questions carry equal marks.

Q.1) Madhukar wrote a novel in Marathi on present Education System. The title of the novel was 'Dnyansurya Astala' (ज्ञानसूर्य अस्ताला). The Novel highlighted the adverse effects of the Commercialisation of Education. He explain in detail the evils prevailing in the present Education System, especially donations and favourism. It was the story of Poor Rural Youth. The novel was awarded the prize by Maharashtra Government. It was indeed a very popular novel. Rajani Nayar the famous film maker made one film titled 'Agnipariksha'. The theme was very similar to that of Madhukar's novel. The Author of the film claimed that it was an isolated plot. But Madhukar noticed very similar type of scenes and events in the film as were narrated in his novel. He thought highly that the film was totally based on his novel. Rajani Nayar violated Copyright Act. Madhukar moved in the court.

Discuss the case in detail in the light of Copyright Law and give in detail your advise.

Q.2) In an E-trade Agreement, signature is based exclusively on a symmetric methods or techniques. It has been described as a special door, which can be opened with four key lock. The two keys are on every side of

door, and each of these two keys possessed by the other party, since they have agreed on the shape and notches in the key (Public Key). However, the other party is not, and none of the parties known exactly, what kind of notches the other key will have. The only thing is sure that the door can only be opened when the four keys are in it. Once both the parties have locked the keys into the door it is possible to open it and for the parties to be sure that they can negotiate through that open door safely without being afraid that an outside might interfere in their business.

Discuss the case with reference to authentication of electronic records using digital signatures.

Q.3) Shri Atmaram started using the mark 'Container' as a trade mark for his freight containers. He spent large amount on the advertisement of such freight containers. The mark container became very popular in the market. After few years, he applied for registration on the ground that his freight containers acquired 100% distinctiveness. The Registrar refused registration of the trade marks objecting that the trade mark was descriptive word directly indicating the nature and character of the goods of the trader.

Discuss this case with reference to the relevant provisions necessary for the Registration of Trade Mark and advise Shri Atmaram to defend Registrar's objection.

Q.4) Dr. Ranjeet Sharma is a Practicing Medical Professional. He had about 20 years of Medical Practicing experience and was famous for the application of modern medical techniques in his area of working. He had a great concern about the spread of Swine Flue in near by regions. Accordingly, he invented a vaccine for the prevention of this disease. This was experimented on rats and after words on patients. But then he was criticised by many medical practitioner considering the side effects of this vaccine. But then Dr. Sharma proved that the side effects more negligible and can be treated positively after the complete cure of patients. This invention was accepted by all and was treated as welcomed step.

Discuss in details :

- (a) The legal provision in relation to this case as per Patent Law and
- (b) Can the doctor claim patent for the invention under the Law ?

Q.5) Rajendra Raghuvanshi from a village in Bor by his continuous efforts on Agricultural Land and the experiments based on the crop of Paddy innovated a new type of Paddy and named it as 'Suvasini'. This new crop has more yield and excellent taste. He decided to file a patent for this new variety of crop. Accordingly he applied for the patent of this variety. But then the another farmer from same village claimed that he had already invented this type of variety and had registered the patent under the trade name of 'Khusbu Rice'. The matter was highly discussed. Both varieties had some of the quality similarity. But then Rajendra Raghuvanshi put forth his claim and filed for the patent.

- (a) Advise Mr. Rajendra regarding his claim, in the context of provision in Law.
- (b) In your opinion who of the above two is true claimant ?

Q.6) M/s. Damini and Company is engaged in manufacturing of Paithani Series at Paithan. It employs 2000 employees, including exports artisans who are provided regular as well as production based rewards. Regular employees are needed for continuity in marketing and production. The Paithani was introduced by trade name of 'Madhuri' The designer of the Paithani was the son of owner Mr. Rohit.

Another company from the same area designed and marketed Paithani under the trade name of 'Sulakashani'. The design was very similar to that of 'Madhuri'. This has reduced the market potential of 'Madhuri' Paithani.

After a complete investigation Rohit filed a case on the owner of 'Sulakashani' Paithani claiming that has violated the clauses in Industrial Designing.

- (a) Discuss the case in detail.
- (b) What are the problems in above case ?
- (c) What strategies Mr. Rohit should adopt ?
- (d) Can 'Sulakashani' be continued in market as per Law ?
- (e) State provisions relating of Industrial Designing.

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Total No. of Questions : 6]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) कोणत्याही चार केसेस सोडवा.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) सध्याच्या शिक्षण पद्धतीवर मधुकर यांनी एक कादंबरी लिहली आहे. या कादंबरीचे शीर्षक 'ज्ञानसूर्य अस्ताला' असे होते. या कादंबरीमध्ये शिक्षणातील बाजारीकरणावर प्रामुख्याने प्रकाशझोत टाकला आहे. या कादंबरीमध्ये मधुकर यांनी विस्ताराने सध्याच्या शिक्षण पद्धतीतील पापांवर प्रकाशझोत टाकला आहे. प्रामुख्याने देणगी व एखाद्याला झुकने माप देण्याच्या सध्याच्या धोरणावर सविस्तर लेखन आहे. कादंबरी म्हणजे एका गरीब ग्रामीण युवकाची कथा आहे. या कादंबरीला महाराष्ट्र राज्य सरकारचा पुरस्कार प्राप्त झाला आहे. दी कादंबरी अत्यंत लोकप्रिय अशी कादंबरी आहे. रजनी नायर या प्रसिद्ध सिनेनिर्मात्याने 'अग्नीपरीक्षा' नावाने एक सिनेमा काढला आहे. या सिनेमाची मूळ कथा मधुकर यांच्या कादंबरीशी मिळतीजुळती होती. या सिनेमाच्या लेखकाने ही एक स्वतंत्र कथा आहे असे प्रतिपादन केले. मात्र मधुकर यांनी या सिनेमातल्या घटना आणि प्रसंग त्यांच्या कादंबरी प्रमाणेच आहेत हे लक्षात आणून दिले. त्यांचा असा मतप्रवाह झाली की हा सिनेमा त्यांच्या कादंबरीवरच आधारित आहे. रजनी नायर यांनी कॉपी राइट कायद्याचा भंग केला आहे. यासाठी मधुकर यांनी न्यायालयात धाव घेतली.

कॉपी राइट कायद्यातील तरतूदीप्रमाणे वरील केस सविस्तर चर्चा करा व यासंदर्भात आपला सल्ला विस्ताराने द्या.

प्र.2) इ-व्यापार करारांतर्गत स्वाक्षरी ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांच्याद्वारे उघडला जावू शकतो. या दरवाजाच्या दोन्ही बाजूस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एका पक्षाच्या मालकीची असते. दरवाजाच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न-भिन्न चाव्यासोबत क्रमाते उभे राहतात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी थेवू शकते, की ज्या द्वारे ते त्या चावीच्या आकार आणि खाचा संबंधित चावीच्या आहेत, (जनतेची चावी) असे मान्य करतात. परंतू दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहित नसते. तथापी, हे मात्र निश्चित आहे की, जो पर्यंत योग्य त्या चार चाव्या दरवाजाच्या कुलुपाला लावण्या जाणार नाहीत, तो पर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आपआपल्या चाव्या दरवाजाच्या कुलुपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भया शिवाय उघडण्यासंबंधीची बोलशी करताना, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाध्य व्यक्तीला हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक स्वाक्षऱ्यांचा अवलंब करून चर्चा करा.

प्र.3) श्री आत्माराम यांनी आपल्या भाडोत्री कंटेनर्ससाठी 'कंटेनर्स' या चिन्हाचा व्यापारी चिन्ह म्हणून वापर करण्यास सुरुवात केली. त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी प्रचंड खर्च केला. त्यामुळे या चिन्हाला बाजारपेठेत फार प्रसिद्धी मिळाली. काही वर्षांनंतर त्या भाडोत्री कंटेनर्सला शंभर टक्के भिन्नत्वदर्शक नावीन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेड मार्क्स नोंदणीसाठी अर्ज केला. परंतू व्यापारी चिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापाऱ्याच्या मालाचे स्वरूप व गुणवैशिष्ट्ये दर्शवितो, या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदणी नाकारली आहे.

या समस्येच्या संदर्भाने व्यापारी चिन्ह नोंदणी संबंधी आवश्यक असणाऱ्या तरतूदींची चर्चा करा आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री आत्माराम यांना मार्गदर्शन करा.

प्र.4) डॉ. रणजीत शर्मा हे व्यवसायाने वैद्यकीय क्षेत्रात काम करतात. त्यांना साधारण २० वर्षे इतका वैद्यकीय व्यवसाय करण्याचा अनुभव आहे. आपल्या कार्यक्षेत्रामध्ये, वैद्यकीय व्यवसायात आधुनिक तंत्रज्ञानाच्या वापराबद्दल ते प्रसिद्ध आहेत. आपल्या जवळच्या क्षेत्रात स्वार्डन फ्लूच्या आजाराच्या साथीने ते चिंतीत असत. या रोगापासून बचाव होण्याच्या दृष्टीने त्यांनी एक लस (प्रतिबंधात्मक) शोधून काढली. ह्या लसीचा प्रारंभी उंदरांवर व नंतर रुग्णांवर प्रयोग करण्यात आला. मात्र इतर अनेक वैद्यकीय व्यवसायीकांनी या लसीच्या दुष्परिणामामुळे डॉ. शर्मांच्या शोधावर टीका केली. मात्र डॉ. शर्मा यांनी सप्रमाण सिद्ध केले की याचे दुष्परिणाम दुर्लक्ष्याच्या इतके कमी आहेत आणि स्वार्डन फ्लूचा आजार बरा झाल्यानंतर त्यावर उपचार करणे शक्य आहे. या त्यांच्या शोधाचे सर्वत्र स्वागत झाले आणि सर्व वैद्यकीय व्यवसायीकांनी त्यास मान्यता दिली.

