



B.COM. – IInd Year

SEM – III & IV

Previous Year

Question Papers

Academic Year

(2022-23)



B.COM. – IInd Year

SEM – III



**Previous Year
Question Papers
Academic Year
(2022-23)**





SD-69

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

- a) Which aspect of the phenomenal woman is not touched upon by the men?
- b) When did the father wake up the speaker in 'Those Winter Sundays'?
- c) How much time is required to create the first impression, according to the authors?
- e) Who is the real childless one in Jai Nimbkar's story 'The Childless One'?

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

- i) What sort of treatment did Radha receive from her mother-in-law?
- ii) How is the father treated by his son in poem 'Those Winter Sunday's'?
- iii) What are the different steps suggested by the authors to make the interview successful?
- iv) What are the charges against Gandhi?
- v) Which road does the speaker choose in the poem 'The Road Not Taken'?

B) Write short notes on the following in about 7 to 8 sentences each: (2 out of 3): [6]

- i) Importance of projecting a professional image at the interview.
- ii) Beauty of a phenomenal woman depicted in 'The Phenomenal Woman'
- iii) Image of father reflected in poem 'Those Winter Sundays.'

C) Do as directed. [4]

- a. Give synonyms for the following words.
 - i) Capable
 - ii) Intelligent
- b. Form new words with the given suffixes
 - i) -Ment
 - ii) -ly



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- Q3) a)** Prepare a script for compering on the occasion of One-Day Workshop on “Developing Spoken English” organised by the department of English. [5]
- b) Write a set of ten questions for interviewing your English teacher in order to understand his secrets of success. [4]
- Q4) a)** You want to buy Led TV set of Sony company. Write a conversation asking information about its price, delivery, mode of payment, warranty, after sale service, etc. [4]
- b) Express your agreement or disagreement with the following topic by providing a reason. [4]
1. Voting in elections should be compulsory.
- Q5) a)** Choose the correct alternative describing the given words. [5]
- 1) Curator
- a) Person in charge of a museum
- b) Person in charge of a prison
- c) Person in charge of a library
- d) Person in charge of a temple
- 2) Granary
- a) A place for storing food grains
- b) A place for storing goods
- c) A place for storing sand
- d) A place for storing bullet
- 3) Mint
- a) A place where vehicle is made
- b) A place where metal is made
- c) A place where gold is made
- d) A place where money is made
- 4) Orphanage
- a) A home for adults b) A home for women
- c) A home for cattle d) A home for orphans
- 5) Autocracy
- a) A government by two persons
- b) A government by one person
- c) A government by three persons
- d) A government by many people



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c) Complete the following sentences choosing appropriate words from the pairs given in the sentences. **[4]**

- a) He got a seat on ____ number 4 in the train. (birth, berth)
- b) He is the only ____ person for leadership. (eligible, illegible)
- c) He was reading a _____. (story, storey)
- d) The ____ of King Shivaji is wonderful. (statute, statue)



Seat. No.	
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EBC III

Total No. Of Pages: 2

B.COM. (Part II) (Semester III) Examination, June - 2023

English (Compulsory) (Paper III)

English For Business Communication (AECC-C3) (CBCS)

Sub. Code : 73506

Day and Date: Monday, 19/06/2023

Total Marks:- 50

Time:- 2:30 pm to 4:30 pm

Instructions: 1) All questions are compulsory

2) Figures to the right indicates full marks.

Q1) A) Multiple Choice Questions.

4

1. Men cannot see..... of the phenomenal woman.
A. The dress. C. The inner mystery
B. The mind D. The strength
2. Radha was operated on for a.....
A. Son. C. Daughter
B. Tumour D. Twin
3. Radha lives in.....
A. Songaon. C. Pune
B. Mumbai D. Vasti
4. The poem 'The Road Not Taken' is about the.....that one makes in life.
A. Destination. C. Profession
B. Decision D. Path

Q1) B) Answer in one word, phrase, sentence each.

4

1. How many ships did anchor in the port of Durban?
2. When did the father wake up the speaker in 'Those Winter Sunday's'?
3. What is the halo effect?
4. Who is the real childless one in Jai Nimbkar's story 'The Childless One'?



- Q2) A) Answer the following questions in 3-4 sentences each. (3 out of 5). 6
1. What sort of treatment did Radha receive from her mother in law?
 2. What are the charges against Gandhi?
 3. Which road does the speaker choose in the poem 'The Road Not Taken'?
 4. What are the inner mysteries of a phenomenal woman?
 5. Why, according to the authors, the first 4 minutes are important?
- Q2) B) write short notes on the following in about 7 to 8 sentences each. (2 out of 3). 6
1. Beauty of phenomenal women depicted in 'The Phenomenal Woman'?
 2. Radha's life on the Vasti.
 3. Reactions of the crowd towards Gandhi's arrival.
- Q2) C) Do as directed. 4
- I) Give antonyms of the following words. 2
- A) Optimistic
 - B) Tiny
- II) Give synonyms of the following words. 2
- A) Position
 - B) Intelligent
- Q3) A) Write a speech on Farewell Party. 5
- B) Conduct an interview of your college principal. 4
- Q4) A) You are visiting Ratnagiri with your family. You need accommodations for four adults and three children. Write a conversation between receptionist at hotel and you. 4
- B) You want to join Tally course. Write a conversation asking information about course duration, tuition, fees, admission form, timings, etc. 4
- Q5) A) Complete the following sentence choosing appropriate words from the pair given after each sentence. 5
1. Comb your (Hair, heir)
 2. He was released on (bale, bail)
 3. I am Of success. (confidant, confident)
 4. He wears a Dress. (Decent, descent)
 5. It is nature to envy others. (Human, Humana)
- Q5) B) Complete the following sentences using the appropriate prepositions. 4
1. The sun rises in the morning.
 2. The shop is open all days.
 3. I have not met her last week.
 4. The boy walked the bridge.





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Total No. of Pages : 3

Seat No.	
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**B.Com.(Part-II) (Semester- III) (CBCS) (New) Examination,
January - 2023**

CC-B1 : Corporate Accounting (Paper- I) (CACCI)

Sub. Code : 73507

Day and Date : Friday, 20 - 01 - 2023

Total Marks : 40

Time : 2.30 p.m. to 4.30 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) Explain - Calls in advance and calls-in arrears. [5]

OR

- a) Reissue of forfeited shares.
- b) Dhanaraj Co.Ltd. invited applications for 15,000 equity shares of Rs. 100 each payable Rs. 30 on application, Rs.50 on allotment and Rs. 20 on the First and final call. Applications were received for 12,000 share. Shares were allotted to all the applicants. The company received all the amounts due on each call.

The company request you to make entries in journal of the company. [5]

OR

- b) Ram Ltd. provides you the following information.

	Rs.
Free Reserves	4,00,000
Paid up Capital (equity shares of Rs.100 each)	3,00,000
Price per share settled	250

Calculate:-

- i) Maximum buy back ceiling.
- ii) No. of shares to be bought back

P.T.O.



