Seat No.	

[4269]-301

T.Y. B.Com. EXAMINATION, 2012

BUSINESS REGULATORY FRAMEWORK (M.Law)

(2008 PATTERN)

Time : Three Hours　　　　　Maximum Marks : 80

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

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

1. Define contract. Explain the different kinds of contract.　　[16]

2. Define "contract of sale of goods". Explain the difference between 'sale' and 'An agreement to sell'.　　[16]

Or

What is Quasi contract ? Explain the different kinds of Quasi contract.　　[16]

3. (*a*) Explain the composition, jurisdiction and power of "State Commission" under Consumer Protection Act.　　[8]

(*b*) State the objectives of TRIPS. Explain categories of IPR covered by TRIPS Agreement.　　[8]

Or

(*a*)   What is Unfair Trade Practice ? State the types of Unfair Trade Practice.   [8]

(*b*)   What is Design ? Explain its characteristics.   [8]

4.   Define Negotiable Instruments. Explain the types of Negotiable Instruments.   [16]

5.   Write short notes on (any *two*) :   [16]

(*a*)   Formation of E-Contracts.

(*b*)   Conciliation proceedings as per Arbitration and Conciliation Act, 1996.

(*c*)   Traditional knowledge and Intellectual Property Rights.

(*d*)   Salient features of Consumer Protection Act, 1986.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*)   उजवीकडील अंक पूर्ण गुण दर्शवितात.

(*iii*)   संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1.   "कराराची" व्याख्या द्या. कराराचे विविध प्रकार स्पष्ट करा.   [16]

2.   माल विक्री कराराची व्याख्या द्या. "मालाची विक्री" व "मालविक्रीचा करार" यातील फरक स्पष्ट करा.   [16]

किंवा

आभासी करार म्हणजे काय ? आभासी कराराचे विविध प्रकार स्पष्ट करा. [16]

3. (अ) ग्राहक संरक्षण कायद्यानुसार "राज्य आयोगाची" रचना, कार्यक्षेत्र व अधिकाराचे वर्णन करा. [8]

   (ब) बौद्धिक संपदेच्या व्यापारासंबंधीच्या अधिकार विषयीच्या कराराची (ट्रिप्स) उदिष्टे व ट्रिप्स अंतर्गत कोणकोणत्या बौद्धिक संपदांचा समावेश होतो ते स्पष्ट करा. [8]

किंवा

   (अ) अनुचित व्यापार पद्धती म्हणजे काय ? अनुचित व्यापार पद्धतीचे प्रकार सांगा. [8]

   (ब) आराखडा (डिझाईन) म्हणजे काय ? त्याची वैशिष्ट्ये स्पष्ट करा. [8]

4. चलनक्षम दस्तऐवजाची व्याख्या द्या. चलनक्षम दस्तऐवजाचे प्रकार स्पष्ट करा. [16]

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

   (अ) ई-कराराची निर्मिती

   (ब) समझोता कार्यपद्धती (मध्यस्थी व समझोता कायदा, 1996)

   (स) परंपरागत ज्ञान व बौद्धिक संपदा अधिकार

   (द) ग्राहक संरक्षण कायदा, 1986 ची वैशिष्ट्ये.

Total No. of Questions—**4**] [Total No. of Printed Pages—**8+3**

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[4269]-302

T.Y. B.Com. EXAMINATION, 2012

ADVANCED ACCOUNTING

(2008 PATTERN)

Time : Three Hours **Maximum Marks : 80**

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

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

(*iii*) Use of calculator is allowed.

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

(*i*) What is the percentage of profit transfer to the Statutory Reserve by the bank every year ?

(*ii*) What do you mean by dislocation period ?

(*iii*) What do you mean by cum-interest price of Investment ?

(*iv*) What are the methods of finding the profit or loss under Single Entry System ?

(*v*) State the basis for allocation of Advertising and sales promotion expenses.

(*vi*) Name the farm asset on which depreciation is *not* provided.

(*vii*) Which accounts are prepared in Stock and Debtors System ?

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

(*i*) Contingent Liabilities

(*ii*) Accounting Standard 12

(*iii*) Features of Farm Accounting

(*iv*) What is meant by 'Departmental Accounts' ? Explain the various objects of preparing Departmental Accounts.

(*v*) Meaning and features of Management Accounting.

2. From the following figures taken from the books of Laxmi Bank Ltd., you are required to draft as on 31-3-2011 :

(*a*) Profit and Loss Account

(*b*) Balance Sheet, with necessary working in prescribed schedules.

Particulars	**Debit**	**Credit**
	Rs.	Rs.
Equity share capital of Rs. 100 each		4,00,000
General Expenses	24,000	—
Current Accounts		20,20,000
Interest Paid	23,000	—
Reserve Fund		1,00,000
Fixed Deposits		12,80,000

Savings Bank A/c		2,00,000
Cash in hand	35,000	
Interest received		1,60,000
Loans, Cash Credit, Overdrafts	20,60,000	
Depreciation on Premises	27,000	
Premises	4,31,000	
Silver	32,000	
Bad debts	8,000	
Cash with R.B.I.	2,00,000	
Cash with Other Banks	1,03,000	
Gold	39,000	
Money at call and short notice	1,00,000	
Profit and Loss Account		1,20,000
Discount Received		30,000
Commission		5,000
Dividend paid	30,000	—
Investment in shares	9,40,000	—
Bills discounted and Purchased	2,63,000	
Govt. Bonds	20,000	—
Recurring Deposits	—	20,000
Total	43,35,000	43,35,000

Additional Information :

(1)   Rebate on bills discounted Rs. 12,000.

(2)   Interest accrued on investments was Rs. 10,000.

(3)   Provide Rs. 20,000 for taxation.

(4)   Provision for bad and doubtful debts is required amounting to Rs. 10,000.

(5)   Bills for collection Rs. 80,000.   [14]

Or

A fire occurred in the godown of J.K. Co. Ltd. on 31st March, 2010 destroying the major portion of the stock. The following particulars were however available :

	Rs.
Stock on 1st Jan. 2009	31,400
Stock on 31st Dec. 2009	35,600
Sales for the year 2009	1,00,500
Sales from 1st Jan. 2010 to 31st March, 2010	40,250
Purchases for the year 2009	80,000
Purchases from 1st Jan. 2010 to 31st March, 2010	12,600

Included in the stock of 31st Dec. 2008 were some shop-soiled goods which originally cost Rs. 2,000 but were valued at Rs. 1,400. Half of the stock was sold for Rs. 500 in the year 2009, and the remaining stock was valued at Rs. 600 on 31st Dec., 2009. Half of this was

sold for Rs. 250 in March, 2010. The remaining unsold portion was considered to be worth 80% of its original cost. Subject to this, the rate of gross profit was uniform.

The sum insured was Rs. 15,000 and there was an average clause in the Policy.

The stock saved worth Rs. 1,200.

Find out the amount of claim to be lodged with the Insurance Company for loss of stock. [14]

3.   (A)   Rajesh Ltd. held 12% Gold Bonds of Rs. 50,000 (cost Rs. 52,000) as Investment. On 1st April 2010, the interest on these investment is receivable on 1st January and 1st July every year.

The following transactions took place during the year ended 31st March, 2011.

(*i*)   On 1st May, 2010 purchased Rs. 20,000 at Rs. 102, Ex-Interest.

(*ii*)   On 1st August, sold Rs. 30,000 at Rs. 104, cum, interest.

(*iii*)   On 1st February, sold Rs. 10,000 at Rs. 106, cum-interest.

On 31st March, 2011 the market value of the investment was Rs. 102.

Prepare Investment Account for the year ended 31st March, 2011. [8]

(B) Asha Ltd. Pune, has a branch at Mumbai. All goods for sale are invoiced to branch at cost plus 25%. All expenses at branch are met by head office through separate remittance. From the following particulars prepare Mumbai Branch Account as it would appear in the books of Head Office.

	Rs.
Stock as on 1-4-2010 (Invoice price)	20,000
Debtors as on 1-4-2010	13,000
Furniture on 1-4-2010	10,000
Petty cash on 1-4-2010	500
Goods received from H.O. (Invoice price)	85,000
Goods returned to H.O. (Invoice price)	5,000
Discount allowed	2,000
Allowances	3,000
Cheque received from head office for expenses :	
Salaries	12,000
Rent	6,000
Advertisement	10,000
Petty Expenses	1,000
Credit sales	40,000
Cash sales	66,800

Bad Debts	1,000
Actual Petty Expenses	1,300
Stock as on 31-3-2011	30,000
Debtors on 31-3-2011	18,000

Depreciation on furniture is to be charged at 10% p.a.

Prepare Branch Account for the year ended 31-3-2011 as per Debtors method. [14]

4. From the following Trial Balance of Mr. Pawar's farm, Prepare Crop A/c and Livestock A/c, General Profit and Loss A/c for the year ended 31-3-2011 and Balance Sheet as on that date :

Particulars	Debit (Rs.)	Credit (Rs.)
Capital		42,00,000
Land	22,50,000	
Farm Building	7,50,000	
Machinery (Farm)	16,50,000	
Sundry Debtors	6,00,000	
Loan		7,50,000
Cash in hand	3,60,000	
Sale of Livestock		11,25,000
Sale of Corn and Straw		5,25,000
Sundry Creditors		2,25,000

Stock on 1-4-2010 :

Growing Crops and Fertilizers	3,00,000	
Livestock	4,50,000	
Fertilisers	15,000	
Manager's Salary	90,000	
Farm Labour	75,000	
Office Expenses	15,000	
Manager's Personal A/c		7,500
Legal Fees	45,000	
Farmhouse Expenses	18,000	
Staff Meals	7,500	
Crop Expenses	1,50,000	
Livestock Expenses	6,00,000	
Repairs to Farm Machinery	37,500	
Sundry Expenses (Livestock)	12,000	
Shed (Livestock)	7,500	
Tools and Implements (1-4-2010)	22,500	
Bank overdraft		67,500
Interest on crop loan	45,000	
Provision for depreciation on		
Farm Machinery		6,00,000
	75,00,000	75,00,000

Additional Information :

(1)   The manager is chargeable with 40% of Farmhouse expenses and is also entitled to a commission of 15% on the profit made by livestock account before his commission.

(2)   Depreciation on farm machinery is to be provided at Rs. 15,000 chargeable to Crop A/c.

(3)   Farm product worth Rs. 30,000 was used by livestock feeding during the year.

(4)   Managers salary and farm labour to be allocated between crop and livestock as 4 : 1.

(5)   Depreciation on tools and implements is to be apportioned between crop and livestock as 3 : 1.

(6)   Stock on 31-3-2011 :

Growing Crops and Fertilizers Rs. 1,50,000, Livestock Rs. 6,30,000, Tools and implements Rs. 7,500.

(7)   Allocate staff meals in the ratio of 9 : 1 to Crop and Live-stock.   [20]

Or

The following Summarised Trading and Profit and Loss A/c of Shah Ltd. for the year ended 31st March, 2011 and the Balance Sheet as on that date :

Dr.   **Trading Account**   **Cr.**

Particulars	Rs.	Particulars	Rs.
To Opening Stock	1,00,000	By Sales	8,50,000
To Purchases	5,60,000	By Closing Stock	1,50,000
To Gross Profit	3,40,000		
	10,00,000		10,00,000

Dr.   **Profit and Loss Account**   **Cr.**

Particulars	Rs.	Particulars	Rs.
To Operating Expenses :		By Gross Profit b/d	3,40,000
Sellings & Distribution	30,000	**By Non-operating**	
Administrative Expenses	1,50,000	**Income :**	
Finance charges	15,000	Interest	3,000
To Non-operating Expenses :		Profit on sale	
Loss on sale of Assets	5,000	of shares	7,000
To Net Profit c/d	1,50,000		
	3,50,000		3,50,000

Balance Sheet

as on 31-3-2011

Liabilities	Rs.	Assets	Rs.
Issued Capital		Land and Building	1,50,000
2000 Equity shares of		Plant and Machinery	80,000
Rs. 100 each	2,00,000	Stock	1,50,000
Reserves	90,000	Debtors	70,000
Profit and Loss A/c	60,000	Bank Balance	30,000
Sundry Creditors	1,20,000		
Bank Overdraft	10,000		
	4,80,000		4,80,000

From the above statements you are required to calculate the following ratios :

(1) Current Ratio

(2) Liquid Ratio

(3) Operating Ratio

(4) Stock Turnover Ratio

(5) Net Profit Ratio

(6) Gross Profit Ratio. [20]

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T.Y. B.Com. EXAMINATION, 2012

ECONOMICS

(Indian and Global Economic Development)

(2008 PATTERN)

Time : Three Hours　　　　　　　**Maximum Marks : 80**

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

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

1.　Explain the characteristics of the Indian Economy as an emerging Economy.　　　　　[16]

2.　Describe the place of Agriculture in the Indian Economy.　[16]

Or

Explain the role of public sector industries in the Indian Economy. [16]

3.　(*a*)　Explain the importance of foreign trade in Economic Development.　　　　　[8]

(*b*)　What are the objectives and problems of South Asian Association for Regional Co-operation (SAARC) ?　　　[8]

Or

(*a*) Explain the challenges of Liberlisation. [8]

(*b*) State and explain the concepts of Balance of Trade and Balance of Payments. [8]

4. Describe need and impact of Foreign Capital. [16]

5. Write short notes on (any *two*) : [16]

(*a*) Need of the Indian Economic Planning.

(*b*) Importance of Infrastructure in Economic Development.

(*c*) Role of Human Resource in Economic Development.

(*d*) International Monetary Fund (I.M.F.).

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. उदयोन्मुख अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची वैशिष्ट्ये स्पष्ट करा. [16]

2. भारतीय अर्थव्यवस्थेतील शेतीच्या स्थानाचे वर्णन करा. [16]

किंवा

भारतीय अर्थव्यवस्थेतील सार्वजनिक क्षेत्रातील उद्योगांची भूमिका स्पष्ट करा.   [16]

3. (अ) आर्थिक विकासात विदेशी व्यापाराचे महत्व स्पष्ट करा.   [8]

    (ब) प्रादेशिक सहकार्यासाठी दक्षिण आशियाई (सार्क) संघटनेची उद्दीष्ट्ये आणि समस्या
         कोणत्या आहेत ?   [8]

किंवा

    (अ) उदारीकरणाची आव्हाने स्पष्ट करा.   [8]

    (ब) व्यापारतोल आणि व्यवहारतोलाची संकल्पना सांगा व स्पष्ट करा.   [8]

4. विदेशी भांडवलाची गरज व प्रभावाचे वर्णन करा.   [16]

5. खालीलपैकी कोणत्याही **दोन**वर थोडक्यात टिपा लिहा :   [16]

    (अ) भारतीय आर्थिक नियोजनाची गरज.

