

B.COM – IInd Year

SEM – III & IV

Previous Year

Question Papers

Academic Year:

(2015-16 to 2017-18)



Please Note: This set has been prepared based on the papers received to us from the Examination Cell. It may have missing papers on non-availability of the same.



Seat No.	
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B.Com. (Part - II) (Semester - III) Examination, April - 2015
ENGLISH (Compulsory)
English for Business Communication (Paper - C)
Sub. Code : 63106

Day and Date : Friday, 24 - 04 - 2015

Total Marks : 50

Time : 12.00 noon to 2.00 p.m.

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

Q1) Rewrite the following sentences choosing the correct alternative. [5]

- a) Saina is a _____ player of India.
i) Cricket ii) Foot ball
iii) Badminton iv) Kabaddi
- b) Gopal belongs to _____ town.
i) Jajau ii) Udaipur
iii) Kanpur iv) Surat
- c) The Talkative Man was camping at _____.
i) Konnur ii) Koppal
iii) Mysore iv) Kanha
- d) The theme of the poem, 'No Men are Foreign' is _____.
i) partition ii) love
iii) foreign tour iv) universal brotherhood.
- e) The time of poet's visit to the accountant is _____.
i) night ii) afternoon
iii) evening iv) morning

- Q2) a) Answer any two of the following questions in 100 to 120 words each : [10]
- What factors did actually work for Saina to be successful?
 - What are the impressions of Gopal about America and the Americans?
 - How did the village celebrate the killing of the man-eater?
- b) Write a short note on any one of the following in about 100 to 120 words : [5]
- Saina's attitude towards her career and life.
 - The Talkative Man's fight with the tiger.
- c) Write a short note on any one of the following in about 100 to 120 words : [5]
- Tragic element in the poem. 'The Accountant's House'.
 - The message in the poem 'No Men are Foreign'.
- Q3) As a sales person, describe the following gadget and its use to the customer:
T.V. [10]
- Q4) a) Write a letter to Bank of India for opening an account. [7]
- b) Write a report of a committee of the Board of Directors, Kirloskar Oil Engines Ltd., Pune on the possibility of starting a factory in the Five Star M.I.D.C. at Kolhapur. [8]



Seat No.	
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B.Com. (Part - II) (Semester - III) Examination, April - 2015
CORPORATE ACCOUNTING (New) (Paper - I)
Sub. Code : 63107

1

Day and Date : Saturday, 25 - 04 - 2015

Total Marks : 50

Time : 12.00 noon to 2.00 p.m.

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



Q1) 'A' company was registered with capital of Rs. 4,00,000 divided in 4000 equity shares. The Trial Balance of the company as on 31-3-2014 was as follows :

Trial Balance

Particulars	Dr.(Rs.)	Cr.(Rs.)
Issued share capital	-	2,00,000
Motor car	74,000	-
Sundry Debtors	19,200	-
Salaries	32,000	-
Bank Interest	800	-
Rent Received	-	5,000
Travelling Expenses	8,000	-
Machinery	1,60,000	-
Sales	-	2,12,000
Building	1,00,000	-
Discount Allowed	3,000	-
Sundry Creditors	-	33,600
Wages	16,000	-
Bank Overdraft	-	24,400
Stock 1-4-2013	14,000	-
Profit & Loss Appropriation A/c	-	45,000

P.T.O.

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April 2015
Sem III (2)

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Purchases	58,000	
Carriage	6,000	
Cash in hand & at Bank	2,000	
Printing & Stationery	3,000	
Repairs & Renewals	2,000	
Directors Remuneration	5,000	
Audit Fees	1,000	
Calls in Arrears	6,000	
Interim Dividends	10,000	
	5,20,000	5,20,000



Other informations :

- Stock as on 31-3-2014 is Rs. 12,000.
- Create a Reserve for Doubtful Debt at 5% on Debtors.
- Depreciate Machinery by Rs. 4,000, Building by Rs. 14,000 and Motor car by Rs. 1,240.
- Outstanding wages Rs. 2,000.
- Directors declared a final dividend at 20% on Paid-up capital.

Prepare :

- Profit & Loss A/c in vertical form for the year ending 31-3-2014. [10]
- Balance Sheet as on 31-3-2014 in vertical form along with schedule of Share Capital and Fixed Assets. [10]

Q2) Attempt any two out of 'A', 'B' and 'C' given below :

- A) Satara Steel Ltd. issued for public subscription 3000 shares of Rs. 100 each at a premium of Rs. 25 per share payable as under.

On Application	Rs. 20
On Allotment	Rs. 40 (including premium)
On First call	Rs. 25
On Final call	Rs. 40

Applications were received for 4000 shares. 3000 shares allotted to applicants for 3400 shares. Excess application money was adjusted against allotment. The remaining applications for 600 shares being refused and

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Sem III

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application money was refunded. All the calls were duly made and received, except from Mr. Vijay to whom 180 shares were allotted. He fails to pay First and Final call. His shares were forfeited and those were reissued to Mr. Dilip at Rs. 80 per share as fully paid.

Journalise the transactions in the books of the company. [10]

B) Ganesh Ltd. was incorporated on 1st August, 2013. It took over the business of M/s Shankar and Shiva with effect from 1st April, 2013. From the following figures relating to the year ending 31st March, 2014 ascertain profit prior to incorporation and profit after incorporation :

- i) Sales for the year were Rs. 60,00,000 out of which sales upto 1 August, 2013 was Rs. 25,00,000.
- ii) Gross profit for the year was Rs. 18,00,000.
- iii) The expenses debited to Profit & Loss Account were as follows

Particulars	Rs.
Rent	90,000
Salaries	1,50,000
Directors fees	38,000
Interest on Debentures	60,000
Audit Fees	15,000
Discount on sales	36,000
Depreciation	2,40,000
General expenses	48,000
Advertising	1,80,000
Stationery & Printing	36,000
Commission on sales	60,000
Interest to vendor on purchase -- consideration upto 1 st Oct, 2013	30,000
Bad Debts	15,000

Rs. 5,000 of bad debts mentioned above related to debts created prior to incorporation. [10]

C) On 1-4-2010 Tata Motors Ltd., issued 2000 8% Debentures of Rs. 100 each at par redeemable at the end of 4 years at a premium of 5%. A

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April 2015
Sem III (4)

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Fund was Rs. 49,500 at the end of each year. On 31-3-2014 investments realised Rs. 1,60,000. On that date the bank balance was Rs. 56,000. The debentures were duly redeemed.

Prepare Sinking Fund A/c and Sinking Fund Investment A/c.
Calculation to be made nearest to the rupee. [10]

Q3) Write short notes (any two) : [10]

- Issue of shares at premium.
- Share Capital.
- Issue of Debenture.
- Profit prior to Incorporation.



Account

Seat No.	
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B.Com (Part - II) (Semester - III) Examination, April - 2015
FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I)

Sub. Code : 63109

Day and Date : Tuesday, 28 - 04 - 2015

Total Marks : 50

Time : 12.00 noon to 2.00 p.m.

- Instructions :**
- 1) All questions carry equal marks.
 - 2) Attempt any five questions out of seven.

Q1) Write short answers (any two):

[10]

- a) Characteristics of services.
- b) Concept of Entrepreneurship
- c) Entrepreneur as an Innovator



Q2) Explain the qualities of successful Entrepreneur.

[10]

Q3) Explain the process of Entrepreneurship Development.

[10]

Q4) Explain challenges before Entrepreneurs in Modern Era.

[10]

Q5) Explain Role and Performance of Small Industries Development Organisation (SIDO).

[10]

Q6) Explain Importance of Micro, Small & Medium Enterprise.

[10]

Q7) Write short notes (any two):

[10]

- a) Importance of Franchising.
- b) Difference between Intrapreneur & Netpreneur.
- c) Problems of small & Medium Enterprises.

P.T.O.

मराठी रूपांतर

Fundamentals.

- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.
2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- अ) सेवांची वैशिष्ट्ये.
ब) उद्योजकतेची संकल्पना
क) उद्योजकाचे नवनिर्मितीचे कार्य

प्र.2) यशस्वी उद्योजकांची गुण वैशिष्ट्ये स्पष्ट करा.

[10]

प्र.3) उद्योजकता विकासाची प्रक्रिया स्पष्ट करा.

[10]

प्र.4) आधुनिक युगातील उद्योजकांपुढील आव्हाने स्पष्ट करा.

[10]

प्र.5) लघु उद्योग विकास (SIDO) संस्थेची भूमिका व कामगिरी स्पष्ट करा.

[10]

प्र.6) सुक्ष्म, लहान व मध्यम उद्योगाचे महत्त्व स्पष्ट करा.

[10]

प्र.7) टीपा लिहा (कोणत्याही दोन)

[10]

- अ) फ्रॅंचायझिंगचे महत्त्व
ब) जाळे उद्योजक व अंतर्गत उद्योजक यातील फरक
क) लघु व मध्यम उद्योगाच्या समस्या

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Seat
No.**B.Com. (Part - II) (Semester - III) Examination, April - 2015****ECONOMICS****Business Economics (Paper - III)****Sub. Code : 63108****Day and Date : Monday, 27 - 04 - 2015****Total Marks : 50****Time : 12.00 noon to 2.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
 - 2) Attempt any five questions out of seven.
 - 3) Figures to the right indicate full marks.

**Q1) Write short answers (Any Two)****[10]**

- a) Explain the concept of GNP and GDP.
- b) Explain the application of national income data.
- c) Explain the scope of macro economics in brief.

Q2) Define macro economics and explain significance of macro economics. [10]**Q3) Explain the methods of Computing National income. [10]****Q4) Define consumption function and explain factors influencing consumption function. [10]****Q5) What is monetary policy and explain the objectives of monetary policy. [10]****Q6) Explain the causes of Inflation. [10]****P.T.O.**

Q7) Write short notes (Any Two)

- Price Index Numbers .
- Fisher's equation of Exchange.
- The Investment Multiplier.



2015 Eco

मराठी रूपांतर

Eco A-1

- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.
- 2) खालील पैकी कोणतेही पाच प्रश्न सोडवा.
- 3) उजवीकडील आकडे प्रश्नांचे गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन)

[10]

- स्थूल देशांतर्गत उत्पादन व स्थूल राष्ट्रीय उत्पादन या संकल्पना स्पष्ट करा.
- राष्ट्रीय उत्पन्न आकडेवारीचे उपयोजन स्पष्ट करा.
- समग्रलक्षी अर्थशास्त्राची व्याप्ती थोडक्यात स्पष्ट करा.

प्र.2) समग्रलक्षी अर्थशास्त्राची व्याख्या देऊन समग्रलक्षी अर्थशास्त्राचे महत्व स्पष्ट करा.

[10]

प्र.3) राष्ट्रीय उत्पन्न मोजमापाच्या पध्दतींचे स्पष्टीकरण करा .

[10]

प्र.4) उपभोग फलनाची व्याख्या देऊन उपभोग फलनावर परिणाम करणारे घटक स्पष्ट करा.

[10]

प्र.5) चलननिती म्हणजे काय ते स्पष्ट करून चलननितीची उद्दीष्टे स्पष्ट करा.

[10]

A-2

O - 100

प्र.6) भाववाढीची कारणे स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)



[10]

अ) किमंत निर्देशांक .

ब) फिशर यांचे विनिमय समीकरण .

क) गुंतवणुक गुणक.

ECO



Seat No.	
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B.Com (Part - II) (Semester - III) Examination, April - 2015

BUSINESS STATISTICS (Paper - I)

Sub. Code : 63110

Day and Date : Wednesday, 29 - 04 - 2015

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

- Instructions :
- 1) Attempt any "FIVE" questions.
 - 2) Each question is for 10 marks.
 - 3) Use of calculator is allowed.
 - 4) Figures to the right indicate marks.



- Q1) a) Explain Qualitative and Quantitative data.
- b) In a class of 50 students 10 have failed and their average of marks is 2.5. The total marks scored by the entire class was 281. Find the average marks of those who have passed?

$$N_1 + N_2 = 50$$

$$N_1 = 10 \quad \bar{X}_1 = 2.5$$

$$N_2 = 40 \quad \bar{X}_2 = ?$$

$$\bar{X} = 281$$

[5 + 5]

- Q2) Define mean, median and mode.

[10]

Find median and two quartiles for following.

Age in Years	No. of persons (in thousands)
Below 10	2
„ 20	5
„ 30	9
„ 40	12
„ 50	14
„ 60	16
„ 70	20

P.T.O.

2.2
 Q3) An analysis of the monthly wages paid to the workers in two firms A and B belonging to same industry gives the following results.

	Firm A	Firm B
No. of workers	586	648
Mean wage (Rs.)	52.5	47.5
S.D. of wages (Rs.)	10	11

- Find i) Which firm A or B has large amount of bill?
 ii) Which firm has greater variability in wages?
 iii) Combine S.D. for the wages of all workers:

State

[10]



Q4) Explain various types of correlation.

Draw scattered diagram if $r = +1$, $r = -1$

Calculate coefficient of correlation between x & y .

x	2	4	6	8
y	5	9	13	17

[10]

Q5) State the relation between coefficient of correlation and Regression coefficients. You are given below the following information about advertising and sales.

	Adv. Exp. (x) (Rs. Lakhs)	Sales (y) (Rs. Lakhs)
Mean	10	90
S.D.	3	12
Correlation coefficient = $r = 0.8$		

- Find i) Two regression equations.
 ii) Two regression coefficients b_{xy} and b_{yx} .
 iii) Find the sales when advertisement expenditure is Rs. 15 lakhs.

[10]

$x_1 = 10$ $\sigma = 3$
 $y_2 = 15$ $\sigma = 12$

Q6) Define M.D. and S.D.

2.3

Which of these two is good measure of dispersion?

Find coefficient of variance for following data

Family size	0-2	2-4	4-6	6-8	8-10
Families	4	12	10	3	1



[10]

Q7) a) Explain the difference between SRSWR and SRSWOR.

b) What is relation between mean, mode and median?

Use it to find mean if median is 78 and mode is 72.

State

[5 + 5]

OROROR

me = 3

Seat No.	
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B.Com. (Part - II) (Semester - III) Examination, April - 2015

MONEY AND FINANCIAL SYSTEM (Paper - I)

Sub. Code : 49811

Day and Date : Thursday, 30 - 04 - 2015

Total Marks : 40

Time : 12.00 noon to 2.00 p.m.

- Instructions :**
- 1) All questions carry equal marks .
 - 2) Attempt any five questions.
 - 3) Figures to the right indicate full marks.



- Q1) Write short answers (Any Two):** **[8]**
- a) State the functions of commercial banks.
 - b) Explain the role of finance in an economy.
 - c) Limitations of credit creation.
- Q2) Explain the functions of financial markets.** **[8]**
- Q3) State the importance of commercial banks.** **[8]**
- Q4) State the functions of NABARD.** **[8]**
- Q5) Discuss the functions of Regional rural banks.** **[8]**
- Q6) State the functions of money.** **[8]**
- Q7) Write short notes (Any Two):** **[8]**
- a) Functions of Lead bank scheme.
 - b) Importance of bank balance-sheet.
 - c) Kinds of finance.

मराठी रूपांतर

पेशा

- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.
 2) कोणतेही पाच प्रश्न सोडवा.
 3) उजवीकडील अंक पूर्ण गुण दर्शवितात.



प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[8]

- अ) व्यापारी बँकांची कार्ये सांगा.
 ब) अर्थव्यवस्थेतील वित्तपुरवठ्याची भूमिका स्पष्ट करा.
 क) पतनिर्मितीवरील मर्यादा सांगा.

APR 1
 Money 2015

प्र.2) वित्तीय बाजारपेठेची कार्ये विशद करा.

[8]

प्र.3) व्यापारी बँकांचे महत्व सांगा.

[8]

प्र.4) नाबार्डची कार्ये सांगा.

[8]

प्र.5) विभागीय ग्रामीण बँकांच्या कार्याची चर्चा करा.

[8]

प्र.6) पैशाची कार्ये सांगा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) अग्रणी बँकयोजनेची कार्ये.
 ब) बँकेच्या ताळेबंदाचे महत्व.
 क) वित्तपुरवठ्याचे प्रकार.





O - 482

Total No. of Pages : 1

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B.Com. (Semester - IV) Examination, April - 2015
TAX PROCEDURE AND PRACTICE (Paper - III)
The Maharashtra Value Added Tax Act, 2002
Sub. Code : 63128

Day and Date : Wednesday, 22 - 04 - 2015

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

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

Q1) Write short notes (Any Two) : [10]

- a) penalties under section 61
- b) Interest U/S 30(2) on Late payment of tax by Registered Dealers
- c) Tax Invoice
- d) Sales Register

Q2) a) Mr. Modi purchases input worth Rs. 30,00,000 and records sales of Rs. 44,00,000 in the month of February, 2015. Input tax rate and output tax rate is 12.5 per cent. Consider Input tax credit/Set off and calculate amount of VAT payable during the month February 2015. [10]

b) From the following transactions calculate VAT payable during the month of December 2014. [10]

Purchases Input (Input tax rate 4 per cent)	Rs. 1,60,000
Sales output (Output tax rate 12.5 per cent)	Rs. 2,10,000

Q3) Explain any five Penalties levied under section 29 of the MVAT act [10]

OR

Details of Form No 231 under MVAT Act, 2002

Q4) Explain procedure for rectification of mistake under section 24 of MVAT Act, 2002. [10]

OR

What is Business Audit under section 22 of MVAT Act, 2002.

Seat No. _____



C-510

Total No. of Pages : 2

**B.Com. (Part - II) (Semester - III) Examination,
December - 2015**

ENGLISH (Compulsory)

English for Business Communication (Paper - C-III)

Sub. Code : 63106

Day and Date : Thursday, 03 - 12 - 2015

Total Marks : 50

Time : 3.00 p.m. to 5.00 p.m.

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

Q1) Complete the following sentences choosing the correct alternative :

- a) Saina Nehwal is a _____ player of India
- i) Kabaddi
 - ii) Cricket
 - iii) Badminton
 - iv) Volleyball
- b) Gopal is going to _____.
- i) New Jersey
 - ii) New York
 - iii) Chicago
 - iv) Manhattan
- c) The man attacked the tiger with _____.
- i) the knife
 - ii) the gun
 - iii) the long stick
 - iv) the spear
- d) The poet visited the accountants house in the _____.
- i) morning
 - ii) evening
 - iii) afternoon
 - iv) noon
- e) By hating our brothers we punish _____.
- i) our enemies
 - ii) our critics
 - iii) ourselves
 - iv) our neighbours

Dec-15
cc. 9/1/17

C-2

Engl
Dec 15

Q2) a) Answer the following questions in 100-120 words each (any two) : [10]

- i) Describe Gopal's journey on plane to America.
 - ii) Describe the character of the station master.
 - iii) Write a note on Saina's attitude towards her career and life.
- b) Write a short note on any one of the following in about 100 to 120 words : [5]
- i) The Talkative Man.
 - ii) Gopal's impression about America and the Americans.
- c) Write a short note on any one of the following in about 100 to 120 words : [5]
- i) Accountant's house.
 - ii) Theme of the poem 'No Men Are Foreign'.

Q3) As a sales person, describe a food processor to the customers. [10]

Q4) a) Write a letter to Bank of Maharashtra for opening a savings account. [7]

b) As a secretary of Bombay Garments, Pune write a report of opening a new branch at Nagpur to the Director. [8]

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SARASWATI



Seat No.

3-1



C - 140

Total No. of Pages : 4

B. Com. (Part - II) (Semester - III) Examination, December - 2015

CORPORATE ACCOUNTING (Paper - I) (New)

Sub. Code : 63107

1

Day and Date : Friday, 04 - 12 - 2015

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

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

Q1) The following is the trial balance of xyz Ltd. as on 31st March, 2014.

Particulars	Rs.	Particulars	Rs.
Stock 1-4-2013	1,50,000	Return out ward	20,000
Purchases	4,90,000	Sales	6,80,000
wages	60,000	Discount received	6,000
carriage	1,900	profit and loss A/c	30,000
furniture	34,000	Share capital	2,00,000
salaries	15,000	creditors	19,000
Rent	8,000	General Reserve	31,000
Sundry expenses	14,100	Bills Payable	14,000
Dividend paid	18,000		
Debtors	55,000		
Plant and Machinery	58,000		
Cash at Bank	76,400		
patents	9,600		
Bills Receivable	10,000		
	10,00,000		10,00,000

P.T.O.

3-2 DEC 29/15 sem III

Adjustments :-

- (2)
- a) Closing stock Rs. 1,76,000 on 31st March, 2014.
 - b) Provision for taxation to be made at 50%
 - c) Provide depreciation on plant and Machinery at 15%, Furniture at 10% and patent at 5%.
 - d) The board recommends payment of a dividend at 15%
 - e) Salaries outstanding on 31st March, 2014 is Rs. 3,400
 - i) Prepare profit and Loss A/c in the vertical form for the year ended 31st March, 2014. [10]
 - ii) Prepare Balance sheet in vertical form as at 31st March, 2014. [10]



Q2) Attempt any two out of (a), (b) and (c) given below :

- a) Amar Ltd. issued for subscription 4,000 shares of Rs. 100 each at a premium of Rs. 10 per share payable as under :

On Application	Rs. 20
On Allotment	Rs. 40 (including premium)
On first & Final call	Rs. 50

Applications were received for 6,000 shares, 4,000 shares were allotted to the applicants for 4,800 shares. The remaining applications for 1,200 shares being refused and applicants money was refunded. Excess money received adjusted against allotment. All the amounts were duly received except Mr. Mohan to whom 100 shares were allotted. He fails to pay first and final call, His shares are forfeited.

Journalise the transactions in the books of the company. [10]

- b) xyz Ltd. was formed on 1-7-2013 to take over business of partnership as from 1-4-2013. The following is profit and loss A/c of the company for the year ending on 31-3-2014.

Profit and Loss A/c

Sem III 2015

Particulars	Rs.	Particulars	Rs.
To salary RT	18,000	By Gross profit	1,80,000
To Printing & stationery RT	6,000		
To Bad Debts RT	18,000		
To Depreciation RT	36,000		
To preliminary exp. RT	9,000		
To Interest to vendors (up to 31-8-2014)	7,500		
To Provision for Bad Debts RT	24,000		
To Advertising RT	15,000		
To Net Profit	46,500		
	1,80,000		1,80,000



Out of Bad Debts Rs. 4,500 related to the Debtors taken over from partnership. The sales for the period up 1-7-2013 were $\frac{2}{3}$ of the sales for remaining period.

[10]

Compute the profit/loss made by the company prior to and after incorporation.

- c) ABC Ltd. issued 7% Debentures of Rs. 8,00,000 on 31st March, 2012. The Debentures are to be redeemed out of the profits of the company by transferring Rs. 80,000 p.a. commencing From 31st March, 2013 to a sinking fund which was invested in 5% Government of Maharashtra Loan without any interval.

[10]

You required to prepare sinking fund Account and sinking fund Investment Account for three years ending 31st March, 2015.

3.9

Q3) Write short notes (Any Two) :

- a) Issue of Debentures.
- b) shares issued at discount
- c) contingent liabilities.
- d) Profit/loss prior to incorporation.

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A/C

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**B. Com. (Part - II) (Semester - III) Examination, December - 2015**  
**BUSINESS ECONOMICS (Paper - III)**  
**Sub. Code : 63108**

**Day and Date : Saturday, 05 - 12 - 2015**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five questions out of seven.
  - 2) All questions carry Equal marks.



- Q1) Write short answers (any two) : [10]**
- a) Explain the meaning and Nature of Macro economics.
  - b) Explain the concept of Gross Domestic Product (GDP) and Gross National Product (GNP).
  - c) Explain the Fisher's equation of exchange.
- Q2) Explain the significance and limitations of macro economics. [10]**
- Q3) Explain the methods of computing National Income. [10]**
- Q4) Explain the meaning and causes of inflation. [10]**
- Q5) Explain the meaning and construction of simple price index Number. [10]**
- Q6) Explain the concept of consumption function and write in detail factors influencing consumption function. [10]**
- Q7) Write short answers (Any two) : [10]**
- a) Monetary Policy.
  - b) Say's Law of Market.
  - c) Investment Function.

**P.T.O.**

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गूण आहेत. Dec. 2015
- 2) सातपैकी कोणतेही पाच प्रश्न सोडवा.
- 3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]

- अ) समग्रलक्षी अर्थशास्त्राचा अर्थ व स्वरूप स्पष्ट करा.
- ब) स्थूल देशांतर्गत उत्पादन व स्थूल राष्ट्रीय उत्पादन या संकल्पना स्पष्ट करा.
- क) फिशर यांचे विनियम समीकरण स्पष्ट करा.

प्र.2) समग्रलक्षी अर्थशास्त्राचे महत्व व मर्यादा स्पष्ट करा. [10]

प्र.3) राष्ट्रीय उत्पन्न मोजमापाच्या पद्धती स्पष्ट करा. [10]

प्र.4) भाववाढीचा अर्थ व भाववाढीची कारणे स्पष्ट करा. [10]

प्र.5) साध्या किंमत निर्देशांकांचा अर्थ व साधा किंमत निर्देशांक तयार करण्याची पद्धती स्पष्ट करा. [10]

प्र.6) उपभोग फलनाची संकल्पना स्पष्ट करा आणि उपभोग फलनावर परिणाम करणारे घटक विस्ताराने लिहा. [10]

प्र.7) टीपा लिहा. (कोणत्याही दोन) : [10]

- अ) चलन निती
- ब) 'से'चा बाजारपेठेचा नियम
- क) गुंतवणुक फलन

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**B. Com. (Part - II) (Semester - III) Examination, December - 2015**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I) (Revised)**  
**Sub. Code : 63109**

Day and Date : Monday, 07 - 12 - 2015

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

- Instructions : 1) All questions carry Equal marks.  
 2) Attempt any five questions out of seven.



Q1) Write short answers (any two) :

[10]

- a) Explain the main functions performed by the entrepreneurs.
- b) Describe the characteristics of services.
- c) State the important objectives of the Entrepreneurship Development Programmes (EDPs) in India.

Q2) Explain the following theories of entrepreneurship :

[10]

- a) Theory of need achievement (Mc Clelland) and
- b) Theory of status withdrawal (Hagen).

Q3) Explain the objectives and various functions of National Institute for Entrepreneurship and small Business Development (NIES BUD).

[10]

Q4) Define MSMEs and explain importance of MSMEs in India.

[10]

Q5) Describe the concept of Entrepreneur and explain qualities of successful Entrepreneur.

[10]

P.T.O.

Q6) Explain in detail various stages in the process of entrepreneurship development. [10]



Q7) Write short notes (Any two) :

[10]

- Characteristics of Franchising.
- Obstacles in Entrepreneurial growth.
- Concept of Intrapreneur and Net-preneur.