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Q2) Short answer questions.

a) Explain insurance Policy Method of redemption of debentures. [5]

OR

a) Explain in brief, types of debentures?

b) Krushna Co. issued 5000 12% debentures of Rs.1000 each at a premium of Rs. 200 repayable at the option of company after 7 years at a premium of 15%. The price of the debenture is called as, on application Rs. 500, on allotment Rs. 400 including premium and Rs. 300 on first call.

Pass journal entries for issue of debentures. [5]

OR

b) Rajesh Co.Ltd. issued on 1/04/2017, 800 8% debentures of Rs.1000 each repayable at the end of 8th year at premium of 10%. The debentures redemption fund was created by transferring Rs.1,00,000 from profit and it was invested in 9% Government Bonds.

Prepare Debenture Redemption Fund A/c and Debenture Redemption fund investment A/c for the first two years.

Q3) Short answer questions.

a) What is mean contingent Liabilities? [5]

OR

a) Give a specimen of statement of profit and loss

b) The paid-up capital of the yash Ltd, is Rs. 3,00,000 3% preference shares capital and Rs. 2,25,000 equity share capital. Following balances are extracted from the books of the company for the year ended on March 31,2019:

Particulars	Rs.
Salaries	1,05,000
Surplus Account (Cr.)	58,500
Distribution expenses	1,02,000
Rent and rates	48,000
General expenses	12,000
Sales	9,18,000
Purchases	4,77,100
Freight and carriage inward	3,750
Debenture interest (For half year)	5,250
Stock on 1 st April 2018	1,40,500
Preference Dividend Paid	9,000
Shares forfeited account	2,000



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- i) The value stock on March 31,2019 was Rs. 2,15,000.
ii) Depreciation of freehold properties is to be provided at 2.5% on its cost Rs. 3,40,000 and on furniture at 6% on Rs.84,000
You are required to prepare the statement of profit and loss of the company for the year ended 31st March, 2019 and necessary notes.[10]

OR

- b) The authorized capital of Raghunath Company Ltd. is Rs.5,00,000 consisting of equity shares of Rs.10 each. Following was the extract of Trial Balance of the company as on 31 March2019.

Particulars	Dr.Rs	Cr.Rs.
Investment at cost	1,00,000	
Cash on hand	53,000	
Bills Receivable	55,800	
Sundry Debtors and Creditors	55,100	90,500
Freehold property at cost	5,10,500	
Depreciation Reserve		15,000
Equity share capital fully paid up		4,00,000
5% debentures		1,50,000
Bank overdraft		1,50,000
Total		

Stock on 31/03/2019 was valued at Rs. 1,45,500.

Outstanding interest on debentures is Provided for Rs. 3,750.

Provision for tax was made @ 50% of net profit at Rs. 38,175.

Depreciation was provided Rs. 3,800.

Surplus after making all above adjustments was resulted at Rs. 68,675.

You are required to prepare-

Balance sheet as on 31/03/2019 along with required notes.

Q.4) Short answer question.

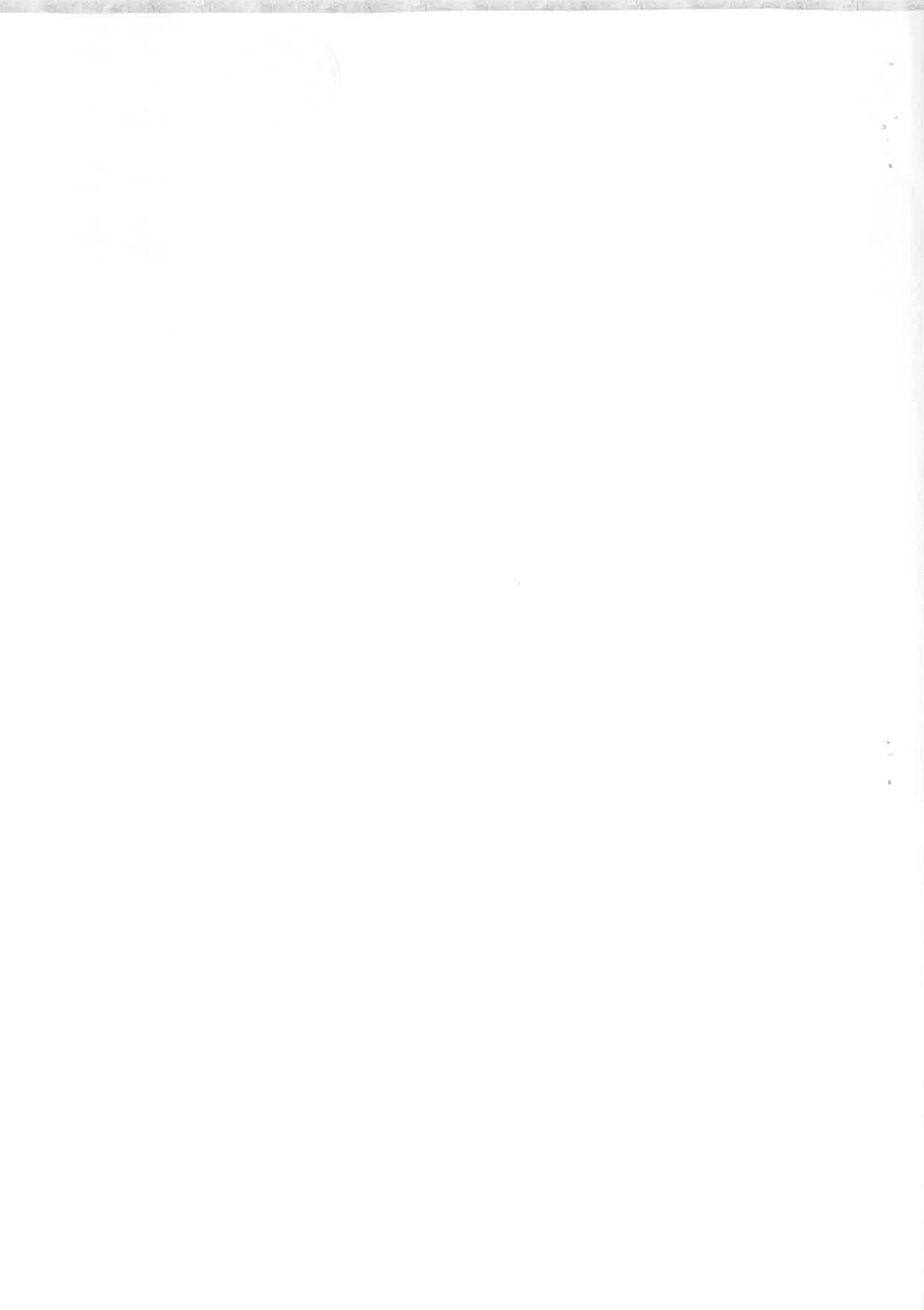
- a) Introduction to Tally ERP 9.4

[5]

OR

- b) Explain groups in tally.





Seat No:

Total No. of Pages:3

**B.Com (Part II)(Semester III)(CBCS), Mar-April Summer Examination-2023
Corporate Accounting Paper- I**

Subject Code: 73507 / 77836 / 68107

Day & Date: Tuesday,20-06-2023

Time: 2.30pm to 4.30pm

Total Marks: 40

Instructions:1. All questions are compulsory

2. Figures in bracket to the right indicate full marks.

3. Use of Calculator is allowed.

Q.1.A) What are the different kinds of Preference Shares? (5)

OR

A) Explain the 'Issue of shares at par' and 'Issue of Share at premium' with example.