    (ब) आर्थिक विकासातील पायाभूत सुविधांचे महत्व.

    (क) आर्थिक विकासातील मानवी संसाधनाची भूमिका.

    (ड) आंतरराष्ट्रीय नाणे निधी (I.M.F.).

Total No. of Questions—5]　　　　　[Total No. of Printed Pages—3

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T.Y. B.Com. EXAMINATION, 2012

ECONOMICS

(International Economics)

(2008 PATTERN)

Time : Three Hours　　　　　　　**Maximum Marks : 80**

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

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

(*iii*)　Draw diagrams wherever necessary.

1. Critically examine the Comparative Cost Theory of International Trade.　[16]

2. What is International Trade Policy ? Explain in detail the merits and demerits of Protection Trade Policy.　[16]

Or

State and explain in detail the role of International Trade in Economic Growth.　[16]

3. (*a*)　Explain the motives of International Labour Migration.　[8]

(*b*)　State and explain the types of Foreign Capital.　[8]

Or

(*a*)   Explain the demerits of Flexible Exchange Rate.   [8]

(*b*)   Explain the concept and structure of Foreign Exchange Market.   [8]

4.   Explain the concept of Balance of Trade and Balance of Payments. Explain in detail the causes of disequilibrium in Balance of Payments.   [16]

5.   Write short notes on (any *two*) :   [16]

(*a*)   South Asian Association for Regional Co-operation (SAARC)

(*b*)   Types of Terms of Trade

(*c*)   Role of Multinational Corporations (MNCs)

(*d*)   Features of India's Foreign Trade Policy since 1991.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*)   उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(*iii*)   संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

(*iv*)   आवश्यक त्या ठिकाणी आकृत्या काढा.

1.   आंतरराष्ट्रीय व्यापाराच्या तुलनात्मक खर्च सिद्धांताचे टिकात्मक परिक्षण करा.   [16]

2. आंतरराष्ट्रीय व्यापार धोरण म्हणजे काय ? संरक्षित व्यापार धोरणांचे गुण-दोष सविस्तर स्पष्ट करा. [16]

<div align="center">**किंवा**</div>

आर्थिक वृद्धीत आंतरराष्ट्रीय व्यापाराची भुमिका सांगा व सविस्तर स्पष्ट करा. [16]

3. (अ) श्रमिकाच्या आंतरराष्ट्रीय स्थलांतराचे उद्देश्य स्पष्ट करा. [8]

(ब) विदेशी भांडवलाचे प्रकार सांगा व स्पष्ट करा. [8]

<div align="center">**किंवा**</div>

(अ) बदलत्या विनिमयदराचे दोष स्पष्ट करा. [8]

(ब) विदेशी विनिमय बाजाराची संकल्पना व रचना स्पष्ट करा. [8]

4. व्यापारतोल व व्यवहारतोल संकल्पना स्पष्ट करा. व्यवहारतोलातील असमतोलाची कारणे सविस्तर स्पष्ट करा. [16]

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

(अ) प्रादेशिक सहकार्यासाठी दक्षिण आशियाई संघटना (सार्क)

(ब) व्यापारशर्तींचे प्रकार

(क) बहुराष्ट्रीय कंपन्यांची भुमिका (MNCs)

(ड) 1991 पासूनच्या भारताच्या विदेशी व्यापार धोरणाची वैशिष्ट्ये.

Seat No.	

T.Y. B.Com. EXAMINATION, 2012

AUDITING AND TAXATION

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

(*iii*) Use of calculator is allowed.

1. Briefly explain primary and secondary objectives of auditing. [16]

Or

Explain the rights and duties of company auditor.

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

(*a*) Advantages of auditing

(*b*) Audit working papers

(*c*) Problems of auditing in EDP environment

(*d*) Auditing and Assurance Standard 1 (AAS 1)

(*e*) Tax Audit

(*f*) Audit Report.

3. (A) How would you determine the residential status of an individual ? Explain. [8]

Or

What is Capital Gain ? Explain any *three* deductions allowed from capital gain under Section 54.

(B) Mr. Multiram owns three houses, particulars of which are as follows : [10]

		House A (let out) ₹	House B (self-occupied) ₹	House C (self-occupied) ₹
(1)	Municipal valuation	3,60,000	4,80,000	6,00,000
(2)	Fair Rent	3,70,000	4,70,000	6,20,000
(3)	Standard Rent	3,80,000	4,65,000	6,30,000
(4)	Annual Rent	3,78,000	4,50,000	6,25,000
(5)	Unrealised Rent of the Previous Year 2011-12	15,700	N.A.	N.A.
(6)	Period of vacancy	One month	N.A.	N.A.
(7)	Municipal Taxes at 10% of M.V.	Paid by tenant	Not paid upto 31-03-2012	Paid by Multiram
(8)	Interest paid on loan	1,70,000	1,53,000	1,55,000

Find out income from House Property for the Assessment Year 2012-13.

4. From the following particulars of Ramkisan, compute his total income for the assessment year 2012-13 : [14]

			₹
(1)	Salary from Pankaj Ltd. ₹ 13,000 p.m. (increased to ₹ 15,000 p.m. w.e.f. 1-10-2011)		1,68,000
(2)	Bonus		16,000
(3)	Dearness allowance		18,000
(4)	Entertainment allowance		8,000
(5)	Employer's contribution to Recognised P.F.		25,000
(6)	Employees contribution to Recognised P.F.		25,000
(7)	Interest on Recognised P.F. @ 9.5%		22,000
(8)	Personal expenses of Ramkisan's son met by the employer		10,000
(9)	Rent-free unfurnished house provided by the employer, at Delhi whose annual rental value is		96,000
(10)	Watchman engaged by the employer for many years for the security of residence of Ramkisan, total salary paid to him by employer during the year		6,000
(11)	Medical expenses of the employee and free refreshment in the office		12,000
(12)	Personal club bill of the assessee reimbursed by the employer		2,400

(13) Unit Linked Insurance Plan contribution paid by

the employer   6,000

(14) He deposited ₹ 18,000 in NSS during the previous

year   18,000

(15) Conveyance allowance ₹ 6,000. It is certified that the

entire allowance is spent for official duties.

5. Mr. Babanrao Balasaheb Bhalerao, working in Sales Tax department,

Govt. of Maharashtra, at Mumbai has furnished the following details

of his income for the year ended March 31, 2012 :   [16]

(1)   Basic Salary ₹ 36,400 p.m.

(2)   Dearness allowance 50% of basic salary.

(3)   Transport allowance (for coming to office and going back to

his residence) at ₹ 1,300 p.m.

(4)   Entertainment allowance at ₹ 900 p.m.

(5)   House rent allowance of ₹ 5,460 p.m., but he paid a rent of

₹ 8,000 p.m.

(6)   Personal medical bills of ₹ 20,000 were reimbursed by the employer.

He has taken a treatment in a private nursing home not belonging

to the employer.

(7) His contribution to the Statutory Provident Fund is ₹ 52,416 and the employer contributes an equal amount.

(8) The interest credited to Statutory Provident Fund Account at 8.5% per annum, ₹ 18,500.

(9) Agricultural Income from land situated in Cylon ₹ 30,000.

(10) Income from short-term capital gain ₹ 10,000.

(11) Income from long-term capital gain ₹ 15,000.

(12) He has been provided with a motor car of 1800 cc engine capacity for his official as well as personal use. Car is owned by the company and all Running and Maintenance expenses are borne by the company.

(13) Dividend received from domestic company ₹ 10,500.

(14) Interest on bank deposits ₹ 3,000.

(15) Donation paid to Prime Minister's Drought Relief Fund ₹ 5,000.

(16) Repayment of loan borrowed for the higher education of his son ₹ 59,000 including interest ₹ 29,000.

(17) Income from speculative business ₹ 20,000.

(18) Life insurance premium paid ₹ 10,000.

(19) Professional tax ₹ 2,500.

Compute the total income of Mr. Babanrao Balasaheb Bhalerao for the A.Y. 2012-13 and also calculate tax liability.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : **80**

सूचना :— (*i*) **सर्व** प्रश्न अनिवार्य आहेत.

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(*iii*) कॅल्क्युलेटर वापरण्यास परवानगी आहे.

1. अंकेक्षणाची प्राथमिक आणि दुय्यम उद्दिष्ट्ये थोडक्यात स्पष्ट करा.   [16]

किंवा

कंपनी अंकेक्षकाचे हक्क व कर्तव्ये स्पष्ट करा.

2. थोडक्यात टीपा लिहा (कोणत्याही **तीन**) :   [16]

(अ) अंकेक्षणाचे फायदे

(ब) अंकेक्षण कागदपत्रे

(क) इ.डी.पी. परिस्थितीत अंकेक्षणात येणाऱ्या समस्या

(ड) अंकेक्षण मानक 1 (Assurance Standard 1)

(इ) कर अंकेक्षण

(फ) अंकेक्षण अहवाल.

3. (अ) व्यक्तीचा निवासी दर्जा तुम्ही कसा निर्धारित कराल ? स्पष्ट करा.   [8]

किंवा

भांडवली नफा म्हणजे काय ? कलम 54 नुसार भांडवली नफ्यातून कोणत्याही तीन वजावटी स्पष्ट करा.

(ब) मि. मल्टीराम हे तीन घराचे मालक आहेत. त्यांचा तपशील पुढीलप्रमाणे आहे : [10]

		घर 'अ'	घर 'ब'	घर 'क'
		(भाड्याने दिलेले)	(स्वनिवासी)	(स्वनिवासी)
		₹	₹	₹
(1)	नगरपालिका मूल्यांकन	3,60,000	4,80,000	6,00,000
(2)	वाजवी भाडे	3,70,000	4,70,000	6,20,000
(3)	प्रमाणित भाडे	3,80,000	4,65,000	6,30,000
(4)	वार्षिक भाडे	3,78,000	4,50,000	6,25,000
(5)	2011-12 या वर्षातील न मिळालेले भाडे	15,700	लागू नाही	लागू नाही
(6)	घर रिकामे असल्याचा कालावधी	1 महिना	लागू नाही	लागू नाही
(7)	नगरपालिका कर (मूल्यांकनाच्या 10 प्रतिशत)	भाडेकरुने दिले	31 मार्च 2012 पर्यंत दिले नाही	श्री मल्टीराम यांनी भरले
(8)	कर्जावरील व्याज	1,70,000	1,53,000	1,55,000

कर-निर्धारण वर्ष 2012-13 करिता गृहसंपत्तीपासून मिळणारे उत्पन्न शोधुन काढा.

4. रामकिसन यांच्या पुढील तपशिलावरून कर-निर्धारण वर्ष 2012-13 करिता एकूण उत्पन्न काढा : [14]

(1) पंकज लि. कडून मिळणारा पगार ₹ 13,000 प्रति महिना ₹

(1-10-2011 पासून ₹ 15,000 प्रति महिना) 1,68,000

(2)	बोनस	16,000
(3)	महागाई भत्ता	18,000
(4)	करमणूक भत्ता	8,000
(5)	मान्यताप्राप्त भविष्य निर्वाह निधीला मालकाचे योगदान	25,000
(6)	मान्यताप्राप्त भविष्य निर्वाह निधीला कामगाराचे योगदान	25,000
(7)	मान्यताप्राप्त भविष्य निर्वाह निधीवरील व्याज, 9.5 प्रतिशत दर	22,000
(8)	रामकिसन यांच्या मुलाचा व्यक्तिगत खर्च मालकाने दिला	10,000
(9)	दिल्ली येथे भाडेमुक्त व फर्निचर विरहीत घर मालकाने दिले आहे, घराचे वार्षिक भाडे मूल्य ₹ 96,000 आहे	96,000
(10)	रामकिसन यांच्या सुरक्षेकरिता रखवालदाराची नेमणूक अनेक वर्षापासून केली आहे. मालकाने या वर्षी त्यासाठी पगार दिला	6,000
(11)	कार्यालयामध्ये मालकाने कामगाराकरिता वैद्यकीय खर्च व अल्पोपहार दिला	12,000
(12)	वैयक्तिक क्लब बीलाची मालकाने परतफेड केली	2,400
(13)	युनिट लिंकड् विमा योजनेसाठी मालकाचे योगदान	6,000
(14)	चालु वर्षामध्ये रामकिसन याने राष्ट्रीय बचत योजनेत पैसे भरले	18,000
(15)	कन्व्हेस (Conveyance) भत्ता ₹ 6,000—संपूर्ण भत्ता कार्यालयीन कामकाजाकरिता वापरला असे प्रमाणपत्र दिले आहे.	

5. मि. बबनराव बाळसाहेब भालेराव हे महाराष्ट्र शासनाच्या मुंबई येथील विक्री कर विभागात कार्यरत आहेत. 31 मार्च, 2012 अखेर उत्पन्नाचा तपशिल पुढीलप्रमाणे दिला आहे : [16]

(1) मूळ पगार ₹ 36,400 प्रति महिना.

(2) महागाई भत्ता मूळ पगाराच्या 50 प्रतिशत.

(3) वाहन भत्ता (कार्यालयात येणे व कार्यालयातून घरी जाणे ₹ 1,300 प्रति महिना).

(4) करमणूक भत्ता ₹ 900 प्रति महिना.

(5) घरभाडे भत्ता ₹ 5,460 प्रति महिना परंतू ते दरमहा ₹ 8,000 भाडे देतात.

(6) व्यक्तिगत वैद्यकीय बील ₹ 20,000 मालकाने परत केले. त्यांनी खाजगी नर्सिंग होममध्ये औषधोपचार केले. हे नर्सिंग होममालकाचे नाही.

(7) बबनराव यांनी वैधानिक भविष्य निर्वाह निधीमध्ये ₹ 52,416 भरले. मालकाने इतकीय रकम या खात्यात भरली.

(8) वैधानिक भविष्य निर्वाह निधीवरील प्रत्येक वर्षात 8.5 प्रतिशत दराने व्याज आकारणी ₹ 18,500.

(9) सिलेन मधील शेतीपासून मिळलेले उत्पन ₹ 30,000.

(10) अल्पकालीन भांडवली नफा ₹ 10,000.

(11) दिर्घकालीन भांडवली नफा ₹ 15,000.