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Fund

मराठी रूपांतर

- सूचना :
- सर्व प्रश्नांना समान गुण आहेत.
  - सातपैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- उद्योजकाची मुख्य कार्ये.
- सेवांची वैशिष्ट्ये
- उद्योजकता विकास कार्यक्रमांची महत्वाची उद्दिष्ट्ये.

प्र.2) पुढील उद्योजकतेचे सिद्धांत स्पष्ट करा.

[10]

- मॅक्लेलँड यांचा कार्यसिद्धी प्रेरणा सिद्धांत व
- हेगन यांचा प्रतिष्ठा नष्ट होण्याचा सिद्धांत

प्र.3) राष्ट्रीय उद्योजकता व लघु व्यवसाय-विकास संस्थेची (निसबुड) उद्दिष्ट्ये व कार्ये स्पष्ट करा.

[10]

प्र.4) सूक्ष्म, लघु व मध्यम उपक्रमांची व्याख्या द्या आणि या उद्योगांचे (MSMEs) भारतातील महत्व विशद करा. [10]

प्र.5) 'उद्योजक' ही संकल्पना स्पष्ट करा, आणि यशस्वी उद्योजकाची गुणवैशिष्ट्ये विशद करा.

[10]

प्र.6) उद्योजकता विकासाच्या प्रक्रियेतील विविध अवस्था सविस्तरपणे स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन) :

[10]

- अ) 'फ्रँचायझिंग' व्यवसायाची वैशिष्ट्ये
- ब) उद्योजकता विकासातील किंवा वाढीतील अडथळे
- क) अंतर्गत उद्योजक व जाळे किंवा नेट उद्योजकाची वैशिष्ट्ये.



Fundamentals

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Seat No. 217753

B. Com. (Part - II) (Semester - III) Examination, December - 2015  
**BUSINESS STATISTICS (Paper - I) (New) (Revised)**

Sub. Code : 63110

Day and Date : Tuesday, 08 - 12 - 2015

Time : 03.00 p.m. to 05.00 p.m.

- Instructions :
- 1) Attempt any five questions.
  - 2) Figures to the right indicate full marks.
  - 3) Use of non programmable calculator is allowed.



Total Marks : 50

- Q1) a) What is sampling? State advantages of sampling over census method [5] ✓  
 b) State empirical relation between mean, median and mode. Find mode of the distribution whose mean is 45.9 and median is 49. [5]

- Q2) Define measure of central tendency and state different measures of central tendency. Calculate mean, median and mode of wages of 50 workers of a firm given in the following table. [10]

|                |    |    |    |    |    |
|----------------|----|----|----|----|----|
| Wage in Rs.    | 25 | 35 | 45 | 55 | 65 |
| No. of workers | 3  | 12 | 20 | 10 | 5  |

- Q3) State absolute and relative measures of dispersion. Calculate coefficient of variation from the following data. [10]

|                       |      |       |       |       |       |       |
|-----------------------|------|-------|-------|-------|-------|-------|
| Pocket Expense in Rs. | 0-10 | 10-20 | 20-30 | 30-40 | 40-50 | 50-60 |
| No. of Students       | 3    | 4     | 8     | 10    | 13    | 2     |

- Q4) Define mean and standard deviation. For a group of 100 items the mean and variance are 60 and 25 respectively. For another group of 50 items mean is 90 and S.D. is 4. Find the mean and S.D. of the combined group of size 150 items. [10]

P.T.O.

Q7) Write short notes (Any two) :

- Constituents of money supply.
- Kinds of Agricultural Finance.
- Classification of Banks Assets.



मराठी रूपांतर

- सूचना :
- सर्व प्रश्नांना समान गुण आहेत.
  - कोणतेही पाच प्रश्न सोडवा.
  - उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- पतनिर्मितीच्या मर्यादा सांगा.
- उच्चशक्ति पैशाच्या प्रवाहातील बदल स्पष्ट करा.
- वित्तपुरवठ्याचे विविध प्रकार सांगा.

प्र.2) वित्तीय रचना स्पष्ट करा.

[10]

प्र.3) पैशाची कार्ये स्पष्ट करा.

[10]

प्र.4) व्यापारी बँकेच्या तालेबंदाचे विश्लेषण करा.

[10]

प्र.5) ग्राहक परिचय निकषाचे (के वाय सी) उद्देश व आवश्यकता स्पष्ट करा.

[10]

प्र.6) व्यापारी बँकाची कार्ये स्पष्ट करा.

प्र.7) टीपा लिहा. (कोणत्याही दोन) :

- अ) पैशाच्या पुरवठ्याचे घटक
- ब) कृषी वित्ताचे प्रकार
- क) बँकेच्या मालमत्तेचे वर्गीकरण



[10]

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Q2) A) Answer any two of the following questions in 100 - 120 words each. [10]

- I) Write a note on Saina's success as a sports person.
- II) State Gopal's impressions about America and the Americans.
- III) Describe the character of the station master at Koppal.

B) Write a short note on any one of the following : [5]

- I) The dream of the Talkative Man
- II) Saina's views on the present scenario of sports persons

C) Write a short note on any one of the following : [5]

- I) The message in 'No Men Are Foreign'
- II) The Accountant's house



Q3) Describe the following gadget and its use : Refrigerator [10]

Q4) A) Write a letter to the manager, Bank of India requesting him for an overdraft facility. [7]

B) Bajaj Auto Ltd, Satara would like to start a welfare centre for its employees. The personnel officer of the company is asked by the Managing Director to prepare a report regarding the location, indoor games, medical centre and library facility in it. [8]

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B.Com. (Part - II) (Semester - III) Examination, November - 2017

STATISTICS (Paper - I) (Revised)

Business Statistics

Sub. Code : 63110



Day and Date : Thursday, 23 - 11 - 2017

Time : 03.00 p.m. to 05.00 p.m.

Total Marks : 50

- Instructions :
- 1) Attempt ANY FIVE questions.
  - 2) Use of non-programmable calculator is allowed.
  - 3) Figures to the right indicate full marks.

- Q1) a) If the arithmetic mean of 10 observations is 5.2 and sum of squares of observations ( $\Sigma X^2$ ) is 400, find its S.D. and C.V. [5]
- b) Distinguish between primary data and secondary data. [5]

Q2) Define Karl Pearson's coefficient of correlation ( $r$ ) between two variables. Interpret :

- i)  $r = +1$     ii)  $r = -1$  and iii)  $r = 0$ .

Compute Spearman's rank correlation coefficient ( $R$ ) from the following data: [10]

X: 50 52 56 51 45 58 65 75 90 50

Y: 114 100 101 110 90 118 125 135 155 110

Q3) Define arithmetic mean and state its merits. The distribution of income (in Rs.) of 750 persons is given below :

Income (in '000 Rs) : Below 5 5-10 10-15 15-20 20-25 25-30 30 and above

No. of Persons: 60 90 145 160 140 105 50

Compute median and mode. [10]

P.T.O.

5.2  
 Q4) State absolute and relative measures of dispersion. Calculate M. D. about median from the following data : [10]

45 39 40 48 50 55 41 49 44 45

Q5) Define (i) regression coefficient of  $y$  on  $x$  and (ii) regression coefficient of  $x$  on  $y$ . State the relation between correlation coefficient and regression coefficients. Obtain the equation of line of regression of  $y$  on  $x$  from the following data : [10]

X: 8 9 5 10 12 8 11

Y: 4 5 2 5 7 6 6



Q6) Define S.D. and C.V. The prices of two commodities at 7 different locations are given below:

Commodity A (X): 15 17 19 14 18 20 22

Commodity B (Y): 40 39 42 48 45 52 55

Compare the variations in the values of  $X$  and  $Y$  using CV. and comment on it. [10]

Q7) a) Explain the technique of stratified random sampling. [5]

b) The mean price of 25 books is Rs. 250. Of them the mean price of 15 books is Rs. 230. Find the mean price of remaining books. [5]



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**B.Com. (Part - II) (Semester - III) Examination, November - 2017**  
**MONEY AND FINANCIAL SYSTEM (Paper - I) (New)**

**Sub. Code : 63111**

**Day and Date : Friday, 24 - 11 - 2017**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.



- Q1) Write short answers (any two):** **[10]**
- a) State constituents of money supply in India.
  - b) State primary functions of Commercial Banks.
  - c) Explain the limitations of credit creation.
- Q2) Explain the functions of money.** **[10]**
- Q3) State the kinds of finance.** **[10]**
- Q4) Explain the balance sheet of Commercial Banks.** **[10]**
- Q5) Explain the procedure to get Housing loans.** **[10]**
- Q6) State the types of Agricultural loans.** **[10]**
- Q7) Write short notes (any two):** **[10]**
- a) High powered money.
  - b) Money Market.
  - c) Know Your Customer (KYC)

मराठी रूपांतर  
MF. N-17

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणतेही पाच प्रश्न सोडवा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.



प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- अ) भारतातील पैशाच्या पुरवठ्याचे घटक सांगा.  
ब) व्यापारी बँकाची प्राथमिक कार्ये सांगा.  
क) पतनिर्मितीच्या मर्यादा स्पष्ट करा.

प्र.2) पैशाची कार्ये विशद करा.

[10]

प्र.3) वित्तचे प्रकार सांगा.

[10]

प्र.4) व्यापारी बँकेचा ताळेबंद विशद करा.

[10]

प्र.5) गृहकर्ज मिळविण्याची कार्यपद्धती विशद करा.

[10]

प्र.6) कृषी कर्जाचे प्रकार सांगा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) उच्चशक्ती पैसा  
ब) नाणेबाजार  
क) ग्राहक परिचय निकष (के वाय सी)



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**B.Com. (Part - II) (Semester - III) Examination, November - 2017**

**BUSINESS ECONOMICS (Paper - III)**

**Sub. Code : 63108**

**Day and Date : Tuesday, 21 - 11 - 2017**

**Time : 03.00 p.m. to 05.00 p.m.**

**Total Marks : 50**

- Instructions :**
- 1) Attempt five questions out of seven.
  - 2) Figures to the right indicate full marks.
  - 3) Neat diagrams wherever necessary.



**Q1) Answer in a short. (Any two)**

**[10]**

- a) State the definitions of National Income.
- b) Explain the significance of Macro Economics.
- c) What are the effects of Inflation?

**Q2) Describe the different concepts of National Income.**

**[10]**

**Q3) Critically explain the Fishers equation.**

**[10]**

**Q4) What is meant by Index Number? Explain the simple and weighted Index Number with example.**

**[10]**

**Q5) Describe the objectives of Monetary policy.**

**[10]**

**Q6) Explain the factors influencing on consumption function.**

**[10]**

**P.T.O.**

Q7) Write a short note. (Any two)

SH - 224

[10]

- Effective demand
- Say's law of market
- Investment function.



मराठी रूपांतर

N-17

Eco-G-1

- सूचना :
- खालील सात पैकी कोणतेही पाच प्रश्न सोडवा.
  - उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
  - आवश्यक तेथे सुबक आकृत्या काढा.

Nov 17  
Eco

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- राष्ट्रीय उत्पन्नाच्या व्याख्या सांगा.
- स्थूल अर्थशास्त्राचे महत्व स्पष्ट करा.
- भाववादीचे परीणाम कोणते ते सांगा.

[10]

प्र.2) राष्ट्रीय उत्पन्नाच्या विविध संकल्पना विशद करा.

[10]

प्र.3) फिशर यांच्या सिद्धांताचे टीकात्मक परीक्षण करा.

[10]

प्र.4) निर्देशांक म्हणजे काय? साधा आणि भारांकीत निर्देशांक सोदाहरणास स्पष्ट करा.

[10]

प्र.5) चलन विषयक धोरणाची उद्दिष्टे विशद करा.

[10]

प्र.6) उपभोग फलनावर परीणाम करणारे घटक स्पष्ट करा.

[10]

✓  
G-2

SH - 224

[10]

प्र. 7) टिपा लिहा. (कोणत्याही दोन)

- अ) प्रभावी मागणी
- ब) से यांचा बाजारपेठेचा सिद्धांत
- क) गुंतवणूक फलन

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**B.Com. (Part - II) (Semester - III) Examination, November - 2017**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I)**

**Sub. Code : 63109**

**Day and Date : Wednesday, 22 - 11 - 2017**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.
  - 3) Figures to the right indicate full marks.



- Q1) Answer the following questions in short. (any two) : [10]**
- a) State the classification of entrepreneurs according to type of business.
  - b) Explain the schumpeter's theory of Innovation.
  - c) State the Importance of MSME.
- Q2) State the qualities of successful Entrepreneurs. [10]**
- Q3) Explain in detail the obstacles in Entrepreneurial development. [10]**
- Q4) Discuss the problems and Remedies on MSME. [10]**
- Q5) State the objectives and functions of National Institute of Entrepreneurship and Small Business Development. (NIESBUD) [10]**
- Q6) Explain the process of Entrepreneurship Development. [10]**
- Q7) Write short notes (any two) : [10]**
- a) Characteristics of service.
  - b) Intra-preneur and Net-preneur
  - c) Importance of franchising.

**P.T.O.**

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
 2) सात प्रश्नांपैकी कोणतेही पाच प्रश्न सोडवा.  
 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.



FE  
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FUND

- प्र.1) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]  
 अ) उद्योजकांचे व्यवसायानुसार वर्गीकरण सांगा.  
 ब) जोसेफ शुंपीटरचा नवनिर्मितीचा सिध्दांत स्पष्ट करा.  
 क) सुक्ष्म, लघू व मध्यम उद्योगाचे महत्व स्पष्ट करा.
- प्र.2) यशस्वी उद्योजकांची गुणवैशिष्ट्ये स्पष्ट करा. [10]
- प्र.3) उद्योजकता विकासातील अडथळे सविस्तर स्पष्ट करा. [10]
- प्र.4) सुक्ष्म, लघू व मध्यम उद्योगाच्या समस्या व उपाययोजनांची चर्चा करा. [10]
- प्र.5) राष्ट्रिय उद्योजकता व लघू व्यवसाय विकास संस्थेची (निसबुड) उद्दिष्ट्ये सांगून तिची कार्ये स्पष्ट करा. [10]
- प्र.6) उद्योजकता विकासाची प्रक्रिया स्पष्ट करा. [10]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [10]  
 अ) सेवांची वैशिष्ट्ये  
 ब) अंतर्गत उद्योजक व जाळे उद्योजक  
 क) फ्रँचायझिंगचे महत्व



6-1



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Total No. of Pages :3

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**B.Com. (Part - II) (Semester - III) (Revised) Examination,  
November - 2017  
CORPORATE ACCOUNTING (Paper - I)  
Sub. Code : 63107**

Day and Date : Monday, 20 - 11 - 2017

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

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

Q1) Dhanashri Ltd was registered with nominal capital of Rs. 10,00,000 divided in to 10,000 equity shares of Rs.100 each. The trial of the company as on 31<sup>st</sup> March 2015 was as follows.

Trial Balance

| Particular                    | Rs      | Particular                   | Rs      |
|-------------------------------|---------|------------------------------|---------|
| * Land & building             | 400000  | Equity capital               | 750000  |
| * Plant & Machinery           | 680000  | Share premium *              | 100000  |
| * Investment                  | 100000  | General Reserve *            | 140000  |
| Stock (31/3/2015)             | 70000   | 6% Debenture                 | 50000   |
| Balance at Bank               | 23000   | P & LA/c balance on 1/4/2014 | 25000   |
| Cash in Hand                  | 800     | Sundry Creditors             | 60000   |
| Income tax deducted at source | 1200    | Dividend received *          | 11200   |
| Establishment expenses        | 52000   | Gross Profit                 | 212400  |
| Rent & Taxes                  | 2400    |                              |         |
| * Debenture interest          | 1500    |                              |         |
| Audit Fees                    | 3000    |                              |         |
| Directors Fees                | 6000    |                              |         |
| Sunday Expenses               | 8700    |                              |         |
|                               | 1348600 |                              | 1348600 |

P.T.O.

6-2



SH - 223

Additional Information:

- a) Depreciate Land & Building by 5% and plant & machinery by 15%.
- b) Provision for taxation is to be made at 50% of Net profit.
- c) Directors propose to transfer Rs.10000 to General Reserve.
- d) Market value of investment as on the date of Balance sheet Rs. 85000

Prepare:

- i) Profit and Loss A/c for the year ending 31/3/2015 in vertical form. [10]
- ii) Balance sheet as on 31/3/2015 in vertical form along with schedules of Reserve & Surplus, Fixed Assets. [10]

Q2) Attempt any two from the following:

- a) Jinendra Ltd issued a prospectus inviting application for 2000 shares of Rs.10 each at a premium of Rs.2 per share payable as on Application Rs.2, no Allotment Rs. 5 (including premium), on first and final call Rs.5.

Applications were received for 3000 shares and prorata allotment was made on the application for 2400 shares. It was decided to utilize excess application money towards the amount due on allotment. Narendra to whom 40 shares were allotted failed to pay the allotment & call money and Devendra the holder of 60 shares failed to pay first and final call These were subsequently forfeited.

Give Journal entries in the books of Jinendra Ltd. [10]

- b) Show by means of journal entries how you would record the following issues: [10]

- i) X Ltd issues 40000, 12% debentures of Rs.100 each at a premium of 5% to be redeemed at par.
- ii) Y Ltd issues Rs.50000, 12% debentures of Rs.100 each at par but redeemable at the end of 10 years to 105%
- iii) Z Ltd issues Rs.60000, 12% debentures of Rs.100 each at a discount of 5% repayable at a premium of 10% at the end of 5 years.

6-3

**SH - 223**

- c) Neha Ltd. was registered on 1<sup>st</sup> Jan 2017 to take over business of M/S Asha and Lata as from 1<sup>st</sup> Oct 2016.

The company received its certificate for commencement of Business on 1<sup>st</sup> February 2017. The Accounts of the company prepared for the year ending 30<sup>th</sup> September showed the following:

- i) Total turnover for the year amounting to Rs.240000 of which Rs.40000 relating to the period from 1<sup>st</sup> Oct 2016 to 1<sup>st</sup> Feb 2017.
- ii) Trading Account showed Gross Profit of Rs.96000.
- iii) Following expenses were debited to P & L A/c

| Particulars                                             | Rs.   |
|---------------------------------------------------------|-------|
| Salary ✓                                                | 21000 |
| Advertising                                             | 12600 |
| Baddebts (Rs.500 related to debtors taken from vendors) | 1500  |
| Directors fees                                          | 10800 |
| Depreciation                                            | 3600  |
| Commission on sales                                     | 3600  |
| Interest to Vendors (up to 31 <sup>st</sup> May 2017)   | 4000  |

Find out Profit made by the company prior to and after incorporation. [10]

**Q3) Write short notes (Any Two)**

**[10]**

- a) Right Shares
- b) Preference Shares
- c) Calls - in-arrears.
- d) Classification of Share Capital.

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SH - 228

Total No. of Pages : 2

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**B.Com. (Part - II) (Semester - III) Examination, November - 2017**  
**TAX PROCEDURE AND PRACTICE (New) (Vocational Course)**  
**Goods and Services Tax (SGST, CGST, IGST) (Paper - V)**  
**Sub. Code : 60255**

**Day and Date : Thursday, 23 - 11 - 2017**

**Time : 03.00 p.m. to 05.00 p.m.**

**Total Marks : 50**

**Instructions : 1) Attempt any five.**

**2) Each Question carries 10 marks.**

**Q1** Write short notes on (any two) :

- Time of supply of services
- Schedule II under section 7 of the SGST Act
- Schedule III under Section 7 of the SGST Act
- Composite supply under CGST Act

**Q2)** Discuss value of supply under CGST Act.

**Q3)** Discuss various rates with examples under CGST Act.

**Q4)** Discuss levy and collection under the CGST Act.

**Q5)** Mr. A entered into a contract with Mr. B to supply of oil throughout the year. Mr. A issues monthly statement for the oil supplied to Mr B. Now, determine the time of supply of goods in following cases :

- Mr. B made payment for the month of July on 31<sup>st</sup> July 2017 and Mr. A issued statement for the month of July on 8<sup>th</sup> August 2017.
- Mr. A issued statement for the month of August on 5<sup>th</sup> September 2017, the payment of which not received till 30<sup>th</sup> September 2017.

**P.T.O.**

Q6) Mr. A, a registered dealer received goods from Mr. B, an unregistered dealer. Mr. B issues invoice on 1<sup>st</sup> July 2017. Now, determine time of supply of goods in following cases :

- a) Mr. A received goods on 15<sup>th</sup> July 2017, payment of which is not made yet.
- b) Mr. A received goods on 3<sup>rd</sup> August 2017 & made payment for the same on 4<sup>th</sup> August 2017.
- c) Mr. A made payment on 8<sup>th</sup> July and received goods on the same date.
- d) Mr. A received goods on 10<sup>th</sup> July 2017 & made payment for the same on 9<sup>th</sup> July 2017.

Q7) Mr. A is supplied goods to Mr. B on 2<sup>nd</sup> January 2018. The GST rate on goods is changed from 12% to 5% w.e.f. 1<sup>st</sup> January 2018. Mr. A issued invoice on 28<sup>th</sup> December 2017 and payment is credited in his bank account on 30<sup>th</sup> December 2017. What is the time of supply in this case?



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SP - 42

Total No. of Pages : 2

**B.Com. (Part - II) (Semester - III) Examination, April - 2018**  
**MONEY AND FINANCIAL SYSTEM (Paper - I)**

**Sub. Code : 63111**

**Day and Date : Saturday, 21 - 04 - 2018**

**Time: 12.00 Noon to 02.00 p.m.**

**Total Marks : 50**

- Instructions:**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.

- Q1) Write Short answers (any two) [10]**
- a) State the nature of financial structure.
  - b) Explain the importance of commercial Banks.
  - c) State the characteristics of Micro-Finance.
- Q2) Explain the functions of Money. [10]**
- Q3) State the Role of finance in the economy. [10]**
- Q4) Explain the Kinds of finance. [10]**
- Q5) Explain the functions of commercial Banks. [10]**
- Q6) State the types of Housing loans. Explain the importance of Housing loans provided by commercial banks. [10]**
- Q7) Write short notes (any two) [10]**
- a) Evolution of money
  - b) Credit Creation
  - c) Know your Customer (KYC)

**P.T.O.**

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SP - 42

Total No. of Pages : 2

**B.Com. (Part - II) (Semester - III) Examination, April - 2018**  
**MONEY AND FINANCIAL SYSTEM (Paper - I)**

**Sub. Code : 63111**

**Day and Date : Saturday, 21 - 04 - 2018**

**Time : 12.00 Noon to 02.00 p.m.**

**Total Marks : 50**

- Instructions:**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.

- Q1) Write Short answers (any two) [10]**
- a) State the nature of financial structure.
  - b) Explain the importance of commercial Banks.
  - c) State the characteristics of Micro-Finance.
- Q2) Explain the functions of Money. [10]**
- Q3) State the Role of finance in the economy. [10]**
- Q4) Explain the Kinds of finance. [10]**
- Q5) Explain the functions of commercial Banks. [10]**
- Q6) State the types of Housing loans. Explain the importance of Housing loans provided by commercial banks. [10]**
- Q7) Write short notes (any two) [10]**
- a) Evolution of money
  - b) Credit Creation
  - c) Know your Customer (KYC)

**P.T.O.**

## मराठी रूपांतर



- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणतेही पाच प्रश्न सोडवा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

Maney - A-18  
प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- अ) वित्तीय रचनेचे स्वरूप सांगा.  
ब) व्यापारी बँकाचे महत्त्व स्पष्ट करा.  
क) सूक्ष्म वित्तची वैशिष्ट्ये सांगा.

प्र.2) पैशाची कार्ये स्पष्ट करा.

[10]

प्र.3) अर्थव्यवस्थेतील वित्तपुरवठ्याची भूमिका सांगा.

[10]

प्र.4) वित्तपुरवठ्याचे प्रकार स्पष्ट करा.

[10]

प्र.5) व्यापारी बँकाची कार्ये स्पष्ट करा.

[10]

प्र.6) गृह कर्जाचे प्रकार सांगा. व्यापारी बँकाद्वारे होणाऱ्या गृह कर्जपुरवठ्याचे महत्त्व स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) पैशाची उत्क्रांती  
ब) पतनिर्मिती  
क) ग्राहक परिचय निकष (KYC)

▽▽▽▽



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Total No. of Pages : 2

Seat  
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**B.Com. (Part - II) (Semester - III) Examination, November - 2016**  
**ENGLISH (Compulsory) (Paper - III)**  
**English for Business Communication**  
**Sub. Code : 63106**

Day and Date : Wednesday, 16 - 11 - 2016

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

- Instructions :
- 1) All questions are compulsory.
  - 2) Figures to the RIGHT indicate FULL marks.

**Q1)** Complete the following sentences choosing the correct alternative. [5]

- i) It is frustrating to see that \_\_\_\_\_.
  - a) a sportsperson doesn't get respect after retirement
  - b) a sportsperson doesn't get pension after retirement.
  - c) a sportsperson has to struggle to make ends meet.
  - d) the government neglects their contribution
- ii) Gopal is going to \_\_\_\_\_.
  - a) New Jercy
  - b) New York
  - c) Chicago
  - d) Manhattan
- iii) \_\_\_\_\_ was the centre of civilization at Koppal.
  - a) The temple
  - b) The church
  - c) The railway station
  - d) The bus station
- iv) Accountant's son died of \_\_\_\_\_.
  - a) Sickness
  - b) Accident
  - c) Violence
  - d) Strife
- v) By hating our brothers we punish \_\_\_\_\_.
  - a) our enemies
  - b) our critics
  - c) our selves
  - d) our neighbours

- Q2) a) Answer any two of the following questions in 100 to 120 words each. [10]
- Write a note on Gopal's impressions about America and the Americans?
  - Describe Saina's views on the present scenario of sportspersons.
  - How did the villagers celebrate the killing of the man-eater?
- b) Write a short note on any one of the following in 100 to 120 words. [5]
- Saina's attitude towards her life and career.
  - The falkative man.
- c) Write a short note on any one of the following in 100 to 120 words. [5]
- The Accountant's house.
  - The message in the poem 'No men are foreign'.