विस्ताराने स्पष्ट करा :

(अ) पेटंटविषयक कायद्यांतर्गत या केसशी संबंधित कायदेशीर तरतूदी आणि

(ब) डॉ. शर्मा कायदेशीर दृष्ट्या या शोधासंदर्भात पेटंट प्राप्त करू शकतात का ?

प्र.5) भोर येथील ग्रामीण भागामध्ये राजेंद्र रघुवंशी हे शेतकरी आहेत. आपल्या सातत्यापूर्ण शेतीवर आधारित श्रम आणि प्रयोगाद्वारे त्यांनी भात ह्या पिकाची एक सुधारित जात 'सुवासिनी' शोधून काढली. या नवीन प्रकारच्या भाताला जास्त उत्पादन व उत्कृष्ट चव होती. त्यांनी या नवीन प्रकारच्या तांदूळाच्या जातीचे पेटंट मिळावे म्हणून अर्ज करण्याचे ठरविले. त्यानुसार त्यांनी पेटंट प्राप्तीसाठी अर्ज केला. परंतु त्याच विभागातील दुसऱ्या एका शेतकऱ्याने आक्षेप घेत असे प्रतिपादन केले की, त्याने या प्रकारची जात पूर्वीच शोधून काढली असून 'खुशबू राईस' नावाने पेटंट ही प्राप्त केले आहे. याविषयी दीर्घ चर्चा झाली. दोन्ही जातीत काही अंशी साम्य होते. परंतु राजेंद्र रघुवंशी यांनी आपला दावा दाखला केला आणि पेटंटसाठी अर्ज केला.

(अ) कायदेशीर तरतूदींचा संदर्भ देवून श्री राजेंद्र यांचा दावा किनपत मान्य होईल याविषयी मार्गदर्शन करा.

(ब) वरील दोघांपैकी कोणाचा दावा मान्य होवू शकतो ?

प्र.6) मे. दामिनी आणि कंपनी पैठण येथे पैठणी उत्पादनात कार्यरत आहे. त्वानी २००० कारागीर नेमले आहेत. त्यामध्ये तज्ञ कारागीरांचाही समावेश आहे. त्यांना नियमित वेतन दिले जाते आणि उत्पादनावर आधारित प्रोत्साहन दिले जाते. नियमित कर्मचारी विपणन व उत्पादनाच्या सातत्यासाठी आवश्यक असतात. पैठणी बाजारात 'माधुरी' या व्यापारी नावाने विक्रीस आणली आहे. या पैठणीचा डिझायनर मालकाचा मुलगा रोहित आहे.

याच विभागातील दुसऱ्या कंपनीने 'सुलक्षणी' नावाने पैठणी डिझाइन करून बाजारात आणली. या पैठणीचे डिझाइन 'माधुरी' पैठणी प्रमाणेच आहे. यामुळे माधुरी या पैठणीची बाजारपेठेतील मागणी कमी झाली.

संपूर्ण चौकशी व तपासानंतर रोहितने 'सुलक्षणी' पैठणीच्या मालकावर दावा दारवल केला. त्यांनी असा दावा केला की 'सुलक्षणी'चा मालकाने औद्योगिक डिझायनिंग अंतर्गत कलमांचा भंग केला आहे.

(अ) केसची सविस्तर चर्चा करा.

(ब) वरील केसमधील समस्या कोणत्या ?

(क) रोहित यांनी कोणती व्यूहरचना वापरावी ?

(ड) 'सुलक्षणी'चे विक्री कायदेशीर तरतूदी विचारात घेवून चालू ठेवावी का ?

(इ) औद्योगिक डिझायनिंगच्या तरतूदी सांगा.

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M. Com. (Semester - IV) Examination - 2012

CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - VII

RECENT ADVANCES IN CO-OPERATION AND RURAL DEVELOPMENT

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Why did International Co-operative Alliance consider it necessary to have the principles of Co-operation Reviewed ?

OR

Q.1) Explain role of Co-operative Leadership in Global Era.

Q.2) What Strategy should Co-operatives adopt to meet the challenges posed by Globalisation ?

OR

Q.2) Explain role of Self Help Groups as an innovation for Rural Development.

Q.3) Compare and contrast Self Help Groups and Micro Finance Organisations.

OR

Q.3) Discuss formation and organisation of Self Help Groups.

Q.4) Briefly review the report of any one of the Committees regarding Farmer's Suicides.

OR

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Q.4) What according to you are the reasons for Farmer's Suicides in India ?

Q.5) Write short notes : **(Any Two)**

- (a) Sickness of Co-operative Institutions
 - (b) Co-operative Social Responsibility
 - (c) Six Sigma Techniques
 - (d) Women Empowerment through SHGs.
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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) सहकाराच्या तत्वांचा पुनर्विचार करण्याची आंतरराष्ट्रीय सहकारी संस्था महासंघाला गरज का वाटली ?

किंवा

प्र.1) जागतिकीकरणाच्या युगातील सहकारी नेतृत्वाची भूमिका स्पष्ट करा.

प्र.2) जागतिकीकरणाच्या आव्हानांना तोंड देण्यासाठी सहकारी संस्थांनी कोणती व्यूहरचना स्वीकारावी ?

किंवा

प्र.2) ग्रामीण विकासासाठी एक नवीन शोध म्हणून असलेल्या स्वयं सहाय्यता गटांची भूमिका स्पष्ट करा.

प्र.3) स्वयं सहाय्यता गट आणि सूक्ष्म वित्त संस्थांमधील साम्य-भेद सांगा.

किंवा

प्र.3) स्वयं सहाय्यता गटांची स्थापना आणि व्यवस्थापनाबाबत चर्चा करा.

प्र.4) शेतकऱ्यांच्या आत्महत्तेबाबत अभ्यास करणाऱ्या कोणत्याही ँका कमिटीच्या अहवालाबाबत थोडक्यात आढावा घ्या.

किंवा

प्र.4) तुमच्या मतानुसार भारतीय शेतकऱ्यांच्या आत्महत्तेमागील कारणे कोणती आहेत ?

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) सहकारी संस्थांचे आजारपण

(ब) सहकाराचे सामाजिक दायित्व

(क) सिक्स सिग्मा तंत्र

(ड) स्वयं सहाय्यता गटांमार्फत महिलांचे सबलीकरण

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M. Com. (Semester - IV) Examination - 2012

CO-OPERATION AND RURAL DEVELOPMENT

SPECIAL PAPER - VIII

CASE STUDIES IN CO-OPERATION AND RURAL DEVELOPMENT

(Group - F)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Q. No. 1 is compulsory.
- (2) Attempt **any three** from the remaining.
- (3) All questions carry equal marks.

Q.1) Answer **any two** of the following :

- (a) What are the various steps in solving a particular case ?
- (b) What are the various problems encountered by a Business Firm ?
- (c) How is the Case Study Method useful for solving the real business world problems ?

Q.2) Discuss and analyse the following case and answer the question :

Pune District Dairy Co-operative Sangh, a leading Co-operative Dairy Sangh, engaged in collection and distribution of milk with milk products such as Milk Powder, Shreekhand, Ghee, Butter etc. in Ahmednager, Pune, Nasik districts and Mumbai Market. The Board of Directors of this Dairy Co-operative has to take decision on the following issues.

As an Expert in Co-operative Field how you would guide them ?

There are two milk collection co-operative functioning in the Shirur Taluka, which have a daily milk supply quota of 10,000 liters and 15,000 liters respectively from Pune District Dairy Co-operative Sangh.

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P.T.O.

Both these collection co-operatives, however, regularly fail to fulfill their allotted quota. Pune District Dairy Co-operative Sangh's veterinarian has already reported that the milch animals in the Shirur Taluka are under-nourished and of low milk yield breed.

A third collection co-operative has been formed and has also applied for the supply quota of 13,000 liters to the Pune District Dairy Co-operative Sangh.

Under the circumstances, whether the third dairy also be allotted a supply quota it has asked.

Review questions :

- (a) Which steps are necessary to increase the milk supply from Dairy Co-operatives located in Shirur Taluka ?
- (b) Give your advise about acceptance the proposal of Third Dairy Co-operatives.
- (c) Is it possible to Pune District Dairy Co-operative Sangh, to retain their customers.

Q.3) Analyse the following case and answer the questions :

Pravara Super Bazar, registered under the Maharashtra Co-operative Societies' Act, is a leading consumer store with a chain of 15 branches spread over the entire Pune District. Head Office is situated at Laxmi Road, Pune. Total 500 employees are working in different branches and head office.

Shri Sangank Patil, the Chief Accountant and Head of Accounts Department, has 35 employees working under him. Apart from this staff, 15 branch managers and their accountants also report to him. The entire staff in from the nearby areas with a little exposure to the recent trends in the accounting practices. Shri Sanganak Patil, with the approval of the Consumer Store's Board of Directors, has finalized a massive plan of computerization of personnel, accounts, purchase and sales departments. For this purpose, he has entrusted the execution of this plan to Satyam Pande, the Assistant Manager and Chief Liaison Officer in the Account Department.

