



B.COM. – IInd Year

SEM – III & IV

Previous Year

Question Papers

Academic Year:

(2019-20)

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. This set does not have papers of the March/April for which exam was objective type.

27/11/2019



SN-31

Total No. of Pages : 2

Seat No.	✓
----------	---

B.Com. (Part-II) (Semester - III) Examination, November -2019

ENGLISH (Compulsory)

English for Business Communication

(Paper - III)

Sub. Code : 63106

Day and Date : Wednesday, 27 - 11 - 2019

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 by choosing the correct alternative. [5]

- a) It's frustrating to see that _____.
 - i) a sportsman does not get respect after his/her retirement
 - ii) a sportsman does not get pension after his/her retirement
 - iii) the government neglects sportsman's contribution
 - iv) a sportsman has to struggle to make ends meet
- b) Gopal is writing this letter to his _____.
 - i) younger brother
 - ii) sister
 - iii) elder brother
 - iv) daughter
- c) The station master has _____ children.
 - i) two
 - ii) seven
 - iii) five
 - iv) three
- d) Accountant's son died of _____.
 - i) sickness
 - ii) accident
 - iii) violence
 - iv) strife
- e) By hating our brothers we punish _____.
 - i) our enemies
 - ii) our critics
 - iii) ourselves
 - iv) our neighbours

P.T.O.



SN-31

- Q2) a)** Answer any two of the following questions in 100-120 words each. [10]
- i) How did the talkative man protect himself from the attack of the tiger?
 - ii) Describe Gopal's journey on plane to New York.
 - iii) What according to Saina, are the dangers of reaching lofty goals early in life?
- b)** Write a short note on Any One of the following in about 100-120 words: [5]
- i) Saina's view on the present scenario of sportspersons.
 - ii) The railway station and station master at Koppal.
- c)** Write a short note on Any One of the following in about 100-120 words: [5]
- i) Accountant's house
 - ii) The message in the poem 'No Men are foreign'

Q3) Describe the given electronic gadget and its use: cell phone. [10]

- Q4) a)** Imagine your son is going abroad for doing a course in M.B.A. Write a letter to the Manager, State Bank of India for an educational loan. [7]
- b)** Write a report of a sub - committee of the Board on the possibility of starting a factory producing readymade garments in or around your city. [8]
- i) Introduction
 - ii) The body of the report
 - iii) Recommendations
 - iv) Conclusion





SN-32

Total No. of Pages : 4

Seat No.	
----------	--

B.Com. (Part - II) (Semester - III) Examination, November -2019**CORPORATE ACCOUNTING****(Paper - I)****Sub. Code : 63107****Day and Date : Thursday, 28 - 11 - 2019****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 Telco Ltd. was registered with an authorized capital of Rs. 20 lakh divided into Equity Shares of Rs. 100 each. Their books shows the balances on 31st March 2017 as follows :

Particular	Dr. Rs.	Particular	Cr. Rs.
Plant and Machinery	60,000	Sales	8,20,000
Insurance	6,000	Purchase return	10,000
Purchases	4,10,000	Profit and Loss A/c	8,00,000
Sales Return	20,000	Bills Payable	34,000
Bad Debts	8,000	7% Debentures	8,00,000
Wages	1,40,000	Share Capital	20,00,000
Salaries	40,000	Sundry Creditors	5,00,000
Stock (1 st April 2016)	1,00,000		
Rent and Taxes	26,000		
Carriage inward	26,000		
Travelling Expenses	20,000		
Cash in Hand and Bank	24,000		
Furniture	24,000		
Sundry Debtors	4,00,000		
Advertisement	32,000		
Goodwill	22,00,000		
Bills Receivable	1,68,000		
Freehold Property	12,60,000		
	49,64,000		49,64,000

P.T.O.



SN-32

Additional information:

- 1) Prepaid insurance is Rs. 1,000 and Rent outstanding Rs. 2,000.
- 2) Depreciate Plant and Machinery and Furniture by 10%.
- 3) Create R.D.D. at 5% on Sundry Debtors.
- 4) Outstanding Salary is Rs. 4,000.
- 5) Closing Stock on 31st March 2017 was Rs. 2,00,000.
- 6) The board of directors has make the following provisions.
 - i) Taxation provision Rs. 60,000
 - ii) Final Dividend Rs. 3,00,000
 - iii) Transfer to General Reserve Rs. 2,40,000

You are requires to prepare:

- a) Profit and Loss A/c in Vertical Form for the year ending 31st March 2017 and [10]
- b) Balance Sheet as on that date in prescribed form with schedule of Reserve and Surplus, Fixed Assets, Current Liabilities and Provisions. [10]

Q2) Attempt any two of the following

- a) Infosys Ltd. issued 24,000 Shares of Rs. 100 each at a premium of Rs. 25 each payable as follows: [10]

On application Rs. 20

On Allotment Rs. 55 (Including premium)

On First and Final Call Rs. 50

Applications were received for 36,000 shares and allotment made prorate to the applications of 30,000 shares, Money over paid on applications was employed on account of sum due on allotment and excess money refunded.

Mr. Ajay the share holder of 500 shares failed to pay first and final call hence their shares were forfeited.

Journalize the transactions.



SN-32

- b) Seema Medical Ltd. issued 8% Debentures of Rs. 8,00,000 on 31st December 2015. The debentures are to be redeemed out of the profits of the company by transferring Rs. 80,000 p.a. starting from 31st December 2016, to a reserve. This reserve was invested in 5% Government Securities.

You are required to prepare Debenture Redemption Fund Account and Debenture Redemption Fund Investment Account for the two years ending 31st December 2017. [10]

- c) Nayan Traders Ltd. was registered on 1st January 2010 to take over business of M/s. Priyanka as from 1st October 2009. The company received its certificate for commencement of business on 1st February 2010. The accounts of the company prepared for year ending 30th September 2010, when the following information was showed.

- i) The trading Account of the company showed Gross Profit of Rs. 1,92,000.
- ii) Total turnover for the year amounted to Rs. 4,80,000 of which Rs. 80,000 related to the period from 1st October 2009 to 1st February 2010.
- iii) The expenses were debited to profit and loss account as follows:

Particulars	Rs.
Salary	24,000
Rent	9,600
General Expenses	3,600
Printing and Stationary	4,800
Advertising	8,200
Travelling Expenses	16,800
Directors Fees	4,000
Audit fees	1,600
Bad Debts	3,000
Debenture Interest	10,000
Depreciation	7,200
Preliminary expenses	6,000
Commission on sales	7,200
Interest to vendor	8,000

(Upto 31st May 2010).

Out of Bad Debts Rs. 1,000 related to debtors taken from vendor. Find out profit made by the company prior to and after incorporation.

[10]



SN-32

Q3) Write short notes (any two):

- a) Issue of Shares
- b) Redemption of Debentures
- c) Basis of apportionment of expenses
- d) Profit and Loss Appropriation A/C



SN-32



SN - 33

Total No. of Pages : 2

Seat No.	
----------	--

[10]

B.Com. (Part - II) (Semester - III) Examination, November - 2019
BUSINESS ECONOMICS (Paper - III)
Sub. Code: 63108

Day and Date : Friday, 29 - 11 - 2019

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]

- a) Explain the meaning and nature of Macro Economics.
- b) State the concept of Per Capita Income.
- c) Explain the concept of Consumption Function.