Q3) Describe the following gadget and its use. A food processor. [10]

- Q4) a) Write a letter to the bank asking for an over - draft facility. [7]
- b) The managing director of the raymond, mumbai asks its personnel manager to prepare a report on the possibility of starting a factory in and around kolhapur. Imagine other necessary details. [8]





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Total No. of Pages : 4

Seat  
No.**B.Com. (Part - II) (Semester - III) (Revised) Examination,  
November - 2016****CORPORATE ACCOUNTING (Paper - I)****Sub. Code : 63107****Day and Date : Thursday, 17 - 11 - 2016****Total Marks : 50****Time : 03.00 p.m. to 05.00 p.m.**

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

Following is the Trial Balance of Pran Co. Ltd. as on 31<sup>st</sup> March, 2015. The Authorised capital of the company is Rs. 20,00,000 divided into 20,000 equity shares of Rs. 100 each.

**Trial Balance  
as on 31<sup>st</sup> March, 2015**

| Particulars                             | Rs.       | Particulars              | Rs.       |
|-----------------------------------------|-----------|--------------------------|-----------|
| Plant & Machinery                       | 3,60,000  | Sales                    | 8,50,000  |
| Insurance                               | 6,000     | Sundry Creditors         | 4,00,000  |
| Audit Fees                              | 8,000     | Reserve for Bad Debts    | 10,000    |
| Purchases                               | 4,00,000  | Profit & Loss Appro. A/c | 1,66,000  |
| Manufacturing wages                     | 1,40,000  | Bills Payable            | 24,000    |
| Salaries                                | 48,000    | 10% Debentures           | 5,00,000  |
| Stock on 1-4-2014                       | 1,00,000  | Equity share capital     | 10,00,000 |
| Rent & Taxes                            | 42,000    | General Reserve          | 50,000    |
| Carriage Inward                         | 18,000    |                          |           |
| Advertisement                           | 34,000    |                          |           |
| Cash in hand                            | 4,000     |                          |           |
| Cash at Bank                            | 20,000    |                          |           |
| Fixture & Fittings                      | 24,000    |                          |           |
| Sundry Debtors                          | 4,00,000  |                          |           |
| Goodwill                                | 5,00,000  |                          |           |
| Bills Receivable                        | 1,41,000  |                          |           |
| Freehold property                       | 7,25,000  |                          |           |
| Calls in Arrears                        | 5,000     |                          |           |
| Debenture Interest<br>(up to 30-9-2014) | 25,000    |                          |           |
|                                         | 30,00,000 |                          | 30,00,000 |

7.2  
Other Informations :

- a) Depreciate plant & Machinery at 10% and fixture and fittings at 7.5% P.a.
- b) Create Reserve for Bad Debts at 5%.
- c) Stock on 31<sup>st</sup> March, 2015 Rs. 2,50,000.
- d) The Board of Directors has decided to make the following appropriations.
  - i) To provide for taxation Rs. 20,000
  - ii) To provide equity dividend of Rs. 13 per share
  - iii) To transfer to general reserve Rs. 40,000



Prepare :

- a) Profit & Loss Account for the year ended on 31-3-2015 in vertical form showing clearly G.P., Operating Profit, N.P. before & after tax. [10]
- b) Balance sheet as on 31-3-2015 in vertical form and schedules of share capital and Fixed Assets. [10]

Q2) Attempt any two out of a, b and c.

- a) Tata Motors Ltd. invited applications for 1,00,000 shares of Rs. 10 each at a premium of Rs. 2 per share payable as follows [10]
 

|                         |                              |
|-------------------------|------------------------------|
| on Application          | Rs. 3                        |
| on Allotment            | Rs. 4.50 (including premium) |
| on first and final call | Rs. 4.50                     |

Applications were received for 1,50,000 shares out of which applications for 10,000 shares were rejected and Money refunded to them. The allotment was made pro-rate to the remaining applications. Money overpaid on application was used against allotment money due.

Mr. Rao the holder of 2000 shares failed to pay the first and final call and his shares were forfeited out of the forfeited shares 1000 shares were re-issued at the rate of Rs. 8 per share as fully paid.

Pass necessary journal entries.

- 7-3
- b) Lupin Ltd. issued on 1<sup>st</sup> April, 2011 Rs. 10,00,000 8% Debentures at 3% discount and repayable at the end of 10<sup>th</sup> year at a premium of 5%. The sinking fund was created by transferring Rs. 1,00,000 from profit and it was invested in 10% Govt. securities. Accounts are closed on 31<sup>st</sup> March.

Show : [10]

- i) Journal entry for issue of debentures.
- ii) Sinking fund Account and Sinking fund Investment Account for first four years only.
- c) Anil Ltd. was formed on 1<sup>st</sup> July, 2014 to take over Business of partnership as from 1<sup>st</sup> April, 2014. The following is Profit and Loss Account of the company for the year ending 31<sup>st</sup> March, 2015.

Profit and Loss A/c

| Particulars                                | Rs.      | Particulars     | Rs.      |
|--------------------------------------------|----------|-----------------|----------|
| To Printing & stationery                   | 30,000   | By Gross profit | 9,00,000 |
| To Bad Debts                               | 90,000   |                 |          |
| To Depreciation                            | 1,80,000 |                 |          |
| To Salary                                  | 90,000   |                 |          |
| To Preliminary Expenses                    | 45,000   |                 |          |
| To Interest to Vendor<br>(up to 31-8-2014) | 37,500   |                 |          |
| To Provision for Bad<br>Debts              | 1,20,000 |                 |          |
| To Advertising                             | 75,000   |                 |          |
| To Net profit                              | 2,32,500 |                 |          |
|                                            | 9,00,000 |                 | 9,00,000 |



7.4

Out of Bad Debts Rs. 22,500 related to the Debtors taken over from partnership. The sales for the period upto 1-7-2014 were  $\frac{2}{3}$  of the sales for the remaining period. The salary was evenly paid through out the year.

Compute the Profit or Loss made by the company prior to and after incorporation. [10]

Q3) Write short notes on (any two) :



[10]

- a) Issue of Debentures
- b) Issue of shares at discount
- c) Contingent Liability
- d) Profit / Loss prior to incorporation



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**B.Com. (Part - II) (Semester - III) Examination, November - 2016**

**BUSINESS ECONOMICS (Paper - III)**

**Sub. Code : 63108**

**Day and Date : Saturday, 19 - 11 - 2016**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.



- Q1) Answer in short. (Any two) [10]**
- a) Explain the importance of Macro Economics.
  - b) Distinguish the concept of National Income and per Capita Income.
  - c) State the objectives of Monetary Policy.
- Q2) Explain the nature and scope of Macro Economics. [10]**
- Q3) Describe the applications of National Income. [10]**
- Q4) Explain the Fisher's quantity theory of Money. [10]**
- Q5) What is meant by inflation? Discuss the causes of inflation. [10]**
- Q6) Explain the keynsian theory of Employment. [10]**
- Q7) Write a short note (any two) [10]**
- a) Consumption function.
  - b) Simple index number.
  - c) Marginal efficiency of captial.

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) खालील सात पैकी कोणतेही पांच प्रश्न सोडवा.



- प्र.1) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) Eco. NoV-16 [10]  
 अ) समग्रलक्षी अर्थशास्त्राचे महत्व स्पष्ट करा.  
 ब) राष्ट्रीय उत्पन्न व दरडोई उत्पन्न या संकल्पनेतील भेद स्पष्ट करा.  
 क) चलन विषयक धोरणाची उद्दिष्टे सांगा.
- प्र.2) समग्रलक्षी अर्थशास्त्राचे स्वरूप व व्याप्ती स्पष्ट करा. [10]
- प्र.3) राष्ट्रीय उत्पन्नाची उपयुक्तता विषद करा. [10]
- प्र.4) फिशर यांचा चलन संख्यामान सिद्धांत स्पष्ट करा. [10]
- प्र.5) चलनवाढ म्हणजे काय? चलनवाढीच्या कारणांची चर्चा करा. [10]
- प्र.6) केन्स यांचा रोजगार विषयक सिद्धांत स्पष्ट करा. [10]
- प्र.7) टीपा लिहा. (कोणतेही दोन) [10]  
 अ) उपयोग फलन  
 ब) साधा किंमत निर्देशांक  
 क) भांडवलाची सीमांत कार्यक्षमता



Seat  
No.

**B.Com. (Part - II) (Semester - III) (Revised) Examination,  
November - 2016**

**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I)**

**Sub. Code : 63109**

**Day and Date : Sunday, 20 - 11 - 2016**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

**Instructions :** 1) All questions carry equal marks.  
2) Attempt any five questions out of seven.



1) Write short answers (any two):

[10]

- State the problems of entrepreneurship Development.
- State the Schumpeter's Theory of Innovation.
- Describe the characteristics of services.

Q2) State qualities of successful Entrepreneurs.

[10]

Q3) Explain challenges before Entrepreneurs in Modern Era.

[10]

Q4) Explain factors stimulating Entrepreneurship.

[10]

Q5) State the programme & performance of Maharashtra centre for Entrepreneurship Development, Aurangabad.

[10]

Q6) State the Role & Performance of Small Industries Development Organisation (SIDO).

[10]

Q7) Write short notes (any two):

[10]

- Entrepreneurs classification according to the use of Technology.
- Importance of MSME.
- Concept of Franchising.

**P.T.O.**

## मराठी रूपांतर



- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात पैकी कोणतेही पांच प्रश्न सोडवा.

- N-16 F.E
- प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन) [10]
- अ) उद्योजकता विकासाच्या समस्या  
ब) जोसेफ शंपीटर यांचा नवनिर्मिती सिध्दांत सांगा  
क) सेवांची वैशिष्ट्ये
- प्र.2) यशस्वी उद्योजकाची गुणवैशिष्ट्ये सांगा. [10]
- प्र.3) आधुनिक युगात उद्योजकांपुढील आव्हाने स्पष्ट करा. [10]
- प्र.4) उद्योजकतेस उत्तेजन देणारे घटक स्पष्ट करा. [10]
- प्र.5) महाराष्ट्र उद्योजकता विकास केंद्र, औरंगाबाद संस्थेचे कार्यक्रम व कामगिरी सांगा. [10]
- प्र.6) लघुउद्योग विकास संस्थेची भूमिका व कामगिरी सांगा (SIDO). [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]
- अ) तंत्रानुसार उद्योजकांचे वर्गीकरण  
ब) सूक्ष्म, लघु व मध्यम उद्योगांचे महत्व  
क) "फ्रँचायझिंग" ची संकल्पना



8-1

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**B.Com. (Part - II) (Semester -III) Examination, November - 2016**

**STATISTICS**

**BUSINESS STATISTICS (Paper - I)**

**Sub. Code : 63110**

**Day and Date : Monday, 21 - 11 - 2016**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five from following.
  - 2) Use of calculator is allowed.
  - 3) Figures to the right indicate full marks.
  - 4) Each question is for 10 marks.



- Q1) a) Define the term with suitable example [5+5]**
- i) Discrete variable
  - ii) Qualitative variable
- b) The average bonus to be paid to 200 workers was known to be 5000 Rs. Later on each worker decides to contribute 15% of their bonus to the Relief fund. Find new average bonus?

- Q2) Why arith. mean is called as good measure of central tendency? [10]**  
Find value of 'x' from following frequency distribution of arith mean of the same is 4.876

|           |     |       |       |       |
|-----------|-----|-------|-------|-------|
| Values    | 3.2 | 5.8   | 7.9   | 4.5   |
| Frequency | x   | (x+2) | (x-3) | (x+6) |

- Q3) What are the different absolute and relative measures of dispersion? [10]**  
Which of them is good measure? Why it is called as good measure of dispersion?

Find Std. Deviation and its coefficient for following

|                |   |    |    |    |    |   |
|----------------|---|----|----|----|----|---|
| No. of wickets | 0 | 1  | 2  | 3  | 4  | 5 |
| No. of matches | 5 | 15 | 20 | 40 | 12 | 8 |

- Q4) Define correlation. [10]**  
Explain the concept of linear and non linear correlation  
Find Karl Pearson's coefficient of correlation for following data and comment on type of correlation.

|   |   |   |   |    |    |
|---|---|---|---|----|----|
| x | 1 | 2 | 3 | 4  | 5  |
| y | 1 | 4 | 9 | 16 | 25 |

8.2

Q5) What are the equations of regression lines? Give any two examples of dependant and independant variables in real life. [10]

Obtain equations of regression lines from following

$\bar{X} = 65$ ,  $\bar{Y} = 67$ ,  $\sigma_x = 2.5$ ,  $\sigma_y = 3.5$  and  $r =$  correlation coefficient between  $x$  &  $y = 0.8$  estimate value of  $Y$  when  $x = 70$

Q6) Explain why sampling technique is better method than census method? [10]  
What are the different methods of sampling? Explain any one of them?

Q7) a) What is relation between coefficient of correlation and regression coefficients? Use it to find regression coefficient of  $X$  on  $Y$  if. [5+5]

i) Correlation coefficient between  $X$  &  $Y$  is  $0.4$

ii) Regression coefficient of  $Y$  on  $X$  is  $1.2$

b) If quartile deviation of certain data is  $1.3$  and coefficient of quartile deviation is  $0.4$  find value of first and third quartile?



Seat No.



O - 35

Total No. of Pages : 3

**B.Com. (Part - II) (Semester - IV) Examination, April - 2015**  
**ENGLISH (Compulsory)**  
**English for Business Communication (Paper - D)**  
**Sub. Code : 63120**

Day and Date : Friday, 17 - 04 - 2015

Total Marks : 50

Time : 03.00 p.m. to 5.00 p.m.

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

**Q1)** Complete the following sentences by choosing the correct alternative from the ones given below : [5]

- a) Today's urgency is to rethink \_\_\_\_\_.
- i) role of a market                      ii) political systems  
iii) economics policies                ~~iv) role and reach of a market~~
- b) One of the most awkward moments in business is when people can't say \_\_\_\_\_.
- i) it's my pleasure                      ii) it's ok  
~~iii) it's none of your business~~        iv) it's nonsensical
- c) Simon was called 'my little man' by \_\_\_\_\_.
- i) friend's father                        ii) his mother  
~~iii) a tall workman~~                      iv) his teacher
- d) Mamta kalia wants her father to call as \_\_\_\_\_.
- i) an unsuccessful man                ii) smuggler  
~~iii) Mr. Kapur~~                            iv) an ordinary person
- e) Emperor Ashok became the follower of \_\_\_\_\_.
- i) jainism                                    ii) secularism  
~~iii) buddhism~~                              iv) sadism

P.T.O.

- Q2) a)** Answer the following questions in 100 to 120 words each (any two)[10]
- i) What light does the story throw on Simon's mother as a woman?
  - ii) Why was the publisher angry with the agent?
  - iii) What were the different reactions after 2008 financial crises in the U.S.?
- b)** Write a short note in about 100 to 120 words (any one) [5]
- i) The sentimental appeal of the story 'Simon's papa'
  - ii) Politics in market Era.
- c)** Write a short note in about 100 to 120 words (any one) [5]
- i) Theme of the poem 'Tribute to papa'
  - ii) Condition of women in India.



- Q3)** Draft a circular letter of Ramanath Trading company, Rajaram peth, Ichalkaranji, announcing the opening of a new branch at kagal - Hatkanangale M.I.D.C, for their electrical appliances. [10]

- Q4) a)** Write a summary of the following passage and suggest it a suitable title.[7]
- It is true that progress in knowledge has led to the development of science and technology which has, in turn, profoundly altered man's world. For example fertilizers and insecticides have increased the agricultural output which is required to feed the swelling population of the world. However, both give rise to pollution. Each one in the modern world has accumulated in our bodies a few milligrams of D.D.T. a type of insecticide. The D.D.T. level in fish is rising and already some fish - eating birds are becoming sterile. Fertilizers used in farmlands are washed away by rain into rivers, lakes, and reservoirs. The growth of vegetation in these takes away a lot of oxygen from the waters and as a result, all the fish is lost. Massive industrialization too has led to serious pollution of the environment. Millions of tons of smoke, sulphur gas, ash and unknown quantities of toxic by - products are sent up every day all over the world and we simply do not know if our new chemical environment is slowly poisoning us all. What is even worse, the increase in the carbon dioxide content of the atmosphere from burning oil and coal may in time, prevent the escape of sun's heat from the earth, leading to a rise in the earth's temperature, the melting of the ice - caps, and a rise in the level of the ocean.

- b) Write a well organised paragraph on the topic with the help of the points given. [8]

N.C.C. Activity :

Brings discipline — makes them mentally and physically fit — develops their personality — cadets can get opportunities in defence force and police force — its paramilitary training — help at the time of elections, national days, festivals etc.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2015****FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)****Sub. Code : 63123****Day and Date : Tuesday, 21 - 04 - 2015****Total Marks : 50****Time : 3.00 p.m. to 5.00 p.m.**

- Instructions :** 1) All questions carry equal marks.  
2) Attempt any five questions out of seven.



- Q1) Write short answers (Any Two) :** [10]
- State the role of Self Help Groups (SHGs) in women entrepreneurship development. ✓
  - Explain the concept of Industrial Estate. ✓
  - Explain in brief entrepreneurial sketch of Vithal Kamat.
- Q2) Explain the problems of entrepreneurship in agricultural sector and village industry.** ✓ [10]
- Q3) Explain the causes of limited growth of women entrepreneurship in India.** ✓ [10]
- Q4) Prepare a project report for starting "Retail store"** ✓ [10]
- Q5) State the entrepreneurial qualities of Dhirubhai Ambani.** ✓ [10]
- Q6) Explain the various reasons for failure of project.** ✓ [10]
- Q7) Write short notes (Any Two) :** [10]
- Entrepreneurial qualities of 'Steve Jobs' ✓
  - Special Economic Zone (SEZ). ✓
  - Characteristics of women entrepreneur. ✓

P.T.O.

## मराठी रूपांतर

F.E

## सूचना :

- 1) सर्व प्रश्नांना समान गुण आहेत.
- 2) सातपैकी कोणतेही पाच प्रश्न सोडवा.

x  
Apr 2019

प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन) :

[10]

- अ) स्वयं-सहायता समूहांची महिला उद्योजकता विकासातील भूमिका स्पष्ट करा.
- ब) औद्योगिक वसाहतीची संकल्पना विशद करा.
- क) विठ्ठल कामत यांचे उद्योजकीय जीवनकार्य (चरित्र) थोडक्यात स्पष्ट करा.

प्र.2) शेती क्षेत्रातील व ग्रामोद्योगातील उद्योजकतेच्या समस्या विशद करा.

[10]

प्र.3) भारतातील महिला उद्योजकतेच्या मर्यादित विकासाची कारणे स्पष्ट करा.

[10]

प्र.4) किरकोळ मालाचे दुकान सुरू करण्यासाठी प्रकल्प अहवाल तयार करा.

[10]

प्र.5) धीरूभाई अंबानी यांचे उद्योजकीय गुण स्पष्ट करा.

[10]

प्र.6) प्रकल्प अपयशी होण्याची विविध कारणे विशद करा.

[10]

प्र.7) टीपा लिहा (कोणत्याही दोन) :

[10]

- अ) स्टिव्ह जॉन्स यांचे उद्योजकीय गुण.
- ब) विशेष आर्थिक क्षेत्र (सेझ).
- क) महिला उद्योजकांची वैशिष्ट्ये.



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**B. Com. (Part - II) (Semester - IV) Examination, April - 2015**

**BUSINESS STATISTICS (Paper - II) (New)**

**Sub. Code : 63124**

**Day and Date : Wednesday, 22 - 04 - 2015**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any Five questions.
  - 2) Figures to the right indicate full marks.
  - 3) Use of non programmable calculator is allowed.
  - 4) Graph paper will be supplied on request.



**Q1) a)** Define probability of an event. A bag contains 25 tickets marked with numbers 1 to 25. One ticket is drawn at random, find the probability that number on ticket drawn is divisible by 5.

**b)** Explain the terms : product control and process control.

[10]

**Q2)** Define Time Series State its components. Calculate 4 - weekly centered moving averages for the following data. [10]

| Week No.   | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
|------------|----|----|----|----|----|----|----|----|----|----|
| Production | 82 | 73 | 75 | 74 | 73 | 72 | 76 | 76 | 80 | 75 |

**Q3)** Define Index number. State the formula for Fisher's quantity index number. Calculate Fisher's price index number from the following data. [10]

| Article | Base year |       | Current year |       |
|---------|-----------|-------|--------------|-------|
|         | Price     | Value | Price        | Value |
| A       | 5         | 50    | 4            | 48    |
| B       | 8         | 48    | 7            | 49    |
| C       | 6         | 18    | 5            | 20    |

P.T.O.

Q4) Define p.d.f. of S.N.V. State its mean and variance. The weights of 1000 students are found to be normally distributed with mean 50 kg and S.D. 5kg. Find the number of students with weights

- a) less than 45 kg.
- b) between 45 kg and 60 kg.

[For S.N.V. Z, area from  $Z = 0$  to  $Z = 1$  is 0.3413 and from  $Z = 0$  to  $Z = 2$  is 0.4772]. [10]

Q5) Define Binomial distribution. If X is a Binomial variable such that  $n = 4$  and  $25 p(X = 3) = p(X = 1)$ , find parameter p, mean and variance. [10]

Q6) Write note on np-chart. An examination of 10 new model computers revealed the following number of defects per computer.

8, 5, 6, 4, 3, 8, 8, 10, 9, 9.

Draw an appropriate control chart and state your conclusion. [10]

Q7) a) State the relation between Laspeyre's, Paasche's and Fisher's quantity index numbers. If Laspeyr's and Fisher's price indices respectively are 125 and 125.6, find Paasche's price index number.

b) Explain method of moving averages related to time series.

[10]

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**B.Com. (Part - II) (Semester - IV) Examination, April - 2015**

**BUSINESS ECONOMICS (Paper - IV)**

**Sub. Code : 63122**

**Day and Date : Monday, 20 - 04 - 2015**

**Total Marks : 50**

**Time : 3.00 p.m. to 5.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.
  - 3) Figures to the right indicate full marks.



- Q1) Write short answers (Any Two) :** [10]
- a) Explain the scope of public finance. ✓
  - b) Explain the advantage of international trade. ✓
  - c) Explain the arguments for protectionism. ✓
- Q2) Explain the meaning and phases of trade cycle.** ✓ [10]
- Q3) Explain the causes of growth in public expenditure.** ✓ [10]
- Q4) Explain the Ricardian theory of international trade.** ✓ [10]
- Q5) Explain the purchasing power parity theory.** ✓ [10]
- Q6) Explain the causes and effects of public debt.** ✓ [10]
- Q7) Write short notes (Any Two) :** [10]
- a) Control of trade cycle. ✓
  - b) Objective of deficit financing. ✓
  - c) Principal of maximum social advantage. ✓

**P.T.O.**

## मराठी रूपांतर

Economic

सूचना :

- 1) सर्व प्रश्नांना समान गुण आहेत.
- 2) सातपैकी कोणतेही पाच प्रश्न सोडवा.
- 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

M  
Apr 2011  
Eco

प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन) :

[10]

- अ) सार्वजनिक आयव्ययाची व्याप्ती स्पष्ट करा.
- ब) आंतरराष्ट्रीय व्यापाराचे फायदे स्पष्ट करा.
- क) संरक्षणवादाच्या समर्थनार्थ मुद्दे स्पष्ट करा.



प्र.2) व्यापारचक्राचा अर्थ आणि अवस्था स्पष्ट करा.

[10]

प्र.3) सार्वजनिक खर्चातील वाढीची कारणे स्पष्ट करा.

[10]

प्र.4) रिकार्डों यांचा आंतरराष्ट्रीय व्यापाराचा सिद्धांत स्पष्ट करा.

[10]

प्र.5) खरेदी शक्ती समता सिद्धांत स्पष्ट करा.

[10]

प्र.6) सार्वजनिक कर्जाची कारणे आणि परिणाम स्पष्ट करा.

[10]

प्र.7) टीपा लिहा (कोणत्याही दोन) :

[10]

- अ) व्यापारचक्राचे नियंत्रण.
- ब) तुटीच्या अर्थभरण्याची उद्दिष्ट्ये.
- क) महत्तम सामाजिक लाभाचे तत्व.

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Seat  
No.

**B. Com. (Part - II) (Semester - IV) Examination, April - 2015**  
**MONEY AND FINANCIAL SYSTEM (Paper - II) (New)**  
**Sub. Code : 63125**

Day and Date : Thursday, 23 - 04- 2015

Total Marks : 50

Time : 3.00 p.m to 5.00 p.m.

- Instructions :
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.



**Q1) Write short answers (any two) :**

[10]

- a) State the functions of development banks. ✓
- b) Explain the quantitative measures of credit control of Reserve Bank of India. ✓
- c) State the procedure involved in discounting of bills.

**Q2) State the importance of non-banking financial intermediaries in economic development.**

[10]

**Q3) Explain the Functions of Reserve Bank of India.** ✓

[10]

**Q4) State the objectives of monetary policy.**

[10]

**Q5) Explain the types of bank customers.** ✓

[10]

**Q6) State the objectives of KYC (Know Your Customer).**

[10]

P.T.O.

Q7) Write short notes (any two) :

[10]

- Features of monetary policy.
- Advantages of core banking.
- All Time Money (ATM) ✓



money

मराठी रूपांतर

- सूचना :
- सर्व प्रश्नांना समान गुण आहेत.
  - कोणतेही पाच प्रश्न सोडवा.
  - उजवीकडील अंक पूर्ण गुण दर्शवितात.

April  
Money 2015

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- विकास बँकांची कार्ये सांगा.
- भारतीय रिझर्व बँकेची संख्यात्मक पतनियंत्रणाची साधने स्पष्ट करा.
- हंडीची बेचन करण्याची पध्दत सांगा.

प्र.2) बिगर बँकिंग वित्तीय मध्यस्थ संस्थांचे आर्थिक विकासातील महत्व सांगा.

[10]

प्र.3) भारतीय रिझर्व बँकेची कार्ये विशद करा.

[10]

प्र.4) चलनविषयक धोरणाची उद्दिष्टे सांगा.

[10]

प्र.5) बँक ग्राहकाचे प्रकार स्पष्ट करा.

[10]

प्र.6) ग्राहक परिचय निकषाची (के वाय सी) उद्दिष्टे सांगा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

अ) चलनविषयक धोरणाची वैशिष्ट्ये

Money

ब) कोअर बँकिंगचे फायदे

क) सर्व काल पैसा. (ए टी एम्)



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No.

**B. Com. (Part - II) (Semester - IV) Examination, April - 2015**  
**CORPORATE ACCOUNTING (Paper - II)**  
**Sub. Code : 49821**

Day and Date : Saturday, 18 - 04 - 2015

Total Marks : 40

Time : 03.00 p.m. to 05.00 p.m.