(12) खाजगी व कार्यालयीन कामकाजाकरिता 1800 सीसी इंजीन क्षमतेची कार दिली आहे. कार कंपनीच्या मालकीची असून कंपनीने वापर व देखभालीचा खर्च केलेला आहे.

(13) भारतीय कंपनीकडून मिळालेला लाभांश ₹ 10,500.

(14) बँक खात्यावरील व्याज ₹ 3,000.

(15) पंतप्रधान दुष्काळ निवारण निधीसाठी ₹ 5,000 देणगी दिली.

(16) मुलाच्या शिक्षणासाठी घेतलेल्या कर्जाची ₹ 59,000 इतकी परतफेड केली. यामध्ये ₹ 29,000 व्याज समाविष्ट आहे.

(17) सट्टेबाजीच्या व्यवसायापासून मिळालेले उत्पन्न ₹ 20,000.

(18) आयुर्विमा पॉलिसीचा हप्ता भरला ₹ 10,000.

(19) व्यवसाय कर ₹ 2,500.

बबनराव बाळासाहेब भालेराव यांचे कर-निर्धारण वर्ष 2012-13 करिता एकूण उत्पन्न काढा तसेच त्यांना भरावा लागणारा कर-निर्धारित करा.

Total No. of Questions—5]   [Total No. of Printed Pages—3

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T.Y. B.Com. EXAMINATION, 2012
BUSINESS ADMINISTRATION
Paper II
(Human Resource Development and Marketing)
(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

N.B. :— *All* questions are compulsory.

1. Define training. What are the methods of training.   [16]

2. Answer the following questions (any *one*) :

    (*a*) Define sales promotion. What are the modern methods of sales promotion ?   [16]

    Or

    (*b*) What do you mean by VRS ? State the advantages and disadvantages of VRS.   [16]

3. Answer the following questions :

    (*a*) Explain scope of human resource department.   [8]

    (*b*) Explain importance of succession planning.   [8]

    Or

    (*a*) What are the methods of improving morale of the employees ?   [8]

    (*b*) What are the objectives of marketing ?   [8]

4. Define advertising. What are the medias of advertising ?   [16]

5. Write short notes on (any *two*) :   [16]

  (*a*) Kaizen

  (*b*) Employee Counselling

  (*c*) Tele-marketing

  (*d*) Mall.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

सूचना :— **सर्व** प्रश्न सोडविणे अनिवार्य आहेत.

1. प्रशिक्षण म्हणजे काय ? प्रशिक्षणाच्या पद्धती कोणत्या ?   [16]

2. खालील प्रश्नांची उत्तरे लिहा (कोणताही **एक**) :

  (अ) विक्रयवृद्धी म्हणजे काय ? विक्रयवृद्धीच्या आधुनिक पद्धती कोणत्या ? [16]

                              किंवा

  (ब) मुदतपूर्व सेवानिवृत्ती म्हणजे काय ? अशा प्रकारच्या सेवानिवृत्तीचे फायदे व तोटे

        स्पष्ट करा.   [16]

3. खालील प्रश्नांची उत्तरे लिहा :

  (अ) मानवी संसाधन विभागाची व्याप्ती स्पष्ट करा.   [8]

  (ब) उत्तराधिकारी नियोजनाचे महत्त्व स्पष्ट करा.   [8]

<div align="center">**किंवा**</div>

    (अ) कर्मचाऱ्यांचे मनोधैर्य उंचावण्याचे मार्ग स्पष्ट करा.   [8]

    (ब) विपणनाची उद्दिष्ट्ये स्पष्ट करा.   [8]

4. जाहिरात म्हणजे काय ? जाहिरातीची माध्यमे सविस्तर स्पष्ट करा.   [16]

5. थोडक्यात टिपा द्या (कोणतेही **दोन**) :   [16]

    (अ) कायझेन

    (ब) कर्मचारी मार्गदर्शन

    (क) टेलीमार्केटिंग

    (ड) मॉल.

Total No. of Questions—5] [Total No. of Printed Pages—3

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T.Y. B.Com. EXAMINATION, 2012
BANKING AND FINANCE
Paper II
(Financial Markets and Institutions in India)
(2008 PATTERN)

Time : Three Hours Maximum Marks : 80

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

(ii) Figures to the right indicate full marks.

1. Explain the objectives and advantages of Over The Counter Exchange of India. [16]

2. Explain the new trends in Primary and Secondary Markets of Indian Capital Market. [16]

Or

State the submarkets of Indian Money Market. [16]

3. (a) Explain the working of Factoring Companies. [8]

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

Or

(a) State in detail Post Office Small Savings Scheme. [8]

(b) Explain the working of Mutual Funds in Indian Capital Market. [8]

4. Explain the working and progress of General Insurance Corporation of India in Indian Economy. [16]

5. Write notes on (any *two*) : [16]
   (*a*)   Housing Finance
   (*b*)   Venture Capital Finance
   (*c*)   Unit Trust of India
   (*d*)   Industrial Finance Corporation of India.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

1. भारताच्या त्वरित विनिमय केंद्राची उद्दिष्ट्ये आणि फायदे स्पष्ट करा. [16]

2. भारतीय भांडवल बाजाराच्या प्राथमिक आणि दुय्यम बाजारातील नवे प्रवाह स्पष्ट करा. [16]

(किंवा)

भारतीय नाणेबाजारातील उपबाजार सांगा. [16]

3. (अ) अडत व्यवहार कंपन्यांची कामगिरी स्पष्ट करा. [8]

   (ब) राज्य औद्योगिक विकास महामंडळांची प्रगती सांगा. [8]

(किंवा)

(अ) पोस्ट ऑफिस अल्प बचत योजना सविस्तर सांगा. [8]

(ब) भारतीय भांडवलबाजारातील परस्पर निधीची कामगिरी स्पष्ट करा. [8]

4. सर्वसाधारण विमा महामंडळाची भारतीय अर्थव्यवस्थेतील कामगिरी व प्रगती स्पष्ट करा. [16]

5. टीपा लिहा (कोणतेही **दोन**) : [16]

(अ) गृह वित्तपुरवठा

(ब) साहस भांडवळ वित्त

(स) युनिट ट्रस्ट ऑफ इंडिया

(द) भारतीय औद्योगिक वित्तपुरवठा महामंडळ.

Total No. of Questions—**5**] [Total No. of Printed Pages—**4**

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS LAWS AND PRACTICES

Paper II

(2008 PATTERN)

Time : Three Hours **Maximum Marks : 80**

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

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

1. State the nature and scope of the Employees State Insurance Act, 1948. Explain briefly the important provisions regarding Employees State Insurance Act, 1948. [16]

2. State the provisions regarding realisation, repatriation of and exemption of foreign exchange as per Foreign Exchange Management Act, 1999. [16]

Or

State features of Employees Provident Fund Scheme as per Employees Provident Fund Act, 1952. [16]

3. (A) State nature of Minimum Wages Act. State the provisions for appointment of Advisory Board and Central Advisory Board under Minimum Wages Act, 1948. [8]

(B) State composition, duties and rights of the Competition Commission of India as per Competition Act, 2002. [8]

Or

(A) State information about 'Current' and 'Capital' transaction as per Foreign Exchange and Management Act, 1999. [8]

(B) State the duties of Certifying Surgeon under the Factories Act, 1948. [8]

4. Explain provisions regarding 'Safety of Workers' as per Factories Act, 1948. [16]

5. Write short notes (any *two*) : [16]

(A) Problems of application of Special Economic Zone Act, 2005.

(B) Composition, working and powers of Medical Benefit Council (Employees State Insurance Act, 1948)

(C) Role of Securities and Exchange Board of India (SEBI).

(D) Time of payment of wages and Medium of payment of wages (Payment of Wages Act, 1936).

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

         (ii) **सर्व** प्रश्नांना समान गुण आहेत.

         (iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. कर्मचारी राज्य विमा कायदा 1948चे स्वरूप व व्याप्ती सांगा. कर्मचारी राज्य विमा कायदा, 1948 मधील महत्वाच्या तरतुदी थोडक्यात सांगा.   [16]

2. परकिय विनिमय व्यवस्थापन कायदा, 1999 अन्वये परकिय चलन विकणे, स्वदेशात पाठविणे आणि सूट देणे या बाबतच्या तरतुदी सांगा.   [16]

किंवा

कर्मचारी भविष्य निर्वाह निधी व इतर तरतुर्दींचा कायदा, 1952 नुसार कर्मचारी भविष्य निर्वाह निधी योजनेची वैशिष्टे सांगा.   [16]

3. (अ) किमान वेतन कायद्याचे स्वरूप सांगुण, किमान वेतन कायदा 1948 नुसार सल्लागार मंडळ व केंद्रिय सल्लागार मंडळ यांच्या नेमणूकी बाबतच्या तरतुदी सांगा. [8]

   (ब) स्पर्धाकायदा, 2002 अन्वये भारतीय स्पर्धा आयोगाची रचना, कर्तव्ये आणि अधिकार सांगा.   [8]

किंवा

(अ) परकिय विनिमय व्यवस्थापन कायदा, 1999 नुसार चालु आणि भांडवली खात्यांचे व्यवहारांबाबत माहिती सांगा.   [8]

(ब) कारखान्यांचा कायदा, 1948 नुसार दाखला देणाऱ्या वैद्यकिय अधिकाऱ्यांची कर्तव्ये सांगा.   [8]

4. कारखान्यांचा कायदा, 1948 नुसार कारखान्यातील कामगारांच्या सुरक्षिततेबाबतच्या तरतुदी सांगा.   [16]

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

   (अ) विशेष आर्थिक क्षेत्र कायदा, 2005 (सेझ) च्या अंमलबजावणी बाबतच्या समस्या सांगा.

   (ब) वैद्यकिय लाभसमितीची रचना, कार्ये व अधिकार (कर्मचारी राज्य विमा कायदा, 1948).

   (क) प्रतिभूती आणि विनिमय मंडळाची (सेबी) भूमिका.

   (ड) वेतन देण्याचा कालावधी आणि माध्यम (वेतन व मजूरी कायदा, 1936).

Seat
No.

T.Y. B.Com. EXAMINATION, 2012

CO-OPERATION AND RURAL DEVELOPMENT

Paper II

(Co-operation Management and Administration)

(2008 PATTERN)

Time : Three Hours   Maximum Marks : 80

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

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

1.   Define Co-operative Management. Explain the principles of Co-operative
Management.   [16]

2.   Enumerate the need and significance of professionalisation of
Management in co-operatives.   [16]

Or

Explain the organisational structure of Co-operative Department in
Maharashtra.   [16]

3.   (*a*)   Write a note on Human Relationship in Co-operatives.   [8]

(*b*)   Explain the importance of Decision-making in Co-operative
Management.   [8]

Or

(*a*)   Write a note on Accounting in Co-operatives.   [8]

(*b*)   State the objectives of Co-operative Audit.   [8]

4.   Define Co-operative Audit. Enumerate the various/different types of Co-operative Audit in detail.   [16]

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

(*a*)   Explain the nature of financial management of co-operatives.

(*b*)   Describe the responsibilities of Co-operative Auditor.

(*c*)   Write a note on Investment Policy of Co-operative Institution.

(*d*)   State the characteristics of Financial Planning in Co-operatives.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

         (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1.   सहकारी व्यवस्थापनाची व्याख्या सांगा. सहकारी व्यवस्थापनाची तत्वे स्पष्ट करा. [16]

2.   सहकारात व्यवस्थापनाच्या व्यावसायिकीकरणाची असलेली गरज आणि महत्व विशद करा.   [16]

<div align="center">**(किंवा)**</div>

महाराष्ट्रातील सहकारी विभागाचे संघटनात्मक स्वरूप स्पष्ट करा.   [16]

3.   (अ) सहकारामधील मानवी-संबंध यावर टिप लिहा.   [8]

    (ब) सहकारी व्यवस्थापनात निर्णय-क्षमतेचे असलेले महत्व स्पष्ट करा.   [8]

<div align="center">**(किंवा)**</div>

    (अ) सहकारातील लेखाकर्म यावर टिप लिहा.   [8]

    (ब) सहकारी लेखा परिक्षणाचे उद्देश सांगा.   [8]

4.   सहकारी लेखा परिक्षणाची व्याख्या सांगा. सहकारी लेखा परिक्षणाचे असलेले विविध प्रकार सविस्तर विशद करा.   [16]

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

    (अ) सहकारी वित्तिय व्यवस्थापनाचे स्वरूप स्पष्ट करा.

    (ब) सहकारी लेखा परिक्षकाच्या जबाबदा-या विशद करा.

    (स) सहकारी संस्थाचे 'गुंतवणूक धोरण' यावर टिप लिहा.

    (द) सहकारामधील वित्तिय नियोजनाची वैशिष्ट्ये सांगा.

Total No. of Questions—**5**]　　　　　　[Total No. of Printed Pages—**4+2**

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T.Y. B.Com. EXAMINATION, 2012

COST AND WORKS ACCOUNTING

Paper II

(Overheads and Methods of Costing)

(2008 PATTERN)

Time : Three Hours　　　　　　**Maximum Marks : 80**

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

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

　　(*iii*) Use of calculator is allowed.

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

　　(*i*) Indirect costs cannot be identified with a particular cost unit.

　　(*ii*) Depreciation on plant and machinery changes only with a change in capacity.

　　(*iii*) Variable overhead cost is a period cost.

　　(*iv*) In case of most of the contracts entire payment is made in advance.

　　(*v*) In process costing each process is treated as a separate cost centre.

(B) Fill in the blanks : [5]

   (i) ....overheads do not vary in the same proportion in which output changes.

   (ii) ....of overheads means charging of overheads to cost units.

   (iii) ....absorption rates generally result in under or over-absorption of overheads.

   (iv) In.......................costing, the production is made always against customer's specifications.

   (v) Under the........................clause the contract price is increased for a given increase in the prices of inputs.

2. What do you mean by 'Job Costing' ? State its features. Distinguish between job costing and contract costing. [15]

Or

What do you mean by under-absorption and over-absorption of overheads ? What are its reasons ? Describe methods of accounting treatment for under or over-absorbed overheads.

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

   (a) Escalation and De-escalation Clause

   (b) Features of Process Costing

   (c) Normal Loss and Abnormal Loss in Process Costing

   (d) Cost plus contracts

   (e) Features and Applications of Operating Costing.