Q2) Explain the limitations of the Macro Economics. [10]

Q3) State the difficulties in computing National Income data. [10]

Q4) Explain the Cash Balance Approach of Value of Money. [10]

Q5) Explain the objectives of Monetary Policy. [10]

Q6) State the J.B. Says Law of Market. [10]

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

- a) Expenditure method of computing national income data
- b) Weighted index number
- c) Investment Multiplier

P.T.O.



SN - 33

मराठी रूपांतर

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

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

[10]

- अ) स्थूल अर्थशास्त्राचा अर्थ व स्वरूप स्पष्ट करा.
ब) दरडोई उत्पन्नाची संकल्पना विशद करा.
क) उपभोग फलनाची संकल्पना स्पष्ट करा.

प्र.2) स्थूल अर्थशास्त्राच्या मर्यादा स्पष्ट करा.

[10]

प्र.3) राष्ट्रीय उत्पन्न मोजताना येणाऱ्या अडचणी विशद करा.

[10]

प्र.4) पैशाच्या मुल्याबाबतचा रोख शिल्लक दृष्टिकोण स्पष्ट करा.

[10]

प्र.5) चलनविषयक धोरणाची उद्दिष्टे स्पष्ट करा.

[10]

प्र.6) जे.बी.से यांचा बाजारविषयक सिद्धांत विशद करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) राष्ट्रीय उत्पन्न मापनाची खर्च पद्धत
ब) भारांकीत किंमत निर्देशांक
क) गुंतवणूक गुणक



Seat No.	
----------	--

B.Com. (Part - II) (Semester - III) Examination, November - 2019
FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I)
Sub. Code: 63109

[10] Day and Date : Saturday, 30 - 11 - 2019 Total Marks : 50
 Time : 3.00 p.m. to 5.00 p.m.

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

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

- a) State any five qualities of entrepreneur.
- b) Describe McClland's Need for Achievement theory.
- c) Explain the nature of Entrepreneurship Development.

[10] Q2) Explain the importance of Entrepreneurship. [10]

[10] Q3) State the elements essential to be successful in service industries. [10]

[10] Q4) State the problems in entrepreneurship development and also explain remedies to remove it. [10]

[10] Q5) Explain the role and function of 'District Industries Centre'. [10]

[10] Q6) Explain the importance of Micro, Small and Medium Enterprises. [10]

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

- a) Challenges before entrepreneur.
- b) Scope of entrepreneurship development.
- c) Importance of franchising.

P.T.O.



SN - 34

मराठी रूपांतर

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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]
अ) उद्योजकाचे कोणतेही पाच गुण सांगा.
ब) मॅक्लेलॅंड यांचा कार्यसिद्धी प्रेरणा सिद्धांत स्पष्ट करा.
क) उद्योजकता विकासाचे स्वरूप स्पष्ट करा.
- प्र.2) उद्योजकतेचे महत्त्व स्पष्ट करा. [10]
- प्र.3) सेवा उद्योगामध्ये यशस्वी होण्यासाठी आवश्यक घटक स्पष्ट करा. [10]
- प्र.4) उद्योजकता विकासातील समस्या सांगून त्यावरील उपाययोजना थोडक्यात सांगा. [10]
- प्र.5) जिल्हा उद्योग केंद्राची कामगिरी व भूमिका स्पष्ट करा. [10]
- प्र.6) भारतीय लघु व मध्यम उद्योग क्षेत्राचे महत्त्व स्पष्ट करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]
अ) उद्योजकापुढील आव्हाने.
ब) उद्योजकता विकासाची व्याप्ती.
क) फ्रेंचायझिंगचे महत्त्व.

ॐ ॐ ॐ

SN - 34



SN-35

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - III) Examination, December -2019

STATISTICS

Business Statistics

(Paper - I)

Sub. Code : 63110

Day and Date : Monday, 02 - 12 - 2019

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.

Q1) a) Distinguish between primary data and secondary data.

b) If $N=10, \sum X = 200, \sum X^2 = 4560$, find the value of Standard deviation.

[5+5]

Q2) Define Arithmetic mean and state its merits. Compute mean from the data given below:

[10]

Sale (in '000 Rs.)	20-30	30-40	40-50	50-60	60-70
No. of Shops :	10	20	23	12	10

Q3) Define Karl Pearson's Correlation coefficient. Compute the correlation coefficient (r) from the following data:

[10]

$N=10, \sum X=370, \sum Y=330, \sum X^2=9500, \sum Y^2=7400$ and $\sum XY = 8400$

P.T.O.



Q4) Distinguish between absolute and relative measures of dispersion. [10]

	Sample-I	Sample-II
Mean	15	18
S.D.	3	5

Compare the consistency of two samples using C.V.

Q5) Define regression. State two equations of regression lines. Obtain the equation of line of regression of y on x from the following data: [10]

X:	2	7	9	10	4	6
Y:	3	6	8	12	5	7

Q6) Define Range and Q.D. Compute Q.D. and it's coefficient from the following data: [10]

Wages :	200-250	250-300	300-350	350-400	400-450
No. of workers :	10	15	26	14	10

Q7) a) Write a note on simple random sampling. [5+5]

b) State the relationship between mean, median and mode. For a moderately asymmetric distribution, mode and median are 76 and 68 respectively, find the value of mean.



SN-35
[10]

Seat No.	
----------	--



SN-36
Total No. of Pages : 2

**B.Com. (Part - II) (Semester - III) (CBCS) (Old) (Repeater)
Examination, December -2019**

TAX PROCEDURE AND PRACTICE

**Goods and Services Tax (CGST, SGST and IGST) (Vocational)
(Paper-V)**

Sub. Code : 60255

Day and Date : Monday, 02 - 12 - 2019

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 notes on (any two) : [10]

- a) Schedule I under section 7 of the CGST Act.
- b) Time of Supply of Goods.
- c) Mixed Supply.
- d) Composite Supply.

Q2) Explain the provisions regarding Time of Supply under GST. [10]

Q3) Explain the provisions regarding levy and collection under CGST Act. [10]

Q4) What is Schedule III under section 7 of the CGST Act? [10]

Q5) ABC Ltd. a manufacturer, sold goods to Mr. Prakash, Wholesaler and issued invoice for the sale on 10th August, 2019. Now determine the time of supply of goods for the following cases. [10]

- a) ABC Ltd. removes the goods for delivery to Mr. Prakash on 11th August, 2019.
- b) ABC Ltd. makes the payment entry for the same on 13th August, 2019 and amount credited in bank account on 16th August, 2019.

P.T.O.



SN-36

Q6) Mr. Ram a registered dealer received goods from Mr. Laxman, an unregistered dealer. Mr. Laxman issues invoice on 1st August, 2019. Now determine time of supply of goods in following cases : [10]

- a) Mr. Ram received goods on 14th August, 2019 and payment of which is not made yet.
- b) Mr. Ram received goods on 3rd September, 2019 and made payment for the same on 4th September, 2019.
- c) Mr. Ram made payment on 16th September, 2019 and received goods on the same date.
- d) Mr. Ram received goods on 11th September, 2019 and made payment for the same on 10th September, 2019.