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



Q1) Following is the Balance sheet of swarup Ltd. as on 31<sup>st</sup> March, 2014:

| Liabilities                 | Rs.      | Assets            | Rs.      |
|-----------------------------|----------|-------------------|----------|
| Share capital:              |          | Building          | 90,000   |
| 10,000 Eq. Shares of Rs. 10 | 1,00,000 | Plant & Machinery | 35,000   |
| General Reserve             | 12,000   | Furniture         | 16,000   |
| Profit and loss A/c         | 20,000   | Stock             | 31,000   |
| Bank loan                   | 28,000   | Sundry Debtors    | 43,000   |
| Sundry creditors            | 50,000   | Cash              | 5,000    |
| Bills Payable               | 10,000   |                   |          |
|                             | 2,20,000 |                   | 2,20,000 |

The business of swarup Ltd. was absorbed by Neha Ltd. as on that date on the following terms.

- i) The Neha Ltd., to take over the assets (except cash) at 10% less than the book values.
- ii) The Neha Ltd. to take over sundry creditors at 5% discount and Bills payable at book value.
- iii) Liquidation expenses amounted to Rs. 1,500.

The purchase consideration was discharged in cash to the extent of Rs. 36,000 and balance in fully paid eq. shares of Rs. 10 each.

- a) Calculate purchase consideration and prepare Realisation Account. [8]
- b) Prepare Equity shareholders A/c and cash A/c in the books of swarup Ltd. [8]

P.T.O.

Q2) Attempt any two of the following a, b and c.

- a) From the following Balance sheets and particulars given below, prepare consolidated Balance sheet of S Ltd. and its subsidiary T Ltd. along with necessary working notes. [8]

Balance sheets as on 31<sup>st</sup> March, 2014

| Liabilities                | S Ltd    | T Ltd    | Assets                  | S Ltd    | T Ltd    |
|----------------------------|----------|----------|-------------------------|----------|----------|
| Share capital:             |          |          | Fixed Assets            | 1,20,000 | 75,000   |
| Eq. Shares of Rs. 100 each | 1,50,000 | 60,000   | Investment:             |          |          |
|                            |          |          | 450 Eq. shares in T Ltd | 72,000   | -        |
| Profit and loss A/c        | 72,000   | 45,000   | Stock                   | 30,000   | 27,000   |
| Creditors                  | 27,000   | 33,000   | Debtors                 | 27,000   | 36,000   |
|                            | 2,49,000 | 1,38,000 |                         | 2,49,000 | 1,38,000 |

Additional Information :

- i) S Ltd. acquired the shares in T Ltd. on 1<sup>st</sup> April, 2013.  
 ii) The balance on profit and loss A/c of T Ltd. as on 1<sup>st</sup> April, 2013 was Rs. 21,000 (credit).  
 iii) Debtors of H Ltd. include Rs. 3,000 due from S Ltd.
- b) The Apex Ltd. went in to voluntary liquidation on 31<sup>st</sup> March, 2013 on which date its position was as under.

|                                                |     |          |
|------------------------------------------------|-----|----------|
| Share capital : 2,000 shares of Rs. 100 each   | Rs. | 2,00,000 |
| Profit and loss A/c (Dr.)                      | Rs. | 70,000   |
| 6% Debentures carrying a floating charge       | Rs. | 50,000   |
| Debenture interest outstanding up to 31-3-2013 | Rs. | 1,500    |
| Creditors (including preferential Rs. 1100)    | Rs. | 40,000   |
| Machinery, stock and debtors realised          | Rs. | 80,000   |
| Cash in hand                                   | Rs. | 1,000    |

Expenses of liquidation amounted to Rs. 500. The liquidator is entitled to a remuneration at 3% on realisation of assets and 2% on the amount distributed to unsecured creditors (excluding preferential creditors)

Prepare Liquidators Final statement of Account:

[8]



- c) Jackson Ltd. agreed to acquire the business of Elora Ltd. as on 31<sup>st</sup> March, 2014. The summarised Balance sheet of Elora Ltd. on that date was as under : [8]

| Liabilities                      | Rs.      | Assets            | Rs.      |
|----------------------------------|----------|-------------------|----------|
| Share capital:                   |          | Goodwill          | 50,000   |
| Shares of Rs. 10 each fully Paid | 3,00,000 | Plant & Machinery | 3,20,000 |
| General Reserve                  | 85,000   | Stock             | 84,000   |
| Profit and Loss A/c              | 55,000   | Sundry Debtors    | 18,000   |
| Sundry creditors                 | 60,000   | Cash              | 28,000   |
|                                  | 5,00,000 |                   | 5,00,000 |

The consideration payable by Jackson Ltd. was agreed as under :

- Cash payment equivalent to Rs. 2.50 for every share in Elora Ltd.
- Issue of 45,000 shares of Rs. 10 each in Elora Ltd. having an agreed value of Rs. 15 per share.
- The directors of Jackson Ltd. valued plant and machinery at Rs. 6,00,000, stock at Rs. 72,000, Debtors at their book value subject to an allowance of 5% to cover doubtful debts and sundry creditors at Rs. 58,000.

Calculate purchase consideration and give opening journal entries in the books of Jackson Ltd.

Apr. 2015

Q3) Write short notes : (Any Two) :

[8]

- Features of Tally.
- Grouping of Accounts under Tally.
- Minority interest.
- Prefrential creditors.



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Total No. of Pages : 1

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**B.Com. (Semester - IV) Examination, April - 2015**  
**TAX PROCEDURE AND PRACTICE (Paper - III)**

**The Maharashtra Value Added Tax Act, 2002**

**Sub. Code : 63128**

**Day and Date : Wednesday, 22 - 04 - 2015**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

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

**Q1) Write short notes (Any Two) : [10]**

- a) penalties under section 61
- b) Interest U/S 30(2) on Late payment of tax by Registered Dealers
- c) Tax Invoice
- d) Sales Register

**Q2) a) Mr. Modi purchases input worth Rs. 30,00,000 and records sales of Rs. 44,00,000 in the month of February, 2015. Input tax rate and output tax rate is 12.5 per cent. Consider Input tax credit/Set off and calculate amount of VAT payable during the month February 2015. [10]**

**b) From the following transactions calculate VAT payable during the month of December 2014. [10]**

|                                              |              |
|----------------------------------------------|--------------|
| Purchases Input (Input tax rate 4 per cent)  | Rs. 1,60,000 |
| Sales output (Output tax rate 12.5 per cent) | Rs. 2,10,000 |

**Q3) Explain any five Penalties levied under section 29 of the MVAT act [10]**

**OR**

**Details of Form No 231 under MVAT Act, 2002**

**Q4) Explain procedure for rectification of mistake under section 24 of MVAT Act, 2002. [10]**

**OR**

**What is Business Audit under section 22 of MVAT Act, 2002.**

Roll No. 248751

O-483

Total No. of Pages : 2

**B.Com. (Semester - IV) Examination, April - 2015**  
**INCOME TAX AND SERVICE TAX (Paper - IV)**  
**Service Tax**  
**Sub. Code : 63129**

Day and Date : Thursday, 23 - 04 - 2015

Total Marks : 50

Time : 03.00 p.m. to 5.00 p.m.

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



Q1) Write short notes (any two)

[10]

- Contents of Form No. ST - 2
- Main procedures to be followed by service provider
- Tour operators services
- Pandal or Shamiana services

Q2) A customer Mr. Ashok who has booked the flat and paid Rs. 10 lakhs, subsequently cancelled his booking. The builder refunded Rs. 9 lakhs and kept Rs. 1 lakh as cancellation charges. Another customer Mr. Vivek who had booked a flat sold the flat to another person and requested builder to transfer the flat in name of new buyer. The builder charged Rs. 50,000 as transfer charges.

Is service tax payable on the cancellation charges and transfer charges received to builder?

[10]

OR

The value of service provided by a consulting engineer is Rs. 10,00,000

Q3) Discuss in detail service tax liability of Manpower supply related services. [10]

Q4) Explain service tax liability of Educational services with examples. [10]

Q5) Whether internet cafe services are taxable under service tax? Discuss. [10]

OR

Explain the procedure of Filing returns under service Tax.



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**B.Com. (Part - II) (Semester - IV) Examination, December - 2015**  
**CORPORATE ACCOUNTING (Paper - II) (New)**  
**Sub. Code : 63121**

Day and Date : Friday, 11 - 12 - 2015

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

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

**Q1)** Infosys Ltd. and Panaya Ltd. companies are carrying on a similar type of business. Infosys Ltd. agreed to absorb Panaya Ltd. on 1<sup>st</sup> April, 2014. Following is the Balance Sheet of Panaya Ltd. as on 31<sup>st</sup> March, 2014.

| Liabilities          | Rs.       | Assets            | Rs.       |
|----------------------|-----------|-------------------|-----------|
| Share Capital :      |           | Land & Building   | 5,00,000  |
| Equity shares of     |           | Furniture         | 56,000    |
| Rs. 100 each         | 8,40,000  | Plant & Machinery | 2,68,000  |
| 7% Preference shares |           | Stock             | 1,68,000  |
| of Rs. 10 each       | 2,25,000  | Debtors           | 2,60,000  |
| Creditors            | 2,24,000  | Investments       | 37,000    |
| Bills Payable        | 11,000    | Cash              | 11,000    |
|                      | 13,00,000 |                   | 13,00,000 |

The terms are :

a) Assets of Panaya Ltd. are to be taken as under :

| Assets                                               | Rs.      |
|------------------------------------------------------|----------|
| Land & Building                                      | 5,50,000 |
| Furniture                                            | 50,000   |
| Plant & Machinery                                    | 2,56,000 |
| Stock                                                | 1,27,400 |
| Goodwill                                             | 3,00,000 |
| Debtors to be taken subject to R.D.D. of Rs. 10,000. |          |



- b) The Creditors are to be taken at a discount of 2.5%.
- c) Bills Payables are paid in full by the Panaya Ltd.
- d) Panaya Ltd. sold Investment at Rs. 54,000.
- e) Cost of Liquidation is Rs. 1,000.
- f) The Infosys Ltd. discharged purchase consideration by issue of 10,000 Equity shares of Rs. 100 each at Rs. 110 as full paid and balance in cash.
- g) Out of these 10,000 Equity shares, 2,000 shares are issued to 7% Preference shareholders, in full satisfaction of their claim.
- i) Calculate purchase consideration. Also prepare Realisation Account and 7% Preference shareholders Account in the books of Panaya Ltd. [10]
- ii) Equity shareholders Account in the books of Panaya Ltd. and opening Journal Entries in the books of Infosys Ltd. [10]

**Q2)** Attempt any two out of (A), (B), and (C) given below :

A) Following is the Balance Sheet of XYZ Ltd. as on 31st March, 2015.

| Liabilities         | Rs.      | Assets         | Rs.      |
|---------------------|----------|----------------|----------|
| Issued Capital :    |          | Fixed Assets   | 5,60,000 |
| 40000 shares of     |          | Current Assets | 1,55,000 |
| Rs. 10 each         | 4,00,000 | Goodwill       | 25,000   |
| General Reserve     | 1,20,000 |                |          |
| Profit and Loss A/c | 20,000   |                |          |
| 5% Debentures       | 1,10,000 |                |          |
| Current Liabilities | 90,000   |                |          |
|                     | 7,40,000 |                | 7,40,000 |

On 31<sup>st</sup> March, 2015 the Fixed Assets was independently valued at Rs. 6,00,000 and Goodwill at Rs. 45,000. The average net profit of the company for last three years was Rs. 50,000, out of which 12% was transferred to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a normal rate of return may be taken at 10%.

Calculate the fair value of company's share.

[10]



B) The Raj Ltd. went into voluntary liquidation on 1<sup>st</sup> April, 2015, on which date its position was as under :

Balance Sheet

| Liabilities                                                                       | Rs.       | Assets              | Rs.       |
|-----------------------------------------------------------------------------------|-----------|---------------------|-----------|
| Share Capital :<br>8000 shares of<br>Rs. 100 each fully paid                      | 8,00,000  | Land and Building   | 1,60,000  |
| Loan (Secured on<br>Land and Building)                                            | 2,00,000  | Other Fixed Assets  | 5,20,000  |
| Unsecured Loans<br>and liabilities<br>(including Preferential<br>dues Rs. 20,000) | 4,00,000  | Stock               | 2,10,000  |
|                                                                                   | 14,00,000 | Debtors             | 2,00,000  |
|                                                                                   |           | Loans               | 80,000    |
|                                                                                   |           | Cash                | 10,000    |
|                                                                                   |           | Profit and Loss A/c | 2,20,000  |
|                                                                                   |           |                     | 14,00,000 |

Land and Building were realised by Secured Creditors for Rs. 2,40,000. Other Fixed Assets Fetched Rs. 87,400, Debtors Rs. 40,000, Stock Rs. 20,000. Loans were wholly bad. The liquidator is entitled to a Fixed remuneration of Rs. 2,000 plus 2% of the amount paid to unsecured creditors. The liquidation expenses amounted to Rs. 2,000.

Show Liquidator's Final Statement Account.

[10]

C) Following is the capital structure of 'A' Ltd. and 'B' Ltd.

| Particulars                                 | 'A' Ltd.  | 'B' Ltd. |
|---------------------------------------------|-----------|----------|
| Share Capital :                             |           |          |
| i) Equity shares of Rs. 10 each             | 16,00,000 | 3,60,000 |
| ii) 7% Preference shares of<br>Rs. 100 each | 6,00,000  | 3,00,000 |



'A' Ltd. and 'B' Ltd. decided to amalgamate and form a new company. The terms of amalgamation are as under :

'A' Ltd. :-

- One equity share of Rs. 100 each of new company for every eight equity shares held.
- Rs. 3 for every equity share in cash.
- Two 9% Preference shares of Rs. 100 each in new company for every three 7% Preference shares held.

'B' Ltd. :-

- a) One equity share of Rs. 100 each of new company for every nine equity shares held.
- b) Rs. 2 for every equity shares in cash.
- c) Three 9% Preference shares of Rs. 100 each of new company for every five 7% Preference shares held.

Calculate the purchase consideration payable to 'A' Ltd. and 'B' Ltd. and also show the mode of payment. [10]

Q3) Write short notes (any two) : [10]

- ✓ a) Liquidator's Remuneration.
- b) Generating accounting report under Tally.
- c) Features of Tally.
- d) Valuation of shares.



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**B. Com. (Part - II) (Semester - IV) Examination, December - 2015**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)**  
**Sub. Code : 63123**

**Day and Date : Monday, 14 - 12 - 2015**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

**Instructions :** 1) All questions carry equal marks.  
 2) Attempt any five questions out of seven.



- Q1) Write short answers (any two) [10]**
- Explain the objective of industrial estate. ✓
  - State the role of self help groups (SHGS) in women entrepreneurship development. ✓
  - Highlight the entrepreneurial qualities of Dhirubai Ambani ✓
- Q2) Explain the causes of limited growth of women entrepreneurship in india. [10]**
- Q3) What are the problems of Rural Entrepreneurship? Explain in brief the strategies for development of rural entrepreneurship. [10]**
- Q4) Prepare a project report for starting of "Beauty Parlor". [10]**
- Q5) Explain the entrepreneurial sketch of J. R. D. Tata. [10]**
- Q6) Explain the various reasons for failure of project. [10]**
- Q7) Write Short Notes [10]**
- Special Economic Zone (SEZ) ✓
  - Entrepreneurial qualities of "Wargias Kurean". ✓
  - Characteristics of women entrepreneurship ✓

**P.T.O.**

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

F.E. Dec. 2015

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]  
 अ) औद्योगिक वसाहतीची उद्दिष्टे स्पष्ट करा.  
 ब) स्वयं - सहायता समूहांची महिला उद्योजकता विकासातील भूमिका स्पष्ट करा.  
 क) धिरूभाई अंबानी यांचे उद्योजकीय गुण विशद करा.
- प्र.2) भारतातील महिला उद्योजकतेच्या मर्यादित विकासाची कारणे स्पष्ट करा. [10]
- प्र.3) ग्रामीण उद्योजकतेच्या समस्या कोणत्या आहेत? ग्रामीण उद्योजकतेच्या विकासासाठीचे डावपेच(व्यूहरचना)थोडक्यात स्पष्ट करा. [10]
- प्र.4) "ब्यूटी पार्लर" सुरू करण्यासाठी प्रकल्प अहवाल तयार करा. [10]
- प्र.5) जे. आर. डी. टाटा यांचे उद्योजकीय जीवनकार्य (चरित्र) विशद करा. [10]
- प्र.6) प्रकल्प अपयशी होण्याची विविध कारणे विशद करा. [10]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [10]  
 अ) विशेष आर्थिक क्षेत्र (सेझ)  
 ब) वर्गीस कुरियन यांचे उद्योजकीय गुण  
 क) महिला उद्योजकतेची वैशिष्ट्ये



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**B.Com. (Part - II) (Semester - IV) Examination, December - 2015**

**TAX PROCEDURE AND PRACTICE (New) (Paper - VIII)**

**Income Tax & Service Tax (Vocational)**

**Sub. Code : 63129**

**Day and Date : Wednesday, 16 - 12 - 2015**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

- Instructions :**
- 1) Attempt any Five questions out of Seven.
  - 2) Figures to the right indicate full marks.

**Q1) Write short notes (Any Two) :**

**[10]**

- a) Tour Operator's Services
- b) Classification of taxable Services
- c) Business Exhibition Services
- d) Pandal or Shamiana Services



**Q2) Explain the requirements of registration under Service Tax Law.**

**[10]**

**Q3) Write detailed note on Internet Café's Services.**

**[10]**

**Q4) Explain fully the taxability of Franchise Services.**

**[10]**

**P.T.O**

Q5) Answer the following questions : [10]

- a) M/s. Kulkarni & Kulkarni is a law firm. It is providing legal assistance to M/s. Manav Trading Pvt. Ltd. It has received Rs. 13,48,320/- as fees in relation to civil cases filed against the company. Calculate Value of Taxable Services and Service Tax Payable thereon.
- b) Shri. Javed Shikalgar, an architect has received fees of Rs. 13,50,000/- after deduction of Income Tax of Rs. 1,50,000/-. Calculate Value of Taxable Services and Service Tax Payable thereon.

Q6) Calculate Service Tax payable by Mr. Rajendra Joshi, a practicing Chartered Accountant, who has received following amounts for the financial 2014-15. Assume that the threshold limit of Rs. 10,00,000/- has been already crossed and amounts received are inclusive of service tax. [10]

| <u>Particulars</u>                        | <u>Amount in Rs.</u> |
|-------------------------------------------|----------------------|
| Fees for Income Tax Consultation          | 6,40,000             |
| Remuneration from College (as a Lecturer) | 2,80,000             |
| Fees for TAX Audits                       | 3,20,000             |
| Fees for Company Audits                   | 9,00,000             |
| Royalty for books published               | 30,000               |



Q7) Answer the following questions : [10]

- a) Ram Associates is a commercial training centre. It was established in 2010 and since then gross annual receipts are more than Rs. 10,00,000/- every year. It charges Rs. 1,80,000/- per student per batch for providing training, the break up of the bills is as follows-

|                     |                |
|---------------------|----------------|
| Training charges    | Rs. 1,50,000/- |
| Value of books sold | Rs. 30,000/-   |

Compute the amount of service tax to be charged.

- b) State with reason in brief whether the following statement is true or false with reference to the provisions of Service Tax - Mr. Satej Bankar, a technical consultant has received the fees of Rs. 6,30,000/- after deduction of Income Tax of Rs. 70,000/-. The Service tax is payable on Rs. 6,30,000/-.

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**B. Com. (Part - II) (Semester - IV) Examination, December - 2015**

**MONEY AND FINANCIAL SYSTEM (Paper - II)**

**Sub. Code : 63125**

**Day and Date : Wednesday, 16 - 12 - 2015**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.

**Q1) Write short answers (any two) [10]**

- a) Describe the benefits of Automated Teller Machine (ATM).
- b) State Features of Development Banks.
- c) Explain the concept of K. Y. C. (Know Your Customer).

**Q2) Discuss the procedure of Opening and Closing an account in Commercial Bank. [10]**

**Q3) What is E-Banking? Explain the advantages and disadvantages of E-Banking. [10]**

**Q4) Describe the functions of Reserve Bank of India. [10]**

**Q5) Explain the types of Bank Customers. [10]**

**Q6) State the functions of Development Bank. [10]**

**Q7) Write Short Notes (any two) [10]**

- a) Discuss the objectives of monetary policy of Reserve Bank of India.
- b) Explain the functions of Small Scale Industrial Development Bank of India.
- c) Describe the types of Mobile Banking system.



## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणत्याही पाच प्रश्नांची उत्तरे लिहा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

Money Dec 2015

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणत्याही दोनवर) [10]  
अ) स्वयं प्रदान योजनेचे फायदे विशद करा.  
ब) विकास बँकांची वैशिष्ट्ये सांगा.  
क) ग्राहक परिचय निकष (के.वाय.सी.) संकल्पना स्पष्ट करा.
- प्र.2) व्यापारी बँकेत खाते उघडणे आणि खाते बंद करणेच्या कार्यपध्दतीची चर्चा करा. [10]
- प्र.3) ई-बँकिंग म्हणजे काय? ई-बँकिंगचे फायदे तोटे स्पष्ट करा. [10]
- प्र.4) रिझर्व बँक ऑफ इंडियाची कार्ये विशद करा. [10]
- प्र.5) बँक ग्राहकांचे प्रकार स्पष्ट करा. [10]
- प्र.6) विकास बँकांची कार्ये सांगा. [10]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [10]  
अ) रिझर्व बँक ऑफ इंडियाच्या चलनविषयक धोरणाच्या उद्दिष्ट्यांची चर्चा करा.  
ब) भारतीय लघु उद्योग विकास बँकेची कार्ये स्पष्ट करा.  
क) मोबाईल बँकिंगचे सेवा प्रकार विशद करा.



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**B. Com. (Part - II) (Semester - IV) Examination, December - 2015**

**BUSINESS ECONOMICS (Paper - IV)**

**Business Economics**

**Sub. Code : 63122**

**Day and Date : Saturday, 12 - 12 - 2015**

**Total Marks : 50**

**Time : 12.00 noon. to 2.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.
  - 3) Figures to the right indicate full marks.
  - 4) Draw neat daigram wherever necessary.

**Q1) Write short answers (any two) [10]**

- a) Explain the types of public debt.
- b) Explain the advantages of international trade.
- c) Explain the arguments for protectionisum.



**Q2) Discuss the shumpiter's innovation theory of trade cycle. [10]**

**Q3) Explain the merits and demerits of direct tax. [10]**

**Q4) Explain the ricardian theory of international trade. [10]**

**Q5) Explain the causes of disequilibrium in the balance of payments. [10]**

**Q6) Explain the merits and demerits of devaluation. [10]**

**Q7) Short Notes (any two) [10]**

- a) Concept of terms of trade
- b) Phases of trade cycle
- c) Floting exchange rate

**P.T.O.**

## मराठी रूपांतर

- सूचना :
- 1) सर्व प्रश्नांना समान गुण आहेत.
  - 2) सात प्रश्नांपैकी कोणतेही पाच प्रश्न सोडवा.
  - 3) उजवीकडील अंक पूर्ण गुण दर्शवितात.
  - 4) आवश्यक ठिकाणी सुबक आकृती काढा.

Eco. Dec. 2015

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- अ) सार्वजनिक कर्जाचे प्रकार स्पष्ट करा.
- ब) आंतरराष्ट्रीय व्यापाराचे फायदे स्पष्ट करा.
- क) संरक्षणवादाचे समर्थनाचे मुद्दे स्पष्ट करा.



[10]

प्र.2) शूंपीटर चा व्यापार चक्रविषयक नवप्रर्वन सिध्दांत विशद करा.

[10]

प्र.3) प्रत्यक्ष कराचे गुण - दोष स्पष्ट करा.

[10]

प्र.4) रिकार्डोचा आंतरराष्ट्रीय व्यापार विषयक सिध्दांत स्पष्ट करा.

[10]

प्र.5) व्यवहारतोलातील असमतोलाची कारणे स्पष्ट करा.

[10]

प्र.6) अवमुल्यनाचे गुण - दोष स्पष्ट करा.

[10]

प्र.7) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) व्यापार शर्तीच्या संकल्पना
- ब) व्यापार चक्राच्या अवस्था
- क) बदलता विनीमय दर



3

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Total No. of Pages : 2

**B.Com. (Part - II) (Semester - IV) Examination, April - 2014****Business Statistics (Paper - II)****Sub. Code : 49824**

Day and Date : Monday, 07 - 04 - 2014

Total Marks : 40

Time : 3.00 p.m. to 5.00 p.m.

- Instructions :
- 1) Attempt any FIVE.
  - 2) Figures to the right indicates marks.
  - 3) Graph papers will be supplied on request.
  - 4) Use of calculator is allowed.



- Q1) a) Define the term:
- i) Mutually exclusive events.
  - ii) Exhaustive cases.
- b) Explain the term "control chart".

[8]

- Q2) Define normal distribution. Explain any four properties of normal curve if the first and third quartile of a normal variate  $x$  are 120 and 200 resp.

Find:

- a) Mean.
- b) S.D. of normal.

[8]

- Q3) Define Binomial distribution. If mean and S.D. of Binomial variate  $X$  are 4 and  $\sqrt{2}$  resp.

Find:

- a) All parameters of Binomial.
- b)  $P(X = 3)$ .
- c)  $P(X > 7)$ .

[8]

P.T.O.

4) Define Laspeyre's, Passache's and Fisher's ideal quantity index number. Find price index number by

- Simple aggregate method.
- A mean of relative price indices method.

| Commodity           | Rice | Wheat | E.oil | C.oil |
|---------------------|------|-------|-------|-------|
| Base price (Rs.)    | 15   | 20    | 80    | 120   |
| Current price (Rs.) | 25   | 40    | 120   | 150   |

[8]

5) Define Time series. What are the different components of time series? Obtain 4 yearly centered moving averages for following Time series. [without graph]

|        |    |    |    |    |    |    |    |    |
|--------|----|----|----|----|----|----|----|----|
| Year   | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  |
| Values | 44 | 48 | 40 | 40 | 52 | 60 | 64 | 72 |

[8]

6) Explain chance and assignable causes? Draw suitable control chart and comment.

|                |   |   |   |   |   |   |   |   |   |    |
|----------------|---|---|---|---|---|---|---|---|---|----|
| Sample number  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| No. of defects | 4 | 3 | 5 | 7 | 1 | 6 | 8 | 2 | 4 | 6  |

[8]

7) a) State addition law of probability. Find  $P(A \cup B)$  if  $P(A) = \frac{1}{2}$  and

$P(B) = \frac{1}{4}$  when A and B are independent events.

b) Explain the procedure of finding seasonal indices in time series.