Shri Satyam Pande's responsibility is to help the consultants hired, for system design and to see the whole process of computerization is according to the plan. Computerization plans have received mild resentment from the staff who are required to work late to facilitate the computerization experts.

Also, after the plan is implemented, the staff's responsibilities would change considerably and they may require to undergo training. There would also be substantial organisational restructuring. The staff is worried about the continued security of their jobs. They have, therefore, met Shri Saganak Patil and expressed their concerns. Shri Sanganak Patil asked Shri Satyam Pande to handle these emerging issues, in addition to the computerisation work already entrusted to him.

Review questions :

- (a) If you were Satyam Pande, how would you deal with the staff and ensure their co-operation and acceptance of the plan ?
- (b) What steps the Board of Directors should take to ensure that such a major organisational change has minimal negative impact on the staff's mind set, their work output and workplace behaviour ?

Q.4) Analyse the following case in detail and answer the questions :

In the Kolhapur Co-operative Sugar Factory, new Managing Director joined recently. He observed that annual incrementes are given on subjective consideration. There did not exist any system of performance appraisal. The new Managing Director evolved a scientific system of performance appraisal and also designed new pay-scales and grades according to their performance and efficiency.

The policy was welcomed by all employees. When the increments were declared, general opinion of all employees was good about the new system and rewards. However, Office Bearers of the internal union were unhappy. In the past, due weitage was given to them being union members. But under new system, no such differentiation was made. They approached the Chairman and reminding him the co-operation they extended during the past and especially in the strike recently withdrawn. The Chairman declared special increments to twelve such office bearers of the union. It resulted disparity in the juniors and seniors.

The complaints were received by the Managing Director, who forwarded them to the Chairman, who refused to entertain. The senior employees, getting lesser increments decided to leave the company in group. The threat was disregarded by the Kolhapur Co-operative Sugar Factory. The ultimate result was the mass-resignation of over 25 senior employees, crucially playing role in technical areas.

Review questions :

- (a) Analyse role of the Chairman in granting special increments to Union's Office Bearers.
- (b) Could the incidence of mass-resignations have been averted due to individual counselling ? Who should have done that job ?
- (c) What would be the ideal solution in such situation where by both parties are satisfied ?

Q.5) Discuss and analyse the case and answer the questions :

A leading State Co-operative Bank, with its head office, 5 regional office and 28 branches at district places, working with 1,300 employees is located in the States's Capital. Shri Subhas Patil, Managing Director of the bank, once voiced an idea setting up a staff training centre in the bank's head office. The idea soon become a topic of discussion - should be set up such a centre or continue to rely on external training agencies. The M.D. had even visualized the hiring out of the training services of the bank, appointed faculty to other co-operatives banks, so as to make the training centre as a profit centre within the bank. Shri Ghorpade, the Bank's Executive Director Incharge of the Human Resource Management (HRM) and who was responsible for the training of the employees, through in favour of the idea, however, wondered whether his department should be run as the peripheral business activity of the bank or should in concentrate exclusively on the training of their own employees, clear opinion was not given by the employees.

Review questions :

- (a) Should the bank set up its own training centre or continue with the already existing external training system ?
- (b) Should the bank use its own training centre to train the employee of other Co-operative Banks.

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) प्रश्न क्र. १ अनिवार्य आहे. ऊर्वरित प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.
- (2) सर्व प्रश्नांना समान गुण आहेत.

प्र.1) पुढीलपैकी कोणत्याही दोनची उत्तरे लिहा :

- (अ) विशिष्ट केस सोडविण्याच्या विविध पायऱ्या कोणत्या आहेत ?
- (ब) व्यवसाय संस्थेला भेडसावणाऱ्या विविध समस्या कोणत्या ?
- (क) वास्तव व्यवसाय जगतातील प्रश्न सोडविण्याच्या दृष्टिने केसचा अभ्यास ही पद्धती कशी उपयुक्त आहे ?

प्र.2) पुढील केसचे विश्लेषण करून चर्चा करा :

पुणे जिल्हा डेअरी सहकारी संघ ही एक आघाडीची डेअरी संस्था असून ती दुधाचे संकलन व वितरण करीत आहे. त्याचबरोबर दुग्ध पावडर, श्रीखंड, तुप, लोणी इ. सारख्या दुग्ध पदार्थांचे वितरण अहमदनगर, पुणे, नासिक हे तीन जिल्हे व मुंबईच्या बाजारपेठेत करीत आहे. संचालक मंडळाला पुढील प्रश्नासंबंधी निर्णय घ्यावयाचा आहे. सहकारातील एक तज्ञ म्हणून आपण त्यांना कसे मार्गदर्शन कराल ?

शिरूर तालुक्यामध्ये दुधाचे संकलन करणाऱ्या दोन सहकारी संस्था आहेत. पुणे जिल्हा डेअरी सहकारी संघाने त्यांना अनुक्रमे १०,००० लिटर्स व १५,००० लिटर्स दूध पुरवठा करण्याचा कोटा ठरवून दिलेला आहे. परंतु दोनही संस्था ठरवून दिलेल्या कोट्याप्रमाणे दूध पुरवठा करण्यास नेहमीच अपयशी ठरलेल्या आहेत. पुणे जिल्हा डेअरी सहकारी संघाच्या पशुवैद्यकांनी याबाबत आपला अहवाल संस्थेला दिलेला आहे. त्यानुसार या तालुक्यातील दुग्ध जनावरांची दूध देण्याची क्षमता कमी आहे. तसेच या जनावरांना दिलेल्या चाऱ्यांमधून योग्य त्या प्रमाणात घटक द्रव्ये मिळत नाहीत. याच तालुक्यात दुधाचे

संकलन करणारी तीसरी सहकारी संस्था स्थापन झाली असून पुणे जिल्हा डेअरी सहकारी संघाकडे या संस्थेने १३,००० लिटर्स दूध पुरवठा करण्याबाबत विचारणा केली आहे. अशा परिस्थितीत त्यांनी विचारणा केल्याप्रमाणे या तीसऱ्या सहकारी दूध संकलन केंद्रास असा कोटा ठरवून द्यावा काय ?

प्रश्न :

- (अ) शिरूर तालुक्यातील डेअरी सहकारी संस्थाकडून दुधाचा पुरवठा वाढविण्यासाठी कोणती पाऊले ऊचलावीत ?
- (ब) तीसऱ्या सहकारी डेअरी संस्थेचा प्रस्ताव स्वीकारण्याबाबत सल्ला द्या.
- (क) पुणे जिल्हा सहकारी डेअरी संघाला आपल्या ग्राहकांचे प्रमाण आहे तितकेच ठेवता येईल काय ?

प्र.3) पुढील केसचे विश्लेषण करून प्रश्नांची उत्तरे द्या :

प्रवरा सुपर बझार ही संस्था ग्राहक भांडारातील एक अग्रगणी संस्था असून या संस्थेची नोंदणी महाराष्ट्र सहकारी सोसायट्यांचा कायदानुसार झाली आहे. या संस्थेची साखळी पद्धतीच्या १५ शाखा पुणे जिल्ह्यात कार्यरत आहेत. संस्थेचे मुख्य कार्यालय लक्ष्मी रोड, पुणे येथे असून एकूण ५०० कर्मचारी ग्राहक भांडाराच्या विविध शाखेत व मुख्यालयात कार्यरत आहेत.

श्री संगणक पाटील अकाउन्ट विभागाचे विभाग प्रमुख असून ते मुख्य लेखापला (Chief Accountant) आहेत. त्यांच्या विभागात ३५ कर्मचारी काम करतात. या कर्मचाऱ्यांव्यतिरिक्त १५ ग्राहक भांडाराचे शाखा व्यवस्थापक आणि तेथील अकाउन्टन्ट सुद्धा त्यांच्याकडेच अहवाल पाठवितात. सर्व कर्मचारी आसपासच्या परिसरातील असून लेखाकर्म (Accounting) क्षेत्रातील नवीन प्रवाहाबाबत/बदलांबाबत त्यांना फारशी माहिती नाही. श्री संगणक पाटील यांनी ग्राहक भांडाराच्या संचालक मंडळाची मान्यता घेऊन मनुष्यबळ विभाग, खरेदी विभाग आणि विक्री विभागासाठी व्यापक असी संगणकीकरणाची योजना तयार केली. वरीलप्रमाणे संगणकीकरणाच्या योजनेची अंमलबजावणी करण्याच्या उद्देशाने ही जबाबदारी श्री सत्यम पांडे यांचेकडे सोपविण्यात आली. श्री पांडे हे सहाय्यक व्यवस्थापक असून लेखाकर्म (Account) विभागाचे मुख्य समन्वयक अधिकारी या पदावर कार्यरत आहेत.