B) Dhanajay Co. Ltd invited application for 12,000 equity shares of ₹.100 each payable ₹.30 on application, ₹.50 on allotment and ₹.20 the on first & final call. Applications were received for 10,000 shares. Shares were allotted to all applicants. The all amount due on each call.Journalize the above transactions in Dhanajay Co. Ltd. (5)

OR

B) Ganesh Music Co. Ltd., issued 25,000 equity shares of ₹.100 each. The amount was to be paid as, on application ₹.20, on allotment ₹. 40 and on final call ₹. 40. All installments due were collected except the final call on 500 shares.

The company request to you makes entries in the journal of the company.

Q.2. A) Explain in brief types of Debentures. (5)

OR

A) State the difference between the Dentures and Shares.

B) Sarawasti Purified Water Co. issued on 1-4-2022, 800 8% Debentures of ₹. 1000 each repayable at the end of the 8th year at a premium of 10%. The debentures redemption fund was created by transferring ₹. 1,00,000 from profit and it was invested in 9% Government Bonds.

Prepare Debentures Redemption Fund A/C and Debentures Redemption Fund Investment A/C for the first two years. (5)



OR

B) KavitaIce Cream Co. issued 3000 12% Debentures of ₹. 1000 each at a premium of ₹.200 repayable at the option of the company after 7 years at a premium of 15%. The price of the debenture is called as on application ₹. 500, on allotment ₹.400 including premium and ₹.300 on first call.

The company request to you makes entries in the journal of the company.

Q.3. A) Explain term Current Assets and Current Liabilities with examples. (5)

OR

A) Give a specimen of statement of Balance Sheet of a company.

B)The Paid up Capital of the IBN Distributors Ltd is ₹.300,00,000 3% Preference Share Capital and 2,25,000 Equity Share Capital. Following balances are extracted from the books of the company for the year ended on March 31, 2023.

Particulars	₹.	Particulars	₹.
Salaries	1,05,000	Purchases	4,77,100
Surplus Account(cr)	58,500	Freight and carriage inward	3,750
Distribution Expenses	1,02,000	Debenture Interest (for 6 month)	5,250
Rent and Taxes	48,000	Stock on 1 st April 2018	1,40,500
General Expenses	12,000	Preference Dividend	9,000
Sales	9,18,000	Share forfeited accounts	2,000

You are required to prepare statement of profit & loss of the company for the year ended 31st March 2023.

- a) The value of stock on March 31, 2023 was ₹.2,15,000
b) Depreciation on freehold properties is to be provided at 2.5% on its cost ₹.3,40,000 and on furniture at 6% on ₹.84,000

(10)

OR



B) The Authorized Share Capital of Roza Ltd is ₹. 6,00,000 of ₹.10 each Equity Shares.
Following was the extract of books of account of the company as on 31-03-2023.

Particulars	Debit ₹.	Credit ₹.
Investment at cost	1,00,000	
Cash in hand	53,000	
Bills Receivables	55,800	
Sundry Debtors & Creditors	55,100	90,500
Freehold property at cost	5,10,500	
Depreciation reserve		15,000
Equity share capital		4,00,000
Bank Overdraft		1,50,000
5% Debentures		1,50,000

Other Information:

1. Stock on 31-03-2023 was ₹.1,45,500
2. Outstanding interest on debentures is provided for ₹. 3,750
3. Provision for tax was made @ 50% of net profit at ₹.38,175
4. Depreciation was provided ₹.3,800
5. Surplus after making all adjustments was ₹. 68,675

You are required to prepare Balance Sheet as on 31-3-2023 along with required notes.

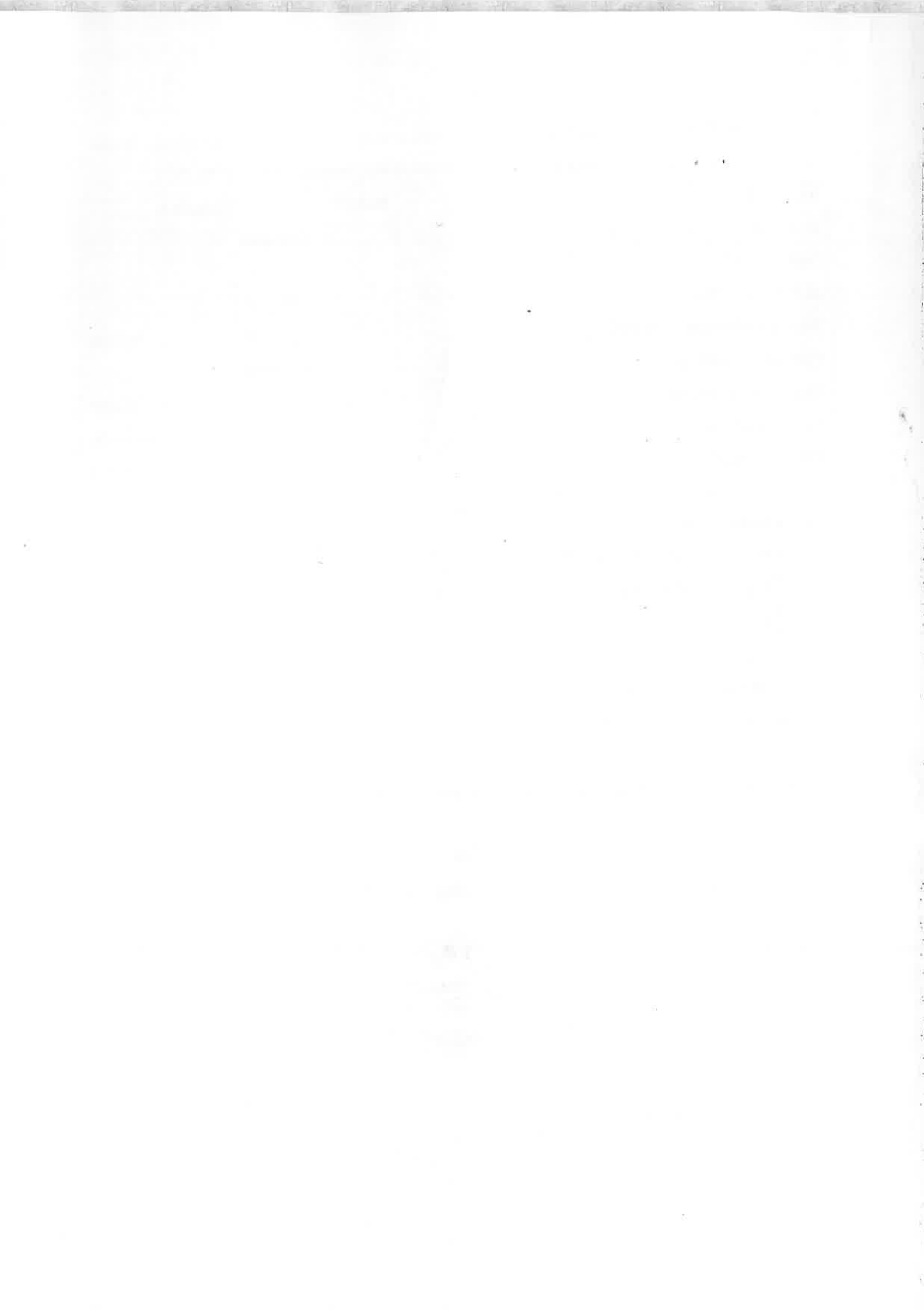
Q.4. A) Write note on creation of company in tally ERP 9.