Q7) Mr. Kishor supplied goods to Mr. Ganesh on 29th August, 2019. The GST rate on goods is changed from 12% to 5% w.e.f. 1st September, 2019. Mr. Kishor issued invoice on 30th August, 2019 and payment is credited in his bank account on 5th September, 2019. What is the time of supply in this case? [10]





SN-37

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part-II) (Semester -III) Examination, December - 2019
MONEY AND FINANCIAL SYSTEM (Paper - I)
Sub. Code: 63111

Day and Date : Tuesday, 3 - 12 - 2019

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 Answer (Any two) [10]

- a) Explain the constituents of money supply.
- b) State the concepts of micro finance.
- c) Explain the importance of commercial banks.

Q2) State the role of finance in the economy. [10]

Q3) Explain the functions of money. [10]

Q4) Explain the process of credit creation of commercial banks. [10]

Q5) Explain the types and causes of Non performing Asset. [10]

Q6) State the procedure to get housing loan. [10]

Q7) Write a short notes (Any two) [10]

- a) High powered money.
- b) Know Your Customer (KYC) norms.
- c) Functions of financial markets.

P.T.O.



SN-37

मराठी रूपांतर

- 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) पैशाच्या पुरवठ्याचे घटक स्पष्ट करा.
- ब) सूक्ष्म वित्तपुरवठ्याची संकल्पना सांगा.
- क) व्यापारी बँकांचे महत्त्व स्पष्ट करा.

प्र.2) अर्थव्यवस्थेतील वित्तपुरवठ्याची भूमिका सांगा. [10]

प्र.3) पैशाची कार्ये स्पष्ट करा. [10]

प्र.4) व्यापारी बँकेच्या पतनिर्मितीची प्रक्रिया विशद करा. [10]

प्र.5) अनिष्पादित मालमत्तेचे प्रकार व कारणे विशद करा. [10]

प्र.6) गृहकर्ज मिळविण्याची प्रक्रिया सांगा. [10]

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

- अ) उच्च शक्ती पैसा
- ब) ग्राहक परिचय (के. वाय. सी) निकष
- क) वित्तीय बाजारपेठांची कार्ये





SN - 137

B) Answer the following questions in one word/phrase/sentence each. [4]

- i) Who is the phenomenal woman?
- ii) Where did the roads diverge in poem 'The Road Not Taken'?
- iii) Why did the would-be-teacher apologise the principal?
- iv) Who had been agitating for repatriation of Indians?

Q2) A) Answer the following questions in 3 to 4 sentences each (3 out of 5)[6]

- i) Why was Radha operated upon?
- ii) Why, according to the author, the first four minutes are important?
- iii) What are the charges against Gandhi?
- iv) How is father treated by his son in poem 'Those Winter Sunday'?
- v) Which road does the speaker choose in the poem 'The Road Not Taken'? Why?

B) Write short notes on the following in about 7 to 8 sentences each (3 out of 5) [6]

- i) The character of Radha in Jai Nimbkar's 'The Childless One'.
- ii) Beauty of Phenomenal woman
- iii) Symbols in poem 'The Road Not Taken'.

C) Do as directed [4]

- i) Give synonyms of the following words
 - a) positive
 - b) capable
- ii) Form new words with the given suffixes
 - a) -ness
 - b) -ful



SN - 137

- Q3) A) Prepare a set of ten questions for an interview of a successful sports person. [5]
B) Prepare a Power Point Presentation three slides on 'Personality Development' [4]
- Q4) A) You want to join Accounting and Tally Course. Write a conversation asking information about course duration, tuition fees, admission form, timing etc. [4]
B) Express your agreement or disagreement with the following topics by providing a reason. [4]
- Q5) A) Complete the following sentences choosing appropriate preposition from the pair given after each sentence. [5]
i) The sun rises ____ the morning (at, in)
ii) The shop is closed ____ Sunday (during, on)
iii) I have not met her ____ the last week. (in, on)
iv) The boy walked ____ the bridge (over, on)
v) There is a temple ____ the lake. (near, on)
- B) Choose the correct alternative describing the given words. [4]
i) Kennel
a) a place for dogs b) a place for horses
c) a place for bees d) a place for beasts
- ii) Omniscient
a) one who is present everywhere
b) one who is all powerful
c) one who knows everything
d) one who is free from all mistakes
- iii) Cartographer
a) one who draws maps and charts
b) one who writes beautiful handwriting
c) one who teaches dancing
d) a person who is free from all mistakes
- iv) Extempore
a) a speech made without any preparation
b) an official announcement
c) repetition of speech
d) elegant speech



SN - 138

Total No. of Pages : 4

Seat No.	
----------	--

**B.Com. (Part - II) (Semester - III) (CBCS) (New) Examination,
November - 2019**

CORPORATE ACCOUNTING (Paper - I) (CC-B1)

Sub. Code : 73507

Day and Date : Thursday, 28 - 11 - 2019

Total Marks : 40

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

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

Q1) Short answer Questions.

a) What do you mean by Forfeiture of Shares? [5]

OR

a) Explain-Calls in arrears and Calls in advance
b) Geeta Co. issued 25000 equity shares of Rs. 100 each at a premium of Rs. 10 each payable as [5]

On application Rs. 20

On allotment Rs. 50 (including premium Rs. 10)

On final call Rs. 40

All installments due were received except the final call on 500 shares.

Give Journal Entries to record the above transactions.

OR

b) Star Ltd. furnishes you the following accounting data.

Particulars	Rs.
Paid up equity capital (in shares of Rs. 10 each)	1,00,000
General Reserve	30,000
Profit & Loss A/C	10,000
Share Premium	15,000
Capital Reserves	25,000
Price settled per share for buy back	22.50

Ascertain Maximum ceiling of buy back, the number of shares & total amount to be bought back

P.T.O.



SN - 138

Q2) Short Answer Questions.

- a) What are the different types of Debentures?

[5]

OR

- a) What are the sources of finance for Redemption of Debentures.
- b) Bharat Ltd issued 6000, 16% Debentures of Rs. 100 each at a premium of Rs. 30 payable as follows.

On application Rs. 30

On allotment Rs.65 (including premium)

On calls Rs. 35

The Co. received applications for 7000 debentures. The applications for 1000 Debentures were rejected and the debentures were issued to the remaining claimants all calls were made and duly collected.

Give Journal Entries to record the above transactions.

[5]

OR

- b) Guruprasad Co. Ltd has issued 6% Debentures of Rs. 6,00,000. It proposes to create a Redemption Fund for the purpose of repaying the loan, by setting aside Rs. 30,000 out of profits and invests the amount in 10% Government Securities.

Open the Debenture Redemption Fund Account and the Debenture Redemption Fund Investment Account for two years.

- Q3) a) Explain the employee benefit expenses.**

[5]

OR

- a) Give note on Non Current Liabilities.