4. (A) Advani Engineering Company has 3 production departments and 2 service departments. In March 2012, the departmental expenses were as follows :

Production Departments	Rs.
A	80,000
B	65,000
C	70,000
Total =	2,15,000

Service Departments	Rs.
E	20,000
F	30,000
Total =	50,000

The service department expenses are charged out on a percentage basis as follows :

Particulars	A	B	C	E	F
Expenses of Dept. E	20%	25%	35%	—	20%
Expenses of Dept. F	25%	25%	40%	10%	—

Prepare a statement showing the apportionment of service department expenses to production departments as per :

(*i*) Repeated Distribution Method; and

(*ii*) Simultaneous Equation Method. [15]

(B) From the following data, calculate the cost per km. of a vehicle : [5]

Particulars	Rs.
Cost of vehicle	3,00,000
Road licence fee per year	10,000
Insurance charges per year	2,000
Garage rent per year	12,000
Driver's wages per month	4,000
Cost of diesel per litre	48

kms. per litre = 8

Proportionate charges for tyre and maintenance per km.	4

Estimated life of vehicle = 1,50,000 kms.

Annual km (estimated) = 6,000 kms.

5. (A) Amar Builders undertook a contract for Rs. 10,00,000. The following expenses were incurred for this contract during the year 2011-12 :

Particulars	Rs.
Material sent to site	3,10,000
Direct wages paid	2,80,000
Chargeable expenses	60,000
Plant installed	1,00,000
General expenses	90,000
Establishment charges	70,000

The architect of contractee certified work of Rs. 6,00,000 at the end of year. The cost of work uncertified was Rs. 50,000 on that date. The material and plant were at site of Rs. 30,000 and Rs. 60,000 respectively at the end of the year.

You are required to prepare Contract Account and show how these transactions will appear in the Balance Sheet of the contractor at the end of the year.   [10]

(B)   An article passes through 3 processes of manufacture. From the following figures show the cost of each of the three processes during the month of March, 2012 :

Particulars	Process–1	Process–2	Process–3
Material used (Rs.)	15,000	5,000	2,000
Labour (Rs.)	8,000	20,000	6,000
Direct Expenses (Rs.)	2,600	7,200	2,500

The indirect expenses of Rs. 8,500 shall be apportioned on the basis of Labour Cost. No account need be taken of stocks in hand and work-in-progress at the beginning and close of the month. The articles produced during the month were 240.   [10]

Or

(B) From the following data relating to two different vehicles A and B, compute the cost per running km :

Particulars	Vehicle 'A'	Vehicle 'B'
Kms. Run (annual)	15,000	6,000
Cost of vehicle (Rs.)	2,50,000	1,50,000
Road licence annual (Rs.)	7,500	7,500
Insurance annual (Rs.)	7,000	4,000
Garage rent annual (Rs.)	6,000	5,000
Supervision and salaries annual (Rs.)	12,000	12,000
Driver's wages per hour (Rs.)	30	30
Cost of diesel per litre (Rs.)	30	30
Repairs and maintenance per km. (Rs.)	16.50	20
Tyre allocation per km. (Rs.)	8	6
Km. per litre	20 km.	15 km.
Estimated life	1,00,000 km.	75,000 km.

Interest on cost of vehicles is to be charged at 5% p.a. The vehicles run 20 km. per hour on an average. [10]

Total No. of Questions—5]   [Total No. of Printed Pages—8

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS STATISTICS

Paper II

(2008 PATTERN)

Time : Three Hours   Maximum Marks : 80

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

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

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

(*iv*)   Symbols and abbreviations have their usual meanings.

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

(*a*)   State relationship between ^nP_r and ^nC_r. Also find *n* if
$^nC_{n-2}$ = 45.

(*b*)   Define Expectation and variance of discrete random variable.

(*c*)   State additive property of Normal Distribution.

(*d*)   Write down the rejection criteria for Z test if level of
significance is 5%.

(*e*)   Let X~N(1, 1) and Y~N(1, 4), find the distribution of
X–3Y.

(*f*)   State whether each of the following statements is True
or False :

(*i*)   Type I error is rejecting H_0 when it is true.

(*ii*)   Large sample tests are used when *n* less than 30.

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

(*a*) Two unbiased dice are thrown simultaneously. Find the probability of getting :

(*i*) sum of number on die is equal to 8

(*ii*) sum of number on die is even

(*iii*) sum of number on die is perfect square.

(*b*) A random variable X has the following probability distribution :

X	P(X)
0	k
1	$3k$
2	$5k$
3	$7k$
4	$9k$
5	$11k$
6	$13k$

(*i*) Find the value of k

(*ii*) P(X $\geq$ 2)

(*iii*) P(0 < X < 5).

(*c*) The weekly wages of 1000 workers are normally distributed with mean of Rs. 70 and S.D. of Rs. 5. Estimate the number of workers whose weekly wages will be :

(*i*) More than Rs. 75

(*ii*) Less than Rs. 63

(*iii*) Between Rs. 70 and Rs. 72.

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

(*a*) Explain the following terms :

    (*i*)   Exhaustive events

    (*ii*)   Null Hypothesis

    (*iii*) Level of Significance

    (*iv*) Mutually Exclusive events.

(*b*) The marks scored by the students in a certain examination are normally distributed. If 6.68% of the students obtain 70 or more marks and 15.87% obtain less than 45 marks, find the mean and standard deviation of marks obtained by the students.

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

3 monthly demand   —   2500

Ordering cost   —   Rs. 10 per order

Price per unit   —   Rs. 20

Inventory carrying cost   —   20%

Back order cost   —   25%

Determine :

    (*i*)   Optimal order quantity

    (*ii*)   Optimal back order quantity

    (*iii*) Optimal number of orders

    (*iv*) Total cost.

3. Attempt any *two* of the following :

(*a*) (*i*) A sample of 256 bricks has mean weight of 2.12 kg with S.D. of 560 gm. Test the hypothesis that the sample comes from a population with mean wt of 2 kg. Use 5% l.o.s. [4]

(*ii*) A certain stimulus is administrated to each of 12 patients resulted in the following increase in blood pressure :

5, 2, 8, −1, 3, 0, −2, 1, 5, 0, 4, 6.

Can it be concluded that the administration of the stimulus in general will be accompanied by increase in the blood pressure ? Use 5% l.o.s. [4]

(*b*) (*i*) State relationship between Binomial and Normal distribution. [2]

(*ii*) Suppose that the number of telephone calls coming into a telephone exchange between 10 A.M. and 11 A.M. say, X_1, is a random variable with Poisson distribution with parameter 2. Similarly the number of calls arriving between 11 A.M. and 12 noon say, X_2 has a Poisson distribution with parameter 6. If X_1 and X_2 are idependent, what is the probability that more than 5 calls come in between 10 A.M. and 12 noon ? [6]

(c)   A fair coin is tossed thrice. Let X denote the number of heads

and Y denote the number of tails :   [8]

Obtain :

(i)   Joint probability distribution of X and Y

(ii)   Marginal probability distribution of X and Y

(iii) Conditional probability distribution of Y given X = 0.

4.   Attempt any *two* of the following :

(a)   (i)   Among 64 offsprings of a certain cross between guinea

pigs 34 were red, 10 were black, and 20 were white.

According to genetic model these numbers should be in

the ratio 9 : 3 : 4. Are the data consistent with the

model at 5% level of significance ?   [4]

(ii)   Let X and Y be two independent random variables having

normal distribution with parameters (0, 16) and (1, 9)

respectively. Find :

(1)   P(X < Y)

(2)   P(2X + Y < 3).   [4]

(*b*) (*i*) A TV dealer finds that the cost of holding a stock for a week is Rs. 30 and the cost of unit shortage is Rs. 70. If the probability distribution is as follows : [4]

No. of Units	Probability
0	0.05
1	0.1
2	0.2
3	0.25
4	0.2
5	0.15
6	0.05

how many units per week should the dealer order ?

(*ii*) How many four digit numbers can be formed by using digits 1, 3, 5, 6, 7, 8 and 9 (no digits should be repeated) ? How many of these will be greater than 3,000 ? [4]

(*c*) The following data give yield in 20 plots :

11, 27, 26, 24, 23, 19, 12, 29, 17, 21, 21, 25, 20, 13, 15, 14, 19, 20, 20, 23

Write down all possible systematic sample of size 5 and verify sample mean is unbiased estimator of population mean. [8]

5. Attempt any *two* of the following :

(*a*) Two random samples from two normal populations are as follows :

Sample I	Sample II
9	5
11	3
13	4
11	5
15	7
9	5
12	9
14	

Test whether the variances are equal at 2% l.o.s. [6]

(*b*) Fill in the blanks of the following ANOVA tables marked "—" :

Source of variation	Degrees of Freedom	Sum of Squares	Mean sum of squares	Variance ratio
Between Machines	3	36	—	—
Between Workers	—	—	6	—
Error	9	27	—	—
Total	—	—		

Test the homogeneity of machine types and workers at 1% l.o.s. [6]

(*c*)   (*i*)   Write a short note on SRSWOR.   [2]

(*ii*) Using the population 2, 3, 6, 8 and 11, verify that S.E.

of sample mean for SRSWOR is less than SRSWR using

sample size 2.   [4]

Total No. of Questions—**5**]　　　　　[Total No. of Printed Pages—**3**

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T.Y. B.Com. EXAMINATION, 2012
BUSINESS ENTREPRENEURSHIP
Paper II
(2008 PATTERN)

Time : Three Hours　　　　　　　**Maximum Marks : 80**

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

　　　　(*ii*)　*All* questions carry equal marks.

1.　What is business opportunity ? Describe the various elements considered in selection of specific product ?　　　　　　　[16]

2.　State the importance and objectives of business plan. Explain the factors affecting on selection of suitable form of organisation. [16]

Or

Write notes on :　　　　　　　　　　　　　　[16]

(*a*)　Self-employment Scheme of Government of Maharashtra.

(*b*)　Prime Minister Employment Generation Program.

3.　(*a*)　State role of MITCON in development of Industrial Project.

　　(*b*)　Describe the functions of Personnel Manager.　　[16]

Or

(*a*)　Discuss the various schemes of Khadi and Village Industries Board (KVIB).

(*b*)　Write a note on work of Prakash Ratnaparkhi.　　[16]

4. What is Turnaround Strategies ? Explain the various methods of Turnaround Strategies used in Public and Private Sector Organisation. [16]

5. Write short notes on (any *two*) : [16]

(*a*) National Small Industrial Corporation of India (NSICI)

(*b*) Importance of Business Networking

(*c*) Functions of Financial Manager

(*d*) Role of SIDBI in sickness problems of business.

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(मराठी रूपांतर)

</div>

वेळ : तीन तास   एकूण गुण : 80

सूचना :— (*i*) **सर्व** प्रश्न अनिवार्य आहेत.

(*ii*) **सर्व** प्रश्नांना समान गुण आहेत.

1. व्यवसाय संधी म्हणजे काय ? विशिष्ट वस्तुची निवड करताना विचारात घेतळे जाणारे विविध घटक विशद करा. [16]

2. व्यवसाय नियोजनाचे महत्त्व व उद्देश सांगून योग्य व्यवसाय संघटन प्रकाराची निवड करताना परिणाम करणारे घटक स्पष्ट करा. [16]

<div align="center">

किंवा

</div>

टिपा लिहा : [16]

(अ) महाराष्ट्र सरकारची स्वयं रोजगार योजना

(ब) पंतप्रधान रोजगार निर्मीती योजना.

3. (अ) उद्योग प्रकल्प विकासामध्ये मिटकॉनची भूमिका विशद करा.

(ब) मनुष्यबल व्यवस्थापकाची कार्ये सांगा. [16]

<p style="text-align:center">**किंवा**</p>

(अ) खादी व ग्राम उद्योग मंडळाच्या विविध योजनांची चर्चा करा.

(ब) प्रकाश रत्नपारखी यांच्या कार्यावर टिप लिहा. [16]

4. पुनरुत्थापन डावपेच म्हणजे काय ? सार्वजनिक व खाजगी क्षेत्रातील संघटनामध्ये पुनरुत्थापन डावपेचासाठी वापरल्या जाणाऱ्या विविध पद्धती स्पष्ट करा. [16]

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

(अ) भारतीय राष्ट्रीय लघु उद्योग महामंडल

(ब) व्यवसायातील जाळे विश्लेषणाचे महत्त्व

(क) वित्तीय व्यवस्थापकाची कार्ये.

(ड) व्यवसाय आजारपण समस्येमध्ये सिडबी (एस.आई.डी.बी.आई.)ची भूमीका.

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T.Y. B.Com. EXAMINATION, 2012

MARKETING MANAGEMENT

Paper II

(2008 PATTERN)

Time : Three Hours **Maximum Marks : 80**

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

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

1. What is marketing management ? Explain the various responsibilities of marketing manager. [16]

2. Define 'Market Segmentation'. Explain the benefits and limitations of market segmentation. [16]

Or

What is consumer behaviour ? Explain the factors influencing of consumer behaviour. [16]

3. (*a*) Explain the need of customer satisfaction. [8]

(*b*) Explain the importance of industrial marketing in India. [8]

Or

(*a*) Explain the process creating and expanding consumer relationship. [8]

(*b*) Explain the difference between International and Domestic Marketing. [8]

4. What is retail marketing ? Describe the types of retail units. [16]

5. Write short notes on (any *two*) : [16]

(*a*) Social responsibilities of marketing manager

(*b*) Elements of industrial marketing strategy

(*c*) Recent trends in social marketing

(*d*) International marketing for developing country.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

(*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. विपणन व्यवस्थापन म्हणजे काय ? विपणन व्यवस्थापकाच्या विविध जबाबदाऱ्या स्पष्ट करा. [16]

2. बाजारपेठ विभागीकरणाची व्याख्या द्या. बाजारपेठ विभागीकरणाचे फायदे व मर्यादा स्पष्ट करा. [16]

किंवा

ग्राहक वर्तन म्हणजे काय ? ग्राहकाच्या वर्तनावर प्रभाव पाडणारे घटक स्पष्ट करा. [16]

3. (अ) ग्राहक समाधानाची गरज स्पष्ट करा. [8]

(ब) भारतातील औद्योगिक विपणनाचे महत्व स्पष्ट करा. [8]

<div align="center">किंवा</div>

(अ) ग्राहक संबंध निर्माण करण्याची व वाढविण्याची प्रक्रिया स्पष्ट करा.　　　[8]

(ब) आंतरराष्ट्रीय व स्वदेशी विपणनातील फरक स्पष्ट करा.　　　[8]

4. किरकोळ विक्री म्हणजे काय ? किरकोळ विक्री केंद्राचे प्रकार विशद करा.　　　[16]

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

(अ) विपणन व्यवस्थापकाच्या सामाजिक जबाबदाऱ्या

(ब) औद्योगिक विपणन व्यूहरचनेचे घटक

(क) सामाजिक विपणनातील नवीन प्रवाह

(ड) विकसनशील देशासाठी आंतरराष्ट्रीय विपणन.