(5)

OR

A) State the technological advantages of using tally ERP 9 computerized accounting







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Total No. of Pages : 2

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B.Com. (Part - II) (Semester - III) (CBCS) (New)
Examination, January - 2023
CC-B7 : MACRO ECONOMICS (Paper - I)
Sub. Code : 73508

Day and Date : Saturday, 21 - 01 - 2023

Total Marks : 50

Time : 2.30 p.m. to 4.30 p.m.

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

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

- a) Explain the Limitations of Macro Economics.
- b) Explain the Social Cost of Inflation.
- c) Explain the types of consumption function.

Q2) Explain the methods of computing National Income. [10]

Q3) Discuss the Remedies to Control of inflation. [10]

Q4) Explain the J.B. Say's law of market. [10]

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

Q6) Describe the Macro Economic Variables. [10]

Q7) Write Short notes. (Any two). [10]

- a) Application of National Income Data.
- b) Inflation and interest Rates.
- c) Marginal efficiency of Capital.

P.T.O.



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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 अर्थशास्त्राच्या मर्यादा स्पष्ट करा.
ब) भाववादीचा सामाजिक खर्च स्पष्ट करा.
क) उपभोग फलनाचे प्रकार स्पष्ट करा.
- प्र.2)** राष्ट्रीय उत्पन्न मोजण्याच्या पद्धती स्पष्ट करा. [10]
- प्र.3)** भाववाद नियंत्रणाचे उपाय स्पष्ट करा. [10]
- प्र.4)** जे. बी. से. यांचा बाजारपेठेचा सिद्धांत स्पष्ट करा. [10]
- प्र.5)** निर्देशांक म्हणजे काय? साध्या निर्देशांकाची रचना स्पष्ट करा. [10]
- प्र.6)** समग्रलक्षी आर्थिक चलांचे विवेचन करा. [10]
- प्र.7)** टीपा लिहा. (कोणतेही दोन) [10]
अ) राष्ट्रीय उत्पन्नाच्या आकडेवारीचे महत्त्व
ब) चलनवाद आणि व्याजदर
क) भांडवलाची सिमांत लाभक्षमता



Scat No.

B.Com Part -II Semester III Examination March. 2023

ECONOMICS (C.B.C.S.)

Macro Economics(Paper No .I) MECPO1 CC-B7

Course Code: 7801

Sub. Code -73508

Day and Date: Wednesday,21/06/2023

Total Marks :50

Time: - 2.30 p.m. to 4.30 p.m.

Instructions :- 1) All questions carry equal marks

2) Attempt any five questions out of seven

- Q. 1 write Short Answers (Any Two). 10
- A) Explain Macro Economic Variables
- B) State Difficulties in measuring National Income.
- C) write The Fisher's Equation of Exchange.
- Q. 2 What is the Macro Economics? Write in detail the Nature and Scope of
Macro Economics 10
- Q.3 What is the National Income? Explain various concepts of
National Income. 10
- Q.4 What is Inflation? Write the causes of Inflation. 10
- Q. 5 "Every supply creates its own demand" Critically examine J. B. Say's theory
of Market. 10
- Q. 6 What is Consumption function? Write in detail the factors affecting the
propensity to consume. 10
- Q. 7 Write SHORT NOTES (Any Two). 10
- A) Effective Demand Theory
- B) Types of Investment
- C) Process of and Importance of Multiplier.



मराठी रूपांतरण

प्रश्न 1 थोडक्यात उत्तरे लिहा. (कोणतेही दोन). 10

अ) समग्रलक्षी आर्थिक चले सांगा.

आ) राष्ट्रीय उत्पन्न मोजताना येणाऱ्या अडचणी स्पष्ट करा.

इ) फिशर यांचे विनिमय समीकरण लिहा.

प्रश्न 2 समग्रलक्षी अर्थशास्त्र म्हणजे काय? त्याचे स्वरूप आणि व्याप्ती

सविस्तर लिहा.

10

प्रश्न 3 राष्ट्रीय उत्पन्न म्हणजे काय? राष्ट्रीय उत्पन्नाच्या विविध संकल्पना

सविस्तर लिहा.

10

प्रश्न 4 चलनवाढ म्हणजे काय? चलन वाढीची कारणे सविस्तर लिहा.

10

प्रश्न 5 "प्रत्येक पुरवठा आपली मागणी निर्माण करतो" या जे. बी. से यांच्या

बाजारपेठ विषयक सिद्धांताचे टीकात्मक परीक्षण करा.

10

प्रश्न 6 उपभोग फलन म्हणजे काय? उपभोग प्रवृत्तीवर परिणाम करणारे घटक

सविस्तर लिहा.

10

प्रश्न 7 टीपा लिहा. (कोणत्याही दोन)

10

अ) प्रभावी मागणीचा सिद्धांत

आ) गुंतवणुकीचे प्रकार

इ) गुणकाची कार्यवाही व महत्त्व





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Total No. of Pages : 2

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B.Com. (Part - II) (Semester - III) (New) (CBCS)
Examination, January - 2023
AECC-C5 : BUSINESS STATISTICS (Paper- I) (BSTAT3)
Sub. Code: 73510

Day and Date : Tuesday, 24 - 01 - 2023

Total Marks : 50

Time : 2.30 p.m. to 4.30 p.m.

- Instructions :
- 1) Attempt any five questions.
 - 2) Each question carries 10 marks.
 - 3) Graph papers will be supplied on request.
 - 4) Use of non programmable calculator is allowed.

Q1) Attempt any two from the following:

- a) Draw a pie diagram to represent the following data. [10]

Item	Food	Clothing	Rent	Medicine	Others
Expenditure in Rs.	945	322	525	210	518

- b) State empirical relation between mean, median and mode. Find mean of a distribution whose median is 28 and mode is 34.
- c) State relation between correlation coefficient and two regression coefficients. If $r = -0.6$ and $b_{yx} = -0.3$ then find b_{xy} .

Q2) What are the requirements of a good average? Find mean, median and mode for the following data. [10]

Age in years	10-20	20-30	30-40	40-50	50-60
No. of workers	7	9	15	11	8

Q3) State absolute and relative measures of dispersion. Calculate an appropriate measure of dispersion for the following data. [10]

Age in years	Below20	20-30	30-40	40-50	50 and above
No. of workers	2	10	28	20	12

P.T.O.