श्री सत्यम पांडे यांची मुख्य जबाबदारी अशी आहे की, त्यांनी संगणकीकरणासाठी आलेल्या सल्लागारास मदत करणे, त्याचेकडून संगणकीकरणाची प्रणाली तयार करवून घेणे तसेच नियोजित योजनेप्रमाणे संगणकीकरणाची प्रक्रिया होते आहे किंवा नाही याकडे लक्ष देणे. संगणकीकरणाच्या योजनेला काही कर्मचाऱ्यांकडून अल्पसा नकारात्मक प्रतिसाद मिळाला. ज्यांना संगणक तज्ञाकडे काम करावे लागणार होते प्रामुख्याने अशा कर्मचाऱ्यांचा हा अल्पशी नकारात्मक भूमिका होती. त्याचप्रमाणे योजनेची अंमलबजावणी सुरु झाल्यानंतर कर्मचाऱ्यांच्या जबाबदारीमध्ये जाणवण्याइतपत बदल होणार होता तसेच त्यांना प्रशिक्षणही घ्यावे लागणार होते. तसेच संघटनात्मक पुनर्रचनेतही मोठ्या प्रमाणात बदल होणार होते. कर्मचारी त्यांच्या नोकरीतील सातत्याविषयी काळजीत होते. त्यामुळे कर्मचाऱ्यांनी श्री संगणक पाटील यांची भेट घेवून त्यांनी त्यांची बाजू सांगितली. श्री संगणक पाटील यांनी श्री सत्यम पांडे यांना ही केस हाताळण्यास सांगितले. संगणकीकरणाच्या कामाबरोबरच/ जबाबदारीबरोबरच ही नवीन अनुषंगिक प्रश्न हाताळण्याचे काम त्यांना करावे लागणार आहे.

प्रश्न :

- (अ) समजा तुम्ही सत्यम पांडे असाल तर, तुम्ही कर्मचाऱ्यांना कसे डिल (Deal) केले असते ? तसेच त्यांचे सहकार्य आणि संगणकीकरणाच्या योजनेसाठी कशी स्वीकृती मिळविली असती ?
- (व) मोठ्या प्रमाणातील संघटनात्मक बदल, कर्मचाऱ्यांवर कमीतकमी परिणाम, त्यांची नकारात्मक भावना, कामकाज, कार्यस्थळावरील वर्तणूक याबाबत संचालक मंडळाने कोणती पाऊले उचलावीत ?

प्र.4) केसचे सविस्तर विश्लेषण करून प्रश्नांची उत्तरे लिहा :

कोल्हापूर सहकारी साखर कारखान्यामध्ये नुकतेच नवीन व्यवस्थापकीय संचालक हजर झाले. त्यांना निरीक्षणातून असे लक्षात आले की, वार्षिक वेतनवाढ व्यक्तिनिष्ठ प्रद्धतीने दिली जाते. कामगिरीचे मूल्यमापन करण्यासाठी कोणतीही व्यवस्था अस्तित्वात नव्हती. नवीन व्यवस्थापकीय संचालकाने शास्त्रीय पद्धतीने कामगिरीचे मूल्यमापन करण्याची पद्धती सुरु केली. तसेच कामगिरी आणि कार्यक्षमतेनुसार नवीन वेतनश्रेणी आणि ग्रेडस् तयार करण्यात आल्या.

या धोरणाचे सर्व कर्मचाऱ्यांनी स्वागत केले. ज्यावेळेस वेतनवाढी जाहीर करण्यात आल्या, त्यावेळेस सर्वसाधारणपणे नवीन वेतनवाढी व बक्षिसे याबद्दल कामगारांचे सर्वसाधारण मत चांगले होते. तथापी अंतर्गत कर्मचारी संघटनेचे पदाधिकारी मात्र नाराज होते. या अगोदर संघटनेचे सभासद/पदाधिकारी म्हणून त्यांना महत्त्व दिले जात होते. परंतू नवीन पद्धतीमध्ये असा कोणताही भेदभाव ठेवलेला नव्हता. त्यांनी चेअरमनची भेट घेतली आणि त्यांच्या आढवणीत आणून दिले की, विशेषतः नुकत्याच माघार घेतलेल्या संपकाळात त्यांनी कसे सहकार्य केले होते. चेअरमन यांनी कर्मचारी संघटनेच्या १२ पदाधिकाऱ्यांना विशेष वेतनवाढ जाहीर केली. त्यामुळे कनिष्ठ व वरिष्ठ कर्मचाऱ्यांच्या वेतनामध्ये तफावत/असमानता निर्माण झाली. त्यानुसार व्यवस्थापकीय संचालकांकडे तक्रारी आल्या व त्यांनी सर्व तक्रारी चेअरमनकडे पाठविल्या. परंतू त्यांनी तक्रारी नाकारल्या, वरिष्ठ कर्मचाऱ्यांना कमी वेतनवाढ मिळाली असल्याने त्यांनी एकत्रितरीत्या कंपनी सोडून जाण्याचे ठरविले. कोल्हापूर सहकारी साखर कारखान्याने कामगारांच्या धमकीचा विचार केला नाही. त्याचा परिणाम म्हणजे २५ वरिष्ठ कर्मचाऱ्यांनी सामूहिक राजीनामे दिले. हे सर्व तांत्रिक विभागामध्ये महत्त्वाची भूमिका बजावित होते.

प्रश्न :

- (अ) संघटनेच्या पदाधिकाऱ्यांना विशेष वेतनवाढी मंजूर करताना चेअरमनच्या भूमिकेचे विश्लेषण करा.
- (ब) व्यक्तिगत स्तरावर समोपदेश (चर्चा करून) सामूहिक राजीनाम्याची घटना टाळता येणे शक्य होते काय ? हे काम कोणी करणे आवश्यक होते ?
- (क) दोनही घटक समाधानी होतील असे आदर्श उत्तर कोणते आहे ?

प्र.५) एक आघाडीची राज्य सहकारी बँक आहे, जिचे मुख्य कार्यालय, ५ प्रादेशिक कार्यालये आणि २८ शाखा जिल्ह्याच्या ठिकाणी आहेत. बँकेचे १,३०० कर्मचारी असून ही बँक राज्याच्या राजधानीच्या ठिकाणी आहे. श्री सुभाष पाटील हे बँकेचे व्यवस्थापकीय संचालक आहेत. त्यांना बँकेच्या मुख्य कार्यालयात कर्मचारी प्रशिक्षण विभाग सुरू करण्याची कल्पना सूचली. सदर कल्पना लगेचच एक चर्चेचा विषय बनली. बँकेत प्रशिक्षण विभाग सुरू करावा किंवा नेहमीच्या बाह्य प्रशिक्षण विभागाची सेवा सुरू ठेवावी हाच चर्चेचा विषय होता. बँकेच्या प्रशिक्षण विभागात शिक्षकांची नियुक्ती करून त्यांची सेवा इतर सहकारी

बँकांनाही फी आकारून देवून प्रशिक्षण विभाग एक बँकेचाच नफा मिळवून देणारे केंद्र असावे असा दृष्टिकोन बँकेच्या व्यवस्थापकीय संचालकांचा आहे. श्री घोरपडे बँकेचे कार्यकारी संचालक (Executive Director) आहेत. तसेच बँकेच्या मनुष्यबळ संसाधन व्यवस्थापनाचे प्रमुख आहेत. प्रशिक्षणाच्या कल्पनेप्रमाणे कर्मचाऱ्यांना प्रशिक्षण देण्याची त्यांची जबाबदारी आहे. परंतू त्यांनी आश्चर्य व्यक्त केले की, त्यांच्या विभागाने प्रशिक्षण हा बँकेचा विशेष व्यावसायिक उपक्रम चालवावा की, त्यांच्या विभागाने केवळ स्वतःच्या कर्मचाऱ्यांना प्रशिक्षण देण्याचे काम करावे याबाबत कर्मचाऱ्यांनी आपले स्पष्ट मत दिले नाही.

प्रश्न :

- (अ) बँकेने स्वतःचे प्रशिक्षण केंद्र सुरू केले पाहिजेच का ? सध्या अस्तित्वात असलेली बाह्य प्रशिक्षण पद्धती सुरू ठेवावी ?
- (ब) बँकेने स्वतःच्या प्रशिक्षण केंद्राचा उपयोग इतर सहकारी बँकांच्या कर्मचाऱ्यांना प्रशिक्षण देण्यासाठी करावाच काय ?

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M. Com. (Semester - IV) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - VII

RECENT ADVANCES IN BANKING AND FINANCE

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) What is a Non-performing Asset ? What are the Regulations with respect to NPAs and Maintenance of Capital Adequacy ?

OR

Q.1) Explain the following Concepts in detail :

- (a) Know Your Customer (KYC)
- (b) Core Banking Solution

Q.2) Explain the following Concepts in detail :

- (a) Internet Banking
- (b) Mutual Funds

OR

Q.2) What is Micro Finance ? Explain role of Banks in Micro Finance.

Q.3) Explain in detail the Receipt Developments that occurred in the Indian Money Market post 1985.

OR

Q.3) Write a detailed note on the Working of the Bombay Stock Exchange.

Q.4) What do you understand by Merger and Acquisitions ? What are the motives behind and various forms of Mergers and Acquisitions in Banks in India ?

OR

Q.4) Write a detailed note on the Developments in the Government's Securities Markets with reference to Treasury Bills and Dated Securities.

Q.5) Write notes : **(Any Two)**

- (a) Changing Trends in Foreign Institutional Investments in India
 - (b) Derivatives
 - (c) Depositories
 - (d) Certificate of Deposits
-

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Total No. of Questions : 5]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) सर्व प्रश्न सोडविणे अनिवार्य आहे.
- (2) सर्व प्रश्नांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पाहावी.

प्र.1) निष्क्रिय मालमत्ता म्हणजे काय ? निष्क्रिय मालमत्ता व भांडवल पुस्तेपणा संदर्भातील नियंत्रणे काय आहेत ?