[4 + 4]



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①

**B.Com. (Part - II) (Semester - IV) Examination, December - 2015**

**ENGLISH (Compulsory) (Paper - D)**

**English for Business Communication (New)**

**Sub. Code : 63120**

**Day and Date : Thursday, 10 - 12 - 2015**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

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

**Q1) Complete the following sentences by choosing the correct alternative. [5]**

- a) The poem "Tribute to Papa" is written by \_\_\_\_\_.
- i) Premanand Panda                      ii) Guy de Maupassant
- \* ~~iii) Mamata Kalia~~                      iv) Kamala Das
- b) The filmmakers sell \_\_\_\_\_ in the market.
- i) awards                                      ii) emotions
- \* ~~iii) production~~                      ~~iv) poverty~~ *air 142*
- c) The executive had an insatiable need to know \_\_\_\_\_.
- i) what the salary of each of the employees was.
- \* ~~ii) what everybody in the company was doing.~~
- iii) about their work experience.
- iv) where everybody in the company goes for holiday.
- d) The occupy Wall Street Movement voiced \_\_\_\_\_ outrage against the bailout.
- \* i) restricted                                      ii) ideological
- iii) thoughtful                                      ~~iv) popular~~
- e) Simon was called "My Little Man" by \_\_\_\_\_.
- \* ~~i) a tall workman~~                                      ii) his mother
- iii) friend's father                                      iv) his teacher



**P.T.Q.**

**Q2) a)** Answer the following questions in about 100 to 120 words each. (AnyTwo) [10]

- i) Why was publisher angry with the agent?
- ii) How does Simon change from a meek boy to the bold son?
- iii) How does the author differentiate between 'market economy' and 'market society'?

**b)** Write short note in 100 to 120 words. (Any One) [5]

- i) Simon's experience with his schoolmates.
- ii) Need to say 'it's none of your business' in business world.

**c)** Write a short note on any one of the following in about 100 to 120 words. [5]

- i) Depiction of father in the poem "Tribute to Papa".
- ii) Ironic presentation of 'Shining India' by the poet.



**Q3)** Draft a circular letter on behalf of Sai Communications announcing the opening of one more mobile shop. Imagine the relevant details. [10]

**Q4) a)** Summarise the following passage and suggest the suitable title. [7]

Conservation of every type of species is very important. It is necessary because it helps to preserve the biodiversity of the environment. When the biodiversity on the earth is maintained it keeps the healthy evolution of life on the earth. However, the recent surveys reveal the fact that many of the species are endangered. Their number is decreasing day by day. To avoid the imbalance of the nature it is necessary to take certain measures to save these species. One of such ways is found in creating the National Parks. It is also called wildlife sanctuary. By designing such sanctuaries it is possible to protect and save the wildlife and those species that are near to extinct.

The 19<sup>th</sup> century saw the emergence of a general concern to protect the wonders of nature. The first protected areas were set up. The yellow stone National Park was established in 1872 in the middle of the Rocky

Mountains. It was in a way first attempt to build such park. Here an attempt was made to retain the unique landscape alongwith the diverse flora and fauna. This idea was soon adopted by Canana, Australia and New Zealand who also converted extraordinary habitats into national parks. Today, there are around 2200 national parks in 120 countries.

Like national parks zoos also play an important role in the protection of the near extinct and endangered species. Animals belonging to rare species are also kept in mordern zoos. As part of the 'return to the wild' campaign these animals are cared for, put through breeding programmes and finally, releasèd into their natural habitats. A good example would be the conservation programme undertaken for the white oryx antelope. Returning captive animals to the wild is also one more way to preserve these species and contribute in their protection. Human beings capture the animals or hunt them for their hobbies. The greed for money by selling and killing these animals is satisfied which is a big threat to wild life. Hence it is necessary to conserve the wild life for the restoration of earth's biodiversity.

- b) With the help of the given points write a well organised paragraph on the following topic. [8]

Social Media and Young Generation:

Types of social media like whats app, Facebook, twitter - their function - sharing of ideas and business communication - actual use by young generation.

eg. chatting, clipsharing and other misusages - demerits of social media such as frustration, habit of living in unreal world - the care to be taken by young generation - limited use - avoid giving personal details etc.





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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016****ENGLISH (Compulsory) (Paper - IV)****English for Business Communication (New)****Sub. Code : 63120****Day and Date : Saturday, 02 - 04 - 2016****Total Marks : 50****Time : 12.00 noon to 02.00 p.m.**

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

**Q1)** Complete the following sentences by choosing the correct alternative from the ones given below : [5]

- a) Slavery is not desirable because \_\_\_\_\_.
- i) it makes people work hard
  - ii) it was in the past
  - iii) it values people high
  - iv) it turns people into goods
- b) The executive was \_\_\_\_\_ with his habit of spying.
- i) persistent
  - ii) candid
  - iii) secretive
  - iv) awkward
- c) Simon was lifted by the herculean arms of \_\_\_\_\_.
- i) his father
  - ii) his new papa
  - iii) his friend
  - iv) his neighbour
- d) Mamta Kalia \_\_\_\_\_ her father.
- i) disowns
  - ii) hates
  - iii) adores
  - iv) loves

e) The filmmakers sell \_\_\_\_\_ in the market.

- |               |             |
|---------------|-------------|
| i) production | ii) films   |
| iii) emotions | iv) poverty |

Q2) a) Answer the following questions in 100 to 120 words each (Any two) : [10]

- i) How does Simon change from a weeping boy to the bold son?
- ii) Why was the publisher angry with the agent?
- iii) What were the different reactions after 2008 financial crises in the U.S.?

b) Write a short note in about 100 to 120 words (Any one) : [5]

- i) Philip as Simon's Papa
- ii) Politics in Market Era.

c) Write a short note in about 100 to 120 words (Any one) : [5]

- i) The central idea of the poem 'Tribute to Papa'.
- ii) Theme of the poem 'India Shines'.

Q3) B. K. Industries Ltd. Ichalkaranji, write a letter of congratulations to Mr. Raj Desai, for his being elected as the Mayor of the city. [10]

Q4) a) Write a summary of the following passage and suggest it a suitable title. [7]  
Broadly, the means of transport can be classified into three main divisions: land, water and air. we are here concerned with transport of trade of all forms of transport road transport has shown the greatest growth in recent years.

Transport by road may be both vehicular and non-vehicular. Non vehicular transportation includes both animals and man. Vehicular transport in developing countries includes the ancient bullock carts as well as the modern automobiles.

The introduction of railways has been vital in the growth of industrialization. They are useful in carrying heavy bulky goods over long distances.

Water transport is one of the oldest forms of cargo transport. Water transport includes inland and ocean transport. Inland water-ways includes rivers and canals. Ocean or sea transport is very important for the growth of foreign trade of any country.

The greatest advantage of air transport is that it has reduced the time and distance barrier to a great extent. However, air transport is costliest means of transport.

- b) Write a well organized paragraph on the topic with the help of the points given. [8]

Use of trees to human beings

Medicinal herbs \_\_\_\_\_ fuel \_\_\_\_\_ food, fruit, leaves, roots \_\_\_\_\_  
clean environment \_\_\_\_\_ ecological balance \_\_\_\_\_ industrial uses.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**

**CORPORATE ACCOUNTING (Paper - II)**

**Sub. Code : 63121**

Day and Date : Tuesday, 05 - 04 - 2016

Total Marks : 50

Time : 12:00 noon to 02:00 p.m.

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



Q1) The following is the balance sheet of Prakash Manufacturing Ltd. as on 31<sup>st</sup> March 2015.

Balance sheet

| Liabilities                                       | Rs.       | Assets            | Rs.       |
|---------------------------------------------------|-----------|-------------------|-----------|
| Share Capital<br>1,00,000 shares of<br>Rs 10 each | 10,00,000 | Land & Building   | 5,00,000  |
| General Reserve                                   | 1,25,000  | Plant & Machinery | 7,50,000  |
| Dividend Equalization<br>Reserve                  | 1,00,000  | Furniture         | 12,500    |
| Profit and loss A/c                               | 25,500    | Stock             | 3,00,000  |
| 12% Debentures                                    | 5,00,000  | Work-in-Progress  | 1,50,000  |
| Sundry creditors                                  | 1,50,000  | Sundry Debtors    | 1,25,000  |
|                                                   | 19,00,500 | Cash at bank      | 63,000    |
|                                                   |           |                   | 19,00,500 |

The company was absorbed by Unic Industries Ltd. on the above date. The consideration for absorption is the discharge of the debentures at a premium of 5%, taking over the liability in respect of sundry creditors and a payment of Rs. 7 in cash and 1(one) share of Rs. 5(five) in Unic Industries Ltd. at the market value of Rs. 8 per share for every shares in Prakash manufacturing

P.T.O.

Ltd. The cost of liquidation is to be met by purchasing company amounts to Rs. 7,500/-

From the above information :

- Calculate purchase consideration and prepare Realisation A/c in the books of Prakash Manufacturing Ltd. [10]
- Prepare shareholders A/c, Unic Industries Ltd. A/c, Equity shares in Unic Industries Ltd A/c and Cash/Bank A/c in the books of Prakash Manufacturing Ltd. [10]

Q2) Attempt any two of the following a, b, and c.

- The following is the balance sheet of Palus Engineering Ltd. as on 31<sup>st</sup> march 2015. [10]

Balance sheet

| Liabilities                        | Rs.       | Assets         | Rs.       |
|------------------------------------|-----------|----------------|-----------|
| Share Capital                      |           | Goodwill       | 1,20,000  |
| 5,000 eq. shares of<br>Rs 100 each | 5,00,000  | Investment     | 4,80,000  |
| Profit and loss A/c                | 50,000    | Stock          | 5,00,000  |
| General Reserve                    | 1,50,000  | Sundry Debtors | 3,00,000  |
| 10% Debentures                     | 4,50,000  | Cash at bank   | 1,00,000  |
| Sundry creditors                   | 1,50,000  |                |           |
| Workmen's saving<br>Bank A/c       | 2,00,000  |                |           |
|                                    | 15,00,000 |                | 15,00,000 |

Additional information :

- The profits for the last 5 years were  
2011 - Rs. 25,000, 2012 - Rs. 35,000, 2013 - Rs. 50,000,  
2014 - Rs. 60,000, 2015 Rs. 80,000.
- The market value of investment was Rs. 4,00,000.
- Goodwill is to be valued on 3 years purchase of average annual profits for the last 5 years.

Find the intrinsic value of each share.

- b) 'X' Company Ltd. went into voluntary liquidation on 31<sup>st</sup> March 2015. The following was the position of the company on the above date.[10]

| Liabilities                     | Amount   | Assets             | Amount   |
|---------------------------------|----------|--------------------|----------|
| Share capital                   |          | Goodwill           | 30,000   |
| 14,450 shares of<br>Rs. 10 each | 1,45,500 | Leasehold Property | 25,000   |
| Preferential Creditors          | 4,000    | Sundry Assets      | 1,42,120 |
| Partly Secured Creditors        | 29,180   | Cash at bank       | 500      |
| Unsecured Creditors             | 79,160   | Profit & loss A/c  | 61,380   |
| Bank Overdraft<br>(Unsecured)   | 1,160    |                    |          |
|                                 | 2,59,000 |                    | 2,59,000 |

The liquidator realised the assets as follows :

- i) Leasehold Property which was used to pay first to partly

Secured creditors prorata - Rs. 18,000

Sundry assets - Rs. 99,500

Cash at bank - Rs. 5,00

Total 1,18,000

- ii) The liquidation expenses amounted to Rs. 1,170.

- iii) The liquidators remuneration was agreed at 2.5% on the amount realised and 2% on the amount paid to Unsecured creditors including preferential creditors.

Prepare the liquidators final statement of account.



- c) Following are the Balance sheet as on 31<sup>st</sup> March 2015 of Ajay Ltd. & Vijay Ltd. Which are amalgamated to form a new company Digvijay Ltd. [10]

## Balance sheet

| Liabilities             | Ajay Ltd. | Vijay Ltd. | Assets               | Ajay Ltd. | Vijay Ltd. |
|-------------------------|-----------|------------|----------------------|-----------|------------|
| Share Capital           |           |            | Goodwill             | —         | 40,000     |
| 1000 shares of 100 each | 1,00,000  | —          | Building             | 30,000    | 25,000     |
| 2000 shares of 100each  | —         | 2,00,000   | Plant                | 50,000    | 70,000     |
| Capital Reserve         | 60,000    | 10,000     | Furniture            | 5,000     | —          |
| Profit & loss A/c       | 40,000    | —          | Stock                | 1,00,000  | 1,40,000   |
| Loans                   | 80,000    | 60,000     | Debtors              | 1,00,000  | 13,000     |
| Sundry Creditors        | 20,000    | 80,000     | Cash at bank         | 15,000    | 22,000     |
|                         |           |            | Preliminary expenses | —         | 40,000     |
|                         | 3,00,000  | 3,50,000   |                      | 3,00,000  | 3,50,000   |

All assets and liabilities are taken at par by Digvijay Ltd. except goodwill of Vijay Ltd. Which is considered worthless. The new company is to pay the purchase consideration partly in cash and partly in fully paid shares of Rs. 100 each in the new company. Ajay Co. Ltd. receives Rs. 20,000 and Vijay Co. Ltd. 10,000 in cash.

Calculate purchase consideration of both Co. and prepare Realisation Account in the books of Ajay Co. Ltd.

Q3) Write short notes (Any two) :

[10]

- Creation of Company
- Important features of Tally
- Amalgamation of Companies
- Liquidators Remuneration.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**  
**BUSINESS ECONOMICS (Revised) (Paper - IV)**

**Sub. Code : 63122**

**Day and Date : Thursday, 07 - 04 - 2016**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.
  - 3) Figures to the right indicate full marks.

- Q1) Write short answers (any two) [10]**
- a) Explain the stages of trade cycle.
  - b) Explain the scope of public finance.
  - c) Explain the objectives of the deficit finance.
- Q2) Explain the Hawtray's monetary theory of trade cycle. [10]**
- Q3) Explain the merits and demerits of direct tax. [10]**
- Q4) Explain the Ricardian theory of international trade. [10]**
- Q5) Explain the causes of growth in public expenditure. [10]**
- Q6) Explain the merits and demerits of floating exchange rate. [10]**
- Q7) Short notes (any two) [10]**
- a) Advantages of international trade.
  - b) Indirect tax
  - c) Terms of trade



**P.T.O.**



- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात पैकी कोणतेही पाच प्रश्न सोडवा  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात

Apr 2016  
ECO

प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन)

[10]

- अ) व्यापार चक्राच्या अवस्था स्पष्ट करा.  
ब) सार्वजनिक आयव्ययाची व्याप्ती स्पष्ट करा.  
क) तुटीच्या अर्थभरण्याची उद्दिष्टे स्पष्ट करा.

प्र.2) हॉट्टेचा व्यापार चक्रविषयक चलनजन्य सिध्दांत स्पष्ट करा.

[10]

प्र.3) प्रत्यक्ष कराचे गुण दोष स्पष्ट करा.

[10]

प्र.4) रिकार्डोचा आंतरराष्ट्रीय व्यापाराचा सिध्दांत स्पष्ट करा.

[10]

प्र.5) सार्वजनिक खर्चाच्या वाढीची कारणे स्पष्ट करा.

[10]

प्र.6) तरत्या विनीमय दराचे गुण दोष स्पष्ट करा.

[10]

प्र.7) टीपा लिहा (कोणत्याही दोन)

[10]

- अ) आंतरराष्ट्रीय व्यापाराचे लाभ (फायदे)  
ब) अप्रत्यक्ष कर  
क) व्यापारशर्ती



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)**

**Sub. Code : 63123**

**Day and Date : Saturday, 09 - 04 - 2016**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

- Instructions :**
- 1) All questions are carry equal marks.
  - 2) Attempt any five questions out of seven.



- Q1) Write short answer (any two) [10]**
- a) Explain the role of self help groups in women entrepreneurship development. ✓
  - b) State the importance of special Economic zones. ✓
  - c) Explain in brief entrepreneurial sketch of vitthal kamat. ✓
- Q2) Describe the remedies for limited growth of women entrepreneurship in India. [10]**
- Q3) Explain the problems of rural entrepreneurship in agricultural sector and village industry. [10]**
- Q4) Explain the stages of project management. [10]**
- Q5) Explain the entrepreneurial qualities of Dhirubhai Ambani. [10]**
- Q6) Prepare the project report for starting 'retail store' [10]**
- Q7) Write short notes (Any two) [10]**
- a) Successful story of Shri Mahila Gruhuddyog (Lijjat papad) ✓
  - b) Importance of Industrial Estate. ✓
  - c) Entrepreneurial sketch of steve jobbs. ✓

**P.T.O.**

F. E. Am. F. O. E.  
-2016 मराठी रूपांतरण  
Entertainment  
Fundament



- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा (कोणतेही दोन) [10]

- अ) महिला उद्योजकता विकासामध्ये स्वयंसहायता समूहांची भूमिका स्पष्ट करा.  
ब) विशेष आर्थिक क्षेत्राचे महत्व विशद करा.  
क) विट्टल कामत यांचे उद्योजकीय जीवनकार्य थोडक्यात स्पष्ट करा.

प्र.2) भारतातील महिला उद्योजकतेच्या मर्यादित विकासातील उपाययोजना स्पष्ट करा. [10]

प्र.3) शेती क्षेत्रातील व ग्रामोद्योगातील ग्रामीण उद्योजकतेच्या समस्या विशद करा. [10]

प्र.4) प्रकल्प व्यवस्थापनाच्या अवस्था स्पष्ट करा. [10]

प्र.5) धीरूभाई अंबानी यांचे उद्योजकीय गुण स्पष्ट करा. [10]

प्र.6) "किरकोळ किराणा मालाचे" दुकान सुरू करण्यासाठी प्रकल्प अहवाल तयार करा. [10]

प्र.7) टीपा लिहा (कोणत्याही दोन) [10]

- अ) श्री महिला गृहउद्योगाची (लिजत पापड) यशोगाथा.  
ब) औद्योगिक वसाहतीचे महत्व  
क) स्टीव्ह जॉन्स यांचे उद्योजकीय गुण



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Total No. of Pages : 2

**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**  
**BUSINESS STATISTICS (Paper - II)**  
**Sub. Code : 63124**

Day and Date : Monday, 11 - 04 - 2016  
Time : 12.00 noon to 2.00 p.m.

Total Marks : 50

- Instructions : 1) Attempt any FIVE questions.  
2) Use of calculator is allowed.  
3) Graph papers will be supplied.  
4) Figures to the right indicate full marks.



- Q1) a) If probability of getting defective bulb is 0.5. Find Mean, Variance and S.D. of distribution of defective bulbs in a sample of 50 bulbs. [5]  
b) Explain the term "Assignable and Chance Causes". [5]
- Q2) What are the different problems in construction of an index number? [10]  
Find price index number by Laspeyre's, Paasche's, and Fisher's method for the year 2015.

| Article     | Year 2010        |                  | Year 2015        |                  |
|-------------|------------------|------------------|------------------|------------------|
|             | Quantity (Units) | Total Bill (Rs.) | Quantity (units) | Total Bill (Rs.) |
| Pen         | 02               | 08               | 04               | 24               |
| Pencil      | 01               | 06               | 02               | 16               |
| Notebook    | 06               | 72               | 12               | 120              |
| Graph paper | 04               | 02               | 10               | 10               |

- Q3) Explain Cyclic variations in Time Series's. [10]  
Find 4 yearly centered moving averages for following :

| Year   | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------|------|------|------|------|------|------|------|------|------|------|------|
| Values | 17   | 20   | 24   | 26   | 30   | 32   | 40   | 44   | 48   | 50   | 53   |

Plot trend value along with original on graph.

P.T.O.

Q4) Explain the terms :

- a) Experiment  
b) Disjoint Events

If a card is drawn from pack of 52 cards. Find the chance of getting

- i) King of heart card.  
ii) Either Red card or a King card  
iii) Either Face or an Ace card.

Q5) Explain Control Charts in S.Q.C. Construct suitable control chart for following data : [10]

|                |    |    |    |    |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|----|----|----|----|
| Sample No.     | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
| No. of defects | 12 | 15 | 10 | 14 | 19 | 16 | 14 | 08 | 02 | 10 |

Q6) Define Normal Distribution. State any four properties of Normal Distribution.

If X is normal with Mean = 40 and S.D. = 4, Find [10]

- i)  $P(x < 48)$   
ii)  $P(x > 42)$   
iii)  $P(36 < x < 44)$

(Given area under S.N.V. from  $Z = 0$  to  $Z = 0.5$  is 0.1915,  $Z = -1$  to  $Z = +1$  is 0.6826,  $Z = -2$  to  $Z = +2$  is 0.9545)

Q7) a) If X is a Binomial Variate such that mean is 2.4 and S.D. is 1.2. [5]

Find :

- i) Values of n, p and q with usual notation.  
ii)  $P(X = 2)$

b) Define Index Number? What is relation between Laspeyre's, Paasche's and Fisher's quantity indices? Use it to find Q 01 (Fisher), if Laspeyre's, Paasche's quantity index number are 121 and 144 respectively. [5]



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**  
**TAX PROCEDURE AND PRACTICE (Paper - VII) (Vocational)**  
**Maharashtra Value Added Tax**  
**Sub. Code : 63128**

**Day and Date : Monday, 11 - 04 - 2016**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

- Instructions :** 1) All questions carry equal marks.  
 2) Attempt any five questions out of seven questions.

- Q1)** Write short notes (Any two) : **[10]**
- Audit under MVAT Act.
  - Setoff/Refund.
  - Interest payable by a dealer.
  - Review under MVAT Act.
- Q2)** Describe various authorities under MVAT Act along with their powers. **[10]**
- Q3)** Discuss the provisions of assessment u/s 23 of MVAT Act. **[10]**
- Q4)** Write in brief Rule 53-Reduction of Set off' under MVAT Act. **[10]**
- Q5)** Sun Ltd. of Maharashtra made total purchases of input and capital goods of ₹75,00,000 during the month of January 2016. The following further information is available. **[10]**
- Goods worth Rs. 16,00,000 were purchased from Gujarat on which C.S.T. @ 2% was paid.
  - The purchases made, includes goods purchased from unregistered dealers amounting to Rs. 20,00,000
  - It purchased capital goods (not eligible for input credit) worth Rs. 8,50,000 and those eligible for input credit for Rs. 10,50,000



- iv) Sales made in Maharashtra during the month of January 2016, is ₹16,00,000 on which VAT @ 12.5% is payable.

Assuming that all purchases given are exclusive of tax and VAT @ 4% is paid on them. Calculate VAT liability.

**Q6)** From the following particulars arrive at the VAT liability of M/s Silica Ltd. [10]

- i) Input purchased worth Rs. 12,48,000 within the state which includes 4% VAT in it.
- ii) Finished goods worth Rs. 13,20,000 were sold within the state and finished goods worth Rs. 1,00,000 were sold in the course of inter state trade. Out put tax rate in state is 12.5% and central sales tax rate is 2%.

**Q7)** M/s Royal Industries provides you following information. You are requested to determine 'input tax credit available' and 'vat tax payable' during the month. [10]

Purchases of M/s Royal Industries :

- i) Rs. 2,00,000 @ 5% vat rate
- ii) Rs. 4,00,000 @ 4% vat rate
- iii) Rs. 5,00,000 @ 12.5% vat rate

Sales of M/s Royal Industries :

- i) Rs. 7,00,000 @ 12.5% vat
- ii) Rs. 1,00,000 @ 4% vat.

All Sales & Purchases are excluding Vat.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**

**VOCATIONAL COURSE**

**TAX PROCEDURE AND PRACTICE**

**Income Tax & Service Tax (Paper - VIII)**

**Sub. Code : 63129**

**Day and Date : Wednesday, 13 - 04 - 2016**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

- Instructions:**
- 1) Attempt any five questions out of seven.
  - 2) Figures to the right indicate full marks.

**Q1) Write short notes (Any Two) [10]**

- a) Classification of Taxable Service
- b) Real Estate Agent Service
- c) Security Agency Service
- d) Cleaning Activity Service



**Q2) Write detailed note on Business Auxiliary Service and Business Exhibition service. [10]**

**Q3) Write detailed note on Franchise Service. [10]**

**Q4) Explain fully the taxability of Outdoor Caterer's Service. [10]**

**P.T.O.**

Q5) Answer the following questions [10]

- a) M/s. Kamble & Associates is a law firm. It is providing legal assistance to M/s. Maharaja Steels Pvt. Ltd. It has received Rs. 11,45,000/- as fees in relation to civil cases filed against the company. Calculate Value of Taxable Services and Service Tax Payable thereon.
- b) Shri. Umesh Phadke, an architect has received fees of Rs. 12,60,000/- after deduction of Income Tax of Rs. 1,40,000/-. Calculate Value of Taxable Services and Service Tax Payable thereon.

Q6) Calculate Service Tax payable by Mr. Manohar Pawar, a Practicing Chartered Accountant, who has received following amounts for the financial 2014-15. Assume that the threshold limit of Rs. 10,00,000/- has been already crossed and amounts received are inclusive of service tax. [10]

| <u>Particulars</u>                         | <u>Amount in Rs.</u> |
|--------------------------------------------|----------------------|
| Fees for Tax Audits                        | 18,00,000            |
| Remuneration from College ( as a Lecturer) | 12,00,000            |
| Fees for VAT Audits                        | 10,00,000            |
| Fees for Project Reports                   | 62,500               |
| Royalty for books published                | 5,00,000             |



Q7) Answer the following questions [10]

- a) Pandit Associates is a commercial training centre. It was established in 2011 and since then gross annual receipts are more than Rs. 10,00,000/- every year. It charges Rs. 1,80,000/- per student per batch for providing training, the break up of the bills is as follows-
- |                     |                |
|---------------------|----------------|
| Training charges    | Rs. 1,50,000/- |
| Value of books sold | Rs. 30,000/-   |
- Compute the amount of service tax to be charged.
- b) State with reason whether the following statement is true or false with reference to the provisions of Service Tax — Mr. Kamlakar Shinde, a technical consultant has received the fees of Rs. 13,50,000/- after deduction of Income Tax of Rs. 1,50,000/-. The service tax is payable on Rs. 13,50,000/-.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**  
**MONEY AND FINANCIAL SYSTEM - (Paper - II) (New)**

**Sub. Code : 63125**

Day and Date : Wednesday, 13 - 04 - 2016

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

- Instructions:**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.

**Q1) Write short answer (any two) [10]**

- a) State the features of Non Banking Financial Intermediaries.
- b) Describe Advantages of Core Banking system.
- c) Explain the quantitative measures of credit control used by Reserve Bank of India.