T.Y. B.Com. EXAMINATION, 2012

AGRICULTURAL AND INDUSTRIAL ECONOMICS

Paper II

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

1. State and explain role of agriculture in Indian Economy.   [16]

2. Critically examine land reforms in India.   [16]

Or

State and explain causes of unemployment in India.   [16]

3. Answer in brief :

(A) Problems of small scale industry in India.   [8]

(B) Sources of Industrial Finance in India.   [8]

Or

(A) Functions of UTI.   [8]

(B) Labour and social security.   [8]

4. State and explain arguments for and against privatization of public enterprises. [16]

5. Write short notes on (any *two*) : [16]
   (1) Functions of IDBI
   (2) Industrial relations in India
   (3) Importance of Sugar Industries
   (4) Problems of power generation industries.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : **80**

सूचना :— (*i*) **सर्व** प्रश्न आवश्यक आहेत.
         (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. भारतीय अर्थव्यवस्थेतील शेतीची भूमिका सांगा व विशद करा. [16]

किंवा

2. भारतातील जमीनसुधारणाचे टिकात्मक परिक्षण करा. [16]

किंवा

भारतातील बेकारीची कारणे सांगा व विशद करा. [16]

3. थोडक्यात उत्तरे लिहा :

   (अ) भारतातील लघुउद्योगाच्या समस्या. [8]

   (ब) भारतातील औद्योगिक वित्तपूरवठ्याचे स्रोत. [8]

किंवा

   (अ) युनिट ट्रस्टची कार्ये. [8]

   (ब) कामगार व सामाजिक सुरक्षा. [8]

4. सार्वजनिक उपक्रमाच्या खाजगीकरणाच्या समर्थणार्थ व विरोधात करण्यात येणारा युक्तीवाद सांगा व विशद करा. [16]

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

(1) भारतीय औद्योगिक विकास बँकेचे कार्ये

(2) भारतातील औद्योगिक संबंध

(3) साखर उद्योगाचे महत्व

(4) उर्जानिर्मिती उद्योगाच्या समस्या.

Total No. of Questions—**4**]   [Total No. of Printed Pages—**4**

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T.Y. B.Com. EXAMINATION, 2012

DEFENCE BUDGETING, FINANCE AND

MANAGEMENT

Paper II

(Defence Production and Management in India)

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

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

(1) What do you mean by Defence Budget ?

(2) Write the meaning of Defence Management.

(3) Define war potential.

(4) Write the long form of DPSU.

(5) Define war.

(6) What do you mean by Logistics Planning ?

(7) State any *two* methods of 'War Finance'.

(8) State the meaning of 'Mobilisation of Resources'.

(9) Write the meaning of Political Aspects of Defence.

(10) Define Industrial Policy.

(11) Define 'Logistics Management'.

(12) Write any *two* functions of Defence Management.

(13) Define Economic Warfare.

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

(1) Explain role of DPSU in defence production.

(2) Discuss weapons procurement policies in India since 1947.

(3) Write a note on Logistics Planning for Defence.

(4) Explain the concept of Development.

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

(1) Evaluate role of private sector in Defence Production.

(2) Highlight the contrast between 'Defence *Vs.* Development'.

(3) Analyse the causes of increasing India's defence expenditure.

(4) Explain in brief 'Structure of Defence Budget'.

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

(1) Write a note on decision making process in Armed Forces.

(2) Explain problems of Arms production in India.

(3) Discuss organisation of Defence Management in India.

(4) Explain economic aspects of Defence Production in India.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. प्रत्येकी **20** शब्दात उत्तरे द्या (कोणतेही **दहा**) :   [20]

(1) संरक्षण अंदाजपत्रक म्हणजे काय ?

(2) संरक्षण व्यवस्थापन अर्थ लिहा.

(3) युद्धक्षमता व्याख्या द्या.

(4) डि.पी.एस.यु.चे पूर्ण स्वरूप लिहा.

(5) 'युद्ध' व्याख्या द्या.

(6) पुरवठा व्यवस्थापनाचे नियोजन म्हणजे काय ?

(7) वॉर फायनान्सच्या कोणत्याही **दोन** पद्धती नमूद करा.

(8) मोबेळायजेशन ऑफ रिसोर्सेसचे अर्थ लिहा.

(9) संरक्षणाचे राजकीय पैलूचे अर्थ लिहा.

(10) औद्योगिक धोरणाची व्याख्या द्या.

(11) पुरवठा व्यवस्थापनाची व्याख्या द्या.

(12) संरक्षण व्यवस्थापनाची कोणतेही **दोन** कार्ये लिहा.

(13) आर्थिक युद्धपद्धतीची व्याख्या द्या.

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

(1) संरक्षण उत्पादनातील सार्वजनिक क्षेत्राची भूमिका स्पष्ट करा.

(2) 1947 पासूनचे शस्त्रास्त्राची पुर्तता करण्याबाबतच्या भारताच्या धोरणाविषयी चर्चा करा.

(3) 'संरक्षणबाबतचे पुरवठा व्यवस्थापनाचे नियोजन' यावर टिपण लिहा.

(4) विकासाची संकल्पना स्पष्ट करा.

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

   (1) संरक्षण उत्पादनातील खाजगी क्षेत्राच्या भूमिकेचे मुल्यमापन करा.

   (2) संरक्षण आणि विकास या विरोधाभासवर प्रकाशझोत टाका.

   (3) भारताचा संरक्षणावरील वाढत जाणाऱ्या खर्चाच्या ''कारणांचे'' विश्लेषण करा.

   (4) 'संरक्षणाच्या अंदाजपत्रकाची रचना थोडक्यात स्पष्ट करा.

4. प्रत्येकी **300** शब्दात उत्तरे द्या (कोणतेही **दोन**) : [30]

   (1) सशस्त्र सेनादलातील निर्णय घेण्याची प्रक्रीया यावर टिपण लिहा.

   (2) भारतातील शस्त्रास्त्र उत्पादनाबाबतच्या समस्या स्पष्ट करा.

   (3) भारतातील संरक्षण व्यवस्थापनाचे संघटन याबाबत चर्चा करा.

   (4) भारतातील संरक्षण उत्पादनाचे आर्थिक पैलू स्पष्ट करा.

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T.Y. B.Com. EXAMINATION, 2012

INSURANCE, TRANSPORT AND TOURISM

Paper II

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

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

2.   Enumerate the comparative study of Private Insurance Companies
     and Government controlled Insurance Companies.

Or

Distinguish between Nomination and Assignment of Insurance.   [16]

3.   (A)   Explain the role of insurance agent in insurance business.

(B)   Write a brief note on Life Insurance Corporation Act, 1956.

Or

(A)   Write a note on Saving Plans of Insurance Business.

(B)   Explain the main provisions of Insurance Act, 1938.   [16]

4.   Define General Insurance ? Explain in detail the various types of claims of General Insurance.   [16]

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

(1)   Enumerate the Accidental benefits of General Insurance Contract

(2)   Explain in brief claim settlement procedure of General Insurance.

(3)   Write a brief note on Surrender of Policies.

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

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*)   उजवीकडील अंक पूर्ण गुण दर्शवितात.

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

2.   खाजगी विमा कंपन्या आणि सरकारी नियंत्रित विमा कंपन्या यांचा तुलनात्मक अभ्यास विशद करा.

किंवा

वारसनोंद (Nomination) आणि मूखत्यार पत्र (बेचनपत्र) (Assignment) यातील फरक स्पष्ट करा.   [16]

3. (अ) विमा व्यवसायात, विमा एजंट (प्रतिनिधी) ची भूमिका स्पष्ट करा.

(ब) 1956च्या आयुर्विमा महामंडळ कायद्यावर थोडक्यात टिप लिहा.

किंवा

(अ) विमा व्यवसायातील, बचत योजना (Saving plans) यावर टिप लिहा.

(ब) 1938 च्या विमा कायद्याच्या प्रमूख तरतूदी स्पष्ट करा.   [16]

4. सर्व साधारण विम्याची व्याख्या सांगून, सर्व साधारण विम्यातील विविध प्रकारचे दावे सविस्तर स्पष्ट करा.   [16]

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

(1) सर्व साधारण विमा करारातील अपघाती फायदे (Accidental Benefits) विशद करा.

(2) सर्व साधारण विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती थोडक्यात स्पष्ट करा.

(3) पॉलीशीची सोडत (Surrender of Policies) यावर थोडक्यात टिप लिहा.

(4) सर्व साधारण विम्याची पैसे देण्या संदर्भातील पद्धती स्पष्ट करा.

Seat No.

T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

(Paper II)

(RDBMS, Networking, Internet and E-commerce)

(2008 PATTERN)

Time : Three Hours　　　　　　**Maximum Marks : 80**

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

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

　　　(*iii*)　Neat diagrams must be drawn wherever necessary.

1.　(A)　Consider the following table and solve the following queries (any *four*) :　　　　　　[8]

　　　Employee (eno, ename, eadd, esal, edesi)

　　　(*i*)　List the employee name whose salary is greater than 8000.

　　　(*ii*)　List the employee details whose name start with 'K'.

　　　(*iii*)　List the employee number in ascending order.

　　　(*iv*)　List the employee name and address whose designation is 'Clerk'.

　　　(*v*)　List the employee details whose address is 'Nagar' or salary is 7000.

P.T.O.

(B) Write syntax and use of the following commands (any *four*) : [8]

    (*i*)   Update

    (*ii*)   Revoke

    (*iii*) Alter

    (*iv*) Create

    (*v*)   Desc.

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

    (*i*)   What are limitations of file processing system ?

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

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

    (*iv*) Explain the Financial EDI.

    (*v*)   Explain Modified Water Model in Web process.

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

    (*i*)   Explain Entity Relationship Diagram.

    (*ii*)   Explain the advantages of RDBMS.

    (*iii*) Explain Computer Network with its goals.

    (*iv*) Explain the Secure Electronic Transaction (SET).

    (*v*)   Write a note on Button and Icon.

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

    (*i*)   Explain Order and Unordered list tag with example.

    (*ii*)   Explain the role of E-commerce.

    (*iii*) Write a short note on Page Type.

    (*iv*) Explain While statement in PL/SQL with example.

    (*v*)   Write a note on RDBMS.

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

(*i*) Explain the different stages of SET (Secure Electronic Transaction).

(*ii*) What are the uses of Entrance and Exit Page in Web ?

(*iii*) Write a note on Cyber Law.

(*iv*) Explain different user of DBMS.

(*v*) Write an HTML to display the following information.

Statewise Population Details

State	Population	
Delhi	1991	100000
	2001	200000
	2011	300000
Kashmir	1991	20000
	2001	30000
	2011	40000

Total No. of Questions—**6**]   [Total No. of Printed Pages—**3**

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS ADMINISTRATION

Paper III

(Finance, Production and Operations Functions)

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

1.   State the various factors influencing the capital structure.   [14]

2.   Define Finance. Explain the nature and importance of Finance. [14]

Or

Explain the types of preference shares and its characteristics.

3.   (A) Explain the steps in Financial Planning.   [7]

(B) Explain the need of computer in Material Management.   [7]

Or

(A) Explain the importance of capital market.   [7]

(B) Describe the principles of supply chain management.   [7]

P.T.O.

4. What is production planning ? Explain objectives and importance of Production Planning. [14]

5. Write short notes on (any *two*) : [14]
(*a*) Techniques of plant layout
(*b*) Functions of Material Handling
(*c*) Importance of Scheduling
(*d*) Advantages of (JIT) Just in Time Manufacturing.

6. "Investment in capital market is an art and science." Discuss. [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

1. भांडवल रचनेवर परिणाम करणारे विविध घटक सांगा. [14]

2. वित्तची व्याख्या द्या. वित्तचे स्वरूप व महत्त्व स्पष्ट करा. [14]

किंवा

अग्रहक्क भागांचे प्रकार व वैशिष्ट्ये स्पष्ट करा.

3. (अ) वित्तीय नियोजनातील पायऱ्या स्पष्ट करा. [7]
(ब) सामग्री व्यवस्थापनात संगणकाची गरज स्पष्ट करा. [7]

किंवा

(अ) भांडवल बाजाराचे महत्व स्पष्ट करा. [7]
(ब) पुरवठा साखळी व्यवस्थापनाची तत्वे विशद करा. [7]

4. उत्पादन नियोजन म्हणजे काय ? उत्पादन नियोजनाची उद्दिष्टे व महत्व स्पष्ट करा. [14]

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

    (अ) यंत्रकुल रचना तयार करण्याची तंत्रे

    (ब) सामग्री हाताळणीची कार्ये

    (क) कार्यवेळापत्रकाचे महत्त्व

    (ड) जे. आय. टी. (JIT) उत्पादन प्रक्रियेचे फायदे.

6. ''भांडवल बाजारात गुंतवणूक करणे ही एक कला व शास्त्र आहे.'' चर्चा करा. [10]

Total No. of Questions—**6**] [Total No. of Printed Pages—**3**

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No.

T.Y. B.Com. EXAMINATION, 2012

BANKING AND FINANCE

Special Paper III

(Banking Law and Practice in India)

(2008 PATTERN)

Time : Three Hours Maximum Marks : 80

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

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

1. Explain the Banking Regulation Act, 1949 and how far it is applicable
 to the Co-operative Bank. [14]

2. Explain briefly the modes of creating charges by the bank. [14]

Or

Explain the duties and rights of the collecting banker.

3. (A) What is Negotiable Instrument ? Explain the characteristics
 of a Negotiable Instrument. [7]

 (B) Explain the precautions to be taken by the banker while giving
 loans. [7]

P.T.O.

Or

(A) Explain the powers of RBI as laid down under Banking Regulation Act, 1949. [7]

(B) What are the non-legal measures for recovery of bank loans ? [7]

4. What is project appraisal ? Discuss the steps involved in appraisal of the project. [14]

5. Write short notes on (any *two*) : [14]
   (*a*) Types of mortgage
   (*b*) Implication of 'Lok Adalat'
   (*c*) Banker as 'Trustee' and an 'Agent'
   (*d*) Payment of 'Forged Cheque'.