किंवा

प्र.1) खालील संकल्पना सविस्तर स्पष्ट करा :

- (अ) आपला ग्राहक जाणा
- (व) कोअर बँकिंग तोडगा

प्र.2) खालील संकल्पना सविस्तर स्पष्ट करा :

- (अ) इंटरनेट बँकिंग
- (ब) परस्पर निधी

किंवा

प्र.2) सूक्ष्म वित्त म्हणजे काय ? सूक्ष्म वित्तामध्ये बँकांची भूमिका स्पष्ट करा.

प्र.3) १९८५ नंतर भारतीय नाणेबाजारात झालेला विकास सविस्तर स्पष्ट करा.

किंवा

प्र.3) मुंबई शेअर बाजाराच्या कार्यपद्धतीवर सविस्तर टीप लिहा.

प्र.4) विलीनीकरण व संपादन यातून तुम्हाला काय अर्थबोध होतो ? भारतीय बँकांमधील विलीनीकरण आणि संपादन यामागील हेतू व त्याचे विविध प्रकार काय आहेत ?

किंवा

प्र.4) राजकोषीय पत्र व अप्रचलित रोखे यांना अनुसरून सरकारी रोखे बाजारात झालेल्या विकासावर सविस्तर टीप लिहा.

प्र.5) टिपा लिहा : (कोणत्याही दोन)

(अ) भारतातील विदेशी संस्थात्मक गुंतवणूकीतील बदलते कल

(ब) साधित

(क) डिपोजिटरीज्

(ड) ठेव प्रमाणपत्र

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M. Com. (Semester - IV) Examination - 2012

ADVANCED BANKING AND FINANCE

SPECIAL PAPER - VIII

CASE STUDIES IN BANKING AND FINANCE

(Group - G)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) Solve **any five** cases from the following.
- (2) All cases carry equal marks.

Q.1) Give your comments in following situations :

[20]

- (a) Mr. Anand is a Trader. His Current Account is in State Bank of India. His Current Account Balance as on 15th November, 2011 was Rs. 10,000. Mr. Anand drew a cheque on his current of Rs. 9,500 on 16th November, 2011.

Is the bank accepting this cheque for payment ?

- (b) Mr. Ram has a Saving Account in Bank of India. His Saving Account Balance was Rs. 5,000 on 1st June, 2011. Bank of India advanced loan to Mr. Ram and loan was overdue on 1st June, 2011 of Rs. 4,000.

Can Bank of India use the Saving Account Balance to recover the overdue loan ?

- (c) Mr. Pawar and Sons are going to establish a Bank in Private Sector. Is it necessary to take permission from R.B.I. for establishment ?

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- (d) On 1st May, 2011 loan of Rs. 10,000 has been given by Canara Bank to Mr. A. Loan Recovery Instalment is not paid by Mr. A to Canara Bank up to 15th June, 2011.

Is it treated as N.P.A. Account ?

- Q.2)** Mr. Sudhir holds 100 shares of State Bank of India. He is interested in opening Demat Account for depositing these shares. **[20]**

Give your comments in following situations :

- (a) What is a Demat Account ?
(b) Where Demat Account should be open ?
(c) Can Mr. Sudhir deposit SBI Shares in Demat Account ?
(d) How many share do you need to open a Demat Account ?

- Q.3)** Mr. Nitin hires a Safe Deposit Locker provided by H.D.F.C. Bank Ltd. In this regard answer the following questions : **[20]**

- (a) What is the difference between Safe Custody and Safe Deposit Locker ?
(b) Can Private Bank like H.D.F.C. Bank Ltd. provide Safe Deposit Locker facility ?
(c) Can Mr. Nitin hire a locker in joint names with his wife ?
(d) What is the procedure followed regarding Safe Deposit Locker Transactions ?

- Q.4)** Mr. Sharma has a Saving Bank Account with ICICI Bank Ltd. The bank issue Pass Book to Mr. Sharma. Mr. Sharma does not check entries in the Pass Book regularly. Give your comments and explanation with reference to entries in Pass Book. **[20]**

- (a) What is the importance of Bank Pass Book ?
(b) What are the entries made by the Banker in Pass Book ?
(c) The Pass Book of Mr. Sharma shows a Larger Balance and he withdraws such balance.
(d) Who is responsible for filling the Pass Book ?

Q.5) Suppose you are Branch Manager of a Bank, How will you solve the following cases ? **[20]**

- (a) Mr. Amar has a Saving Account in Bank and persistently issues cheques without sufficient balance.
- (b) Mr. Pratik deposit a cheque dated 1-12-2011 on 15-11-2011.
- (c) A customer deposited a cheque dated 1-6-2011 on 1-10-2011.
- (d) Mr. A present cheque of Rs. 10,000 in his name for collecting money.

Q.6) Mr. Mohan purchases a demand draft of Rs. 10,000 from Nasik Branch of Dena Bank drawn on Pune Branch in favour of Mr. Kantilal. The draft is lost in transit before reaching to Payee. After one week, Mr. Mohan comes to Nasik Branch and reports above to bank. He demand a duplicate draft. **[20]**

- (a) Can bank issued a duplicate draft ?
- (b) What steps can be taken by bank to protect bank interest ?
- (c) Customer PAN Number is necessary to issue duplicate draft ?
- (d) Without PAN Number maximum how many rupees draft will issue by Bank ?

Q.7) Mr. Sudhakar approach Punjab National Bank for opening Saving Bank Account.

Give your comment in following situations :

- (a) Is the Punjab National Bank allowed to open Saving Bank Account of Mr. Sudhakar ? **[02]**
- (b) What is KYC Norms ? **[05]**
- (c) Is it necessary to Punjab National Bank followed KYC Norms while opening Saving Bank Account ? **[03]**
- (d) Which precautions should be taken by Punjab National Bank while opening Hindu Undivided Family Saving Account ? **[10]**

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Total No. of Questions : 7]

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) खालीलपैकी कोणतीही पाच उदाहरणे सोडवा.
- (2) सर्व उदाहरणांना समान गुण आहेत.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नप्रतिका पहावी.

प्र.1) पुढील परिस्थितीत तुमचे स्पष्टीकरण द्या :

[20]

(अ) श्री आनंद हे व्यापारी आहेत. भारतीय स्टेट बँकेत त्यांचे चालू खाते आहे. १५ नोव्हेंबर, २०११ रोजी त्यांच्या चालू खात्यात रुपये १०,००० शिल्लक होते. १६ नोव्हेंबर, २०११ रोजी श्री आनंद यांनी चालू खात्यावर रु. ९,५००चा चेक काढला.

बँक हा चेक प्रदानासाठी स्वीकारील का ?

(ब) श्री राम यांचे बँक ऑफ इंडियात बचत खाते आहे. त्यांच्या बचत खात्यात १ जून, २०११ रोजी रु. ५,००० शिल्लक होते. बँक ऑफ इंडियाने श्री राम यांना कर्ज दिलेले होते. १ जून, २०११ रोजी त्यांच्याकडे रुपये ४,०००चे कर्ज थकीत होते.

बँक ऑफ इंडिया बचत खात्याची शिल्लक थकीत कर्ज वसूलीसाठी वापरू शकेल ?

(क) श्री पवार अँड सन्स खाजगी क्षेत्रात बँक उघडू इच्छितात. त्यांना रिझर्व बँक ऑफ इंडियाचे परवानगी घेणे आवश्यक आहे का ?

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(ड) १ मे, २०११ रोजी रु. १०,०००चे कर्ज कॅनरा बँकेने श्री 'अ' यांना दिलेले आहे. कर्ज वसूली हप्ता श्री 'अ' यांनी दि. १५ जून, २०११ पर्यंत कॅनरा बँकेत भरलेला नव्हता.

हे कर्ज खाते निष्क्रय खाते (N.P.A.) म्हणून समजले जाईल का ?

प्र.2) श्री सुधीर यांनी स्टेट बँक ऑफ इंडियाचे १०० भाग धारण केलेले आहे. हे भाग ठेवण्यासाठी त्यांना डीमॅट खाते उघडावयाचे आहे. [20]

पुढील परिस्थितीत आपले स्पष्टीकरण द्या :

(अ) डीमॅट खाते म्हणजे काय ?

(ब) डीमॅट खाते कोठे उघडतात ?

(क) श्री सुधीर हे स्टेट बँकेचे भाग डीमॅट खात्यात ठेऊ शकतात ?

(ड) डीमॅट खाते सुरु करण्यासाठी किती भाग धारण करण्याची गरज आहे ?

प्र.3) श्री नीतीन यांनी एच.डी.एफ.सी. बँक मर्यादित कडून सुरक्षित ठेव कक्ष भाड्याने घेतला आहे. या संदर्भात पुढील प्रश्नांची उत्तरे द्या : [20]

(अ) सुरक्षित ताबा व सुरक्षित ठेव कक्ष यातील फरक सांगा.

(ब) एच.डी.एफ.सी. बँके सारखी खाजगी क्षेत्रातील बँक सुरक्षित ठेव कक्षाची सुविधा देऊ शकते ?

(क) श्री नीतीन त्यांच्या पत्नी बरोबर संयुक्त नावाने सुरक्षित ठेव कक्ष भाड्याने घेऊ शकतात ?

(ड) सुरक्षित ठेव कक्षातून व्यवहार करतांना कोणती पद्धती वापरली जाते ते सांगा.