**Q2) Explain the types of Bank Customer. [10]**



**Q3) Discuss the procedure of Opening and Closing an account in Commercial Bank. [10]**

**Q4) Describe the functions of Reserve Bank of India. [10]**

**Q5) Explain the functions of Development Banks. [10]**

**Q6) Discuss the advantages and disadvantages of Credit Cards. [10]**

**Q7) Write short notes (any two) [10]**

- a) State the objectives of monetary policy of Reserve Bank of India.
- b) Explain the functions of NABARD.
- c) Describe the concept of K.Y.C. (Know Your Customer).

**P.T.O.**

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मराठी रुपांतर

April - 2016

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणत्याही पाच प्रश्नांची उत्तरे लिहा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.



- प्र.1) थोडक्यात उत्तरे लिहा. (कोणत्याही दोनवर) [10]  
अ) बिगर बँकिंग वित्तीय संस्थांची वैशिष्ट्ये सांगा.  
ब) कोअर बँकिंग प्रणालीचे फायदे विशद करा.  
क) भारतीय रिझर्व बँकेची संख्यात्मक पतनियंत्रणाची साधने स्पष्ट करा.
- प्र.2) बँक ग्राहकांचे प्रकार स्पष्ट करा. [10]
- प्र.3) व्यापारी बँकेत खाते उघडणे आणि खाते बंद करणेच्या कार्यपध्दतीची चर्चा करा. [10]
- प्र.4) रिझर्व बँक ऑफ इंडियाची कार्ये विशद करा. [10]
- प्र.5) विकास बँकांची कार्ये स्पष्ट करा. [10]
- प्र.6) क्रेडिट कार्डच्या गुण-दोषांची चर्चा करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]  
अ) रिझर्व बँक ऑफ इंडियाच्या चलनविषयक धोरणाची उद्दिष्ट्ये सांगा.  
ब) नाबार्डची कार्ये स्पष्ट करा.  
क) ग्राहक परिचय निकष (के.वाय.सी.) संकल्पना स्पष्ट करा.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2016**

**BUSINESS STATISTICS (Paper - II)**

**Sub. Code : 63124**

**Day and Date : Monday, 11 - 04 - 2016**

**Total Marks : 50**

**Time : 12.00 noon to 2.00 p.m.**

- Instructions :**
- 1) Attempt any FIVE questions.
  - 2) Use of calculator is allowed.
  - 3) Graph papers will be supplied.
  - 4) Figures to the right indicate full marks.



**Q1) a)** If probability of getting defective bulb is 0.5. Find Mean, Variance and S.D. of distribution of defective bulbs in a sample of 50 bulbs. **[5]**

**b)** Explain the term "Assignable and Chance Causes". **[5]**

**Q2) What are the different problems in construction of an index number? [10]**

Find price index number by Laspeyre's, Paasche's, and Fisher's method for the year 2015.

| Article     | Year 2010        |                  | Year 2015        |                  |
|-------------|------------------|------------------|------------------|------------------|
|             | Quantity (Units) | Total Bill (Rs.) | Quantity (units) | Total Bill (Rs.) |
| Pen         | 02               | 08               | 04               | 24               |
| Pencil      | 01               | 06               | 02               | 16               |
| Notebook    | 06               | 72               | 12               | 120              |
| Graph paper | 04               | 02               | 10               | 10               |

**Q3) Explain Cyclic variations in Time Series's. [10]**

Find 4 yearly centered moving averages for following :

| Year   | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------|------|------|------|------|------|------|------|------|------|------|------|
| Values | 17   | 20   | 24   | 26   | 30   | 32   | 40   | 44   | 48   | 50   | 53   |

Plot trend value along with original on graph.



[10]

Q4) Explain the terms :

- Experiment
- Disjoint Events

If a card is drawn from pack of 52 cards. Find the chance of getting

- King of heart card.
- Either Red card or a King card
- Ether Face or an Ace card.

Q5) Explain Control Charts in S.Q.C. Construct suitable control chart for following data : [10]

|                |    |    |    |    |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|----|----|----|----|
| Sample No.     | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
| No. of defects | 12 | 15 | 10 | 14 | 19 | 16 | 14 | 08 | 02 | 10 |

Q6) Define Normal Distribution. State any four properties of Normal Distribution.

If X is normal with Mean = 40 and S.D. = 4, Find [10]

- $P(x < 48)$
- $P(x > 42)$
- $P(36 < x < 44)$

(Given area under S.N.V. from  $Z = 0$  to  $Z = 0.5$  is 0.1915,  $Z = -1$  to  $Z = +1$  is 0.6826,  $Z = -2$  to  $Z = +2$  is 0.9545)

Q7) a) If X is a Binomial Variate such that mean is 2.4 and S.D. is 1.2. [5]

Find :

- Values of n, p and q with usual notation.
- $P(X = 2)$

b) Define Index Number? What is relation between Laspeyre's, Paasche's and Fisher's quantity indices? Use it to find Q 01 (Fisher), if Laspeyre's, Paasche's quantity index number are 121 and 144 respectively. [5]



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**All Degree. (Part - II) (Semester - IV) Examination, April - 2016**  
**ENVIRONMENTAL STUDIES (Compulsory) (New)**

**Sub. Code : 67042/58367/39439**

**Day and Date : Sunday, 24 - 04 - 2016**

**Total Marks : 70**

**Time : 11.00 a.m. to 02.00 p.m.**

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

**Q1) Select correct answer from the given alternatives.**

**[10]**

- i) Rich and threatened areas of plant and animals on the earth are called as-
  - a) National park
  - b) Green spots
  - c) Sacred groves
  - d) Hot spots
- ii) World Environment Day is celebrated on-
  - a) 5 December
  - b) 5 June
  - c) 22 April
  - d) 23 October
- iii) Ozone in the atmosphere is present in the layer-
  - a) Troposphere
  - b) Ionosphere
  - c) Stratosphere
  - d) None of the above
- iv) Chipko movement was started by-
  - a) Anna Hazare
  - b) Medha Patker
  - c) Sunderlal Bahuguna
  - d) None of the above
- v) Following is the source for renewable energy.
  - a) Biomass
  - b) Wind
  - c) Solar
  - d) All of the above
- vi) Following gas was released in Bhopal Tragedy.
  - a) Chlorine
  - b) Methyl isocyanate
  - c) Dioxins
  - d) H<sub>2</sub>S
- vii) The Environment Protection Act in India was passed in the year-
  - a) 1986
  - b) 1976
  - c) 1996
  - d) 1972
- viii) Forest cover in India is about
  - a) 19%
  - b) 11%
  - c) 42%
  - d) 33%



- ix) Tsunami is caused due to-
- |             |                      |
|-------------|----------------------|
| a) Cyclones | b) Land slide        |
| c) Flood    | d) Earthquake in sea |
- x) Decomposers in ecosystem are composed of
- |                   |                      |
|-------------------|----------------------|
| a) Animals        | b) Plants            |
| c) Microorganisms | d) None of the above |

**Q2) Answer any three of the following.**

[15]

- a) Explain the major threats to biodiversity.
- b) Explain the concept of sustainable development.
- c) Explain the importance of food chain in ecosystems.
- d) Give importance of forest resources.
- e) Give effects of thermal pollution

**Q3) Write short notes on any three.**

[15]

- a) Disaster management related to cyclones
- b) Human rights
- c) Environmental ethics
- d) Marine pollution
- e) Solar energy



**Q4) Define pollution. Give causes and control measures of air pollution.**

[10]

OR

Give salient features of The Water (Prevention and Control of Pollution) Act 1974.

**Q5) Explain the problems associated with excessive use of chemical fertilizers and pesticides.**

[10]

OR

Give importance of water conservation and discuss rain water harvesting.

**Q6) Discuss the role of individuals in conservation of natural resources.**

[10]

OR

What are the natural disasters? Discuss disaster management in relation to floods.

## ENV 2016 मराठी रूपांतर

- सूचना : 1) सर्व प्रश्न लिहणे आवश्यक आहे.  
2) प्रश्नांच्या उजवीकडील संख्या पूर्ण गुण दर्शवितात.

प्र.1) खालीलपैकी योग्य पर्याय निवडा.

[10]

- i) "समृद्ध विविधता व संकटात असलेल्या प्रजाती" च्या दृष्टीने समृद्ध असलेल्या भागांना काय म्हणतात?  
अ) राष्ट्रीय उद्यान  
ब) हरित ठिकाण  
क) देवराई  
ड) जैवविविधतेचे समृद्ध प्रदेश
- ii) जागतिक पर्यावरण दिवस कधी साजरा केला जातो.  
अ) 5 डिसेंबर  
ब) 5 जून  
क) 22 एप्रिल  
ड) 23 ऑक्टोबर
- iii) खालीलपैकी वातावरणातील कोणत्या स्तरामध्ये ओझन असतो.  
अ) तपांबर  
ब) दलांबर  
क) स्थितांबर  
ड) वरीलपैकी नाही
- iv) चिपको आंदोलनाची सुरुवात कोणी केली.  
अ) अण्णा हजारे  
ब) मेधा पाटकर  
क) सुंदरलाल बहुगुणा  
ड) वरीलपैकी नाही
- v) खालील संसाधनापैकी ऊर्जेचे पुनर्निर्मितक्षय संसाधन कोणते.  
अ) जैववस्तुमान ऊर्जा  
ब) पवन ऊर्जा  
क) सौर ऊर्जा  
ड) वरीलपैकी सर्व
- vi) खालीलपैकी कोणता वायू भोपाल दुर्घटनेशी संबंधित आहे.  
अ) क्लोरिन  
ब) मिथिल आयसोसायनेट  
क) डायऑक्साइड  
ड) हायड्रोजन सल्फाईड
- vii) भारतीय संसदेने पर्यावरण संरक्षण कायदा कोणत्या साली मंजूर केला.  
अ) 1986  
ब) 1976  
क) 1996  
ड) 1972
- viii) भारतामध्ये वनक्षेत्राचे प्रमाण किती आहे.  
अ) 19%  
ब) 11%  
क) 42%  
ड) 33%
- ix) सुनामी कशामुळे निर्माण होतात.  
अ) चक्रीवादळे  
ब) जमिनीची घसरण  
क) पूर  
ड) समुद्रातील भूकंप







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**B.Com. (Part - II) (Semester - IV) Examination, April - 2017**

**ENGLISH (Compulsory) (Paper - IV)**

**English for Business Communication**

**Sub. Code : 63120**

**Day and Date : Monday, 10 - 04 - 2017**

**Total Marks : 50**

**Time : 3.00 p.m. to 5.00 p.m.**

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

**Q1) Complete the following statements by choosing the correct alternative: [5]**

- a) According to Michael Sandel, we should not do the commodification of \_\_\_\_\_
- i) health
  - ii) education
  - iii) art
  - iv) all of them
- \* b) One of the awkward moments in business is when people can't. Say \_\_\_\_\_.
- i) it's my pleasure
  - ii) it's nonsensical
  - iii) it's ok
  - iv) it's none of your business.
- c) Simon remembered \_\_\_\_\_ as he ran to the river.
- i) his father
  - ii) his mother
  - iii) the poor beggar
  - iv) Philip
- d) Tribute to Papa' is a poem written by \_\_\_\_\_.
- i) Mamta Kalia
  - ii) Sylvia Plath
  - iii) Kamala Das
  - iv) Dilip Chitre
- e) Emperor Ashok became the follower of \_\_\_\_\_.
- i) Jainism
  - ii) Buddhism
  - iii) Secularism
  - iv) Sadism

**P.T.O.**

Q2) a) Answer ANY TWO of the following questions in 100-120 words each: [10]

- i) What were the different reactions after 2008 financial crisis in the U.S.?
- ii) Comment on the people's habit of prying on some else's personal life.
- iii) How does Simon change from a weeping boy to the bold boy?

b) Write a short note on ANY ONE of the following in about 100-120 words: [5]

- i) Philip as Simon's Papa
- ii) Politics in Market Era

c) Write a short note on ANY ONE of the following in about 100-120 words: [5]

- i) Father in the poem Tribute to Papa'
- ii) The theme of the poem, India Shines'



Q3) Your customer complains that the sweaters supplied by you are received in torn condition and asks for replacement within a month or warns to cancel the order. Write a polite reply promising replacement. Imagine other important details. [10]

Q4) a) Summarize the following passage and give a suitable title : [7]

We come across the different types of advertisements in our day-to-day life. They control our behavior as customers and consumers of goods and services. Advertisements stare and scream at us from every street corner, every newspaper, every magazine, every hoarding, every stall or shop or showroom to walls of every public building, vehicle, radio, television and computer. At night the city lights up with thousands of neon glow signs proclaiming, capturing and demanding our attention. Everything from education to career building to buying soap or a mobile, one has to rely upon advertisements. An effective advertisement can zoom the sale of even a third-rate and useless commodity. No business, trade or transaction can flourish without proper advertising and marketing.

It is these advertisements that bring products within the notice of general public. Today lakhs of money, even crores, are spent in preparing two or three minutes of an advertisement.

The art of advertisement has touched all the aspects of modern complexities and has complicated man's life more. Myriads of products work up man's brain, play havoc with his pocket and assault his peace of mind. It is because of these advertisements that a whole new field of career and businesses have opened up. People exercise their imagination, feel the pulse of the people and then create a whole new tantalizing world of fantasy, glamour and unreality to sell off real things. In fact, advertisers and advertisements play and encash upon the psychology of people in order to achieve their ends.

Some advertisements are gradually crossing over from artistic sensibility and creativity to shabbiness, childishness and sometimes even indecency which hurt a person's artistic sensibility and aesthetic sense. Advertisements should be made with great care as they are seen by all men, women and children alike. Sometimes children try to imitate what they have seen without realizing that they are breaking the code of conduct. Women too are portrayed inartistically many a times. Public should stop buying products which have cheap or double-meaning slogans or are being made without keeping in mind the social norms and morality. If used with sense, advertisements can prove to be entertaining as well as educative.

- b) Write a well-organized paragraph with the help of the points given below and suggest a suitable title: [8]

Pay channels keep increasing rates — their apportunism — a lot of income from advertisement — yet try to mint money — cable operators do the same — monopoly in their areas — complaints of pay — channels against cable-operators — argument of cable-operators — customers exploited — no policy of the government.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2017**

**CORPORATE ACCOUNTING (Paper - II)**

**Sub. Code : 63121**

**Day and Date : Tuesday, 11 - 04 - 2017**

**Total Marks : 50**

**Time : 3.00 p.m. to 5.00 p.m.**

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



**Q1)** The Vikas Industries Ltd. Sells it's business to the Manugraph industries Ltd. on 31<sup>st</sup> March, 2016 on which date it's Balance Sheet was as follows.

| Liabilities                                          | Rs.      | Assets                | Rs.      |
|------------------------------------------------------|----------|-----------------------|----------|
| Share Capital<br>(20000 Eq. Shares of<br>Rs. 10 each | 2,00,000 | Goodwill              | 35,000   |
| Reserve Fund                                         | 20,000   | Land & Building       | 1,00,000 |
| P & L A/C                                            | 10,000   | Plant & Machinery     | 1,80,000 |
| 8% Debenture                                         | 1,00,000 | Stock                 | 60,000   |
| Loan from Mr. Anil<br>(as a shareholder)             | 50,000   | Cash at Bank          | 50,000   |
| Sundry creditors                                     | 1,20,000 | Discount on debenture | 10,000   |
|                                                      |          | Sundry Debtors        | 65,000   |
|                                                      | 5,00,000 |                       | 5,00,000 |

The Manugraph Industries Ltd. agreed to take over the business on following terms.

- a) The Manugraph Industries Ltd. to takeover all the assets except cash, the assets to be valued at 5% less than book values and Goodwill was valued at Rs.50000.

**P.T.O.**

- b) The Manugraph industries Ltd. to takeover Liabilities i.e. 8% Debenture and Sundry Creditors at their book value.
- c) The expenses of liquidation amounted to Rs.5000.
- d) The purchase consideration was to be discharged in cash Rs.64750 and balance in fully paid Eq.shares of Rs. 10 each valued at Rs.15 per share

**From the above information:**

- i) Calculate purchase consideration and Realisation A/C in the books of Vikas Industries Ltd. [10]
- ii) Prepare Equity shareholder A/C, Anil loan A/c, Manugraph Industries Lrd. A/c, Cash/Bank A/C in the books of Vikas Industries Ltd. [10]

**Q2)** Attempt any two of the following A, B & C.

- A) From the Balance Sheet of Aba & Baba Ltd. and the additional information given below, ascertain intrinsic value of each share. [10]

Balance Sheet as on 31-03-2016

| Liabilities                                    | Rs.      | Assets               | Rs.    |
|------------------------------------------------|----------|----------------------|--------|
| Equity share capital<br>(share of Rs. 10 each) | 3,00,000 | Goodwill             | 120000 |
| 12% pref. shares of<br>Rs. 10/- each           | 1,00,000 | leasehold properties | 350000 |
| General Reserve                                | 80,000   | Fixture              | 60000  |
| P & L A/C                                      | 70,000   | Investment           | 50000  |
| Unsecured loan                                 | 1,00,000 | Current Asset        | 75000  |
| Current Liabilities                            | 30,000   | Loan & Advances      | 15000  |
|                                                | 6,80,000 | Miscellaneous Exp.   | 10000  |
|                                                |          |                      | 680000 |





## Additional Information:

- a) Goodwill should be valued at 3 years purchase of average profits of last 5 years, the profit for the last 5 years are Rs.70,000, Rs.90,000 Rs.75,000, Rs.85,000 & Rs.80,000.
- b) Leasehold property and fixture are valued at Rs.400000 and Rs,50000 respectively.
- B) Sun Ltd, and Moon Ltd, decided to amalgamate their business and form a new company called Sunshine Ltd. with an authorised capital of Rs.1500000 divided into shares of Rs.10 each. The following are the Balance sheet. [10]

Balance Sheet as on 31-03-2016

| Liabilities          | Sun Ltd. | Moon Ltd. | Asset            | Sun Ltd. | Moon Ltd. |
|----------------------|----------|-----------|------------------|----------|-----------|
| Share Capital        | 300000   | 4,00,000  | Goodwill         | 50,000   | -         |
| Reserve fund         | 60,000   | -         | Machinery        | 3,50,000 | 3,00,000  |
| Surplus              | 40,000   | -         | Stock            | 80,000   | 60,000    |
| Bank loan            | 1,00,000 | -         | Sundry Debtors   | 40,000   | 40,000    |
| Sundry Creditors     | 50,000   | 65,000    | Cash             | 30,000   | 10,000    |
| Outstanding Expences | -        | 5,000     | P & L A/C (loss) | -        | 60,000    |
|                      | 5,50,000 | 4,70,000  |                  | 5,50,000 | 4,70,000  |

The terms of amalgamation agreement were -

- a) The Assets & Liabilities of Sun Ltd are to be takeover at book values except Goodwill, Machinery & stock which are to be valued at Rs.100000, Rs.320000 & Rs.90000/- respectively.
- b) The assets(Except Cash) of Moon Ltd are valued at 20% less than the book values and the Liabilities are taken over at book values.

Calculate the purchase price/ consideration of both the companies.

- C) The Bad Luck Ltd. went into voluntary liquidation as on 31<sup>st</sup> March 2015. The Balance Sheet as on that date.

[10]

Balance Sheet as on 31.03.2015

| Liabilities                                                      | Amount   | Assets                  | Amount   |
|------------------------------------------------------------------|----------|-------------------------|----------|
| 15000 Pref. Shares of 10 each fully paid                         | 1,50,000 | Cash in hand            | 70,000   |
| 20000 Equity shares at Rs. 10 each                               | 2,00,000 | Stock of Raw Material   | 50,000   |
| Secured loan from Bank (against pledge of stock of Raw Material) | 38,000   | Stock of finished goods | 1,50,000 |
| Preferential Creditors                                           | 1,200    | Other Assets            | 1,45,000 |
| Unsecured Creditor                                               | 1,01,800 | profit & Loss A/C       | 76,000   |
|                                                                  | 4,91,000 |                         | 4,91,000 |

The assets realised as follows.

- Stock of Raw Material realised by Bank Rs.30000/-
- Stock of finished goods Rs.80000/-and other assets Rs.20000/- realised by liquidator.
- The liquidator entitled to fixed remuneration of Rs.1000/-plus 3% of the assets realised by him only.
- The expenses of liquidation amounted to Rs.11000/-
- Preference shares are preferential as regards Capital repayment Show the liquidators final statement of Account.

Q3) Write short notes (Any two) :

- Important features of Tally.
- Creation of company.
- Liquidators Remuneration.
- Valuation of shares.

[10]



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2017**  
**FUNDAMENTAL'S OF ENTREPRENEURSHIP (Paper - II)**

**Sub. Code : 63123**

**Day and Date : Thursday, 13 - 04- 2016**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.



- Q1) Write short answers (any two) :** [10]
- a) Explain the importance of Special Economic Zone (SEZ).
  - b) State the classification of project.
  - c) Explain in brief entrepreneurial sketch of 'Dhirubai Ambani'.
- Q2) Explain the causes of limited growth of Indian Women Entrepreneurship.** [10]
- Q3) Explain the concept and importance of Industrial Estate.** [10]
- Q4) Prepare a project report for starting "Dairy".** [10]
- Q5) State the entrepreneurial qualities of "JRD, Tata".** [10]
- Q6) Explain the role of Self Help Groups (SHGs) in women entrepreneurs development.** [10]
- Q7) Write short notes (any two) :** [10]
- a) Entrepreneurial sketch of 'Steve Jobs'.
  - b) Reasons for failure of Project.
  - c) Problems of rural entrepreneurship in 'Village Industry'.

**P.T.O.**

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मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- अ) विशेष आर्थिक क्षेत्राचे महत्व विशद करा (सेझ)  
ब) प्रकल्पाचे वर्गीकरण स्पष्ट करा.  
क) धीरूभाई अंबानी यांचे उद्योजकीय जीवनकार्य थोडक्यात स्पष्ट करा.

प्र.2) भारतातील महिला उद्योजकतेच्या मर्यादित विकासाची कारणे विशद करा.

[10]

प्र.3) औद्योगिक वसाहतीची संकल्पना व महत्व स्पष्ट करा.

[10]

प्र.4) 'डेअरी' सुरू करण्यासाठीचा प्रकल्प अहवाल तयार करा.

[10]

प्र.5) जे. आर. डी. टाटा यांचे उद्योजकीय गुण विशद करा.

[10]

प्र.6) स्वयं-सहाय्यता समूहाची महिला उद्योजकता विकासातील भूमिका स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) स्टीव्ह जॉब्स यांचे उद्योजकीय जीवन कार्य  
ब) प्रकल्प अपयशाची कारणे  
क) ग्रामीण उद्योजकतेच्या ग्रामोद्योगातील समस्या



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2017**

**BUSINESS STATISTICS (Paper - II)**

**Sub. Code : 63124**

**Day and Date : Monday, 17 - 04 - 2017**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions:**
- 1) Attempt any five questions.
  - 2) Figures to the right indicate full marks.
  - 3) Use of non-programmable calculator is allowed.
  - 4) Graph paper will be supplied on request.



- Q1) a)** State the relation between Laspeyre's Paasche's and Fisher's price index number use it to find paasche's Price index number if Laspeyre's and Fisher's price indices are 124 and 125 respectively.
- b)** State the properties of normal curve. [10]

- Q2)** Defind normal distribution and state its mean and variance. The weight of 550 students from certain class are normally distributed with mean 40 kg and variance 25kg. Find [10]

- i) Percentage of students having weight more than 30 kg.
  - ii) Number of students having weight between 45 kg and 50 kg.
- [Given area under normal curve from  $z = 0$  to  $z = 2$  is 0.4772 and  $z = 0$  to  $z = 1$  is 0.3413]

- Q3)** Explain in short the construction of mean chart [10]

A machine is set to deliver packets of a given weights. Ten Samples of size 5 each were recorded.

|                    |    |    |    |    |    |    |    |    |    |    |
|--------------------|----|----|----|----|----|----|----|----|----|----|
| Sample No.         | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
| Mean ( $\bar{x}$ ) | 15 | 17 | 15 | 18 | 17 | 14 | 18 | 15 | 17 | 16 |
| Range(R)           | 7  | 7  | 4  | 9  | 8  | 7  | 12 | 4  | 11 | 5  |

Draw mean chart and comment on the state of control.

[Given, for  $n = 5$ ,  $A_2 = 0.58$ ]

- Q4)** State the formula for Fisher's quantity index number calculate Laspeyre's and Paasche's price index numbers and hence find Fisher's price index number for following data. [10]

| Commodity | Base Year   |              | Current Year |              |
|-----------|-------------|--------------|--------------|--------------|
|           | Price in Rs | Value in Rs. | Price in Rs. | Value in Rs. |
| A         | 5           | 50           | 4            | 48           |
| B         | 8           | 48           | 7            | 49           |
| C         | 6           | 18           | 5            | 20           |

- Q5)** State the multiplication law of probability for two events. From a well shuffled pack of 52 cards, two cards are drawn one by one without replacement. Find the probability that [10]

- Both will be kings
- First will be queen and second will be ace

- Q6)** Define time series and state its components. Fit a straight line trend to the following data by the least squares method. [10]

| Year                          | 2007 | 2009 | 2011 | 2013 | 2015 |
|-------------------------------|------|------|------|------|------|
| Production<br>(in' 000' tons) | 15   | 22   | 25   | 28   | 19   |

Obtain the trend values



- Q7)** a) Write note on process control and product control  
b) State the uses of time series. Find 3-yearly moving averages from the following data.

| Year         | 1 | 2 | 3  | 4  | 5  | 6  | 7  | 8  | 9  | 10 |
|--------------|---|---|----|----|----|----|----|----|----|----|
| Sales in lac | 4 | 7 | 10 | 12 | 10 | 15 | 20 | 22 | 23 | 22 |

[10]



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**All Degrees (B.Com.) (Bank Management) (I.T.), B.S.W.  
(Part - II) (Semester - IV) Examination, April - 2017**

**ENVIRONMENTAL STUDIES (Compulsory) (New)**

**Sub. Code : 67070/67073/67074/51267**

**Day and Date : Sunday, 09 - 04 - 2017**

**Total Marks : 70**

**Time : 11.00 a.m. to 02.00 p.m.**

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

**Q1) Select correct answer from the given alternatives. [10]**

- i) Climatic phenomenon is associated with the following disaster.
  - a) Landslide
  - b) Tsunami
  - c) Cyclone
  - d) Earthquake
- ii) Ozone Layer Protection Day is celebrated on-
  - a) August, 15
  - b) June, 5
  - c) September, 16
  - d) December, 25
- iii) The microorganisms degrading organic matter are called-
  - a) Decomposers
  - b) Producers
  - c) Consumers
  - d) None of the above
- iv) British ecologist A.G. Tansely in 1935 coined the term-
  - a) Biodiversity
  - b) Ecosystem
  - c) Ecology
  - d) None of the above
- v) Following is a communicable respiratory disease.
  - a) Tuberculosis
  - b) Chickenpox
  - c) Measles
  - d) Jaundice
- vi) Air Pollution Act in India was enacted in the year-
  - a) 1972
  - b) 1976
  - c) 1981
  - d) 1986
- vii) Following is in-situ biodiversity conservation method.
  - a) Biosphere reserve
  - b) Gene bank
  - c) Seed bank
  - d) National garden



- viii) Following is the radiation emitted by radioactive substances.
- |                        |                      |
|------------------------|----------------------|
| a) $\alpha$ -radiation | b) X-rays            |
| c) Cosmic rays         | d) None of the above |
- ix) Following is the renewable natural resource.
- |           |           |
|-----------|-----------|
| a) Petrol | b) Diesel |
| c) Forest | d) Coal   |
- x) Ballast water is source of the following type of pollution.
- |                   |                          |
|-------------------|--------------------------|
| a) Soil pollution | b) Radioactive pollution |
| c) Air pollution  | d) Oil pollution         |

**Q2) Answer any three of the following :**

[15]

- Give effects of marine pollution.
- Explain disaster management of earthquake.
- Explain causes and effects of soil erosion.
- Describe energy flow in ecosystems.
- Give causes and effects of acid rain.