SD -73

Q4) Define mean and standard deviation. For the following data obtain coefficient of standard deviation. [10]

No. of wickets in a match(X)	0	1	2	3	4	5
No. of matches played (f)	10	12	15	20	7	6

Q5) State different methods of studying correlation. Calculate Karl Pearson's coefficient correlation between age (in days) X and weight (in lbs) Y of a baby and comment on your result. [10]

Age (X)	0	2	4	5	6
Weight (Y)	3	4	5	4	5

Q6) Write equations of two lines of regression. You are given $\Sigma X = 400$, $\Sigma Y = 500$, $N = 10$, $\sigma_x = 2.5$, $\sigma_y = 3.5$ and $r = 0.8$. Obtain the regression equation of X on Y, estimate the value of X when Y = 45. [10]

Q7) Attempt any two from the following: [10]

- If $N = 10$, $\Sigma X = 110$, $\Sigma X^2 = 1630$, with usual notations find the coefficient of variation
- Define classification, Histogram and state uses of ogive curve.
- What is sampling? Explain the advantages of sampling method over census method.



Seat No.

March-April (summer) Examination – 2023
B.Com – II Semester – III
Subject - AECC-C5 : Business Statistics Paper-I (BSTAT3)
Subject code: 73510

Day and Date : Friday 23/6/2023
Time : 2.30pm to 4.30 pm

Total - 50

- Instructions :**
- 1) Attempt any five questions.
 - 2) Each question carries 10 marks.
 - 3) Graph papers will be supplied on request.
 - 4) Use of non programmable calculator is allowed.

Q1) Attempt any two from following. (10)

- a) Draw Histogram to represent the following data.

Age in yrs.	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No of workers	22	31	45	51	36	28	16

- b) What are the requirements of good statistical averages.
c) Define mean, Calculate mean for following data.
21,24,30,25,24,10,17,16,24,17,14,21

Q2) Define standard deviation. Calculate standard deviation & variance for following data. (10)

Wages (Rs.)	0-10	10-20	20-30	30-40	40-50	50-60
No. of workers	3	7	11	15	12	8

Q3) Find median, mode & quartiles for following data. (10)

X	10	20	30	40	50
F	9	13	19	7	6

Q4) Define Karl Pearson's correlation coefficient. Also calculate this for following data. (10)

x	78	89	90	66	59	69	68	61
y	125	137	156	112	107	136	123	108

Q5) Define dispersion. What are the types of dispersion? (10)
Following are the runs scored by Batsman A & Batsman B in two innings.

Batsman A	10	30	16	58	75	42	62	35	70	28
Batsman B	6	15	90	120	85	94	76	100	95	100

- Find
- 1) Who is less reliable
 - 2) Who is good run gathered.

Q6) Write the equation of two lines of regression for bivariate data. (10)

$$\bar{X} = 35.2 \quad 6x^2 = 25$$
$$\bar{Y} = 18.7 \quad 6y^2 = 36$$
$$r = 0.7$$

Obtain two lines of regression & find Y when X is equal to 3



Q7) Attempt any two from the following.

(10)

- a) Write note on ogives.
- b) What are the advantages of sampling method over census method?
- c) State the relation between correlation coefficient & regression coefficients.
If $r = 0.6$ & $b_{xy} = 1.2$ then find the value of b_{yx}





SD - 72

Total No. of Pages : 2

Seat No.	
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B.Com. (Part - II) (Semester - III) (Revised) (CBCS)

Examination, January - 2023

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

Sub. Code : 73509

Day and Date : Monday, 23 - 01 - 2023

Total Marks : 50

Time : 2.30 p.m. to 4.30 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 of term entrepreneur.
- b) State the features of Hegan's theory of entrepreneurship.
- c) State the importance of the incubation center.

Q2) Explain in detail the qualities of successful entrepreneur. [10]

Q3) Explain the need of entrepreneurship development. [10]

Q4) State the functions and performance of district industries center. [10]

Q5) State the steps involved in the formation of small enterprise. [10]

Q6) Explain the importance of skill India. [10]

Q7) Write Short notes. (Any two). [10]

- a) Sociopreneur.
- b) Problems of MSME.
- c) Features of start up.

P.T.O.



SD - 72

मराठी रूपांतर

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

- प्र.1)** थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]
अ) उद्योजक या संज्ञेचा अर्थ स्पष्ट करा.
ब) हेगन यांच्या उद्योजकतेच्या सिद्धांताची वैशिष्ट्ये लिहा.
क) इनक्यूबेटर सेंटरचे महत्व सांगा.
- प्र.2)** यशस्वी उद्योजकाकडे कोणते गुण असले पाहिजेत याचे विवेचन करा. [10]
- प्र.3)** उद्योजकता विकासाची आवश्यकता स्पष्ट करा. [10]
- प्र.4)** जिल्हा उद्योग केंद्राची कामगिरी व भूमिका स्पष्ट करा. [10]
- प्र.5)** नव्या लघु उपक्रमाच्या स्थापनेचे विविध टप्पे विशद करा. [10]
- प्र.6)** कुशल भारत योजनेचे महत्व सांगा. [10]
- प्र.7)** टीपा लिहा. (कोणतेही दोन) [10]
अ) सामाजिक उद्योजक
ब) सुक्ष्म लघु व मध्यम उपक्रमांच्या समस्या
क) स्टार्टअप्सची वैशिष्ट्ये



B.com (Part II) (Sem III) (Revised)(CBCS)
Examination, March-2023
CC-B3: Fundamentals of Entrepreneurship (Paper- I)(FUEN)
Sub. Code 73509

Day & Date: Thursday, 22/06/2023
Time : 2.30 pm To 4.30 pm

Total Marks: 50

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

- Q1. Write short answers (any two) (10)
- Explain the functions of Entrepreneur
 - Explain the remedies for problems faced by MSME
 - State the characteristics of Sociopreneur.
- Q2. Explain the challenges before entrepreneur in Modern era. (10)
- Q3. What is meant by Entrepreneurship Development? State the process of Entrepreneurship development? (10)
- Q4. Explain the importance of Small scale Industries? (10)
- Q5. What is Start-up India? Explain its importance. (10)
- Q6. Explain the steps involved in formation of small scale Industries. (10)
- Q7. Write Short notes(any two out of three) (10)
- Functions of DIC
 - Explain concept of Incubation Centre
 - Joseph Schumpeter's Theory of Innovation



मराठी रुपांतर

सुचना : 1 सातपैकी कोणतेही पाच प्रश्न सोडवा.

2. उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र1. थोडक्यात उत्तरे लिहा.(कोणतेही 2)

(10)

1) उदयोजकाची कार्ये सांगा.

2) सूक्ष्म, लघू व मध्यम उदयोगांच्या समस्यांवरील उपाय सांगा.

3) सामाजिक उदयोजकाची वैशिष्टे सांगा.

प्र2. आधुनिक काळात सध्याच्या उदयोजकांसमोरील आव्हाने स्पष्ट करा.

(10)

प्र3. उदयोजकता विकासाची संकल्पना व प्रक्रियेतील अवस्था स्पष्ट करा.

(10)

प्र4. सूक्ष्म, लघू व मध्यम उदयोगक्षेत्राचे महत्त्व स्पष्ट करा.

(10)

प्र5. 'स्टार्ट अप इंडिया' ही संकल्पना स्पष्ट करून या योजनेची वैशिष्टे सांगा.