प्र.4) श्री शर्मा यांच्या आयसीआयसीआय (ICICI) बँकेत बचत खाते आहे. बँकेने श्री शर्मा यांना खाते पुस्तक दिलेले आहे. श्री शर्मा हे नियमित खाते पुस्तकातील नोंदी तपासात नसत. खाते पुस्तकातील नोंदीन विषयी तुमचे स्पष्टीकरण द्या : [20]

(अ) खाते पुस्तकाचे महत्त्व काय ?

- (ब) बँक खाते पुस्तकात कोणत्या नोंदी करते ?
- (क) श्री शर्मा यांच्या खाते पुस्तकात जास्त शिल्लक होती आणि त्यांनी खात्यातून पैसे काढले.
- (ड) खाते पुस्तकातील नोंदीसाठी कोण जबाबदार असते ?

प्र.5) आपण बँकेत मॅनेजर आहे असे समजून पुढील उदाहरणे कशी सोडवाल ? [20]

- (अ) श्री अमर यांचे बँकेत बचत खाते आहे आणि ते जाणूनबुजून योग्य शिल्लक आसल्या शिवया धनादेश काढतात.
- (ब) श्री प्रतीक यांनी १-१२-२०११चा धनादेश दिनांक १५-११-२०११ रोजी बँकेत जमा करण्यासाठी दिला.
- (क) एका खातेदाराने १-६-२०११ या तारखेचा धनादेश दिनांक १-१०-२०११ रोजी बँकेत जमा करण्यासाठी दिला.
- (ड) श्री 'अ' यांनी त्यांच्या नावाचा रुपये १०,०००चा धनादेश पैसे वसूलीसाठी बँकेत सादर केला.

प्र.6) श्री मोहन यांनी कांतीलाल यांच्या नावावर रु. १०,०००चा मागणी रोखा नाशिक शाखेतील देना बँकेतून पुणे शाखेवरील खरेदी केलेला होता. हा मागणी रोखा प्राप्तकर्त्याकडे पोहचण्यापूर्वीच रस्त्यात गहाळ झाला. एक आठवड्यानंतर श्री मोहन यांनी नाशिक शाखेत जाऊन हारविलेल्या मागणी रोख्याची माहिती दिली. त्यांनी मागणी रोख्याची खरी नक्कल मागीतली. [20]

- (अ) बँक मागणी रोख्याची खरी नक्कल देईल ?
- (ब) बँक आपले हित साध्य करण्यासाठी कोणती काळजी घेईल ?
- (क) खातेदारांचा PAN क्रमांक मागणी रोखाची खरी नक्कल देण्यासाठी आवश्यक आहे ?
- (ड) PAN क्रमांका शिवया बँक जास्तीत जास्त किती रुपयाचा मागणी रोखा देऊ शकते ?

प्र.7) श्री सुधाकर यांनी बचत खाते उघडण्यासाठी पंजाब नॅशनल बँकेबरोबर संपर्क साधला. पुढील परिस्थितीत आपले स्पष्टीकरण द्या :

(अ) श्री सुधाकर यांना बचत खाते उघडण्यासाठी पंजाब नॅशनल बँक परवानगी देईल ? [02]

(ब) KYC (के.वाय.सी.) तत्व म्हणजे काय ? [05]

(क) बचत खाते उघडतांना पंजाब नॅशनल बँकेने के.वाय.सी. (K.Y.C.) तत्व पाळणे आवश्यक आहे का ? [03]

(ड) अविभक्त हिंदू कुटुंबाचे बचत खाते उघडतांना पंजाब नॅशनल बँकेने कोणती काळजी घ्यावी ? [02]

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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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M. Com. (Semester - IV) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - VII

RECENT ADVANCES IN MARKETING

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Explain ethics and social responsibilities in Integrated Marketing Communication Campaigns.

OR

Q.1) Define Retailing. Elaborate upon the significance and importance of Retailing in present Indian scenario.

Q.2) State competitive advantages through Relationship Marketing.

OR

Q.2) Define Strategic Service Management and explain sustainable competitive advantage of Strategic Service Management.

Q.3) Elaborate upon the concept, components and significance of Supply Chain Management.

OR

Q.3) How will you evaluate Marketing Communication Programmes ? Explain with examples.

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Q.4) Explain role and importance of Strategic Marketing in the present Indian context.

OR

Q.4) Write a detailed note on New Trends in Retailing.

Q.5) Write short notes : **(Any Four)**

- (a) Event Management Services
 - (b) Media Buying
 - (c) Channel Selection Criteria
 - (d) Relationship Management in Industrial and Consumer Products
 - (e) Role of IT in Retailing
 - (f) Data Base Marketing
-

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

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मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

(1) सर्व प्रश्न सोडविणे आवश्यक आहे.

(2) सर्व प्रश्नांना समान गुण आहे.

प्र.1) एकात्मिक विपणन संदेशवहन जाहिरात मोहिमेत कोणती नैतिक मूल्ये आणि सामाजिक जबाबदाऱ्या विचारात घेतल्या जातात ते स्पष्ट करा.

किंवा

प्र.1) किरकोळ विक्री म्हणजे काय ? सध्यास्थितीत भारतात असणारे किरकोळ विक्रीचे महत्त्व विशद करा.

प्र.2) ग्राहक संबंध व्यवस्थापनाच्या माध्यमातून मिळणारे स्पर्धात्मक फायदे स्पष्ट करा.

किंवा

प्र.2) धोरणात्मक सेवा व्यवस्थापन या संकल्पनेची व्याख्या द्या आणि धोरणात्मक सेवा व्यवस्थापनाचे क्षमताधिष्ठीत स्पर्धात्मक फायदे स्पष्ट करा.

प्र.3) साखळी पुरवठा व्यवस्थापनाची संकल्पना स्पष्ट करून साखळी पुरवठा व्यवस्थापनाचे घटक व महत्त्व सविस्तर विशद करा.

किंवा

प्र.3) विपणन संदेशवहन कार्यक्रमाचे मूल्यमापन कसे केले जाते, ते उदाहरणासहित स्पष्ट करा.

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P.T.O.

प्र.4) सध्य परिस्थितीत भारतात धोरणात्मक विपणनाची भूमिका आणि महत्त्व स्पष्ट करा.

किंवा

प्र.4) किरकोळ विक्री व्यवस्थापनातील नवीन प्रवाह यावर सविस्तर टीप लिहा.

प्र.5) थोडक्यात टिपा लिहा : (कोणत्याही चार)

(अ) कार्यक्रम व्यवस्थापनाच्या सेवा

(ब) माध्यम खरेदी

(क) वितरण साखळी निवडीच्या कसोट्या

(ड) औद्योगिक व उपभोग्य वस्तू बाजारातील ग्राहक संबंध व्यवस्थापन

(इ) किरकोळ विक्री व्यवस्थातील माहिती व तंत्रज्ञानाची भूमिका

(फ) सांख्यिकी आधार विपणन

Seat No.	
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Total No. of Questions : 6]

[Total No. of Printed Pages : 2

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M. Com. (Semester - IV) Examination - 2012

ADVANCED MARKETING

SPECIAL PAPER - VIII

CASE STUDIES IN ADVANCED MARKETING

(Group - H)

(2008 Pattern)

Time : 3 Hours]

[Max. Marks : 100

Instructions :

- (1) *Part - I carries 25 marks and Part - II 75 marks.*
- (2) *Figures to the right indicate full marks.*

PART - I

Q.1) Define the term 'Case Study'. Describe various purpose of Case Study. **[10]**

OR

Q.1) State in brief different steps in Solving Case Study. **[10]**

Q.2) Write short notes : **(Any Three)** **[15]**

- (a) Types of Cases
- (b) Limitations of Case Study
- (c) Case Study as a Tool of Marketing
- (d) Various Approaches to Case Study

PART - II : CASE STUDY

Attempt any three questions from the following :

Q.3) Develop Promotional Strategies for Herbal Tonic for up-keeping the general health of the all age groups manufactured and marketed by a reputed pharmaceutical company named as Health-care. Design the promotional strategy for all stages of the life cycle of the product. **[25]**

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P.T.O.

Q.4) You are appointed as a Expert in Marketing to develop plans for sales networking, sales persons and sales promotion for direct marketing of microwave manufactured by Hitchi Corporation of Taiwan. It is a company specialised in manufacturing microwaves and plans to enter in the Indian Market.

Advice them as per their need. **[25]**

Q.5) Over a period of time, the Cancer Society of India observed that enough awareness about cancer has not been generated in Society and consequently the cancer check-out patients departments (OPD's) in the hospitals had a very low turn out. The Society realised the need for launching an effective campaign for cancer check-up and decided to provide free check-up facilities.

The Society has choses the leading advertising agency named as OBM of Mumbai to develop this programme.

You are appointed as a Expert to advice OBM Advertising Agency to develop this campaign. Advice them accordingly. **[25]**

Q.6) An Urban Consumer Co-operative Store is functioning for last five years in 'Kirana' goods. The membership is now about 80,000. The store operates through its four branches situated at prominent locations. The store has now decided to enter into the field of marketing the note books for school and college students. Note book manufacturers are willing to supply as many note books as the store may demand.