SN - 138

- b) The Paid up capital of IPL Co., Ltd is Rs. 3,00,000, 3% Pref. Share Capital and Rs. 2,25,000 Equity Share Capital. The following balances are extracted from the books of the company for the year ended on 31st March 2019

Particulars	Amt.
Salaries	2,10,000
Surplus A/C (Cr.)	1,17,000
Distribution expenses	2,04,000
Rent & Rates	96,000
General Expenses	24,000
Sales	18,36,000
Purchases	9,54,200
Freight & carriage inward	7,500
Debenture interest (for half year)	10,500
Stock on 1 st April 2018	2,81,000

- i) The value of stock on 31st March 2019 was Rs. 4,30,000
ii) Depreciation on free hold property is to be provided at 2.5% on its cost 6,80,000 & on furniture at 6% on Rs. 1,68,000

You are required to prepare Statement of Profit & Loss for the year ended 31st March 2019 and necessary notes. [10]

OR

- b) The Z CO. Ltd has an authorized capital of Rs. 1,20,000 divided into equity shares of Rs. 100 each. The following balances are given on 31.3.2019.

Particulars	Amt.
Calls in arrears	1,500
Premises	60,000
Plant & Machinery	72,000
Interim Dividend Paid	1,500
6% Debentures	60,000
Profit & Loss A/C (1.4.2018)	2,900



SN - 138

Sundry Creditors	10,000
General Reserves	5,000
4% Government Securities (1.6.2018)	12,000
Fixtures	1,440
Sundry Debtors	13,400
Goodwill	5,000
Cash in hand	4,150
Cash at bank	17,980
Debenture interest paid upto 30.9.2018	1,800
Bills Payable	7,600
Share Capital Fully paid	1,02,000

Prepare Balance sheet as on 31.3.2019 as per Schedule III Part I of the Companies Act. 2013. Profit for the year after taking into account the following adjustments was Rs.17,398.

- i) The stock at 31.3.2019 was valued at Rs. 30,200
- ii) Depreciate Plant & Machinery by Rs. 7,200 and Fixtures by Rs. 72
- iii) Make provision for income tax to the extent of Rs. 5000
- iv) Make provision for baddebts at Rs.600
- v) Provide final dividend at 5%
- vi) Interest on Govt. Securities is due for the year

Q4) Short Answer Questions.

- a) Explain the groups in Tally

[5]

OR

- b) Write note on Benefits of Computerised Accounting





SN - 139

Total No. of Pages : 2

Seat No.	
----------	--

**B.Com. (Part - II) (Semester - III) (CBCS) (New)
Examination, November - 2019**

CC-B7 : MACRO ECONOMICS (Paper - III)

Sub. Code : 73508

Day and Date : Friday, 29 - 11 - 2019

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 significance of Macro Economics.
- b) Explain the Concepts of Personal income and Disposable income.
- c) Explain the social Cost of Inflation.

Q2) Explain the Difficulties in Computing National Income. [10]

Q3) Explain the Fisher's Quantity theory of money. [10]

Q4) Explain the Keynesian theory of Employment. [10]

Q5) What is meant by Index Number? Explain the Construction of Weighted index number. [10]

Q6) State the factors influencing consumption function. [10]

Q7) Write Short Notes (Any two) : [10]

- a) Macro economic Variables
- b) Investment Multiplier
- c) National Income at current & constant prices

P.T.O.



SN - 139

मराठी रूपांतर

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

- प्र.1)** थोडक्यात उत्तरे लिहा. (कोणतेही दोन) : [10]
- अ) समग्रलक्षी अर्थशास्त्राचे महत्त्व स्पष्ट करा.
 - ब) व्यक्तिगत उत्पन्न आणि खर्च योग्य उत्पन्न या संकल्पना स्पष्ट करा.
 - क) भाववाढीचा सामाजिक खर्च स्पष्ट करा.
- प्र.2)** राष्ट्रीय उत्पन्न मोजताना येणाऱ्या अडचणी स्पष्ट करा. [10]
- प्र.3)** फिशर यांचा चलन संख्यामान सिद्धांत स्पष्ट करा. [10]
- प्र.4)** केन्स यांचा रोजगार विषयक सिद्धांत स्पष्ट करा. [10]
- प्र.5)** निर्देशांक म्हणजे काय? भारांकित निर्देशांकाची रचना स्पष्ट करा. [10]
- प्र.6)** उपभोग फलनावर परिणाम करणारे घटक स्पष्ट करा. [10]
- प्र.7)** टिपा लिहा. (कोणतेही दोन) : [10]
- अ) स्थूल आर्थिक चले
 - ब) गुंतवणूक गुणक
 - क) चालू किंमतीनुसार व स्थिर किंमतीनुसार राष्ट्रीय उत्पन्न

ॐ ॐ ॐ



SN - 140

Total No. of Pages : 2

Seat No.	
----------	--

**B.Com. (Part - II) (Semester - III) (CBCS) (New)
Examination, November - 2019**

CC-B3 :- FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - I)

Sub. Code : 73509

Day and Date : Saturday, 30 - 11 - 2019

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.
 - 3) Figures to right indicates full marks.

- Q1) Write short Answers (Any two) :** [10]
- a) State the types of Entrepreneur.
 - b) Explain the features of schumpeter's Theory of Innovation.
 - c) Explain the problems in Entrepreneurship Development.
- Q2) State the Functions of Entrepreneur.** [10]
- Q3) Explain the importance of micro, small and medium Enterprises.** [10]
- Q4) Explain in brief the need of Entrepreneurship development.** [10]
- Q5) Explain the role of 'District Industrial Centers' in the development of small scall Industries.** [10]
- Q6) Describe the steps in establishment of small scale Industry.** [10]
- Q7) Write Short Notes (Any two) :** [10]
- a) Recent Trends in Entrepreneurship.
 - b) Sociopreneur.
 - c) Skill India.

P.T.O.



SN - 140

मराठी रूपांतर

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

- प्र.1)** थोडक्यात उत्तरे लिहा. (कोणतेही दोन) : [10]
- अ) उद्योजकांचे प्रकार सांगा.
 - ब) शुंषिटर यांच्या नवनिर्माण सिध्दांताची वैशिष्टे सांगा.
 - क) उद्योजकता विकासातील समस्या स्पष्ट करा.
- प्र.2)** उद्योजकांची कार्ये सांगा. [10]
- प्र.3)** सूक्ष्म, लघु व मध्यम उद्योगांचे महत्व स्पष्ट करा. [10]
- प्र.4)** उद्योजकता विकासाची आवश्यकता स्पष्ट करा. [10]
- प्र.5)** जिल्हा उद्योग केंद्राची लघुउद्योगाच्या विकासातील भूमिका स्पष्ट करा. [10]
- प्र.6)** लघु उपक्रमाच्या स्थापनेचे विभिन्न टप्पे विशद करा. [10]
- प्र.7)** टीपा लिहा. (कोणत्याही दोन) : [10]
- अ) उद्योजकतेतील अलिकडील प्रवाह
 - ब) सामाजिक उद्योजक
 - क) स्किल इंडिया



SN - 141

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - III) Examination, December - 2019

STATISTICS (AECC-C5) (New CBCS)

BUSINESS STATISTICS (Paper - I)

Sub. Code : 73510

Day and Date : Monday, 02 - 12 - 2019

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.