(10)

प्र6. लघू उपक्रम स्थापनेचे विभिन्न टप्पे विशद करा.

(10)

प्र7. टीपा लिहा (कोणतेही 2)

(10)

1) जिल्हा उदयोग केंद्राची कार्ये स्पष्ट करा

2) इनक्यूबेशन सेंटर ही संकल्पना स्पष्ट करा.

3) जोसेफ शुंपीटर यांचा नवनिर्माण सिद्धांत स्पष्ट करा.





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Total No. of Pages : 2

Seat No.	
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B.Com. (Part - II) (Semester - III) (CBCS) Examination, January - 2023
CC-B5 : MONEY AND FINANCIAL SYSTEM (Paper - I)
Sub. Code : 73511

Day and Date : Wednesday, 25 - 01 - 2023

Total Marks : 50

Time : 2.30 p.m. to 4.30 p.m.

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

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

- a) State the meaning and features of current account.
- b) State the remedies for controlling NPA.
- c) State the types of Digital Currency.

Q2) What is small Finance Bank? Explain the functions of Small Finance Bank. [10]

Q3) Describe the sources of funds and income of banks. [10]

Q4) Explain the primary and secondary functions of Commercial Banks. [10]

Q5) What is money supply? Describe the factors affecting on money supply [10]

Q6) Define Block chain technology. Explain the work procedure of block chain technology. [10]

Q7) Write Short notes. (Any two). [10]

- a) Crypto currency.
- b) Payment Banks and Small Finance Banks.
- c) Housing loan.

P.T.O.



SD - 74

मराठी रूपांतर

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

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

- अ) चालू ठेव खात्याचा अर्थ सांगा व त्याची वैशिष्ट्ये स्पष्ट करा.
ब) अनिष्पादित मालमत्ता कमी करण्याचे उपाय सांगा.
क) डिजीटल चलनाचे प्रकार सांगा.

प्र.2) लघू वित्त बँक म्हणजे काय? लघू वित्त बँकांची कार्ये स्पष्ट करा. [10]

प्र.3) बँकिंग संस्थांच्या निधीचे व उत्पन्नाचे मार्ग स्पष्ट करा. [10]

प्र.4) व्यापारी बँकांची प्राथमिक व दुय्यम कार्ये स्पष्ट करा. [10]

प्र.5) पैशाचा पुरवठा म्हणजे काय? पैशाच्या पुरवठ्यावर परिणाम करणारे घटक स्पष्ट करा. [10]

प्र.6) ब्लॉक चेन तंत्रज्ञानाची व्याख्या सांगा व त्याची कार्यप्रणाली स्पष्ट करा. [10]

प्र.7) टीपा लिहा. (कोणतेही दोन) [10]

- अ) कुट पैसा
ब) पेमेंट बँका व लघू वित्त बँका
क) गृहकर्ज



Seat No.

B.Com.(Part II) (Semester-III) (CBCS) Examination March/April 2023
CC- B5 : Money and Financial System- Paper-I (MFS3)
Sub. Code- 73511

Day and Date: Saturday, 24/06/2023

Total Marks: 50

Time: -: 02.30 to 04.30 p.m.

Instructions :

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

प्रश्न 1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

(10)

(a) पैशाची उत्क्रांती स्पष्ट करा.

(b) सूक्ष्म वित्त पुरवठा संस्थांची कार्ये सांगा

(c) बँकिंग व्यवसायाच्या तत्त्वांचे महत्त्व सांगा

प्रश्न 2 पैशाच्या पुरवठ्यावर परिणाम करणारे घटक स्पष्ट करा.

(10)

प्रश्न 3 व्यापारी बँकांची कार्ये सांगा

(10)

प्रश्न 4. बँकांच्या निधीचे स्रोत आणि उत्पन्नाचे स्रोत वर्णन करा

(10)

प्रश्न 5. अनिष्पादीत मालमत्ता म्हणजे काय? त्यांची कारणे आणि उपाय स्पष्ट करा

(10)

Q.6 ब्लॉक चेन तंत्रज्ञानाचे स्पष्टीकरण द्या आणि त्याची वैशिष्ट्ये देखील सांगा.

(10)

Q.7 टीपा लिहा (कोणत्याही दोन)

(10)

a) क्रिप्टो चलन

b) पतनिर्मिती प्रक्रिया

c) गृह कर्ज



Seat No.

B.Com.(Part II) (Semester-III) (CBCS) Examination March/April 2023
CC- B5 : Money and Financial System- Paper-I (MFS3)
Sub. Code- 73511

Day and Date: Saturday, 24/06/2023

Total Marks: 50

Time: -: 02.30 to 04.30 p.m.

Instructions :

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

-
- Q.1) Write short answers (Any two) (10)**
a) Explain the Evolution of Money.
b) State the functions of Micro Finance Institutions.
c) State the importance of principles of banking business
- Q.2) State the factors affecting money supply (10)**
- Q.3) State the functions of Commercial Banks. (10)**
- Q.4) Describe the Sources of funds & income of Banks. (10)**
- Q.5) What is meant by NPA ? Explain causes & remedies of NPA (10)**
- Q.6) Explain the Block chain technology and also give its features. (10)**
- Q.7) Write short notes. (Any two) (10)**
a) Crypto Currency
b) Credit Creation
c) Housing Loan



QP Code: 1799QP

Total No. of Pages: 1

Seat No.

January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS) 73512 Tax Procedure & Practice (GST-SGST, IGST & CGST) Paper
V_24.01.2023_02.30 PM To 04.30 PM

Subject Code: 73512

Day and Date: Tuesday, 24-01-2023

Time: 02:30 pm to 04:30 pm

Total Marks: 50

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

Attempt any five questions out of seven



-
- Q.1. Write short notes on (Any Two) [10]
1. Mixed Supply
 2. Schedule III under section 7 of the CGST Act
 3. Value of Supply
 4. Levy and Collection
- Q.2. Explain in detail The Schedule I and II under GST Act, 2017. [10]
- Q.3. Explain in detail the provisions regarding Time of Supply of Goods and Services. [10]
- Q.4. Shakti Ltd. supplied goods to Mr. Sham and issued invoice for the said supply on 13th September, 2022. Shakti Ltd. makes the payment entry for the same on 18th September, 2022 and amount credited in its bank account on 20th September, 2022. Determine the Time of Supply of Goods in the given situation. [10]
- Q.5. M/s. Bharat Traders is a registered dealer under GST. It received goods from M/s. Laxmi Traders, who is unregistered dealer under GST. M/s. Bharat Traders received the goods on 5th October, 2022. It makes the payment for the same on 10th October, 2022 and amount debited from its account on 12th October, 2022. M/s. Laxmi Traders issued invoice for the said supply on 11th October, 2022. Identify the time of supply goods in this case. [10]
- Q.6. M/s. Hindustan Traders supplied goods to M/s. P.K. Traders on 28th August, 2022. The GST rate on goods is changed from 12% to 5% w.e.f. 1st September, 2022. M/s. Hindustan Traders issued invoice on 30th August, 2022 and payment is credited in its bank account on 4th September, 2022. What is the time of supply in this case? [10]
- Q.7. Mr. Dipak purchased goods worth Rs. 3,50,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 7,20,000 to Bhima Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. [10]





QP Code: 1917QP

Total No. of Pages: 2

Seat No.