You are appointed as a Marketing Manager to develop Marketing Strategy that the 'Co-operative Store' should adopt. Develop a suitable Marketing Strategy. **[25]**

Seat No.	
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Total No. of Questions : 6]

[Total No. of Printed Pages : 3

[4170]-419

मराठी रूपांतर

वेळ : 3 तास]

[एकूण गुण : 100

सूचना :

- (1) भाग - I साठी २५ गुण आहेत व भाग - II साठी ७५ गुण आहेत.
- (2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
- (3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

भाग - १

प्र.1) 'केस स्टडी' या संज्ञेची व्याख्या द्या. केस स्टडी बाबतचे विविध उद्देश विशद करा. [10]

किंवा

प्र.1) केस स्टडी सोडविण्यासाठी वापरल्या जाणाऱ्या विविध पायऱ्या थोडक्यात सांगा. [10]

प्र.2) थोडक्यात टिपा लिहा : (कोणत्याही तीन) [15]

- (अ) केसेसचे प्रकार
- (ब) केस स्टडीच्या मर्यादा
- (क) केस स्टडी एक विपणन संशोधनाचे साधन
- (ड) केस स्टडी बाबतचे विविध दृष्टिकोन

भाग - २ : केस स्टडी

खालीलपैकी कोणतेही तीन प्रश्न सोडवा :

प्र.3) हेल्थ केअर नावाची एक नामांकित औषधे तयार करणारी व त्यांचे विपणन करणारी कंपनी आहे त्यांनी एक वनस्पतीजन्य शक्तीवर्धक (Herbal Tonic) तयार केले आहे. हे शक्तीवर्धक सर्व वयोगटातील व्यक्तिंना उपयोगी पडणारे आहे. या शक्तीवर्धकाची विक्रीवृद्धी व्हावी या करिता एक विक्रयवृद्धी व्यूहरचनाची आखणी करा. ती आखणी करताना वस्तू जीवन चक्राच्या सर्व अवस्थांसाठी लागू होईल अशा पद्धतीने करावी. [25]

प्र.4) तुमची विपणन क्षेत्रातील एक तज्ञ म्हणून नेमणूक झाली आहे. तैवान या देशामधील हितची कॉर्पोरेशन ही कंपनी मायक्रोव्हेव्ह बनविते या कंपनीसाठी एक विकासात्मक नियोजन करावयाचे आहे. हा प्लॅन (नियोजन) विक्रीचे जाळे, विक्री करणाऱ्या व्यक्ती व विक्रय वृद्धी यासाठी आखावयाचा आहे. ही कंपनी मायक्रोव्हेव्ह तयार करणारी एक विशेष कंपनी आहे. ही कंपनी भारतीय बाजारपेठेमध्ये प्रवेश करण्याचा प्रयत्न करत आहे.

कंपनीला आपण या बाबत काय सल्ला द्याल तो सविस्तर स्पष्ट करा. [25]

प्र.5) बरेच दिवसांपासून कॅन्सर सोसायटी ऑफ इन्डियाच्या असे लक्षात आले आहे की समाजामध्ये कॅन्सर बाबत पुरेशी जागृती निर्माण झालेली नाही आणि याचा परिणाम म्हणजे कॅन्सरची तपासणी करणारे रुग्ण हे रुग्णालयामध्ये कमी संख्येने येत आहेत. कॅन्सरची तपासणी करण्यासाठी एक परिणामकारक कार्यक्रम आखला पाहिजे असे सोसायटीला वाटते आणि त्यासाठी त्यांनी कॅन्सर तपासणीसाठी मोफत सोयी-सुविधा देण्याचे ठरविले आहे. ओ.बी.एम. नावाची एक नामांकित जाहिरात संस्था आहे या मुंबईच्या कंपनीला त्यांनी या बाबत जागृती निर्माण करण्यासाठी एक कार्यक्रम विकसित करण्यास सांगितले आहे.

ओ.बी.एम. या संस्थेस सल्ला देण्यासाठी एक तज्ञ म्हणून आपली नेमणूक झाली आहे. त्यांत या कामासाठी हा कार्यक्रम विकसित करण्यासाठी आपण काय सल्ला द्याल ? [25]

प्र.6) एक नागरी ग्राहक सहाकरी संस्था गेली ५ वर्षे किराणा वस्तूंच्या विक्रीमध्ये कार्यरत आहे. त्यांची सदस्यसंख्या आता ८०,००० आहे. शहरातील चार मोक्याच्या जागी त्यांच्या शाखा आहेत. या संस्थेने आता असे ठरविले आहे की, शाळा व महाविद्यालयातील विद्यार्थ्यांसाठी वह्या विक्रीच्या क्षेत्रात प्रवेश करावा. वह्या तयार करणारे उत्पादक ही संस्था जेवढ्या वह्या मागेल तेवढ्या वह्या पुरविण्यास तयार आहेत.

तुमची विपणन व्यवस्थापक म्हणून नेमणूक झाली आहे. या सहकारी संस्थेने कशा प्रकारे विपणनाची व्यूहरचना आखावी हे त्यांना सांगावे या साठी आपण एक विपणन व्यूहरचना तयार करा.

[25]

Seat No.	
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Total No. of Questions : 6]

[Total No. of Printed Pages : 5

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M. Com. (E-commerce) (Semester - IV) Examination - 2012

CASE STUDIES IN E-COMMERCE AND M-COMMERCE

Time : 3 Hours]

[Max. Marks : 70

Instruction :

- (1) Question No. 1 is compulsory.*
- (2) Solve **any three** from Q. Nos. 2 to 6.*
- (3) Figures to the right indicate full marks.*

Q.1) Explain briefly the following terms :

[10]

- (a) Download Services
- (b) Search Engine
- (c) Mobile Advertising
- (d) Fraud on Net
- (e) On-line Share Trading

Q.2) At the end of 1996 Fujitsu was using a new agent based technology called Interactive Marking Interface (iMi) that allows advertisers to interact directly with targeted customers and provides valuable services and information. The system enhances the Customer's Internet Experience.

iMi allows advertisers to interact directly with specific segments of the customer market through the use of software agents, while ensuring that consumers remains anonymous to advertises. Consumers submit a personal profile to iMi, indicating such characteristics as product categories of interest, hobbies, travel habits and the maximum number of E-mail messages per week they are willing to receive. In turn, via

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1

P.T.O.

E-mail, customers receive product announcements advertisements and marketing surveys from advertisers based on their personal profile information. By answering the marketing surveys or acknowledging receipt of advertisements, consumers earned iMi points, redeemable for gift certificates and phone cards.

(a) State the significance of the case. What is unique about this system ? [10]

(b) How is privacy protected ? [10]

Q.3) An Electronic Fish Market Re-engineers Fishing Industry. Mr. Bob owner of small fishing company combined fishing and html creating one of the most interesting electronic enterprise. In an attempt to fight stiff competition from rivals, Mr. Bob whose company was on verge of bankruptcy, tried to find niche markets. In exploring market for sea-snails, he realize that he lacked knowledge, while searching for knowledge he was introduced to web as solution for this problem. In appreciation of power of Internet he taught himself html and launched a website called Fishmart. (www.fishmart.com)

This sites provides considerable information for fishermen. For example it help sellers, identify buyers with troubled credit history. List sources of loans for commercial fishermen, provides link to all related government agencies, provides weather reports and reports fish prices in all major markets - All for Free. The site makes money from classified ads for fishing related products and services including help - wanted ads. The second source of income is companies public market which rents space on website to sea food retailers who offer their products there. In 1997 actual trading was competed via telephone, so site was basically used for advertisement. This situation changed in 1998 and now customers can order and pay electronically, another feature is Auction Market that available on website. The Auction Market can profoundly changed the sea-food industry operates. Here, is how auction worked :

Seller of any fish product can place their product up for bid on Fishmart for any of Marketing Channels. Fishmart inspect the quality to ensure compliance.

Buyers open trading accounts with Fishmart. Any approved buyer can bid on price and quantity via E-mail.

Once bid is accepted payments are arranged and shipments are executed.

Payments can be made via special accounts maintained by special financial service company.

Buyer deposit funds in an interest paying account and using a password, can authorize electronic transfer of funds to seller.

In past seller use 100's of sales people to call on potential buyers. Commissions supplemented many of sales people salary. Now sellers use website and pay a commission only when sale is made. Bob's company's, Innovative Internet Marketing System is both B2C and B2B oriented.

- (a) How can the Internet help the Fishing Companies compete in the International Market ? **[10]**
- (b) What are the benefits of Auction Market to the Sellers and Buyer ? **[10]**

Q.4) XYZ's is known for its underwear clothing, but it also sells T-shirts, Sweat Shirts and Boxers. Unlike the underwear business in which the company sells product directly to large retailers such as wall-mart, the active wear division, which manufactures blank T-shirts, uses several dozens distributors. These sells their shirts to about 30,000 screen printers embroiders who decorate the shirts and sells them to public and for retailers who then market them to customers.

The market is very competitive and complex. The distributors sell other product as well, and also T-shirts made by XYZ's competitors. Therefore the relationship between active wear and its distributors are critical. To boost these relationships, XYZ decided to develop and maintain an individual web customer site for each of their 40 key distributors on an extranet. Each site includes colour electronic catalogue, inventory level information, buyers credit availability and ordering from both the shirts printers and retailers enter the distributors site to facilitated their own back office operation of inventory and billing. The distributors are allowed to advertise and sell other vendor product on the website. These ways XYZ commits itself to a supporting system that benefits all the channel members in a link that start with its own sites.