Q1) Attempt any two [10]

- a) State advantages of sampling method over census method.
- b) Write short note on Histogram.
- c) State empirical relation between mean, median and mode. Use it to estimate mode of the distribution whose mean is 26.8 and median is 27.6.

Q2) State different measures of central tendency and calculate Mean, Median & Mode for the following data. [10]

Class	10-15	15-20	20-25	25-30	30-35	35-40	40-45
F	8	14	18	25	15	14	6

Q3) What is dispersion? Calculate S.D & C.V from the following data. [10]

No of childrens	0	1	2	3	4	5	6	7
No of families	171	74	50	25	13	7	2	8

Q4) Define coefficient of correlation. Calculate Spearman's coefficient of rank correlation from the following data. [10]

X	53	98	95	81	75	61	59	55
Y	47	25	32	37	30	40	39	45



SN - 141

Q5) State regression equation of X on Y and that of Y on X.
From the following data find the equation of line of regression of Y on X and estimate the value of Y when X = 13 [10]

X	2	4	6	8	12	14
Y	4	2	5	10	11	12

Q6) State Absolute and Relative measures of dispersion. Calculate Quartile Deviation and it's coefficient from the following data. [10]

Marks	62	63	64	65	66	67	68
No of Students.	11	17	22	18	15	10	7

Q7) Attempt any two [10]

a) The average income of a factory workers was Rs. 270. The mean income of 70 male workers was Rs 300. Find the mean income of 30 female workers.

b) What is sampling? Explain SRSWR and SRSWOR.

c) For bivariate distribution $b_{yx} = 0.45$ and $b_{xy} = 0.75$ find correlation coefficient.





SN - 142

Seat No.	
----------	--

Total No. of Pages : 2

**B.Com. (Part - II) (Semester - III) (New) (CBCS) Examination,
December - 2019**

**TAX PROCEDURE & PRACTICE (Paper - IV) (Income Tax)
Goods & Services Tax (CGST, SGST and IGST)**

Sub. Code : 73512

Day and Date : Monday, 02 - 12 - 2019

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 notes on (Any Two) [10]

- a) Schedule III under section 7 of the CGST Act
- b) Different rates under GST with examples
- c) Mixed Supply
- d) Composite Supply

Q2) Explain Schedule I under section 7 of the CGST Act. [10]

Q3) Explain in detail the provisions regarding time of supply of Services. [10]

Q4) M/s. Gore and co. purchased goods worth Rs. 7,70,000 (excluding CGST and SGST @2.5% each). It sold those goods for Rs. 9,50,000 to Mehta Traders, Karnataka by levying IGST @ 5%. Calculate tax liability of the trader. [10]

Q5) Hightech Ltd. a manufacturer, sold goods to M/s. Bhawesh & co. Wholesaler and issued invoice for the sale on 5th September, 2019. Now determine the time of supply of goods for the following cases. [10]

- a) Hightech Ltd. makes the payment entry for the same on 10th September, 2019.
- b) Amount credited in bank account of Hightech Ltd. on 11th September, 2019.

P.T.O.



SN - 142

Q6) Mr. Nilesh a registered dealer received goods from Mr. Pradhan, an unregistered dealer. Mr. Pradhan issues invoice on 3rd September, 2019. Now determine time of supply of goods in following cases :- [10]

- a) Mr. Nilesh received goods on 11th September, 2019 and payment of which is made on 12th September, 2019.
- b) Mr. Nilesh received goods on 13th September, 2019 and made payment for the same on 14th September, 2019 but amount debited from bank account on 16th September, 2019.
- c) Mr. Nilesh made payment on 13th September, 2019 and received goods on the same date.
- d) Mr. Nilesh received goods on 12th September, 2019 and made payment for the same on 11th September, 2019 but amount debited from bank account on 13th September, 2019.

Q7) Mr. Dipak supplied goods to M/s. Bharat on 30th August, 2019. The GST rate on goods is changed from 18% to 12% w.e.f. 1st September, 2019. Mr. Dipak issued invoice on 30th August, 2019 and payment is credited in his bank account on 2nd September, 2019. What is the time of supply in this case? [10]

▽▽▽▽



SN - 143

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - III) (CBCS) (New)
Examination, December - 2019
CC - B5 : MONEY AND FINANCIAL SYSTEM (Paper - I)
Sub. Code : 73511

Day and Date : Tuesday, 03 - 12 - 2019

Total Marks : 50

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

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

- Q1) Write short answers (Any Two) [10]**
- a) Explain the evolution of Money.
 - b) Describe the concept crypto currency.
 - c) State the meaning of current deposit Account and its features.
- Q2) State the factors affecting money supply. [10]**
- Q3) State the importance of principles of banking business. [10]**
- Q4) Describe the different types of loans given by commercial banks. [10]**
- Q5) Explain the Concept Bank Merger and State the advantages and disadvantages of it. [10]**
- Q6) What is Block chain Technology? State the features of Block chain Technology. [10]**
- Q7) Write short notes (Any Two) [10]**
- a) Milton Friedman's Approach
 - b) Primary Deposits and Multiple Deposits
 - c) Prompt Corrective Actions - PCA

P.T.O.



SN - 143

मराठी रूपांतर

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

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

[10]

- अ) पैशाची उत्क्रांती स्पष्ट करा.
ब) कुट पैसा ही संकल्पना थोडक्यात विषद करा.
क) चालू ठेव खात्याचा अर्थ सांगा व त्याची वैशिष्ट्ये स्पष्ट करा.

प्र.2) पैशाच्या पुरवठ्यावर परिणाम करणारे घटक स्पष्ट करा.

[10]

प्र.3) बँकिंग व्यवसायविषयक तत्वांचे महत्व स्पष्ट करा.

[10]

प्र.4) व्यापारी बँका मार्फत दिल्या जाणाऱ्या कर्जांचे प्रकार स्पष्ट करा.

[10]

प्र.5) बँकांचे विलीनीकरण ही संकल्पना स्पष्ट करा व त्याचे फायदे व तोटे सांगा.

[10]

प्र.6) ब्लॉक चैन तंत्रज्ञान म्हणजे काय? ब्लॉक चैन तंत्रज्ञानाची वैशिष्ट्ये स्पष्ट करा.

[10]

प्र.7) टिपा लिहा. (कोणत्याही दोन)

[10]

- अ) मिल्टन फ्रिडमनचा दृष्टीकोण
ब) प्राथमिक ठेवी व बहुविध ठेवी
क) तात्काळ/शिघ्र सुधारणात्मक उपाययोजना

▽▽▽▽



SN - 144

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Vocational Course) (Part - II) (Semester - III)
Examination, December - 2019
TAX PROCEDURE AND PRACTICE (CBCS) (New)
Income Tax & Service Tax (Paper - V) (GST-SGST, IGST & CGST)
Sub. Code : 73513

Day and Date : Tuesday, 03 - 12 - 2019

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) : [10]

- a) Income Escaping Assessment
- b) TDS
- c) Best Judgement Assessment u/s. 144
- d) Interest payable under section 234C

Q2) Write detailed note on Interest payable u/s. 234A & 234B. [10]

Q3) Explain provisions relating to advance tax payable by the assessee along with due dates. [10]

Q4) Explain, in brief, various types of assessments. [10]

Q5) From the following information relating to Shri. Shivam Mehta for Assessment Year 2019-20, you are required to calculate advance tax payable in installments along with due dates. [10]

Particulars	Amount in Rs.
Income from Business	8,30,000
Income from Salary	5,50,000
Interest Income	2,00,000
TDS	97,960

P.T.O.