**Q3) Write short notes on (any three) :**

[15]

- Environmental ethics
- Population growth
- Mineral resources
- Biodiversity conservation
- Consumerism and waste products



**Q4) What are types of energy resources? Write in brief the use of alternate energy sources.**

[10]

OR

Define environment. Explain the concept and importance of environmental studies.

**Q5) Give sources, effects and control of urban and industrial solid wastes.**

[10]

OR

Give the general features and provision of penalties in Environment Protection Act.

**Q6) Give causes and effects of global warming and ozone depletion.**

[10]

OR

Give structure and function of aquatic ecosystems.





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**B.Com. (Part - II) (Semester - IV) (Revised) Examination,  
November - 2017**

**CORPORATE ACCOUNTING (Paper - II)**

**Sub. Code : 63121**

**Day and Date : Monday, 27 - 11 - 2017**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

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

**Q1)** Ravi Ltd. and Kiran Ltd. are two companies carrying on a similar type of business. Ravi Ltd. agreed to absorb Kiran Ltd. On 1<sup>st</sup> April, 2016.

**Balance Sheet of Kiran Ltd.**

as on 31<sup>st</sup> March, 2016

| Liabilities                 | Rs.       | Assets               | Rs.       |
|-----------------------------|-----------|----------------------|-----------|
| Equity Shares of Rs. 100    | 12,60,000 | Land & Building      | 7,50,000  |
| Preference Shares of Rs. 10 | 3,40,000  | Furniture            | 84,000    |
| Profit and Loss A/C         | 30,000    | Plant & Machinery    | 4,00,000  |
| Creditors                   | 3,36,000  | Stock                | 2,52,000  |
|                             |           | Debtors              | 3,90,000  |
|                             |           | Investments          | 55,000    |
|                             |           | Preliminary Expenses | 35,000    |
|                             | 19,66,000 |                      | 19,66,000 |

The terms are

- i) Assets of Kiran Ltd. are to be taken as under-

| Assets            | Rs.      |
|-------------------|----------|
| Land & Building   | 8,25,000 |
| Furniture         | 75,000   |
| Plant & Machinery | 3,84,000 |
| Stock             | 1,87,600 |
| Goodwill          | 4,50,000 |

Debtors are to be taken subject to 4% R.D.D.



**P.T.O.**



- ii) The creditors are to be taken at book value.
- iii) Investment is sold at Rs. 82,000.
- iv) Cost of liquidation amounted to Rs. 2,000.
- v) The Ravi Ltd. discharge purchase consideration by issue of 15000 equity shares of Rs. 100 each, at Rs. 110 as fully paid and the balance in cash.
- vi) Out of 15000 equity shares, 3000 shares are issued to preference shareholders in full satisfaction of their claim.

Prepare :

- A) Calculate purchase consideration. Prepare Realization A/C and Equity Shareholders A/C in the books of Kiran Ltd. [10]
- B) Prepare Preference Shareholders A/C, Ravi Ltd. A/C, Equity Shares in Ravi Ltd. A/C, Cash/Bank A/C, and Investment A/C in the books of Kiran Ltd. [10]

Q2) Attempt any two out of A, B and C.

- A) Y Ltd. went in to voluntary liquidation on 1<sup>st</sup> March, 2017 on which date its position was as follows.

### Balance Sheet

as on 1<sup>st</sup> March, 2017

| Liabilities                                            | Rs.      | Assets            | Rs.      |
|--------------------------------------------------------|----------|-------------------|----------|
| Equity Shares capital<br>(4000 shares of Rs. 100 each) | 4,00,000 | Cash at bank      | 3,400    |
| Secured Creditors                                      | 1,00,000 | Machinery         | 1,20,000 |
| Creditors (including Rs. 2000<br>Preferential)         | 3,02,000 | Furniture         | 10,000   |
|                                                        |          | Stock             | 1,80,000 |
|                                                        |          | Debtors           | 3,60,000 |
|                                                        |          | Profit & Loss A/C | 1,28,600 |
|                                                        | 8,02,000 |                   | 8,02,000 |

The secured creditors holding charge over Machinery realized by creditor for Rs. 1,10,000. Other assets were realized by Liquidator as follows:

|           |              |
|-----------|--------------|
| Stock     | Rs. 1,85,000 |
| Furniture | Rs. 5,000    |
| Debtors   | Rs. 3,50,000 |

The expenses of liquidation amounted to Rs. 2,600 and the Liquidator's remuneration is 2% on assets realized by him.

Prepare Liquidator's Final Statement of Account. [10]

B) Following is the Balance Sheet of Aditya Ltd. as on 31<sup>st</sup> March, 2016.

#### Balance Sheet

| Liabilities                 | Rs.      | Assets         | Rs.      |
|-----------------------------|----------|----------------|----------|
| Issued Capital              |          | Fixed Assets   | 6,00,000 |
| 48000 Shares of Rs. 10 each | 4,80,000 | Current Assets | 2,40,000 |
| General Reserve             | 1,08,000 | Goodwill       | 48,000   |
| Profit and Loss A/C         | 24,000   |                |          |
| 5% Debentures               | 1,20,000 |                |          |
| Current Liabilities         | 1,56,000 |                |          |
|                             | 8,88,000 |                | 8,88,000 |

On 31<sup>st</sup> March, 2016 the Fixed Assets were independently valued at Rs. 6,60,000, Current Assets at Rs. 2,64,000 and Goodwill at Rs. 60,000. The net profit for the last three years were Rs. 65,000, Rs. 70,000 and Rs. 67,500 of which 20% was placed to reserve, this proportion being considered reasonable in the industry. The fair investment return may be taken at 10%.

Compute the value of company's share by Intrinsic Value Method and Market value Method. Also calculate Fair Value of each share. [10]

- C). X Ltd. agreed to acquire the assets excluding cash as on 31<sup>st</sup> December, 2016 of Y Ltd. The Balance Sheet of Y Ltd. as on 31st December, 2016 was as follows.

**Balance Sheet**

| Liabilities                                     | Rs.             | Assets            | Rs.             |
|-------------------------------------------------|-----------------|-------------------|-----------------|
| Equity Share Capital<br>(Shares of Rs. 10 each) | 3,00,000        | Goodwill          | 60,000          |
| General Reserve                                 | 80,000          | Land & Building   | 1,20,000        |
| Profit and Loss A/C                             | 60,000          | Plant & Machinery | 2,00,000        |
| 7% Debentures (Rs. 100 each)                    | 50,000          | Stock             | 80,000          |
| Creditors                                       | 10,000          | Debtors           | 30,000          |
|                                                 | 10,000          | Cash              | 10,000          |
|                                                 | <b>5,00,000</b> |                   | <b>5,00,000</b> |

The terms as under :

- i) A cash payment of Rs. 4 for every share of Y Ltd.
- ii) The issue of five equity shares of Rs. 10 each at Rs. 11 per share in the X Ltd. for every four shares in Y Ltd.
- iii) The issue of 1000 8% Debentures of Rs. 50 each in X Ltd. to discharge the debentures of Y Ltd.
- iv) The creditors of Y Ltd. were taken over by X Ltd. at book value.

Calculate purchase consideration as per AS- 14 and pass opening journal entries in the books of X Ltd. [10]

Q3) Write short notes (any two) : [10]

- a) Creation of company under Tally.
- b) Intrinsic Value of shares.
- c) Important features of Tally.
- d) Preferential Creditors.



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**B.Com. (Part - II) (Semester - IV) Examination, November - 2017**  
**BUSINESS ECONOMICS (Paper - IV)**

**Sub. Code : 63122**

**Day and Date : Tuesday, 28 - 11 - 2017**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

- Instructions :**
- 1) Attempt five questions out of seven.
  - 2) Figures to the right indicate full marks.
  - 3) Neat diagram wherever necessary.

**Q1) Write short answers (any two) :**

- a) Explain the phases of business cycle.
- b) Discuss the advantage of International Trade.
- c) State the objectives of deficit financing.



[10]

**Q2) Explain the Keynesian theory of trade cycle.**

[10]

**Q3) Describe the principle of maximum social advantage.**

[10]

**Q4) Explain the causes and effects of public debt.**

[10]

**Q5) Describe the Ricardian theory of International Trade.**

[10]

**Q6) State causes of disequilibrium in balance of payment.**

[10]

**Q7) Write short notes. (any two)**

[10]

- a) Effects of public debt.
- b) Terms of Trade
- c) Argument against protectionism

## मराठी रूपांतर

- सूचना : 1) खालील सात पैकी कोणतेही पाच प्रश्न सोडवा.  
 2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.  
 3) आवश्यक तेथे सुबक आकृत्या काढा.

Eco N-17

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]  
 अ) व्यापारचक्राच्या अवस्था स्पष्ट करा.  
 ब) आंतरराष्ट्रीय व्यापाराचे फायद्यांची चर्चा करा.  
 क) तुटीच्या अर्थभरण्याची उदिष्टे सांगा.
- प्र.2) केन्स यांचा व्यापारचक्राचा सिध्दांत स्पष्ट करा. [10]
- प्र.3) महत्तम सामाजिक लाभाचे तत्व विषद करा. [10]
- प्र.4) सार्वजनिक कर्जाची कारणे आणि परिणाम स्पष्ट करा. [10]
- प्र.5) रिकार्डो यांचा आंतरराष्ट्रीय व्यापाराचा सिध्दांत विषद करा. [10]
- प्र.6) व्यवहारतोलातील असमतोलाची कारणे स्पष्ट करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]  
 अ) सार्वजनिक कर्जाचे परिणाम  
 ब) व्यापारशर्ती  
 क) संरक्षणवाद विरुद्ध मुद्दे



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**B.Com (Part - II) (Semester - IV) Examination, November - 2017**

**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)**

**Sub. Code : 63123**

**Day and Date : Wednesday, 29 - 11 - 2017**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.

**Q1) Write short answers (any two)**



**[10]**

- a) State the classification of project.
- b) State the characteristics of women entrepreneurship.
- c) Explain the strategies for rural entrepreneurship development.

**Q2) State the remedies for women entrepreneurship development in India. [10]**

**Q3) Explain the importance of 'Special Economic Zones'. (SEZ) [10]**

**Q4) State the entrepreneurial qualities of 'Kurean Wargias. [10]**

**Q5) Prepare a Project report for starting a 'Dairy' [10]**

**Q6) Explain the entrepreneurial sketch of 'JRD Tata'. [10]**

**P.T.O.**

Q7) Write short note (any two)

- Industrial Estate.
- Reasons for failure of project.
- Shri. Mahila Gruhuddog (Lijjat papad)

मराठी रूपांतर

F.E. N-17 E E.P

- सूचना :
- सर्व प्रश्नांना समान गुण आहेत.
  - सातपैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- प्रकल्पाचे वर्गीकरण स्पष्ट करा.
- महिला उद्योजकाची वैशिष्ट्ये स्पष्ट करा.
- ग्रामीण उद्योजकता विकासातील व्यूहरचना स्पष्ट करा.



[10]

प्र.2) भारतातील महिला उद्योजकाच्या विकासासाठीचे उपाय स्पष्ट करा.

[10]

प्र.3) 'विशेष आर्थिक क्षेत्राचे' महत्त्व विशद करा.

[10]

प्र.4) 'कुरीयन वर्गीस' यांचे उद्योजकीय गुण स्पष्ट करा.

[10]

प्र.5) 'डेअरी' सुरू करण्यासाठी प्रकल्प अहवाल तयार करा.

[10]

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SH - 235

प्र.6) 'जे आर डी टाटा' यांचे उद्योजकीय जीवनकार्य (चरीत्र) विशद करा.

[10]

प्र.7) टीपा लिहा.(कोणत्याही दोन)

[10]

अ) औद्योगिक वसाहत

ब) प्रकल्प अपयशी ठरण्याची कारणे

क) श्री. महिला गृह उद्योग. (लिज्जत पापड)



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**B.Com. (Part - II) (Semester - IV) Examination, November - 2017**

**STATISTICS (Revised)**

**Business Statistics (Paper - II)**

**Sub. Code : 63124**

**Day and Date : Thursday, 30 - 11 - 2017**

**Total Marks : 50**

**Time : 12.00 noon to 02.00 p.m.**

- Instructions :**
- 1) Attempt ANY FIVE questions.
  - 2) Use of non-Programmable calculator is allowed.
  - 3) Figures to the right indicate full marks.



- Q1) a)** State the advantages of statistical Quality Control (S.Q.C) [5]
- b) The first and third quartiles of a normal distribution are 80 and 116 respectively. Find the mean and Standard Deviation (S.D.) [5]

- Q2)** Define index number. State the formula for Fisher's price index number. Compute Fisher's quantity index number from the following data : [10]

| Commodity | 1999  |             | 2000  |             |
|-----------|-------|-------------|-------|-------------|
|           | Price | Expenditure | Price | Expenditure |
| A         | 8     | 80          | 10    | 80          |
| B         | 20    | 100         | 25    | 250         |
| C         | 5     | 75          | 8     | 96          |
| D         | 10    | 70          | 12    | 120         |

**P.T.O.**

Q3) Define time series. State the components of time Series. Compute 3 - yearly moving averages from the following data. Plot the original and trend values on the same graph.

|             |      |      |      |      |      |      |      |      |      |      |
|-------------|------|------|------|------|------|------|------|------|------|------|
| Year :      | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| Production: | 21   | 22   | 23   | 25   | 24   | 22   | 25   | 26   | 27   | 26   |

(000 tons)

[10]

Q4) Define standard normal probability distribution. State its mean and variance. If X has normal distribution with mean 100 and Variance 25 find i)  $P(X > 108)$  ii)  $P(X \leq 110)$  and iii)  $P(90 \leq X \leq 110)$ .

(Area for S.N.V. Z from  $Z = 0$  to  $Z = 1.6$  is 0.4452 and  $Z = 0$  to  $Z = 2$  is 0.4772)

[10]

Q5) What is S.Q.C.? Following data were obtained over a period of 10 days on a quality Characteristic of a certain manufacturing product.

|             |      |      |      |      |      |      |      |      |      |      |
|-------------|------|------|------|------|------|------|------|------|------|------|
| Sample No : | 1    | 2    | 3    | 4    | 5    | 6    | 7    | 8    | 9    | 10   |
| Mean :      | 12.8 | 13.1 | 13.5 | 12.9 | 13.2 | 14.1 | 12.1 | 15.5 | 13.9 | 14.2 |
| Range :     | 2.1  | 3.1  | 3.9  | 2.1  | 1.9  | 3.0  | 2.5  | 2.8  | 2.5  | 2.0  |

Construct  $\bar{X}$  - Chart and comment on the state of the process. (For  $n = 5$ ,  $A_2 = 0.58$ )

[10]

Q6) Define the terms: mutually exclusive events and Independent events.

If  $P(A) = 0.3$   $P(B) = 0.6$  and  $P(A \cap B) = 0.2$ , find i)  $P(A \cup B)$  ii)  $P(A/B)$  and iii)  $P(\bar{A})$ .

[10]

- Q7) a) Explain cyclical variations in time series. [5]
- b) Calculate price index number by using simple aggregate method from the following data.

| Commodity          | Rice | Wheat | Oil | Fish |
|--------------------|------|-------|-----|------|
| Base year price    | 10   | 8     | 40  | 80   |
| Current year price | 15   | 12    | 80  | 100  |

[5]



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**B.Com. (Part - II) (Semester - IV) Examination, December - 2017**  
**MONEY AND FINANCIAL SYSTEM (Paper - II) (New)**  
**Sub. Code : 63125**

Day and Date : Saturday, 02 - 12 - 2017

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

- Instructions :
- 1) All questions carry equal marks.
  - 2) Attempt any five questions.
  - 3) Figures to the right indicate full marks.



- Q1) Write short answers (any two) :** [10]
- a) Explain the Bank-Customer relationship.
  - b) State the quantitative tools of credit control used by Reserve Bank of India.
  - c) Describe Merits and Demerits of Credit Card.
- Q2) State the functions of Reserve Bank of India.** [10]
- Q3) Explain the types of bank customer.** [10]
- Q4) What is E-Banking? Explain the advantages and disadvantages of E-Banking.** [10]
- Q5) Describe the features of Development Banks.** [10]
- Q6) Discuss the objectives of monetary policy of Reserve Bank of India.** [10]
- Q7) Write short notes on (any two):** [10]
- a) State the importance of non banking financial institutions in economic development.
  - b) Describe the functions of Small Scale Industrial Development Bank of India.
  - c) Explain the concept of K.Y.C. (Know Your Customer).

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणत्याही पाच प्रश्नांची उत्तरे लिहा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

No 0-17

Money - Dec-17

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणत्याही दोनवर) [10]  
अ) बँक आणि ग्राहकांतील परस्पर संबंध स्पष्ट करा.  
ब) रिझर्व बँक ऑफ इंडियाची संख्यात्मक पतनियंत्रणाची साधने सांगा.  
क) क्रेडिट कार्डचे फायदे तोटे विशद करा.
- प्र.2) रिझर्व बँक ऑफ इंडियाची कार्ये सांगा. [10]
- प्र.3) बँक खातेदाराचे प्रकार स्पष्ट करा. [10]
- प्र.4) ई-बँकिंग म्हणजे काय? ई-बँकिंगचे फायदे तोटे स्पष्ट करा. [10]
- प्र.5) विकास बँकांची वैशिष्ट्ये स्पष्ट करा. [10]
- प्र.6) रिझर्व बँक ऑफ इंडियाच्या चलनविषयक धोरणाच्या उद्दिष्ट्यांची चर्चा करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]  
अ) बिगर बँकिंग वित्तीय संस्थांचे आर्थिक विकासातील महत्व सांगा.  
ब) भारतीय लघु उद्योग विकास बँकेची कार्ये विशद करा.  
क) ग्राहक परिचय निकष (के.वाय.सी.) संकल्पना स्पष्ट करा.



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| Seat No. | 27314 |
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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**  
**TAX PROCEDURE AND PRACTICE (Vocational) (Paper - VII)**  
**Goods and Services Tax (SGST, CGST, IGST) (New)**  
**Sub. Code : 60257**

Day and Date : Thursday, 12 - 04 - 2018

Total Marks : 50

Time : 03.00 p.m. to 05.00 p.m.

- Instructions :**
- 1) Attempt any FIVE.
  - 2 Each Question carries 10 marks.



**Q1)** Write short notes on (any two)

- a) Blocked credit under CGST Act
- b) Reverse Charge mechanism under the GST Act
- c) Various rate of tax under the GST with examples
- d) Specify five services on which RCM is liable

**Q2)** Discuss Composition levy under CGST Act.

**Q3)** Discuss conditions for taking input tax credit .

**Q4)** Ravi Electronics has purchased goods of Rs. 5,00,000 tax separately charged @ 14% each CGST and SGST. He has sold these goods for Rs. 5,50,000 to Anish electronics, Kerala by levying IGST @ 28%. Calculate tax liability of the dealer

**Q5)** ABC Ltd. has its business of affording services relating to advertisements in Maharashtra. ABC Ltd. has offered its services to Mr. X for his business for Rs.1,10,000, tax separately charged @ 9% SGST and CGST each. ABC Ltd. has also offered services to Mr. Y and Mr.Z @ Rs.1,50,000 and Rs.1,90,000 each, tax levied separately @ 9% each SGST and CGST. Calculate tax liability of ABC Ltd. for the period.

**Q6)** Avon Traders having small FMCG shop at Sangli. He is registered person and opt for composition. His turnover for the quarter ending December 2017 is as under

- Taxable Sales is at Rs. 7,39,000 rate of tax CGST and SGST is 6% each
- Taxable sales is at Rs. 4,32,000 rate of tax CGST and SGST is 14% each
- Sales of Nil rate of tax is at Rs. 6,00,000

Calculate tax liability of the dealer.

**Q7)** Mr Z registered person under CGST and SGST Act in working for the month of November 2017 for filing the return under GST Act. Details of turnover are as under -

- a) Sales of Rs.5,00,000 tax @ 2.5% CGST and SGST each levied separately
- b) Sales of Rs. 2,00,000 tax @ 5% IGST to a dealer in Karnataka State
- c) Purchases of Rs. 6,00,000 trading goods tax @ 2.5% CGST and 2.5% SGST each
- d) Purchases of stationery items of Rs. 5,000 tax levied separately @ 2.5% SGST and CGST each
- e) A has taken membership of Aamrai Club of Rs.3,00,000 tax @ 9% SGST and CGST each

Calculate tax liability and guide the dealer for filing the return.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**

**STATISTICS**

**BUSINESS STATISTICS (Paper - II)**

**Sub. Code : 63124**

**Day and Date : Thursday, 12 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five questions.
  - 2) Use of calculator is allowed.
  - 3) Graph papers will be supplied on request.
  - 4) Figures to the right indicate full marks.

- Q1) a)** Define normal distribution. State its various properties. [5]
- b) Define Index number. Paasche's and fisher's price indices respectively are 125 and 125.6 obtain laspeyre's price index. [5]

- Q2)** What is SQC? For the data given below, obtain only control limits for mean and range chart. [10]

| Sample No. | 1  | 2  | 3  | 4  | 5  | 6  | 7  | 8  |
|------------|----|----|----|----|----|----|----|----|
| Mean       | 18 | 20 | 22 | 25 | 21 | 30 | 24 | 26 |
| Range      | 2  | 3  | 5  | 6  | 1  | 4  | 4  | 5  |

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



- Q3)** Define time series. State the components of time series. Explain any one. Compute 5 yearly moving average from the following data. Plot the original data and trend values on the same graph. [10]

|          |      |      |      |      |      |      |      |      |
|----------|------|------|------|------|------|------|------|------|
| Year     | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
| Students | 20   | 24   | 22   | 26   | 28   | 34   | 32   | 35   |

**Q4)** Define standard normal probability distribution. State its mean and variance. The scores made by candidates in a certain test are normally distributed with mean 50 and s.d. 10. what percentage of the candidates receives scores [10]

- i) less than 40
- ii) between 40 and 70

(Area under normal curve from  $Z = 0$  to  $Z = 1$  is 0.3413

and  $Z = 0$  to  $Z = 2$  is 0.4772)



**Q5)** What are the different problems in construction of an Index number? Find price index number by laspeyre's, Paasche's and fisher's method for the year 2017. [10]

| Item | Year 2012 |          | Year 2017 |          |
|------|-----------|----------|-----------|----------|
|      | Price     | Quantity | price     | Quantity |
| A    | 20        | 8        | 40        | 6        |
| B    | 50        | 10       | 60        | 5        |
| C    | 40        | 15       | 50        | 10       |
| D    | 20        | 20       | 20        | 15       |

Q6) Define the term "Probability".

Two coins are tossed simultaneously, find the probability of getting [10]

- i) Two heads
- ii) No head
- iii) at least one head
- iv) Exactly two tails

Q7) a) Write the definition of Binomial distribution. The mean and variance of Binomial distribution are 5 and 4 respectively. Find  $n$ ,  $p$  and  $q$ . [5]

b) Explain the term "Process and Product Control". [5]

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| Seat No. | 27306 |
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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**

**MONEY AND FINANCIAL SYSTEM (Paper - II)**

**Sub. Code : 63125**

**Day and Date : Friday, 13 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five questions.
  - 2) All questions carry equal marks.
  - 3) Figures to the right indicate full marks.



- Q1) Write short answers (any two) [10]**
- a) State any five types of Bank Customers.
  - b) State the characteristics of Non-Banking Financial Intermediaries.
  - c) State the procedure of credit cards.
- Q2) Explain the characteristics of Development Banks. [10]**
- Q3) Explain the measures of credit control of RBI. [10]**
- Q4) State the functions of Reserve Bank of India. [10]**
- Q5) Explain the relationship between Banker and Customer. [10]**
- Q6) Explain the concept of Core Banking and State its merit. [10]**
- Q7) Write short notes (any two) [10]**
- a) Procedure of opening of an account.
  - b) The Industrial Development Bank of India.
  - c) Debit Card.

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## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) कोणतेही पाच प्रश्न सोडवा.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

2018 April  
A-18 Money

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- अ) बँक ग्राहकांचे कोणतेही पाच प्रकार सांगा.  
ब) बिगर बँकिंग वित्तीय मध्यस्थ संस्थांची वैशिष्ट्ये सांगा.  
क) क्रेडिट कार्डची कार्यपद्धती सांगा.



[10]

प्र.2) विकास बँकांची वैशिष्ट्ये स्पष्ट करा.

[10]

प्र.3) आर.बी.आयचे पतनियंत्रणाची साधने स्पष्ट करा.

[10]

प्र.4) रिझर्व्ह बँक ऑफ इंडियाची कार्ये सांगा

[10]

प्र.5) बँकर आणि ग्राहक यांच्यातील संबंध स्पष्ट करा.

[10]

प्र.6) कोअर बँकिंगची संकल्पना स्पष्ट करा व तिचे फायदे सांगा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) खाते उघडण्याची कार्यपद्धती  
ब) भारतीय औद्योगिक विकास बँक  
क) डेबिट कार्ड



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**

**TAX PROCEDURE AND PRACTICE (Vocational)**

**Income Tax (Paper - VIII) (New)**

**Sub. Code : 60258**

**Day and Date : Friday, 13 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five questions out of seven.
  - 2) Figures to the right indicate full marks.