January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS) 73513 Tax Procedure & Practice (Income Tax) Paper
VI_25.01.2023_02.30 PM To 04.30 PM

Subject Code: 73513

Day and Date: Wednesday, 25-01-2023

Time: 02:30 pm to 04:30 pm

Total Marks: 50

Instructions.:

- 1) Figures to the right indicate full marks
- 2) Use of log table and calculator is allowed
- 3) Assume suitable data wherever necessary and mention it boldly

Special Instruction.:

Solve any 5 questions out of 7

-
- Q.1. Write short notes (Any two) [10]
1) Best Judgment Assessment
2) Self Assessment u/s 140 A
3) Interest payable u/s 234 C
4) Refund
- Q.2. Explain provisions relating to advance tax payable by the assessee along with due dates. [10]
- Q.3. Explain in brief the provisions relating to TDS. [10]
- Q.4. What is meant by Appeal under Income Tax Act? State the provisions relating to Appeal. [10]
- Q.5. From the following information, relating to Shri. Ashok Mishra for Assessment year 2022-23, you are required to calculate advance tax Payable in instalments along with due dates. [10]

Particulars	Amount in Rs.
1. Income from Business	6,10,000/-
2. Income from Salary	4,80,000/-
3. Bank Interest Income	1,10,000/-
4. TDS	7,675/-

Q.6. Calculate total tax and interest payable under section 234 A and 234 B for Shri. Kelkar for A.Y. 2022-23 from the following details - [10]

Particulars	Amount in Rs.
Total tax payable (Income Tax & Cess)	5,20,000/-
TDS	20,000/-
Advance tax paid on 14.06.2021	50,000/-
Advance tax paid on 10.09.2021	75,000/-
Advance tax paid on 15.12.2021	1,00,000/-
Advance tax paid on 27.02.2022	1,20,000/-
Income tax return is filed on 09.10.2022 (Due date is 31.07.2022)	

Q.7. You are supplied with following information. Calculate amount of tax to be deducted at source - [10]

Particulars	Amount in Rs.
Payment to sub- contractor	71,000/-
Payment to Contractor	29,000/-
Payment for Sales Commission	19,000/-
Payment to transporter (PAN not given)	49,000/-
Payment for Audit Fees	99,500/-



B.com (Part- II) (Semester- III) Examination, March, 2023

Tax procedure and Practice (CBCS)

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

Sub. Code-73512

Total Marks- 50

Day and Date- 23/06/2023

Time- 2:30pm to 4:30pm

Instructions:- 1) All Question carry equal marks

2) Attempt any five questions out of seven

Q 1) Write short notes on (Any Two) (10)

- Mixed Supply
- Schedule III under CGST Act, 2017
- Value of Supply
- Schedule II under CGST Act, 2017

Q 2) Explain in detail the provisions of Levy and Collection. What is Composite Supply? (10)

Q 3) Explain in detail the provisions relating to Time of Supply of Goods under CGST Act, 2017 (10)

Q 4) Raja supplied goods to Ram and issued invoice for the said supply on 11th January, 2023. Raja makes the payment entry for the same on 13th January, 2023 and amount credited in his bank account on 16th January, 2023. Determine the Time of Supply of Goods in the given situation. (10)

Q 5) M/s. Laxmi Traders is a registered dealer under GST. It received goods from M/s. Kishor Traders, who is unregistered dealer under GST. M/s. Laxmi Traders received the goods on 3rd February, 2023. It makes the payment for the same on 10th February, 2023 and amount debited from its account on 12th February, 2023. M/s. Kishor Traders issued invoice for the said supply on 10th February, 2023. Identify the time of supply goods in this case. (10)

Q 6) M/s. Suresh Traders supplied goods to M/s. Ganesh Traders on 28th January, 2023. The GST rate on goods is changed from 12% to 5% w.e.f. 1st February, 2023. M/s. Suresh Traders issued invoice on 30th January, 2023 and payment is credited in its bank account on 3rd February, 2023. What is the time of supply in this case? (10)



Q 7) Mr. Rahul purchased goods worth Rs. 3,20,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 5,10,000 to Ashok Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (10)



B.Com. (Part – II) (Semester III) Examination, March, 2023

Tax Procedure & Practice (Paper – VI)

Income Tax (Vocational) (New)

Subject Code : 73513 (2)

Date: Saturday 24/06/2023

Marks:- 50

Time: 2.30 p.m. to 4.30 p.m.

Instructions:-

1) Solve any 5 questions out of 7

2) Figures to the **right** indicate full marks

- Q.1 Write short notes on **any two** of the following 10
1. Self Assessment
 2. Income escaping assessment
 3. Summary Assessment u/s 143(1)
 4. TDS provision for contractors under section 194C
- Q.2 Write detailed note on interest payable under section 234 A, 234 B and 234 C. 10
- Q.3 Explain provisions relating to Advance Tax payable by the assessee along with due dates 10
- Q.4 Write in brief on “Post assessment procedure”. 10
(Steps taken after Assessment)
- Q.5 Mr. Kumar is running a provision store. The turnover of the store for the financial year 2022-23 amounted to Rs. 1,84,00,000/-. He wants to declare his income under section 44AD at 8% of the total turnover. He does not have any other source of income. Will he be liable to pay advance tax? 10
- Q.6 From the following information relating to Mr. Atul for A.Y. 2022-23, you are required to calculate advance tax payable in instalments along with due dates. 10

Particulars

1. Income from Business
2. Income from Salary
3. Interest Income
4. TDS

Amount in Rs.

4,15,000/-
6,85,000/-
1,10,000/-
10,765/-



Q.7 You are supplied with following information. Calculate amount of tax to be deducted at source – 10

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Payment of Audit Fees	45,000/-
2. Payment to sub-contractors	63,000/-
3. Payment of Commission	18,000/-
4. Payment to Transporter (PAN not given)	90,000/-
5. Payment to Advertising Contractor	15,000/-

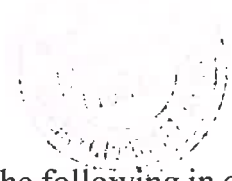


B.COM. – IInd Year

SEM – IV



Previous Year Question Papers Academic Year (2022-23)



SD-75



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

- a) Which road does the poet Rana Nayar refer to?
- b) Who was Mr. Montgomery?
- b) Who were great workmen?
- c) Who washed the written name of the poet's beloved?

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

- a) What aspects of Indian life do you find in the poem 'Breathings Spaces'?
- b) What did the narrator know about the bank?
- c) Why did the company dicide to change the manner of payment?
- d) What is the opinion of the Verger about education?
- e) Discuss the poem 'One Day I Wrote Her Name _____' as a sonnet.