6. Discuss critically the changing role of Banking sector under globalization. [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

सूचना :— (*i*) **सर्व** प्रश्न अनिवार्य आहेत.
         (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. बँकिंग नियमन कायदा, 1949 स्पष्ट करून सहकारी बँकांना तो कसा लागू होतो ते स्पष्ट करा. [14]

2. बँकांच्या कर्जभार निर्माण करण्याच्या विविध पद्धती थोडक्यात स्पष्ट करा. [14]

किंवा

वसुली बँकेची कर्तव्ये आणि हक्क विशद करा.

3. (अ) चलनक्षम दस्तऐवज म्हणजे काय ? चलनक्षम दस्तऐवजाची वैशिष्टे स्पष्ट
करा. [7]

(ब) बँकेने कर्ज देताना कोणकोणती काळजी ध्यावी ते स्पष्ट करा. [7]

किंवा

(अ) बँकिंग नियमन कायद्यान्वये, 1949 भारतीय रिझर्व्ह बँकेला दिलेले अधिकार स्पष्ट
करा. [7]

(ब) बँकेकडून कर्जवसुली साठी केल्या जाणाऱ्या बिगर-कायदेशिर उपाययोजना स्पष्ट
करा. [7]

4. प्रकल्प मूल्यमापन म्हणजे काय ? प्रकल्प मूल्यमापनात समाविष्ट होणाऱ्या बाजूंची चर्चा
करा. [14]

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

(अ) गहाणाचे प्रकार

(ब) लोक न्यायालयाचे महत्व

(स) बँक एक 'विश्वस्त' आणि 'मध्यस्थ'

(द) बनावट धनादेशाचे प्रदान.

6. जागतिकीकरणाच्या प्रक्रियेत बँकिंग क्षेत्राच्या बदलत्या भूमिकेची टिकात्मक चर्चा करा. [10]

Total No. of Questions—**6**] [Total No. of Printed Pages—**7**

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS LAWS AND PRACTICES

Special Paper III

(2008 PATTERN)

Time : Three Hours Maximum Marks : 80

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

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

(*iii*) Use of calculator is allowed.

1. Explain the meaning, merits and demerits of Direct and Indirect taxes. [14]

2. Explain the concept 'Transaction value'. What are the specific exclusions from transaction value ? [14]

Or

Explain the following terms (any *two*) :

(*a*) Objectives of Central Excise Act

(*b*) Types of Assessment of Service Tax

(*c*) Meaning of Baggage

(*d*) Clearance of Exported Goods.

P.T.O.

3. (A) Compute the assessable value of excisable goods, from the following information : [7]

		Rs.
(1)	Cum-duty wholesale price including VAT Rs. 4,000	60,000
(2)	Normal secondary packing cost	4,000
(3)	Cost of special secondary packing	6,000
(4)	Cost of durable and returnable packing	6,000
(5)	Freight	3,000
(6)	Insurance on Freight	800
(7)	Trade Discount (Normal Practice)	4,000

Rate of Excise duty 10%

Education cess on Excise duty 3%

State the reasons for admissibility or the otherwise of the deductions.

(B) Determine the Transaction value and Excise duty payable from the following information : [7]

	Rs.
Total Invoice Price (Depot)	18,000

The Invoice Price includes the following :

	Rs.
State VAT	1,000
Octroi	200
Insurance from factory to depot	100
Freight from factory to depot	700

Rate of basic excise duty—16% ad valorem.

Education cess @ 3% on Excise duty.

4. Mr. 'X' a registered dealer purchased 11,000 kgs of output on which VAT paid at 3% was Rs. 3,000. He manufactured 10,000 kgs. of finished products from the inputs. The process loss was 1,000 kgs. [14]

The final products was sold at uniform price of Rs. 10 per kg as follows :

(1)   Goods sold within state—4,000 kgs.

(2)   Goods sold in Inter-state sale against C form—2,500 kgs.

(3)   Goods sent on stock transfer to consignment agent outside the state—2,000 kgs.

(4)   Goods sold to government department outside the state— 1,500 kgs.

There was no opening or closing stock of inputs, WIP or finished product. The state VAT rate on finished product is 12.5%.

Calculate liability of VAT, if 2,000 kgs were exported (and not stock transfer). What will be tax liability ?

Or

What is 'VAT' ? Explain the provisions under the Maharashtra VAT Act, 2002 regarding grant of set-off. [14]

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

    (1)   Objects of Custom Duty Act

    (2)   Courier Service

    (3)   Shipping Bill and Bill of Export

    (4)   Salient features of levy of Service Tax.

6. Explain the procedure for 'Payment of Service Tax'.   [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : **80**

सूचना :— (*i*) **सर्व** प्रश्न अनिवार्य आहेत.

          (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

          (*iii*) कॅलक्युलेटर वापरता येईल.

          (*iv*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 'प्रत्यक्ष कर आणि अप्रत्यक्ष कर' म्हणजे काय ? ते सांगून त्यांचे फायदे-तोटे स्पष्ट करा.   [14]

2. 'व्यवहार मूल्याची' संकल्पना स्पष्ट करा. व्यवहार मूल्यातून निस्संदिग्धपणे वगळल्या जाणाऱ्या बाबी विशद करा.   [14]

किंवा

खालील संकल्पना स्पष्ट करा (कोणतेही **दोन**) :

(अ) केंद्रिय उत्पादन शुल्क कायद्याची उद्दिष्ट्ये

(ब) सेवा करआकारणीचे प्रकार

(क) बॅगेजचा अर्थ (meaning of baggage)

(ड) निर्यात मालाची मुक्तता करणे.

3. (अ) खालील माहितीवरून उत्पादन शुल्क, योग्य मालाचे करआकारणी मूल्य
काढा : [7]

रु.

(1) उत्पादन शुल्क करासह घाऊक विक्रि किंमत (4,000 रु.
मूल्यवर्धित कर अंतर्भूत) 60,000

(2) सामान्य दुय्यम बांधणी खर्च 4,000

(3) विशेष दुय्यम बांधणी खर्च 6,000

(4) टिकाऊ आणि परत करता येऊ शकणाऱ्या बांधणी खर्च 6,000

(5) भाडे 3,000

(6) भाड्यावरील विमा 800

(7) व्यापारी सूट (सामान्य व्यवहार) 4,000

केंद्रिय उत्पादन शुल्क दर 10%

उत्पादन शुल्कावरील शिक्षण कर 3%

वजावटी मान्य करण्याची किंवा इतर बाबींची कारणे सांगा.

(ब) खालील माहितीवरून 'व्यवहार मूल्य' आणि 'देय उत्पादन शुल्क' निश्चित
करा : [7]

रु.

एकूण बीजक किंमत (डेपो) 18,000

बीजक किंमतीत खालील बाबी अंतर्भूत आहेत :

राज्य मूल्यवर्धित कर	1,000
जकात	200
कारखान्यापासून भांडारापर्यंतचा विमा	100
कारखान्यापासून भांडारापर्यंतचे भाडे	700

उत्पादन शुल्काचा मूलभूत दर 16% (मूल्यावर आधारित)

शिक्षण उपकर 3% (उत्पादन शुल्कावर).

4. श्री 'क्ष' हा नोंदणीकृत व्यापारी असून त्याने आपल्या उत्पादनासाठी 11,000 किलोग्रॅम कच्च्या मालाची खरेदी केलेली आहे. त्यावर 3% दराने रुपये 3,000 मूल्यवर्धित कर भरलेला आहे. त्या मालापासून त्याने 10,000 किलोग्रॅमचा विक्रीयोग्य मालाचे उत्पादन केलेले आहे. उत्पादित माल बनविताना 1,000 किलोग्रॅमचा प्रक्रियेपासुन तोटा झालेला आहे. [14]

उत्पादित माल 10 रुपये प्रति किलोग्रॅम प्रमाणे विक्रि केलेला असुन त्याची विक्रि पुढीलप्रमाणे केलेली आहे :

(1) राज्यांतर्गत मालाची विक्रि—4,000 किलोग्रॅम

(2) सी-फॉर्मनुसार आंतरराज्यीय मालाची विक्रि—2,500 किलोग्रॅम

(3) राज्याबाहेर प्रेषप्रतिनिधीला पाठवलेला माल—2,000 किलोग्रॅम

(4) राज्याबाहेर सरकारला मालाची विक्रि—1,500 किलोग्रॅम

त्याचाकडे आरंभी आणि अखेर माल शिल्लक नाही. तसेच प्रक्रियेत असलेला आणि तयार झालेला माल देखील नाही. उत्पादित मालावर राज्य मूल्यवर्धित कराचा दर 12.5%.

वरील माहितीच्या आधारे मूल्यवर्धित कर काढा. वरील मालापैकी 2,000 किलोग्रॅम मालाची निर्यात केलेली आहे. (शिल्लक मालातून वर्ग केलेला नाही)

वरील माहितीच्या आधारे श्री 'क्ष' ची करदेयता काढा.

किंवा

VAT म्हणजे काय ? महाराष्ट्र मूल्यवर्धित कर, 2002 अंतर्गत वजावटी देणगीसाठी तरतूदींची व्याख्या करा. [14]

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

    (1) जकात शुल्क कायद्याची उद्दिष्ट्ये

    (2) कुरीअर सेवा (Courier Service)

    (3) जहाज पावती आणि निर्यातीची पावती

    (4) लॅवी सेवा कराची मुलभूत वैशिष्ट्ये.

6. सेवा कर शोधनाची कार्यपद्धती स्पष्ट करा. [10]

Total No. of Questions—**6**]

[Total No. of Printed Pages—**3**

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T.Y. B.Com. EXAMINATION, 2012

CO-OPERATION AND RURAL DEVELOPMENT

Paper III

(Co-operative Marketing Management)

(2008 PATTERN)

Time : Three Hours

Maximum Marks : 80

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

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

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

2. Define Marketing. Explain the objectives and elements of marketing. [14]

Or

Define Co-operative Marketing. Explain the different types of Co-operative Marketing.

3. (*a*) Write a brief note on Poultry Co-operatives.

(*b*) Explain the advantages of Wholesale Co-operative Store.

Or

(*a*) Describe the objectives of The Agricultural Produce Marketing (Development and Regulation) Act, 2003.

(*b*) Write a brief note on Co-operative Service Marketing [14]

P.T.O.

4. Describe in detail the functions and problems of Agricultural Produce Market Committee. [14]

5. Answer the following questions (any *two*) : [14]

(*a*) Describe the objectives of NAFED (National Agricultural Co-operative Marketing Federation of India Ltd.).

(*b*) Write a note on Agricultural Co-operative Processing.

(*c*) Explain the factors influencing marketing strategy of co-operatives.

(*d*) Describe the main provisions of Agricultural Produce Market (Regulation) Act, 1963.

6. Explain the marketing strategy of co-operatives for Exporting Agricultural Produce. [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

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

2. विपणनाची व्याख्या सांगून, विपणनाचे उद्देश आणि घटक स्पष्ट करा. [14]

किंवा

सहकारी विपणनाची व्याख्या सांगून, सहकारी विपणनाचे वेगवेगळे प्रकार स्पष्ट करा.

3. (अ) 'सहकारी-कुक्कुट पालन' संस्था यावर थोडक्यात टिप लिहा.

(ब) घाऊक-सहकारी संस्थेचे फायदे स्पष्ट करा.

किंवा

(अ) 2003 च्या कृषि उत्पन्न बाजार (विकास व नियमनात्मक) कायद्याची उद्दिष्टे विशद करा.

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

4. कृषि उत्पन्न बाजार समितीची कार्ये आणि समस्या सविस्तर विशद करा. [14]

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

(अ) नाफेडची (**NAFED**) उद्दीष्टे विशद करा.

(ब) 'सहकारी कृषि प्रक्रिया उद्योग' यावर टिप लिहा.

(क) सहकाराच्या विपणन व्यूहरचनेवर प्रभाव पाडणारे घटक स्पष्ट करा.

(ड) 1963 च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याच्या प्रमूख तरतूदी विशद करा.

6. कृषि उत्पन्न निर्यातीसाठी असलेला सहकाराची विपणन व्युहरचना स्पष्ट करा. [10]

Total No. of Questions—**5**]

[Total No. of Printed Pages—**4+2**

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T.Y. B.Com. EXAMINATION, 2012

COST AND WORKS ACCOUNTING

Paper III

(Costing Technique and Cost Audit)

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

(*iii*) Use of calculator is allowed.

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

(*i*) When actual cost incurred deviates from the standard cost set, the difference is termed as............................... .

(*ii*) The difference between actual sales and sales at break-even point is known as............................ .

(*iii*) When selling price of the product is fixed first and cost price is adjusted accordingly, the technique is known as............................ .

(*iv*) Interfirm comparison makes possible the fullest utilisation of available............................ .

(*v*) Uniform costing fixes common........................... .

(*vi*) ....is a careful planning of the work to be performed by the auditor.

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

    (*i*) The production budget is a forecast of sales for the budget period.

    (*ii*) Uniform costing is not possible without interfirm comparison.

    (*iii*) Cost audit and Financial audit means the same thing.

    (*iv*) Contribution is equal to Fixed Cost + Profit.

    (*v*) Target costing facilitates the cost control from the beginning.

    (*vi*) Standard costing is a technique of cost control.

2. Define the term "Budget" and "Budgetary Control". Explain the advantages and disadvantages of Budgetary Control. [15]

Or

Define the term "Uniform Costing". State the scope of application of uniform costing and advantages of uniform costing system.

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

(*a*) Cost Accounting Standards

(*b*) Appointment of Cost Auditor

(*c*) Target Costing

(*d*) Meaning and Scope of Cost Audit

(*e*) Cost Audit Programme.

4. (A) A retailer in garment industry is currently selling 24000 shirts annually. He supplies the following details for the year ended 31st Dec., 2010 : [15]

	Rs.
Selling price per shirt	40
Variable cost per shirt	25
Fixed cost :	
Staff salaries for the year	1,20,000
General office cost for the year	80,000
Advertising cost for the year	40,000

As a Cost Accountant you are required to answer the following each part independently :

(*i*) Calculate the Break-even Point and Margin of Safety in sales revenues and units.

(*ii*) Assume that 20,000 shirts were sold in a year, find out the net profit of the firm.

(*iii*) If it is decided to introduce selling commission of Rs. 3 per shirt, how many shirts would be required to be sold in a year to earn net profit of Rs. 15,000 ?

(*iv*) Assuming that for the year 2010, an additional staff salaries of Rs. 33,000 is anticipated and price of shirt is likely to be increased by 15%, what should be the Break-even Point in number of shirts and sales revenues ?