XYZ hopes to gain favour with distributors, many of whom do not have time or money to built there website. The system also includes models that automatically that suggest XYZ's substitute product for products not in stock. Even though building and maintenance 40 sites incurs a cost, XYZ believes that the investment pays for itself XYZ's uses its experience to generate profit by setting up website for other companies.

(a) State the significance of this case study. [10]

(b) Is the E-commerce System bringing XYZ closer to its customer ?
Why and why not ? [10]

Q.5) National Data Center (NDC) has been providing Computer Communication support to State Government from 1997. It has computerized various department of the State Government.

In addition it has also developed Software and Communication Network for Collector and Tehsil level offices including collection of off-line information form districts and complied the information at State level as per the requirments. It also helps in dissemination of information of Government of India by E-mail or delimited Data Files.

Application developed by NDC are used extensively at the State level for various purpose such as monitoring of 20 point programme, monitory stock and supplies at various District and Tehsil level, monitory flow a food grains for Public Distribution System, accounting of CM Relief Fund etc.

In 2005, the State component of Mahatma Gandhi National Rural Employment Guarantee Scheme (MNREGA) project was taken up to collect data of monthly attendance and payment made to weekly labours at various MNREGA works in 33 districts. The non-availability of uninterrupted connectivity constrained the MNREGA application to be designed as Client Server Software the District level and web-based at the State level. At the District level, once data entry is done files containing data in XML tags in prepared and sent to the State Servers as E-mail attachments. A demon programme written in JAVA was used at the State Server to extract data form E-mails and dynamically insert them in respective tables of database at the State NDC Server. The data from the database is then presented at State Headquarters on LAN by Web Application.

E-governance involves providing access to flow of information for Government-to-Citizen and Citizen-to-Government Interfaces. Although, some E-governance Schemes and Systems have been designed and implemented at different level, it has been observed that most concerned people are not using them effectively and efficiently. Citizen find difficult to receive fair and balance services in a timely manner.

(a) State the significance of the case. [10]

(b) Suggest the ways to improve the efficiency and effectiveness of services to Citizen. [10]

Q.6) Virtual Vineyard is an example of successful small independent retail store on the Internet. It sold \$10000000 of wine in its first year of existence.

Virtual Vineyards sell wine from over 60 small independent Vineyards whose products are rejected by many super market and liquor stores that prefer to carry well know brand name. A site offers a catalog over 500 wines and related products. Created by expert on wine and computer technology, site is well organized, user friendly informative, educational and entertaining. Users navigate quickly and find what they want the site provide serendipitous experience, introducing buyers to exotic foods such as Belgium Chocolate. Virtual Vineyards also host a chat room where wine lovers can exchange experiences. The site provides answers to FAQ's as well as support for special quires. The owner provides a usual level of free on-line expertise. Entertainment is provided occasionally. This popular site is visited by thousands of visitors daily. Sales are increased about 20% each month.

(a) State the significance of the case. [10]

(b) Try to find out why a Virtual Vineyard is so successful. [10]

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Total No. of Questions : 4]

[Total No. of Printed Pages : 2

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M. Com. (E-commerce) (Semester - IV) Examination - 2012

INTERNET AND WEB DESIGNING

Time : 3 Hours]

[Max. Marks : 70

Instructions :

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

Q.1) Explain the following term : (Any Five)

[10]

- (a) HTML
- (b) WWW
- (c) Style Sheet
- (d) Image Mapping
- (e) Web Client
- (f) <form> tag

Q.2) Solve any two :

[20]

- (a) What are Frames ? Explain Frames with example. What are advantages using Frames ?
- (b) Explain in detail the following :
 - (i) Predefined Functions in VBScript
 - (ii) Control Structures in VBScript
- (c) Write VBScript Code to Check and Print the given number is Positive or Negative.

Q.3) Solve any two :

[20]

- (a) Explain Physical and Logical HTML.
- (b) What is ASP ? How to use ASP ?
- (c) Write HTML Code for the following :

Marksheet

Name	Marks		
	HTML	VBScript	ASP
Mohit	65	56	45
Mahesh	60	75	53
Mandar	80	65	70

Q.4) Solve any two :

[20]

- (a) Write a note on Global . as a file.
 - (b) How does ASP Pages differs from VBScript ?
 - (c) Explain Arrays in VBScript.
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Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-483

M. Com. (E-commerce) (Semester - IV) Examination - 2012

ACCOUNTING INFORMATION SYSTEM

Time : 3 Hours]

[Max. Marks : 70

Instructions :

- (1) *All questions are compulsory.*
 - (2) *All questions carry equal marks.*
-
-

Q.1) Explain the term 'Accounting Information'. What role Accounting Information plays in Financial Decision-making ? What are the salient features of Accounting System ?

OR

Q.1) Explain the term 'Responsibility Accounting'. What are the applications of Responsibility Accounting in Financial Control ?

- Q.2)** (A) What are the qualities of effective Accounting System ?
(B) Write a note on Object Oriented Development (OOD).

OR

Q.2) Draw a System Flow Chart of the Billing Operations commencing with Computer preparation of the Meter Reading Forms and ending with bills to be sent to the Customers.

Q.3) What do you mean by the term 'Hardware' ? Explain various Input Devices that can be used for Data Processing.

OR

Q.3) Explain the term 'Software'. Explain the Levels of Computer Language that are often used in the Business.

Q.4) Explain the term 'Accounting Transactions Cycle'. What are its salient features ?

OR

Q.4) Write notes :

- (a) Cost Accounting Transactions and Reports
- (b) Auditors Involvement in System Design

Q.5) What are the Guidelines of ICAI and SEBI in respect of Accounting of Dotcom Companies ?

OR

Q.5) Write notes : **(Any Two)**

- (a) Cautions for Security of Data
 - (b) Norms for Risk Assessment
 - (c) Concept of Expenditure Cycle
 - (d) Importance of Database Management
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Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-484

M. Com. (E-commerce) (Semester - IV) Examination - 2012

E-MARKETING AND CUSTOMER RELATIONSHIP MANAGEMENT

Time : 3 Hours]

[Max. Marks : 70

Instructions :

- (1) *All questions are compulsory.*
- (2) *All questions carry equal marks.*

Q.1) Define the term 'E-marketing'. Distinguish between E-marketing and E-business.

OR

Q.1) State benefits and limitations of Internet form Business Point of View. What are the reasons of Growth of Business through Internet ?

Q.2) Explain benefits of having a Website for E-commerce. What are steps involved in Planning a Website ?

OR

Q.2) What are the key considerations to be taken into account while evaluating a Website ? State the guidelines for effective Web Content Management.

Q.3) What are the phases that make up the E-cycle of Internet Marketing ?

OR

Q.3) What is B2B E-commerce ? In what way B2B is considered as 'Collaborative Commerce' ?

Q.4) Describe factors affecting Customer Relationship Management. What are the various Guidelines for effective CRM ?

OR

Q.4) Explain Concept of Customer Relationship Management. Why it is essential in Indian context ?

Q.5) What are the opportunities provided by www to Business ? State limitations of Website Marketing.

OR

Q.5) Define M-commerce. Explain critical factors responsible for success of M-commerce.

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-485

M. Com. (E-commerce) (Semester - IV) Examination - 2012

NETWORK INFRASTRUCTURE AND E-PAYMENTS

Time : 3 Hours]

[Max. Marks : 70

Instructions :

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

Q.1) Explain in brief the functions of the Seven Layers of the ISO/OSI Model. **[14]**

OR

Q.1) What are the requirement metrics of Electronic Payment System ? Explain any two Payment System in detail. **[14]**

Q.2) Explain Working of Routers and Repeaters. **[14]**

OR

Q.2) Explain Concept of Internet Banking and Mobile Banking. **[14]**

Q.3) Discuss the use of any three Electro-magnetic Cards in detail. **[14]**

OR

Q.3) Explain the FTP Structure in detail. Also list the names and use of FTP Commands. **[14]**

Q.4) Explain Address Resolution Protocols and Reverse Address Resolution Protocols. **[14]**

OR

Q.4) Discuss Concept of Intranet, Extranet and Internet. **[14]**

Q.5) What is the IP Address ? Explain different classes of IP Address. [14]

OR

Q.5) Explain Secure Sockets Layer and Secure Electronic Transactions. [14]

Seat No.	
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Total No. of Questions : 5]

[Total No. of Printed Pages : 2

[4170]-486

M. Com. (E-commerce) (Semester - IV) Examination - 2012

BUSINESS RESEARCH AND ANALYTICS

Time : 3 Hours]

[Max. Marks : 70

Instructions :

- (1) Question No. 1 is compulsory.*
- (2) Figures to the right indicate full marks.*

Q.1) Explain in brief the following terms : [10]

- (a) Business Analytics
- (b) PERT
- (c) Simulation
- (d) Hypothesis
- (e) Research Proposal

Q.2) Answer the following : (Any Two) [20]

- (a) Discuss advantages and limitations of Queuing Theory.
- (b) Give meaning and importance of Research.
- (c) Explain in brief various stages involved in Research Process.

Q.3) Solve the following : (Any Two) [20]

- (a) What is meant by Simulation Analysis ? State practical applications and advantages of Simulation Analysis.
- (b) State and explain Characteristics of Research.
- (c) Explain in brief various steps involved in Research Design.

Q.4) Answer the following : (Any Two)

[20]

- (a) What do you mean by Interview Technique ? Explain various types of Interview ?
 - (b) Explain advantages and limitations of Questionnaire.
 - (c) Discuss structure and layout Research Reports.
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