SN - 144

- Q6) Calculate total tax & interest payable u/s. 234A, B & C for Shri. Keshav Chougule for A.Y. 2019-20 from the following details. [10]

Particulars	Amount in Rs.
Total Tax Payable (Income Tax + Education Cess)	5,20,000
TDS	20,000
Advance tax paid on 10.06.2018	50,000
Advance tax paid on 10.10.2018	75,000
Advance tax paid on 25.01.2019	1,00,000
Advance tax paid on 27.02.2019	1,20,000

Income tax return is filed on 09.10.2019 (Due Date is 31.07.2019).

- Q7) You are supplied with following information. Calculate amount of tax to be deducted at source. [10]

Particulars	Amount in Rs.
Payment of Audit Fees	45,000
Payment to Sub-contractor	63,000
Payment of Commission	18,000
Payment to Transporter (PAN Not Given)	90,000
Payment for Advertising Contract	15,000





SN-39

Total No. of Pages : 3

Seat No.	✓
----------	---

B.Com. (Part - II) (Semester - IV) Examination, December -2019

ENGLISH (Compulsory)

English for Business Communication

(Paper - IV)

Sub. Code : 63120

Day and Date : Wednesday, 04 - 12 - 2019

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 the people high
 - iv) it turns people into goods
- b) Today's urgency is to rethink _____
 - i) role of market
 - ii) political system
 - iii) economic policies
 - iv) role and reach of a market
- c) The executive was _____ with his habit of spying.
 - i) persistent
 - ii) candid
 - iii) secretive
 - iv) awkward

P.T.O.



SN-39

- d) Simon was lifted by the Herculean arms of _____.
- his father
 - his new papa
 - his friend
 - his neighbor
- e) Mamta Kalia _____ her father.
- disowns
 - hates
 - adores
 - loves

- Q2) a)** Answer the following questions in 100 to 120 words each (Any two) [10]
- State difference between market economy and market society
 - Why was the publisher angry with the agent?
 - How does Simon change from a weeping boy to the bold son?
- b) Write a short note in about 100 to 120 words on any ONE of the following: [5]
- Philip as Simon's Papa
 - Politics in Market Era
- c) Write a short note in about 100 to 120 words on any ONE of the following: [5]
- Father in the poem 'Tribute to Papa'.
 - The title of the poem 'India Shines'.

- Q3)** As a Manager of S.K. Enterprises Private Limited, write a letter of congratulation to Mr. Sandip Daware for being elected as Mayor of Kolhapur city. [10]



SN-39

- Q4) a) Write a summary of the following extract and suggests a suitable title. [7]

If man began with speech and civilization with agriculture, industry began with fire. Man did not invent it; probably Nature produced the marvel for him by the friction of leaves or twigs, as stroke of lightning or a chance union of chemicals. Man merely had the saving wit to imitate Nature and to improve upon her. He put the wonder to a thousand uses. First, perhaps he made it serve as a torch to conquer his fearsome enemy, the darkness; then he used it for warmth, moved about freely from his native tropics to less enervating zones, slowly making the planet human; then he applied it to metals, softening them, tempering them, combining them into forms stronger and more supple than those in which they had come to his hand. It was fire that created the old and honorable art of cooking; extending the diet of man to a thousand foods that could not be eaten before. So, beneficent and strange was it that fire always remained a miracle to primitive man fit to be worshiped as the god. He offered it countless ceremonies of devotion and made it the centre of focus of his life and home; he carried it carefully with him as he moved from place to place in his wanderings and would not willingly let it die. Even the Romans punished with death the careless virgins of the temple of Vesta, who allowed the sacred fire to be extinguished.

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

Use of tree to human being - Medicinal herbs - fuel - food, fruit, leaves, roots, - clean environment - ecological balance - industrial usages.





SN-40

Total No. of Pages : 4

Seat No.	
----------	--

B.Com. (Part - II) (Semester - IV) Examination, December -2019**CORPORATE ACCOUNTING****(Paper - II)****Sub. Code : 63121****Day and Date : Thursday, 05 - 12 - 2019****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) Following is the Balance Sheet of X Ltd. as at 31st March, 2015.

Liabilities	Rs.	Assets	Rs.
Share capital [2000 shares of Rs. 100 each]	2,00,000	Goodwill	25,000
Reserve fund	20,000	Land and Building	95,000
5% Debentures	1,00,000	Plant and Machinery	1,70,000
Sundry creditors	1,30,000	Stock	45,000
		Bank	34,000
		Debtors	65,000
		Preliminary Exp.	16,000
	4,50,000		4,50,000

The Business of the company is taken over by 'Y' Ltd. as on that date on the following terms.

- a) The Y Ltd. take over the assets at :
- | | |
|---------------------|--------------|
| Goodwill | Rs. 35,000 |
| Land and Building | Rs. 1,02,000 |
| Plant and Machinery | Rs. 1,48,000 |
| Stock | Rs. 46,000 |
- Debtors subject to 4% provision for Bad debts.

P.T.O.



SN-40

- b) The Y Ltd. taken over only trade creditors, which were subject to 2% discount.
- c) 5% Debentures and Bank balance of X Ltd. were not taken over by 'Y' Ltd. 5% Debentures were redeemed at 2% premium.
- d) The expenses of Liquidation amounted to Rs. 3000 paid by 'X' Ltd.
- e) The purchase consideration was to be discharged by issue of 12000 shares of Rs. 10 each at Rs. 12.50 per share and balance in cash.

You are required to prepare:

- i) Realisation A/c, Equity shareholders A/c and Bank A/c in the books of X Ltd. [10]
- ii) Calculate purchase consideration and also pass opening entries in the books of Y Ltd. [10]

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

- a) Bad Luck Company Ltd. went into voluntary liquidation on 31st Jan. 2016. The following Balance sheet was prepared. [10]

Balance Sheet
(as on 01-01-2016)

Liabilities	Rs.	Assets	Rs.
Share capital 35,000 shares of Rs. 10 each	3,50,000	Goodwill	85,000
Sundry creditors:		Plant and Machinery	1,20,000
Preferential	60,000	Buildings	1,00,000
Partly secured (on Building)	1,10,000	Stock	1,10,000
Unsecured	2,30,000	Debtors	1,31,600
		Cash	12,150
		Profit & Loss A/c	1,91,250
	7,50,000		7,50,000



SN-40

The Liquidator realised the assets as follows:

Plant and Machinery	Rs. 1,05,000
Buildings	Rs. 70,000
Stock	Rs. 75,000
Debtors	Rs. 1,20,000

The expenses of liquidation amounted to Rs. 2,000 and liquidator's remuneration was agreed to 2.5% on the amount realised by him and 2% on amount paid to the unsecured creditors.