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

(a) Labour rate variance

(b) Labour efficiency variance.

Gross Direct Wages   Rs. 3,000

Standard Hours for Production   1600 Hrs.

Standard Rate Per Hour   Rs. 1.50

Actual Hours for Production   1500 Hrs.

5.   (A)   The standard labour component and the actual component engaged during a week for Job No. 1 are as under :   [10]

Particulars	Skilled workers	Semi-skilled workers	Unskilled workers
Standard No. of workers in the gang	32	12	6
Standard wage rate per hour	Rs. 3	Rs. 2	Re. 1
Actual No. of workers employed	28	18	4
Actual wage rate per hour	Rs. 4	Rs. 3	Rs. 2

During 40 hours working week, the gang produced 1800 standard labour hours of work. Calculate :

(*i*) Labour efficiency variance

(*ii*) Labour rate variance

(*iii*) Labour mix variance

(*iv*) Labour cost variance.

(B) From the following information, calculate : [10]

(*a*) Material price variance

(*b*) Material usage variance

(*c*) Material mix variance

(*d*) Material cost variance

	Standard			Actual		
	Qty.	Rate	Amt.	Qty.	Rate	Amt.
Material Y	5 kg	Rs. 2	Rs. 10	4 kg	Rs. 5	Rs. 20
Material Y	3 kg	Rs. 3	Rs. 9	2 kg	Rs. 3	Rs. 6
Material Z	2 kg	Rs. 4	Rs. 8	3 kg	Rs. 3	Rs. 9
Total	10 kg		Rs. 27	9 kg		Rs. 35

Or

From the following information, compute :

(*i*)   Material cost variance

(*ii*) Material price variance

(*iii*) Material usage variance

(*iv*) Material mix variance

Material	Standard Mix	Actual Mix
X	40 kg at Rs. 10 per kg	20 kg at Rs. 35 per kg
Y	20 kg at Rs. 20 per kg	10 kg at Rs. 20 per kg
Z	20 kg at Rs. 40 per kg	30 kg at Rs. 30 per kg

Total No. of Questions—**5**]   [Total No. of Printed Pages—**8**

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS STATISTICS

Special Paper III

(2008 PATTERN)

Time : Three Hours   Maximum Marks : 80

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

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

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

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

(*a*) Explain the term 'optimistic time' in PERT.

(*b*) What do you mean by expectation of life ?

(*c*) State Trapezoidal rule for numerical integration.

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

(*i*) If we put $n = 2$ in quadrature formula, we get Simpson's
1/3rd rule.

(*ii*) Process is always in control with respect to $\bar{x}$ chart.

(*e*) Evaluate :

.

(*f*) Obtain the saddle point for the following Game :

Player B

$$\text{Player A} \begin{bmatrix} 3 & 1 & 2 \\ 6 & 7 & 4 \\ 4 & 3 & 4 \end{bmatrix}.$$

(B) Attempt any *two* of the following : [12]

(*a*) Solve the following game and also find value of it :

B

$$\text{A} \begin{bmatrix} -4 & 5 \\ 4 & -2 \end{bmatrix}.$$

(*b*) Evaluate :

$$\int \frac{(3x-1)\, dx}{(x-1)\,(2x+1)}.$$

(*c*) Using Trapezoidal rule, evaluate

$$\int_0^1 x^2\, dx$$

by dividing [0, 1] into five equal parts.

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

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

Sample No.	Mean	Range
1	1511	22
2	1508	14
3	1522	11
4	1488	18
5	1519	6
6	1524	11
7	1519	8
8	1504	7
9	1500	8
10	1519	14

Construct control charts for mean $(\bar{x})$ and range (R) and comment. $(n = 5, \ A_2 = 0.577, \ D_3 = 0, \ D_4 = 2.115)$

(*b*)   Explain the following terms :

(*i*)   Opportunity Loss

(*ii*) Decision Tree

(*iii*) Chance Causes

(*iv*) Queue discipline.

(c) A snack bar has one cook specialized in preparing one particular menu. The number of customers requiring that menu appears to follow Poisson distribution with mean arrival of 15 per hour. Customers are attended by the cook on first come first served basis, and they are willing to wait for service if they are in queue. The time that the cook takes to attend a customer is exponentially distributed with a mean of 3 minutes. Find :

(i)   Utilization factor

(ii) Probability of queuing system being idle

(iii) Average time that the cook is free 10 hours working in a day

(iv) Numbers of customers in the shop.

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

(a) The director of Finance for a Farm Co-operative is concerned about the yields per acre she can expect from this year's crop. The probability distribution of yields for the current weather conditions is given below :

Yield per acre (in kg)	Probability
120	0.18
140	0.26
160	0.44
180	0.12

She would like to see a simulation of the yields she might expect 10 years for whether conditions similar to those she is now experiencing.

Simulate the average yield per acre she might expect using the following random numbers :

20, 72, 34, 54, 30, 22, 48, 74, 76, 02.

(b) For the following network identify the critical path.
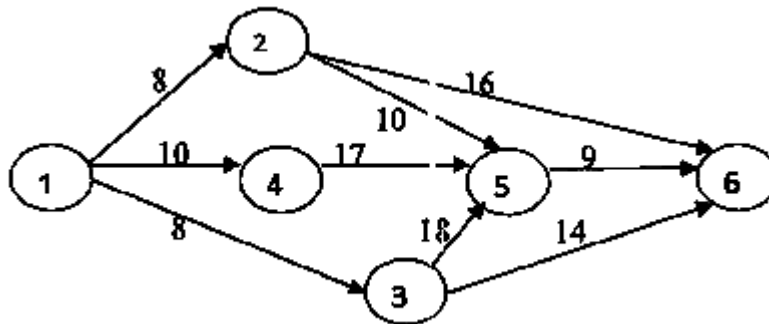
Find earliest start, earliest finish, latest start, latest finish, total float, free float and independent float for each activity.

(c) Fill in blanks in the following life table marked by '?' sign.

Age	l_x	d_x	q_x	p_x	L_x	T_x	
50	60	?	?	?	?	240	?
51	50	—	—	—	—	?	?

e_x^0

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

    (*a*)   A manufacturer uses 45000 units of an item annually. No shortages are allowed and supply is instantaneous. Cost ordering is Rs. 50 per order and inspection cost of items is Rs. 15 per order.

            The holding cost is Re. 0.65 per unit per year.

            (*i*) Calculate EOQ.

            (*ii*) If lead time is 5 days, calculate recorder level, assume the year of 300 days.

    (*b*)   Given below is the information about a project regarding different activities. All time estimates are in days.

Activity	t_0	t_m	t_p
1—2	2	5	10
1—3	8	10	12
2—4	6	12	15
3—4	3	7	10
3—5	4	8	12
4—5	7	10	14
5—6	5	8	13
3—6	4	7	10

            (*i*) Draw the network and find the critical path.

            (*ii*) Average project duration to be determined.

            (*iii*) Find the probability that the project is completed in 32 days.

(c) (I) Explain the following terms :

   (i) Tolerance limits

   (ii) Process capability index.

(II) Evaluate :

$$\int xe^{3x}\ dx\ .$$

5. Attempt any *two* of the following :   [12]

(a) The electronic components are produced in a batches of size 50. First 10 samples are inspected and number of defectives are given below. Construct np chart and comment :

Sample	Number of Defective Items
1	3
2	4
3	2
4	2
5	3
6	1
7	3
8	5
9	7
10	7

(*b*) For the following profit table find the optimal strategy by :

(*i*) Hurwicz Alpha Criterion (α = 0.7)

(*ii*) Laplace Criterion :

	N_1	N_2	N_3	N_4
S_1	30	10	10	8
+S_2	40	−15	5	7
S_3	50	20	−6	10

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

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

When should the machine be replaced ?

Total No. of Questions—**6**]　　　　　[Total No. of Printed Pages—**3**

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T.Y. B.Com. EXAMINATION, 2012

BUSINESS ENTREPRENEURSHIP

Paper III

(2008 PATTERN)

Time : Three Hours　　　　　　　Maximum Marks : 80

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

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

1. Explain any *two* theories of Personality.　　　　　[14]

2. Explain the meaning of group and state the classification of groups.　　　　　[14]

Or

Define the term 'Team' and state the various benefits of 'Team'. [14]

3. (*a*) Explain in brief Organisational Behaviour Model.　　[7]

　(*b*) Discuss in brief entrepreneurial personality.　　　[7]

Or

(*a*) Explain theory 'X'.　　　　　　　　　　　[7]

(*b*) Explain resistance to change.　　　　　　　　[7]

4. What is Stress ? Explain various sources of stress. [14]

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

(*a*) Definition and Importance of Organisation.

(*b*) Behavioural Theory.

(*c*) Conflict Management.

(*d*) Management by Objectives (MBO).

6. As a senior manager of a company, you are to report to the top management, regarding occurrence of change. State and predict various possible causes of changes. [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : **80**

सूचना :— (*i*) **सर्व** प्रश्न अनिवार्य आहेत.

(*ii*) उजवीकडील आकडे गुण दर्शवितात.

1. 'व्यक्तीमत्त्व' या संकल्पने कोणतेही **दोन** सिद्धान्त स्पष्ट करा. [14]

2. समूह ह्या संकल्पनेचा अर्थ सांगून समुहाचे वर्गीकरण सांगा. [14]

किंवा

'संघ' या संकल्पनेची व्याख्या सांगून 'संघाचे' विविध फायदे सांगा. [14]

3. (अ) संघटनात्मक वर्तन नमूना थोडक्यात स्पष्ट करा. [7]

(ब) उद्योजकीय व्यक्तीमत्त्व थोडक्यात स्पष्ट करा. [7]

किंवा

(अ) 'झ' सिद्धांत स्पष्ट करा. [7]

(ब) बदलांना होणारा विरोध स्पष्ट करा. [7]

4. ताण म्हणजे काय ? ताणांचे विविध कारणे स्पष्ट करा. [14]

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

(अ) संघटनेची व्याख्या व महत्त्व.

(ब) वर्तनविषयक सिद्धांत.

(क) संघर्षाचे व्यवस्थापन.

(ड) उद्दिष्टनिष्ठ व्यवस्थापन.

6. कंपनीचा वरिष्ठ व्यवस्थापक या नात्याने आपणाला बदलांची निर्मिती या विषयी उच्च व्यवस्थापनाचा अहवाल सादर करावयाचा आहे. बदल कां होतात याचे विविध कारणे अनुमानीत करा व सांगा. [10]

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T.Y. B.Com. EXAMINATION, 2012

MARKETING MANAGEMENT

Paper III

(Advertising Management)

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

1.   Define advertising. Describe the economic and social effects of advertising.   [14]

2.   Explain the various components of advertising layout.   [14]

Or

Describe the classification of various media of advertising.   [14]

3.   (*a*) Write a note on 'Limitations of Advertising'.   [7]

(*b*) Explain the functions of advertising agency.   [7]

Or

(*a*) Write a note on 'E-advertising'.   [7]

(*b*) Explain the role of women in advertising career.   [7]

4. What is Brand ? Describe the various types of brand.   [14]

5. Write short notes on (any *two*) :   [14]
   (*a*) Advertising in non-business areas
   (*b*) Rural advertising
   (*c*) Steps in branding process
   (*d*) Advertising as a profession.

6. Explain the need for educational training for modern advertisers. [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

सूचना :— (*i*) **सर्व** प्रश्न सोडविणे आवश्यक आहे.
         (*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.
         (*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जाहिरातीची व्याख्या द्या. जाहिरातीच्या आर्थिक आणि सामाजिक परिणामांचे वर्णन करा.   [14]

2. जाहिरात आराखड्यातील विविध घटकांचे स्पष्टीकरण करा.   [14]
किंवा
जाहिरातीच्या विविध माध्यमांचे वर्गिकरणात्मक वर्णन करा.   [14]

3. (अ) 'जाहिरातीच्या मर्यादा' यावर टीप लिहा.   [7]
   (ब) जाहिरात संस्थेची कार्ये स्पष्ट करा.   [7]
किंवा
   (अ) 'ई-जाहिरात' यावर टीप लिहा.   [7]
   (ब) जाहिरात पेशामध्ये स्त्रियांची भूमिका स्पष्ट करा.   [7]

4. चिन्ह (Brand) म्हणजे काय ? चिन्हांचे विविध प्रकार वर्णन करा. [14]

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

   (अ) बिगर व्यावसायिक क्षेत्रातील जाहिराती

   (ब) ग्रामीण जाहिरात

   (क) चिन्हांकन प्रक्रियेतील पायऱ्या

   (ड) जाहिरात एक पेशा.

6. आधुनिक जाहिरातदारांच्या शैक्षणिक प्रशिक्षणाची गरज स्पष्ट करा. [10]

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T.Y. B.Com. EXAMINATION, 2012

AGRICULTURAL AND INDUSTRIAL ECONOMICS

Paper III

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

1. State and explain features of Rural Economy.   [16]

2. State and explain the types of irrigation in India.   [16]

Or

State and explain functions and weaknesses of Dairy Cooperatives.

3. Answer in brief :

(*a*) Impact of industrial policy since 1991.   [8]

(*b*) Causes of industrial imbalance.   [8]

Or

(*a*) Role of Government in SEZ.   [8]

(*b*) Role of private investment in Infrastructure Development. [8]

4. State and explain role of multinational corporations in India. [16]

5. Write short notes on (any *two*) :   [16]
    (1) Need for Balance Regional Development of Industry.
    (2) Importance of industrial policy.
    (3) Problems of public sector investment in infrastructure development.
    (4) Problems of establishment of SEZ in India.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

सूचना :— (*i*) **सर्व** प्रश्न सोडविणे अनिवार्य आहे.
         (*ii*) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.
         (*iii*) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. ग्रामीण अर्थव्यवस्थेची वैशिष्ट्ये सांगा व विशद करा.   [16]

2. भारतातील सिंचन प्रकल्पाचे प्रकार सांगा व विशद करा.   [16]
                          किंवा
    सहकारी दुग्ध संस्थेची कार्य व उणिवा सांगा व विशद करा.

3. थोडक्यात उत्तरे द्या :
    (अ) 1991 पासुनच्या औद्योगीक धोरणाचे परिणाम.   [8]
    (ब) औद्योगिक असमतोलाची कारणे.   [8]
                          किंवा
    (अ) विशेष आर्थिक क्षेत्रातील सरकारची भूमिका.   [8]
    (ब) साधनसामुग्री विकासातील खाजगी गुंतवणुकीची भुमिका.   [8]

4. भारतातील बहुराष्ट्रीय महामंडळाची भुमीका सांगा व विशद करा. [16]

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

    (1) औद्योगीक प्रादेशिक समतोल विकासाची गरज.