**Q1) Write short notes (any two)**

- a) TDS on interest other than interest on securities
- b) Penalty u/s. 271A & 271B
- c) TDS on commission or brokerage
- d) TDS on Contractor

**[10]**

**Q2) You are supplied with following information. Calculate amount of tax to be deducted at source.**

**[10]**

| <u>Particulars</u>                     | <u>Amount in Rs.</u> |
|----------------------------------------|----------------------|
| Payment to Advertisement Contractor    | 36,000               |
| Payment of Civil Contractor            | 25,000               |
| Payment of Sales Commission            | 39,000               |
| Payment of Transporter (PAN not Given) | 29,900               |
| Payment of Audit Fees                  | 31,500               |

**Q3) Shri. Abhay Kulkarni is a Senior Accounts Officer and is employed by a private limited company in Mumbai. He gets Rs.50,000/- per month as basic salary from 01.04.2016 to 30.06.2016 and there after Rs.60,000/- per month. Besides, he gets Rs. 20,000/- per month upto 30.06.2016 and there after Rs. 24,000/- per month as Dearness Allowance.**

**P.T.O.**

During the financial year 2016-17, he has paid Rs. 88,000/- as interest on housing loan & Rs. 62,000/- towards principal repayment of housing loan. Apart from above, He has paid LIC premiums of Rs. 4,500/- per month and earned interest income of Rs. 25,000/- on his bank deposits during financial year 2016-17.

Determine income tax required to be deducted at source per month from salary of Shri. Abhay Kulkarni for A. Y. 2017-18. [10]

Q4) Write detailed note on penalties under Income Tax Act, 1961 [10]

Q5) When and how tax is to be deducted at source from payments in respect of rent. [10]

Q6) Calculate Income Tax required to be deducted from salary of Shri. Karan Khanna for A. Y. 2017-18 from the following information. [10]

| <u>Particulars</u>                  | <u>Amount in Rs.</u> |
|-------------------------------------|----------------------|
| ① Gross Salary                      | 5,00,000             |
| ② Professional Tax                  | 2,500                |
| ③ Income from House Property        | (-) 1,90,000         |
| Deductions u/s. 80 C                | 95,000               |
| ④ Interest Income (TDS Rs. 8,500/-) | 85,000               |



Q7) M/s. PQR & Company has provided following information. You are required to calculate amount of tax to be deducted at source mentioning relevant section of the Income Tax Act, 1961. [10]

| <u>Particulars</u>                                                                   | <u>Amount in Rs.</u> |
|--------------------------------------------------------------------------------------|----------------------|
| Payment of Professional Fees                                                         | 35,000               |
| Payment to Mr. C for Rent of Land                                                    | 2,51,000             |
| Payment of Brokerage                                                                 | 35,000               |
| Payment to M/s. XYZ Ltd for Rent of Machinery                                        | 2,10,000             |
| Payment to M/s. Ram Brothers for contract<br>(M/s. Ram Brothers is Partnership Firm) | 70,000               |

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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018****ENGLISH (Compulsory) (Paper - IV)****English for Business Communication****Sub. Code : 63120****Day and Date : Saturday, 07 - 04 - 2018****Total Marks : 50****Time : 03.00 p.m. to 05.00 p.m.**

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

**Q1) Complete the following statements by choosing the correct alternative. [5]**

- a) For \_\_\_\_\_ topic 'none of your business' should always be on the tip of your tongue.
- i) someone else's money
  - ii) someone else's bank account
  - iii) someone else's children
  - iv) someone else's favourite colour
- b) According to Michael Sandel we are moving toward a society in which everything is up for \_\_\_\_\_.
- i) pleasure
  - ii) purchase
  - iii) sale
  - iv) people
- c) Simon wished to \_\_\_\_\_ because he had no father.
- i) run away
  - ii) drawn himself
  - iii) be alone
  - iv) shout at boys
- d) The papa in 'Tribute to Papa' starts \_\_\_\_\_ when he can't think of doing anything.
- i) playing
  - ii) joking
  - iii) praying
  - iv) walking

**P.T.O.**



first home online banking services were set up by the Nottingham Building Society (NBS) in the year 1983. It was based on the UK's Prestel system and used a computer, such as the BBC Micro, or keyboard (Tandata) connected to the telephone system and television set. It provided customer an option to make bill payment for gas, electricity and telephone companies and accounts with other banks. It was Stanford Federal Credit Union which offered online internet banking services to all of its customers.

Internet banking refers to the use of Internet as a remote delivery channel for banking services such as opening a deposit account or transferring funds at different accounts etc. Further, it is a desirable opportunity for banks where the key to success is customer adoption. There is evolution in development of internet banking. At the basic level, Internet banking includes the setting up of a web page by a bank to give information about its product and services. At an advance level, it involves provision of facilities such as accessing accounts, funds transfer, enabling integrated sales of additional process and access to other financial services such as investment and insurance. There is advantage for customers as it provides opportunity to handle their banking transactions without visiting bank tellers. The services through Internet banking are e-tax payment; access the account to check balance, online trading of shares, online remittance of money, electronic bill payment system, railway reservation, transfer of funds from one customer's account to other, application of loan etc. Internet banking channel is convenient compared to bank branch system because stakeholders can access their account at any time. Banks leveraged the advantage of the Internet by offering online services in recent years.

There are three functional levels of Internet banking which are informational, communicative and transactional. Under informational level, it has been identified that banks have the marketing information about the bank's products and services on a standalone server. The risk is very low as informational systems have no path between the server and the bank's internal network. Communicative level of Internet banking allows some interaction between the bank's systems and the customer. This level of interaction is limited to e-mail, account inquiry, loan application, static file updates and it permits no fund transfer. Transactional level Internet banking allows bank customers to electronically transfer funds to/from their accounts, pay bills and



conduct other banking transactions online. There are higher risk levels in transaction levels as compared to that of other two levels.

- b) Write a well-organised paragraph with the help of the points given below and suggest a suitable title : [8]

Advertisements are backbone of commerce and industry \_\_\_\_\_  
businesses advertise their goods \_\_\_\_\_ impact on the buyers \_\_\_\_\_  
types of buyers \_\_\_\_\_ marketing strategies \_\_\_\_\_ creation of demand  
\_\_\_\_\_ types of advertisements \_\_\_\_\_ use of different media \_\_\_\_\_  
competition in selling products \_\_\_\_\_ today's market \_\_\_\_\_ global  
impact.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**  
**CORPORATE ACCOUNTING (Paper - II) (New)**

**Sub. Code : 63121**

**Day and Date : Monday, 09 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

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



**Q1) Following is the Balance sheet of Anuja co. Ltd. as on 31st march, 2015.**

| Liabilities           | Rs        | Assets              | Rs        |
|-----------------------|-----------|---------------------|-----------|
| Share Capital         |           | Plant and Machinery | 4,50,000  |
| Shares of Rs. 10 each | 9,00,000  | Furniture           | 2,00,000  |
| General Reserve       | 45,000    | Stock               | 3,00,000  |
| Bank Loan             | 40,000    | Sundry Debtors      | 1,80,000  |
| Sundry Creditors      | 1,75,000  | Cash                | 30,000    |
|                       | 11,60,000 |                     | 11,60,000 |

The Anuja Ltd. was absorbed by satyam Ltd. As on that date on the following terms.

- i) The satyam Ltd. to take over. Plant and Machinery at Rs. 4,75,000, Furniture at Rs. 2,50,000, Stock at 10% less, sundry debtors and sundry creditors at book values.
- ii) Cash and bank loan were not taken over by satyam Ltd.
- iii) The Purchase price was to be paid in 95,000 shares of Rs.10 each and balance in cash.

You are required to:

- a) Compute purchase consideration and prepare Realisation account in the books of Anuja Ltd. [10]
- b) Prepare satyam company's account, cash account and shareholders account in the books of Anuja Ltd. [10]

**P.T.O.**

Q2) Attempt any two of the following (a),(b) and (c).

- a) From the following information related to yash Ltd; ascertain the market value per equity share on dividend declared basis. [10]

| Particulars                                            | Rs.      |
|--------------------------------------------------------|----------|
| 10,000, 12% preference shares of Rs. 10 each           | 1,00,000 |
| 25,000, Equity shares of Rs. 10 each                   | 2,50,000 |
| Average Annual profit before tax                       | 2,00,000 |
| Rate of tax - 30%                                      |          |
| Transfer to General reserve every year - 20% of profit |          |
| Normal rate of earnings - 25%                          |          |



- b) The weak company Ltd. went in to voluntary liquidation on 31st March, 2015 when its Balance sheet was as under.

| Liabilities               | Rs       | Assets              | Rs       |
|---------------------------|----------|---------------------|----------|
| Share Capital             |          | Freehold property   | 98,000   |
| Shares of Rs. 10 each     | 1,95,000 | Plant and Machinery | 65,000   |
| Loan secured by free      |          | Stock               | 55,400   |
| Hold property             | 55,000   | Sundry debtors      | 64,000   |
| Preferential creditors    | 24300    | Cash                | 3,900    |
| Other unsecured creditors | 1,12,000 | Profit and loss A/c | 1,00,000 |
|                           | 3,86,300 |                     | 3,86,300 |

The liquidator realised assets as follows:

Freehold property - Rs. 35,000 Plant & Machinery - Rs. 52,000  
 Stock - Rs. 39,000 Sundry debtors - Rs. 60,000

The expenses of liquidation amounted to Rs. 1000

Liquidators remuneration was agreed at 2.5% on assets realised by him and 2% on the amount paid to unsecured creditors excluding preferential creditors.

Prepare Liquidators final statement of A/C.

[10]

c) Following is the Balance sheet of swaraj Ltd. as on 31st March, 2015

| Liabilities           | Rs.      | Assets              | Rs.      |
|-----------------------|----------|---------------------|----------|
| Share Capital:        |          | Plant and machinery | 4,20,000 |
| Shares of Rs. 10 each | 3,00,000 | Stock               | 85,000   |
| Reserve Fund          | 20,000   | Sundry debtors      | 1,05,000 |
| Profit and loss A/c   | 60,000   | Cash                | 50,000   |
| Sundry creditors      | 2,80,000 |                     |          |
|                       | 6,60,000 |                     | 6,60,000 |

The Raj Ltd. agreed to take over business of swaraj Ltd. on the following terms.

- i) The Raj Ltd to take over assets (except plant and machinery and cash) at 10% less than book values, to pay Rs.4,00,000 for plant and machinery and to take over cash and sundry creditors at book values.
- ii) The purchase consideration was agreed at Rs. 4,80,000 payable in equity shares of Rs. 10 each, valued at Rs. 12 per share. Give opening journal entries in the books of Raj Ltd. [10]

Q3) Write short notes (any two)

[10]

- a) Features of tally.
- b) Groups and subgroups of Balance sheet under tally.
- c) Preferential creditors.
- d) Valuation of shares.



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Total No. of Pages : 2

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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**

**BUSINESS ECONOMICS (Paper - IV)**

**Sub. Code : 63122**

**Day and Date : Tuesday, 10 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.



**Q1) Write Short Answers (Any two) :**

**[10]**

- a) Explain the Monetary Policy to control Trade Cycles.
- b) Explain the causes of growth in Public Debt.
- c) Explain the merits of Direct Tax.

**Q2) State the Principle of Maximum Social Advantage of Public Finance.**

**[10]**

**Q3) Explain the Hawtrey's theory of Trade cycle.**

**[10]**

**Q4) Explain the factors influencing Terms of Trade.**

**[10]**

**Q5) Explain the causes of disequilibrium in Balance of Payment.**

**[10]**

**Q6) Explain the merits and demerits of Floating Exchange Rate.**

**[10]**

**Q7) Write short notes (Any two) :**

**[10]**

- a) Argument against Protectionism
- b) Devaluation
- c) Public Expenditure

**P.T.O.**

## मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सात प्रश्नांपैकी कोणतेही पाच प्रश्न सोडवा.

प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

Apr - 2019  
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[10]

- अ) व्यापारचक्र नियंत्रणाचे चलनविषयक धोरण स्पष्ट करा.  
ब) सार्वजनिक कर्जाच्या वाढीची कारणे स्पष्ट करा.  
क) प्रत्यक्ष कराचे गुण स्पष्ट करा.

प्र.2) सार्वजनिक आयव्ययाचे "महत्तम सामाजिक लाभ" तत्त्व स्पष्ट करा.

[10]

प्र.3) प्रा. हॉट्टे यांचा व्यापारचक्र विषयक सिध्दांत स्पष्ट करा.

[10]

प्र.4) व्यापार शर्तीवर परिणाम करणारे घटक स्पष्ट करा.

[10]

प्र.5) व्यवहारतोल असमतोलाची कारणे स्पष्ट करा.

[10]

प्र.6) तरत्या विनिमय दराचे गुण-दोष स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) संरक्षणाला विरोध करणारे मुद्दे  
ब) अवमूल्यन  
क) सार्वजनिक खर्च



[10]

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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**  
**FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)**

**Sub. Code : 63123**

**Day and Date : Wednesday, 11 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) All questions carry equal marks.
  - 2) Attempt any five questions out of seven.
  - 3) Figures to right indicate full marks.



- Q1) Write short answers (any two):** **[10]**
- a) Explain the strategies for Rural Entrepreneurship development.
  - b) Explain the role of Self Help Groups in women entrepreneurship development.
  - c) Describe the entrepreneurial qualities of Kurean Wargies.
- Q2) Define 'women entrepreneur'. Explain the characteristics of women entrepreneur.** **[10]**
- Q3) Describe problems of entrepreneurship in agricultural sector and village Industry.** **[10]**
- Q4) Explain the concept of 'Project' and stages of project management.** **[10]**
- Q5) State the entrepreneurial sketch and qualities of Vitthal Kamat.** **[10]**
- Q6) Prepare the 'Project Report' for starting 'Dairy'** **[10]**
- Q7) Write short notes (any two):** **[10]**
- a) Shri Mahila Gruhuddyog [Lijjat Papad]
  - b) Special Economic Zone [SEZ]
  - c) Entrepreneurial sketch of Steve Jobs.

F. E

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मराठी रूपांतर

- सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.  
2) सातपैकी कोणतेही पाच प्रश्न सोडवा.  
3) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

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प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

[10]

- अ) ग्रामीण उद्योजकता विकासाची व्यूहरचना स्पष्ट करा.  
ब) महिला उद्योजकता विकासामध्ये स्वयंसहायता समूहाची भूमिका स्पष्ट करा.  
क) कुरियन वर्गीस यांचे उद्योजकीय गुण विषद करा.

प्र.2) 'महिला उद्योजक' व्याख्या लिहा, महिला उद्योजकाची वैशिष्टे स्पष्ट करा.

[10]

प्र.3) शेती क्षेत्र व ग्रामीण उद्योगातील उद्योजकतेच्या समस्या विषद करा.

[10]

प्र.4) 'प्रकल्प' ही संकल्पना स्पष्ट करा, आणि प्रकल्प व्यवस्थापनाच्या अवस्था स्पष्ट करा.

[10]

प्र.5) 'विट्टल कामत' यांचे उद्योजकीय जीवनकार्य आणि गुण विषद करा.

[10]

प्र.6) दूध संस्था (डेअरी) सुरू करण्याचा प्रकल्प अहवाल तयार करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) श्री महिला गृहउद्योग (लिज्जत पापड)  
ब) विशेष आर्थिक क्षेत्र (सेझ)  
क) 'स्टिव्ह जाब्झ' यांचे उद्योजकीय जीवन कार्य



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**  
**TAX PROCEDURE AND PRACTICE (Vocational) (Paper - VII)**  
**Goods and Services Tax (SGST, CGST, IGST) (New)**  
**Sub. Code : 60257**

**Day and Date : Thursday, 12 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any FIVE.
  - 2 Each Question carries 10 marks.



**Q1) Write short notes on (any two)**

- a) Blocked credit under CGST Act
- b) Reverse Charge mechanism under the GST Act
- c) Various rate of tax under the GST with examples
- d) Specify five services on which RCM is liable.

**Q2) Discuss Composition levy under CGST Act.**

**Q3) Discuss conditions for taking input tax credit .**

**Q4) Ravi Electronics has purchased goods of Rs. 5,00,000 tax separately charged @ 14% each CGST and SGST. He has sold these goods for Rs. 5,50,000 to Anish electronics, Kerala by levying IGST @ 28%. Calculate tax liability of the dealer**

**Q5) ABC Ltd. has its business of affording services relating to advertisements in Maharashtra. ABC Ltd. has offered its services to Mr. X for his business for Rs.1,10,000, tax separately charged @ 9% SGST and CGST each. ABC Ltd. has also offered services to Mr. Y and Mr.Z @ Rs.1,50,000 and Rs.1,90,000 each, tax levied separately @ 9% each SGST and CGST. Calculate tax liability of ABC Ltd. for the period.**

Q6) Avon Traders having small FMCG shop at Sangli. He is registered person and opt for composition. His turnover for the quarter ending December 2017 is as under

- Taxable Sales is at Rs. 7,39,000 rate of tax CGST and SGST is 6% each
- Taxable sales is at Rs. 4,32,000 rate of tax CGST and SGST is 14% each
- Sales of Nil rate of tax is at Rs. 6,00,000

Calculate tax liability of the dealer.

Q7) Mr Z registered person under CGST and SGST Act in working for the month of November 2017 for filing the return under GST Act. Details of turnover are as under -

- a) Sales of Rs.5,00,000 tax @ 2.5% CGST and SGST each levied separately
- b) Sales of Rs. 2,00,000 tax @ 5% IGST to a dealer in Karnataka State
- c) Purchases of Rs. 6,00,000 trading goods tax @ 2.5% CGST and 2.5% SGST each
- d) Purchases of stationery items of Rs. 5,000 tax levied separately @ 2.5% SGST and CGST each
- e) A has taken membership of Aamrai Club of Rs.3,00,000 tax @ 9% SGST and CGST each

Calculate tax liability and guide the dealer for filing the return.



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**B.Com. (Part - II) (Semester - IV) Examination, April - 2018**

**TAX PROCEDURE AND PRACTICE (Vocational)**

**Income Tax (Paper - VIII) (New)**

**Sub. Code : 60258**

**Day and Date : Friday, 13 - 04 - 2018**

**Total Marks : 50**

**Time : 03.00 p.m. to 05.00 p.m.**

- Instructions :**
- 1) Attempt any five questions out of seven.
  - 2) Figures to the right indicate full marks.

**Q1) Write short notes (any two)**

- a) TDS on interest other than interest on securities
- b) Penalty u/s. 271A & 271B
- c) TDS on commission or brokerage
- d) TDS on Contractor



**Q2) You are supplied with following information. Calculate amount of tax to be deducted at source.**

**[10]**

| <u>Particulars</u>                     | <u>Amount in Rs.</u> |
|----------------------------------------|----------------------|
| Payment to Advertisement Contractor    | 36,000               |
| Payment of Civil Contractor            | 25,000               |
| Payment of Sales Commission            | 39,000               |
| Payment of Transporter (PAN not Given) | 29,900               |
| Payment of Audit Fees                  | 31,500               |

**Q3) Shri. Abhay Kulkarni is a Senior Accounts Officer and is employed by a private limited company in Mumbai. He gets Rs.50,000/- per month as basic salary from 01.04.2016 to 30.06.2016 and there after Rs.60,000/- per month. Besides, he gets Rs. 20,000/- per month upto 30.06.2016 and there after Rs. 24,000/- per month as Dearness Allowance.**

**P.T.O.**

During the financial year 2016-17, he has paid Rs. 88,000/- as interest on housing loan & Rs. 62,000/- towards principal repayment of housing loan. Apart from above, He has paid LIC premiums of Rs. 4,500/- per month and earned interest income of Rs. 25,000/- on his bank deposits during financial year 2016-17.

Determine income tax required to be deducted at source per month from salary of Shri. Abhay Kulkarni for A. Y. 2017-18. [10]

Q4) Write detailed note on penalties under Income Tax Act, 1961 [10]

Q5) When and how tax is to be deducted at source from payments in respect of rent. [10]

Q6) Calculate Income Tax required to be deducted from salary of Shri. Karan Khanna for A. Y. 2017-18 from the following information. [10]

| <u>Particulars</u>                | <u>Amount in Rs.</u> |
|-----------------------------------|----------------------|
| Gross Salary                      | 5,00,000             |
| Professional Tax                  | 2,500                |
| Income from House Property        | (-) 1,90,000         |
| Deductions u/s. 80 C              | 95,000               |
| Interest Income (TDS Rs. 8,500/-) | 85,000               |



Q7) M/s. PQR & Company has provided following information. You are required to calculate amount of tax to be deducted at source mentioning relevant section of the Income Tax Act, 1961. [10]

| <u>Particulars</u>                                                                   | <u>Amount in Rs.</u> |
|--------------------------------------------------------------------------------------|----------------------|
| Payment of Professional Fees                                                         | 35,000               |
| Payment to Mr. C for Rent of Land                                                    | 2,51,000             |
| Payment of Brokerage                                                                 | 35,000               |
| Payment to M/s. XYZ Ltd for Rent of Machinery                                        | 2,10,000             |
| Payment to M/s. Ram Brothers for contract<br>(M/s. Ram Brothers is Partnership Firm) | 70,000               |



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**B.Com./B.Com. (I.T.)/B.Com.(Bank Management) (Part - II)**  
**(Semester - IV) Examination, April - 2018**  
**ENVIRONMENTAL STUDIES (Compulsory) (New)**

Day and Date : Sunday, 15 - 04 - 2018

Total Marks : 70

Time : 03.00 p.m. to 06.00 p.m.

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

**Q1)** Select correct answer from the given alternatives and rewrite the sentence. [10]

- i) Following gas is responsible for acid rain -
  - a) Carbon dioxide
  - b) Chlorine
  - c) Carbon monoxide
  - d) Sulphur dioxide
- ii) Producers in ecosystems are composed of -
  - a) Animals
  - b) Bacteria
  - c) Plants
  - d) None of the above
- iii) Ozone layer is found in -
  - a) Troposphere
  - b) Ionosphere
  - c) Stratosphere
  - d) Lithosphere
- iv) In which of the States, Silent Valley is situated?
  - a) Kerala
  - b) Karnataka
  - c) Maharashtra
  - d) Assam
- v) Following is the effect of global warming.
  - a) Deforestation
  - b) Rise in sea level
  - c) Soil erosion
  - d) None of the above
- vi) Gir National Park is situated in -
  - a) Tamil Nadu
  - b) Uttarakhand
  - c) Kerala
  - d) Gujarat
- vii) Minamata disease is caused by -
  - a) Iodine
  - b) Arsenic
  - c) Mercury
  - d) Cadmium





मराठी रूपांतर

- सूचना : 1) सर्व प्रश्न लिहणे आवश्यक आहेत.  
2) प्रश्नांच्या उजवीकडील संख्या पूर्ण गुण दर्शवितात.

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Env.

प्र.1) खालीलपैकी योग्य पर्याय निवडा व वाक्य पुन्हा लिहा.

[10]

- i) आम्लपर्जन्यासाठी कोणता वायू कारणीभूत ठरतो ?  
अ) कार्बनडाय ऑक्साईड                      ब) क्लोरीन  
क) कार्बन मोनोऑक्साईड                      ड) सल्फरडाय ऑक्साईड
- ii) खालीलपैकी कोणाचा समावेश परिसंस्थेमधील उत्पादकामध्ये होतो ?  
अ) प्राणी                                              ब) जीवाणू  
क) वनस्पती                                              ड) वरीलपैकी नाही
- iii) ओझनचा स्तर कुठे आढळतो ?  
अ) तपांबर                                              ब) दलांबर  
क) स्थितांबर                                              ड) भू-आवरण
- iv) खालीलपैकी कोणत्या राज्यात सायलेंट व्हॅली आहे ?  
अ) केरळ                                              ब) कर्नाटक  
क) महाराष्ट्र                                              ड) आसाम
- v) खालीलपैकी वैश्विक तापमान वृद्धीचा परिणाम कोणता ?  
अ) जंगलतोड                                              ब) समुद्रपातळीत वाढ  
क) जमीनीची धूप                                              ड) वरीलपैकी नाही
- vi) गीर राष्ट्रीय उद्यान कोठे आहे.  
अ) तमिळनाडू                                              ब) उत्तराखंड  
क) केरळ                                              ड) गुजरात
- vii) मीनामाटा आजार कशामुळे होतो ?  
अ) आयोडीन                                              ब) आरसेनीक  
क) पारा                                              ड) कॅडमियम
- viii) डेसीबल एककामध्ये काय मोजतात ?  
अ) किरणोत्सारीता                                              ब) ध्वनी  
क) औष्णिक प्रदूषण                                              ड) वरीलपैकी नाही
- ix) भारतामध्ये हवा प्रदूषणाचा कायदा केव्हा समंत झाला.  
अ) 1972                                              ब) 1976  
क) 1986                                              ड) 1981



- x) जागतिक पर्यावरण दिन केव्हा साजरा होतो?  
 अ) 25 मार्च  
 ब) 2 फेब्रुवारी  
 क) 5 जून  
 ड) 19 नोव्हेंबर

प्र.2) खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा. [15]

- अ) जैवविविधतेतील कोणत्याही तीन मूल्यांची चर्चा करा.  
 ब) घनकचरा निर्माण होण्यामागील स्रोत व परिणाम सांगा.  
 क) किरणोत्साराचे परिणाम सांगा.  
 ड) खाणकामाचे पर्यावरणीय परिणाम स्पष्ट करा.  
 इ) नैसर्गिक संसाधनांच्या संवर्धनात प्रत्येक व्यक्तीची वैयक्तिक भूमिका स्पष्ट करा.

प्र.3) खालीलपैकी कोणत्याही तीन टिपा लिहा. [15]

- अ) पर्यावरण नीती  
 ब) अन्नसाखळी  
 क) जैवविविधतेचे संवर्धन  
 ड) वाळवंटीकरण  
 इ) आपत्ती व्यवस्थापन



प्र.4) नैसर्गिक साधनसंपत्ती म्हणजे काय? नैसर्गिक साधनसंपत्तीचे प्रकार सांगा आणि जंगल एक नैसर्गिक संसाधन चर्चा करा. [10]

किंवा

भू-प्रदूषणाची कारणे व परिणाम या विषयी चर्चा करा.

प्र.5) भारतातील पर्यावरण संरक्षण कायदा 1986 मधील प्रमुख तरतुदी सांगा. [10]

किंवा

ध्वनी प्रदूषणाची कारणे व परिणाम या विषयी चर्चा करा.

प्र.6) आम्ल पर्जन्य व ओझोनचा क्षय यांची कारणे व परिणाम सांगा. [10]

किंवा

“तळे” या परिसंस्थेची संरचना व वैशिष्ट्ये सांगा.

▽▽▽▽