You are required to prepare the Liquidator's Final statement of Accounts.

b) Following information pertain to shared Ltd. [10]

8% preference share capital	Rs. 1,50,000
20,000 Equity shares of Rs. 100 each	Rs. 20,00,000
Average Annual profit	Rs. 12,00,000
Income Tax Rate	40%
Transfer to Reserve : 15% of net profit after tax	
Normal return	12%

Find out the market value per Equity share by applying the capitalisation of Profit method.

c) Following is the Balance sheet of 'S' Ltd. as on 31st March, 2015. [10]

Liabilities	Rs.	Assets	Rs.
Share capital (16,000 shares of Rs. 10 each)	1,60,000	Fixed Assets	2,10,000
General Reserve	43,000	Stock	40,000
9% Debentures	60,000	Debtors	50,000
Creditors	57,000	Bank	20,000
	3,20,000		3,20,000



SN-40

'P' Ltd. take over the business of 'S' Ltd. and agreed to pay :

- i) Issue 3 shares of 'P' Ltd. at market price of Rs. 11 each for 2 shares of 'S' Ltd.
- ii) Pay Rs. 2 in cash for each share of 'S' Ltd.
- iii) Pay absorption expenses Rs. 3,000.

Calculate purchase consideration as per AS-14 and state the mode of payment.

Q3) Write short notes (any two) :

[10]

- a) Creation of company under tally.
- b) Accounting vouchers under tally.
- c) Intrinsic value of shares.
- d) Liquidators remuneration.





SN - 41

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - IV) Examination, December - 2019
BUSINESS ECONOMICS (Paper - IV)
Sub. Code: 63122

Day and Date : Friday, 06 - 12 - 2019
Time : 12.00 noon to 2.00 p.m.

Total Marks : 50

- 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) State the advantages of international trade.
 - c) Explain the arguments for protectionism.
- Q2) Explain the Schumpeter theory of trade cycle. [10]**
- Q3) State the causes of increasing in public expenditure. [10]**
- Q4) Discuss the Ricardian theory of international trade. [10]**
- Q5) Explain the merits and demerits of indirect taxes. [10]**
- Q6) Explain the causes of disequilibrium in balance of payment. [10]**
- Q7) Write short notes. (any two) [10]**
- a) Terms of trade.
 - b) Public debt.
 - c) Control of trade cycle.

P.T.O.

मराठी रूपांतर

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

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

[10]

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

प्र.2) शुंपीटर यांचा व्यापारचक्र सिद्धांत स्पष्ट करा.

[10]

प्र.3) सार्वजनिक खर्चातील वाढीची कारणे सांगा.

[10]

प्र.4) रिकार्डोच्या आंतरराष्ट्रीय व्यापाराच्या सिद्धांताची चर्चा करा.

[10]

प्र.5) अप्रत्यक्ष कराचे गुण-दोष स्पष्ट करा.

[10]

प्र.6) व्यवहारतोलाच्या असमतोलाची कारणे स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) व्यापारशर्ती.
ब) सार्वजनिक कर्ज.
क) व्यापारचक्राचे नियंत्रण.

ॐॐॐ



SN - 42

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - IV) (Revised) Examination, December - 2019
FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)
Sub. Code: 63123

Day and Date : Saturday, 07 - 12 - 2019

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 indicates full marks.

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

- a) State the strategies for Rural Entrepreneurship Development.
- b) Explain the Role of Self-Help Groups in Women Entrepreneurship.
- c) State the Entrepreneurial qualities of Steve Jobs.

Q2) State concept of Women Entrepreneurship and Explain its characteristics. [10]

Q3) Explain the problems of Rural Entrepreneurship in agricultural sector and village industry. [10]

Q4) Explain the concept of project. State the stages of project management. [10]

Q5) Prepare project Report for starting "Retail Store". [10]

Q6) State the Entrepreneurial qualities of "Dhirubhai Ambani". [10]

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

- a) Shri Mahila Gruhuddyaog (Lijjat papad).
- b) Special Economic Zone (SEZ).
- c) Entrepreneurial sketch of JRD TATA.

P.T.O.



SN - 42

मराठी रूपांतर

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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]
अ) ग्रामीण उद्योजकता विकासासाठी व्यूहरचना विशद करा.
ब) महिला उद्योजकता विकासामध्ये स्वयंसहाय्यता समूहाची भूमिका स्पष्ट करा.
क) स्टिव्ह जॉन्स यांचे उद्योजकीय गुण विशद करा.
- प्र.2) महिला उद्योजकतेची संकल्पना विशद करून वैशिष्ट्ये स्पष्ट करा. [10]
- प्र.3) कृषी क्षेत्र आणि ग्रामीण उद्योगातील ग्रामीण उद्योजकतेच्या समस्या विशद करा. [10]
- प्र.4) 'प्रकल्प' ही संकल्पना स्पष्ट करा. प्रकल्प व्यवस्थापनाच्या अवस्था स्पष्ट करा. [10]
- प्र.5) 'किरकोळ दुकान' सुरू करण्याचा 'प्रकल्प अहवाल' तयार करा. [10]
- प्र.6) "थिरूभाई अंबानी" यांचे उद्योजकीय गुण विशद करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]
अ) श्री महिला गृहउद्योग (लिज्जत पापड)
ब) विशेष आर्थिक क्षेत्र (सेझ)
क) जे. आर. डी. टाटा यांचे उद्योजकीय जीवन कार्य

ॐ ॐ ॐ



SN - 43

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - IV)
Examination, December - 2019
STATISTICS
Business Statistics (Paper - II)
Sub. Code : 63124

Day and Date : Monday, 9- 12 - 2019
Time : 12.00 noon to 02.00 p.m.

Total Marks : 50

- 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) Draw a neat sketch of normal curve and state its properties. [5]

b) If $P(A) = 0.3$, $P(B) = 0.6$, A & B are independent events. [5]

Find the probability that

- i) both will happen
- ii) at least one will happen

Q2) Define time series. State the components of time series. Explain any one of them. [10]

Compute 3 yearly moving average from the following data. Plot trend values and actual values on same graph.

Years :	2001	2002	2003	2004	2005
Values :	5	10	18	12	9

2006	2007	2008	2009	2010
16	14	10	11	13

P.T.O.



SN - 43

Q3) What is statistical quality control (SQC)? Explain chance and assignable causes. Construct mean chart & comment. [10]

Sample :	1	2	3	4	5	6	7
No.							
Mean:	43	49	37	44	45	37	51
Range:	5	6	5	7	7	4	8
	8	9	10				
	46	47	47				
	6	4	6				

[Given for $n = 5$, $A_2 = 0.58$, $D_3 = 0$, $D_4 = 2.11$].

Q4) What is index number? Define Fisher's price index number. Find Fisher's price index number comment. [10]

Item	Base Year		Current Year	
	Quantity	Value	Quantity	Value
A	2	240	3	390
B	5	75	6	120
C	4	82	5	65

Q5) Define Binomial distribution. State the properties of Binomial distribution. A fair coin is tossed 10 times. Find the probability of getting exactly 4 heads. [10]

Q6) State addition and multiplication Laws of probability. Define complementary event. [10]

A can solve the problem 2 times in 5. B can solve it 3 times in 5. If both attempt, find the probability that

- The problem will be solved
- The problem will not be solved.