    (2) औद्योगीक धोरणाचे महत्त्व.

    (3) सार्वजनिक उपक्रमातील गुंतवणुकीच्या साधनसामग्री विकासातील समस्या.

    (4) भारतातील विशेष आर्थिक क्षेत्र स्थापनेतील समस्या.

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T.Y. B.Com. EXAMINATION, 2012

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

Paper III

(Defence Budgeting and Financial Management in India)

(2008 PATTERN)

Time : Three Hours　　　　　　　　Maximum Marks : 80

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

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

1. Answer the following questions in **20** words each (any *ten*) : [20]

　　(1) What do you mean by National Power ?

　　(2) Define Public Good.

　　(3) Write any *two* functions of Ministry of Defence.

　　(4) State the concept of Financial Control in Defence Budget.

　　(5) What do you mean by war potential ?

　　(6) State the meaning of Zero Budget.

　　(7) Write any *two* limitations of defence management.

　　(8) What do you mean by "Mobilization of Resources" ?

(9) Write any *two* methods of war finance.

(10) State the concept of contributory elements of war potential.

(11) What do you mean by economic warfare ?

(12) State any *two* effects of war on society.

(13) What do you mean by industrial capacity of war ?

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

(1) Discuss India's budgetary perspectives.

(2) Discuss economic consequences of defence expenditure.

(3) Describe elements of war potential.

(4) Write a note on execution of defence budget.

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

(1) Discuss economic theories of defence.

(2) Explain challenges in financial management.

(3) Discuss the role of financial advisor in defence services.

(4) Describe impact of war on the society.

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

(1) Write a note on the financial administration in defence services

(2) Describe India's defence expenditure since 1998.

(3) Discuss linkages between Planning and Budget.

(4) Describe India's security policy.

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : **80**

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

    (*ii*) उजवीकडील अंक गुण दर्शवितात.

1. प्रत्येकी **20** शब्दात उत्तरे द्या (कोणतेही **दहा**) :   **[20]**

  (1) राष्ट्रीय शक्ती म्हणजे काय ?

  (2) पब्लीक गुडची व्याख्या द्या.

  (3) संरक्षण मंत्रालयाची **दोन** कार्ये लिहा.

  (4) संरक्षण अंदाजपत्रकावरील आर्थिक नियंत्रण म्हणजे काय ?

  (5) युद्धक्षमता म्हणजे काय ?

  (6) झिरो बजेट म्हणजे काय ?

  (7) संरक्षण व्यवस्थापनाच्या **दोन** मर्यादा लिहा.

  (8) साधनसंपत्तीची गतिमानता म्हणजे काय ?

  (9) वॉर फायनान्सच्या **दोन** पद्धती नमूद करा.

  (10) युद्धक्षमतेला योगदान देणारे घटक म्हणजे काय ?

  (11) आर्थिक युद्धपद्धती म्हणजे काय ?

  (12) युद्धाचे समाजावर होणारे **दोन** परिणाम लिहा.

  (13) युद्धाची औद्योगिक क्षमता म्हणजे काय ?

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

  (1) भारताच्या अंदाजपत्रकाच्या पर्सपेक्टीव्ह बाबत चर्चा करा.

(2) संरक्षण खर्चाच्या आर्थिक परिणामाविषयी चर्चा करा.

(3) युद्धक्षमतेच्या घटकांचे थोडक्यात वर्णन करा.

(4) संरक्षण अंदाजपत्रकाची अंमलबजावणी यावर टिपण लिहा.

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

(1) संरक्षणाच्या आर्थिक सिद्धांताबाबत चर्चा करा.

(2) आर्थिक व्यवस्थापनाची आव्हाने स्पष्ट करा.

(3) संरक्षण सेवेतील आर्थिक सल्लगाराच्या भुमिकेविषयी चर्चा करा.

(4) युद्धाचे समाजावर होणारे विविध परिणामाचे वर्णन करा.

4. प्रत्येकी **300** शब्दात उत्तरे द्या (कोणतेही **दोन**) : [30]

(1) संरक्षण सेवेतील आर्थिक प्रशासन यावर टिपण लिहा.

(2) 1998 पासूनच्या भारताच्या संरक्षणावरील खर्चाचे वर्णन करा.

(3) नियोजन आणि अंदाजपत्रक यातील संबंधाबाबत चर्चा करा.

(4) भारताच्या सुरक्षाधोरणाचे वर्णन करा.

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T.Y. B.Com. EXAMINATION, 2012

INSURANCE, TRANSPORT AND TOURISM

Paper III

(2008 PATTERN)

Time : Three Hours   **Maximum Marks : 80**

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

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

1. Enumerate the functions and working of IATA (International Air
Travel Agency).   [14]

2. Explain the difference between Tourism in India and Tourism in
other countries.

Or

Explain the factors related to Travel and Tourism Business. [14]

3. (*a*) Explain the need of Visa for International Tour.

  (*b*) Write a brief note on TAAI (Travel Agents Association of India)

Or

  (*a*) Write a brief note on IUTO (International Union of Travel
Organisation)

  (*b*) Explain the role of Embassy in International Tour.   [14]

P.T.O.

4. Enumerate in detail, the role of tour and travel agent in tourism. [14]

5. Answer the following questions (any *two*) :

(1) Explain the significance of communication skill for tourism.

(2) Write a brief note on tourism in Hong Kong.

(3) Explain the role of Tour-operator in tourism.

(4) Write a brief note on Tour Accommodation. [14]

6. What are the facilities available to International Tourist in Singapore ? [10]

(मराठी रूपांतर)

वेळ : तीन तास   एकूण गुण : 80

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

(*ii*) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. आंतरराष्ट्रीय हवाई यात्रा संस्थेची (IATA) कार्ये आणि कामगिरी विशद करा. [14]

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

किंवा

यात्रा आणि पर्यटन व्यवसायाशी निगडीत असलेले घटक स्पष्ट करा.

3. (अ) आंतरराष्ट्रीय यात्रेसाठी (प्रवासासाठी) व्हिसा (Visa) ची गरज स्पष्ट करा.

(ब) भारतीय प्रवास प्रतिनिधी मंडळ (TAAI) यावर थोडक्यात टिप लिहा.

किंवा

(अ) 'यात्रा-संघटनेची आंतरराष्ट्रीय युनियन' (IUTO) यावर थोडक्यात टिप लिहा.

(ब) आंतरराष्ट्रीय यात्रे मध्ये परकीय वकीलात (Embassy) ची भूमिका स्पष्ट करा [14]

4. पर्यटनामध्ये यात्रा आणि प्रवास प्रतिनिधीची (Tour and Travel Agent) भूमिका सविस्तर विशद करा. [14]

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

(1) पर्यटनासाठी संभाषण चातुर्याचे महत्व स्पष्ट करा.

(2) 'हाँग-काँगमधील पर्यटन' यावर थोडक्यात टिपा लिहा.

(3) पर्यटनात यात्रा-आयोजकाची भूमिका स्पष्ट करा.

(4) पर्यटक निवास-व्यवस्था यावर थोडक्यात टिपा लिहा.

6. सिंगापुर मध्ये आंतरराष्ट्रीय पर्यटकांसाठी कोणत्या सुविधा उपलब्ध आहेत. [10]

Total No. of Questions—**5**]　　　　　　　[Total No. of Printed Pages—**3**

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T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

(Paper III)

(MIS, Software Engineering and Enterprise Resource Planning)

(2008 PATTERN)

Time : Three Hours　　　　　　　　**Maximum Marks : 80**

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

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

　　　(*iii*) Neat diagrams must be drawn wherever necessary.

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

　　　(*i*) What is system ? State its characteristics.

　　　(*ii*) What is Software Engineering ?

　　　(*iii*) What do you mean by ERP ?

　　　(*iv*) Write the format of Decision table.

　　　(*v*) Define Business Process.

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

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

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

　　　(*iii*) Write a note on Data Dictionary.

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

(*i*)   Discuss on benefits of the ERP.

(*ii*) Write a note on Prototype Model.

(*iii*) Explain the ISO standards in detail.

(*iv*) Explain System Implantation Strategies.

(*v*)   Explain the role of MIS.

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

(*i*)   Explain the feasibility study in detail.

(*ii*) Explain Input Design with example.

(*iii*) Differentiate between MIS and BPR.

(*iv*) Explain different types of system maintenance.

(*v*)   Explain the concept Reverse Engineering and Re-engineering.

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

(*i*)   Explain fact finding techniques in detail.

(*ii*) Explain SDLC in detail.

(*iii*) Explain different types of testing.

(*iv*) Explain the concept of Information and Knowledge in detail.

(*v*)   Write a note on Information Management in SCM.

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

    (*i*)   Discuss the concept decision table in detail.

    (*ii*)   Write a note on CMM level.

    (*iii*) Explain the role of System analysis.

    (*iv*) Explain MIS and the Information and Knowledge.

    (*v*)   Explain System Requirement Specifications.

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T.Y. B.Com. EXAMINATION, 2012

COMPUTER APPLICATION

Paper V (Vocational)

(2008 PATTERN)

Time : Two Hours   **Maximum Marks : 40**

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

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

1. Answer the following questions (any *three*) :   [15]

(*a*) Explain any *four* topologies.

(*b*) Explain the uses of internet in modern world.

(*c*) Explain waterfall model in designing a website.

(*d*) Explain EDI trade cycle with diagram.

2. Write HTML program for the following (any *two*) :   [10]

(*a*)   **Pune University**

Pune	Nagar	Nasik
2000	3000	4000

(*b*) Write a program to insert an image in webpage.

P.T.O.

(*c*) This is my college

This is my college

This is my college

This is my college

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

(*a*) Joint Application Model

(*b*) Search Engine

(*c*) Types of E-payment

(*d*) Digital signature

(*e*) Encryption

(*f*) LAN.

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T.Y. B.Com. EXAMINATION, 2012

ADVERTISING, SALES PROMOTION AND SALES MANAGEMENT

(Vocational)

Paper V

(Salesforce Management)

(2008 PATTERN)

Time : Two Hours Maximum Marks : 40

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

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

1. Narrate the functions performed by sales manager. [12]

Or

What do you mean by sales quota ? Explain the objectives of sales quota.

2. Define the term 'training'. What are the objectives of training ? [12]

Or

What do you mean by public relations ? Explain its importance.

3. Write short notes on (any *two*) : [16]

    (*a*)   Concept of sales management

    (*b*)   Importance of performance appraisal

    (*c*)   Objectives of customer relationship management

    (*d*)   Objectives of motivation.

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T.Y. B.Com. EXAMINATION, 2012

TAX PROCEDURE AND PRACTICES

Paper V (Vocational)

(Customs Act)

(2008 PATTERN)

Time : Two Hours

Maximum Marks : 40

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

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

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

   (1) What is meant by 'Coastal Goods' ?

   (2) What is FOB value and CIF value ?

   (3) What is the nature of customs duty ?

   (4) What is meant by 'Customs Station' ?

   (5) What is 'Advance Ruling' means ?

   (6) What is 'Bill of Entry' ? Enumerate types of Bill of Entry.

   (7) What is Boat-Note ? When is it prepared ?

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

    (1) What is meant by foreign going vessel or aircraft ?

    (2) Enumerate hierarchy of Administrative Authorities under Customs Act.

    (3) Why is the prohibition on import or export of goods made ?

    (4) What are the different allowances provided under 'Baggage Rules' ?

3. Answer in **150** words each (any *two*) : [12]

    (1) Distinguish between 'Customs duty' and 'Excise duty'.

    (2) What is meant by 'Territorial Waters', Customs Waters' and 'Economical Zone' ?

    (3) Who is 'Person-in-charge' ? Discuss his role at the time of clearance of imported goods or at the time of export of goods ?

    (4) Discuss the powers of authorities appointed under 'Customs Act'.

4. Write answer in **300** words (any *one*) : [10]

    (1) What is meant by 'valuation of goods' ? How is the 'Assessable value' determined under Customs Act.

    (2) What is 'baggage' meant ? Discuss provisions for clearance of 'baggage' ? What are the exemptions available from duty on baggage.

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T.Y. B.Com. EXAMINATION, 2012

ENTREPRENEURSHIP DEVELOPMENT

Paper VI (B) (Vocational)

Common to :

(1) **Advertising, Sales Promotion and Sales Management**

(2) **Computer Application**

(2008 PATTERN)

Time : Two Hours　　　　　　　　　　　　　Maximum Marks : 40

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

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

1.　State and explain barriers to entrepreneurship development. [12]

Or

Narrate the merits and demerits of partnership form of business organisation.

2.　Write a detailed note on functions of MIDC.　　　　　　[12]

Or

Briefly discuss how to manage stress at organisational level.

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T.Y. B.Com. EXAMINATION, 2012

TAX PROCEDURE AND PRACTICES

Paper VI (Vocational Course)

(Entrepreneurship Development and Project Report)

(2008 PATTERN)

Time : Two Hours　　　　　　　　　**Maximum Marks : 40**

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

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

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

(1)　What do you mean by Human Resource Planning ?

(2)　How would you define SSI unit ? What is its main role ?

(3)　State the various 'Types of Business Ownership'.

(4)　Define market and marketing.

(5)　Define short-term and long-term finance and state needs of them.

(6)　What are the main activities of the process of entrepreneurial development ?

(7)　Define 'Entrepreneur' ?

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

(*a*) Explain the basic qualities of an entrepreneur.

(*b*) Discuss any *four* key elements of entrepreneurship.

(*c*) State any *four* specialities of private sector.

(*d*) Explain the four 'P' referred as 'marketing mix' which affects on sales volume.

3. Answer in **150** words each (any *two*) : [10]

(*i*) What are the main characteristics of today's business to achieve the success of an enterprise ?

(*ii*) Define 'motivation' ? How does it affect on to develop behavioural qualities of a good entrepreneur ?

(*iii*) Define 'cash flow' ? How does the cash flow operating cycle work ?

(*iv*) Discuss, how the Commercial Banks are helping to provide finance to a new venture.

4. Answer in **500** words (any *one*) : [12]

(*a*) Give the distinctive features of traditional managers and the entrepreneur.

(*b*) State the various behavioural qualities of a successful entrepreneur as an individual. Discuss in detail *two* of them.