Q7) a) Explain the construction of C-chart. [5]
b) Obtain Paalche's quantity index number if $Q_{01}(F) = 87.50$, $Q_{01}(La) = 85.50$. [5]





SN - 44

Total No. of Pages : 2

Seat
No.

B.Com. (Part - II) (Semester - IV) (Old - Repeaters)
Examination, December - 2019

TAX PROCEDURE AND PRACTICE (Vocational)
Goods and Services Tax (CGST, SGST and IGST) (Paper - VII)
Sub. Code : 60257

Day and Date : Monday, 9 - 12 - 2019

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

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

Q1) Write short notes on (Any Two).

[10]

- Explain 5 services on which RCM is liable
- Blocked credit
- Different rates of tax under GST
- Explain 5 goods on which RCM is liable

Q2) What is Composition Levy Scheme under CGST Act?

[10]

Q3) What is Input Tax Credit. Discuss conditions and eligibility for taking Input Tax Credit.

[10]

Q4) ABC Ltd. purchased goods worth Rs. 7,50,000 (excluding CGST and SGST @2.5% each). ABC Ltd. sold those goods for Rs. 12,50,000 to Mehta Traders, Karnataka by levying IGST @ 5%. Calculate tax liability of the ABC Ltd. [10]

P.T.O.



SN - 44

Q5) XYZ Ltd. has manufacturing unit in Maharashtra has opted for composition scheme. It furnishes you the following financial information. You are required to determine its Composition tax liability. [10]

Details of supplies are as under.

- Taxable supplies of Product A (CGST and SGST @ 6% each)- Rs. 25,00,000
- Taxable supplies of Product B (CGST and SGST @ 9% each)- Rs. 18,00,000
- Supplies of goods which are wholly exempt under section 11 of CGST act -Rs. 5,40,000.
- Supplies of goods on which there is Nil rate of tax- Rs. 5,00,000

Q6) Mr. Suhas, a dealer located at Pune is engaged in business as retail trader. following information about purchase and sales is given for the month of August, 2019 for filing of GST return under GST Act.

Items	Purchases (Rs.)	Sales (Rs.)
Soaps	50,000	70,000
Shampoo	20,000	40,000
Toothpaste	15,000	20,000
Oil	12,000	10,000

Rate of GST on the items are 5%, 5%, 12% and 12% respectively. Calculate amount of GST payable by the dealer and advice the dealer for filing of GST return. [10]

Q7) PQR Ltd. has business of offering Tour Operator Services in Gujrat. PQR Ltd. has offered services to Mr. B for Rs. 65,000 GST separately charged (@2.5% CGST and SGST each) PQR Ltd. has also offered services to Mr. C and Mr. D for Rs. 80,000 and Rs. 60,000 respectively (@ 2.5% CGST and SGST each). Calculate tax liability PQR Ltd for the period. [10]





SN - 45

Total No. of Pages : 2

Seat No.	
----------	--

B.Com. (Part - II) (Semester - IV) (New) Examination, December - 2019
MONEY AND FINANCIAL SYSTEM (Paper - II)
Sub. Code: 63125

Day and Date : Tuesday, 10 - 12 - 2019

Time : 12.00 noon to 2.00 p.m.

Total Marks : 50

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

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

- a) Explain the features of non banking financial intermediaries.
- b) State the Qualitative measures of credit control.
- c) Explain the banker customer relationship.

Q2) State the functions of development banks. [10]

Q3) Explain the functions of reserve bank of India. [10]

Q4) Explain the types of non banking financial intermediaries. [10]

Q5) State the types of bank customer. [10]

Q6) Explain the various types of e-banking. [10]

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

- a) Procedure of closing of bank account.
- b) All time money (ATM).
- c) Credit card.

P.T.O.



SN - 45

मराठी रूपांतर

- 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) बिगर बँकिंग वित्तीय मध्यस्थ संस्थांची वैशिष्ट्ये स्पष्ट करा.
ब) पतनियंत्रणाची गुणात्मक साधने सांगा.
क) बँक आणि ग्राहकातील परस्पर संबंध स्पष्ट करा.

प्र.2) विकास बँकांची कार्ये सांगा.

[10]

प्र.3) रिझर्व्ह बँक ऑफ इंडियाची कार्ये स्पष्ट करा.

[10]

प्र.4) बिगर बँकिंग वित्तीय मध्यस्थ संस्थांचे प्रकार स्पष्ट करा.

[10]

प्र.5) बँक ग्राहकांचे प्रकार सांगा.

[10]

प्र.6) ई-बँकिंगचे विविध प्रकार स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) बँक खाते बंद करण्याच्या प्रक्रिया / पद्धती.
ब) सर्वकाळ पैसा (ए.टी.एम.).
क) क्रेडिट कार्ड.

ॐ ॐ ॐ



SN - 46

Total No. of Pages : 2

Seat
No.

B.Com. (Part - II) (Semester - IV) (Old) (Repeater)
Examination, December - 2019
TAX PROCEDURE AND PRACTICE (Vocational)
Income Tax (Paper - VIII)
Sub. Code : 60258

Day and Date : Tuesday, 10- 12 - 2019

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]

- Tax Collection at Source
- Penalty u/s. 271F
- TDS on Interest other than interest on securities
- TDS on Rent

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 Sub - Contractor	71,000
Payment to Contractor	29,000
Payment of Sales Commission	19,000
Payment to Transporter (PAN Not Given)	49,000
Payment of Audit Fees	99,500

P.T.O.



SN - 46

Q3) Shri. Mohan Pai is a mechanical Engineer and is employed by a power generation company as chief production manager. He gets Rs. 70,000/- per month as basic salary from 01.04.2018 to 31.12.2018 and thereafter Rs. 80,000/- per month. He gets fixed commission @ Rs. 25,000/- per month for the whole year 2018-2019. Besides, he gets Rs. 22,000/- per month upto 31.12.2018 and thereafter Rs. 25,000/- per month as Dearness Allowance. During the financial year 2018-19, he has paid Rs. 1,03,000/- as interest on housing loan & Rs. 47,000/- towards principal repayment of housing loan. Apart from above, He has paid LIC premiums of Rs. 8,000/- per month and earned interest income of Rs. 43,000/- on his bank deposits during financial year 2018-19.

Determine income tax required to be deducted at source per month from salary of Shri. Manoj Pai for A. Y. 2019-20. [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 to contractors or sub-contractors. [10]

Q6) Calculate Income Tax required to be deducted from salary of Shri. Sanjay Kumar for A. Y. 2019-20 from the following information. [10]

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	8,40,000
Professional Tax	2,500
Income from House Property	(-) 55,000
Deductions u/s. 80C	90,000
Interst Income (TDS Rs. 7,500/-)	75,000

Q7) M/S. XYZ & 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 Royalty	55,000
Payment to Mr. B for Rent of Land	1,01,000
Payment of Brokerage	35,000
Payment to M/s. PQR Ltd for Rent of Machinery	1,90,000
Payment to M/s. Joshi Brothers for contract (M/s. Joshi Brothers is Partnership Firm)	70,000