B) Write short notes on the following in 7 to 8 sentences each: (2 out of 3): [6]

- a) The Bank Manager
- b) The central idea of the poem 'Breathing Spaces'
- c) Importance of mob

C) Do as directed. [4]

- a) Victory (make adjective)
- b) Nice (make adverb)
- c) Day (Give antonym)
- d) Stain (Give synonym)

Q3) a) Write an e-mail to the Editor of a newspaper complaining about drainage and sanitation problem in your area. Imagine necessary details. [5]

b) Write a Blog post on the celebration of the establishment day your college. Imagine necessary details. [4]



SD-75

Q4) a) Write an essay on 'The problems of Brain Drain in India'. [4]


b) Write a precis of the passage given below. Give a suitable title. [4]

Trees give shade for the benefit of others, and while they themselves stand in the sun and endure the scorching heat, they produce the fruit of which others profit. The character of good men is like that of trees. What is the use of this perishable body if no use is made of it for the benefit of mankind? Sandalwood, the more it is rubbed, the more scent does it yield. Sugarcane, the more it is peeled and cut up into pieces, the more juice does it produce. The men who are noble at heart do not lose their qualities even in losing their lives. What matters whether men praise them or not? What difference does it make whether they die at this moment or whether lives are prolonged? Happen what may, those who tread in the right path will not set foot in any other. Life itself is unprofitable to a man who does not live for others. To live for the mere sake of living one's life is to live the life of dog and crows. Those who lay down their lives for the sake of others will assuredly dwell forever in a world of bliss.

Q5) a) Draft a notice and agenda of the fourth meeting of Shivaji Sahakari Bank Ltd., Satara. The topics to be discussed include the appointment of a peon, the security of the accounts of the Patan Branch, the salary hike for the employees, etc. [5]

b) Write a brief advertisement of a Refrigerator. [4]



Seat. No.	
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EFBCP4

Total No. Of Pages: 4

B.COM. (Part II) (Semester IV) Examination, June - 2023

English (Compulsory) (Paper IV)

English For Business Communication (AECC-C4) (CBCS)

Sub. Code : 73520 / 77843

Day and Date: Monday, 19/06/2023

Total Marks:- 50

Time:- 10:30 am to 12:30 pm

Instructions: 1) All questions are compulsory

2) Figures to the right indicates full marks.

Q1) A) Multiple choice questions.

4

1. The narrator proposes to deposit.....dollars a month.

A. Fifty-Six.

C. Fifty

B. Sixty-Five.

D. Sixty

2..... Stands as a guard against the termites of time.

A. An old mango tree.

C. An old Banyan tree

B. An old peepul tree

D. An old neem tree

3. The Verger runs..... shop.

A. Medicine.

C. Sweets

B. Tobacco

D. Fruit

4. The common people witness the history as the.....

A. Audience.

C. People

B. Mob

D. Working Men



Q1) B) Answer in one word phrase sentence each. 4

1. Who washed the written name of the poets beloved?
2. What is the name of the Verger?
3. What was the third order of the company about the payment of the wages?
4. Which road does the poet refer to in line one?

Q2) A) Answer the following questions in 3-4 sentences each. (3 out of 5) 6

1. Why is the poem called breathing spaces?
2. How did the narrator attempt to open an account?
3. What did the narrator no about the bank?
4. How did the stokers work in the company?
5. Why the Verger was fired?

Q2) B) Right short notes on the following in about 7-8 sentences each. (2 out of 5) 6

1. Theme of Spencers treatment of love?
2. The end of the story The Verger.
3. The central idea of the poem breathing spaces.

Q2) C) Do as directed. 4

I) Give synonyms of the following. 2

- A. Stain
- B. Flushed

II) Give antonyms of the following. 2

- A. Back
- B. Old

Q3) A) Suppose you won a State Level Essay Competition. Write a personal blog about it. Imagine the necessary details. 5



2

Q3) B) Write an email to your friend requesting him to join you for one day picnic. 4

Q4) A) Write an essay on the life in an Indian villages. 4

B) Write a precis of the passage given below. Give a suitable title for it. 4
A man in the east left all worldly thoughts and went to a jungle, where he built a hut and lived there. His only clothing was a piece of cloth that he wore around his waist. But luckily, mice were plentiful in the wood; So he had to keep a cat. Cats need milk; So he had to rear a cow. Cows needed tending, so a cowboy was hired. Small town established in the jungle.

Q5) A) Write a brief advertisement of a mobile handset. 5

B) Write a summary of the following passage by making notes of the important points. Give suitable title. 4

King Mahala was fond of gold more than anything else in the world. He treasured his royal crown because it was made of that precious metal. If he loved anything good or half as good, it was a little girl who played around her father's feet so happily. But the more Mahala loved his daughter, the more he desired wealth. He thought the foolish man that he was, the best thing he could possibly do for his beloved child was to bestow upon him the great pile of yellow shiny coins that had been collected since the creation of the world. So he gave all his thoughts and all his time to this one cause. If ever he looked for a moment at the golden clouds of sunset, he wished they were gold and that they could be safely squeezed into his strong box.





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Total No. of Pages : 6

Seat No.	
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**B.Com.(Part-II) (Semester- IV) (CBCS) Examination,
January - 2023
CC-B2 : CORPORATE ACCOUNTING (Paper -II)
Sub. Code : 73521**

Day and Date : Friday, 20 - 01 - 2023

Total Marks : 40

Time : 10.30 a.m. to 12.30 p.m.

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

Q1) Short answer questions.

[5]

- a) Explain the basis of apportionment of expenses.

OR

What is pre and post incorporation profit or loss?

- b) Varsha Ltd. was registered on 1st Jan. 2018 to take over business of a Megha Ltd as from 1st Oct. 2017. Following is the Profit and Loss A/C of the company for year ending 30th Sept. 2018.

Profit and Loss A/C

Particular	Rs	Particular	Rs
To Salary	16000	ByGross Profit	200000
To Repairs	12000		
To Stationary	16000		
To Depreciation	20000		
To Rent and rates	8000		
To General Expenses	8000		
ToBad debts	22000		
To Preliminary Expenses	4000		
To Audit fees	8000		
To interest to vendor (Up 1st March 2018)	20000		
To Debenture interest	6000		
To Discount	5000		
To Commission on sales	15000		
To Net profit	40000		
	200000		200000

P.T.O.

- i) The sales of the prior period were 2/5 of the total sales for the year
- ii) Out of Bad Debts written off Rs.6000 related to the debts taken over from firm.

Ascertain profit prior to and after incorporation of the Varsha Ltd. [5]

OR

Namrata Ltd., was incorporated on 1st August 2018 to take over the business of a company as a going concern cocern from 1st April 2018. The accounts were closed on 31st March 2019.

Profit & Loss Account

DR.

Cr.

Particular	Rs	Particular	Rs
To Rent and taxes	24000	By Gross profit b/d	310000
To Debenture interest	4800		
To Salaries	66000		
To Electricity	12000		
To Directors Fees	14000		
To Auditors Fees	5000		
To Commission	12000		
To Advertisement	16000		
To Discount	7000		
To Office Expenses	15000		
To carriage	3000		
To preliminary Expenses	8500		
To Bad Debts	9000		
To Net profit	113700		
Total	310000		310000





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Additional Information:

The sales for period upto 1st August 2018 were 3/10 of the sales for the year. The salary was evenly paid throughout the year.

Out of total Bad Debts Rs.3000 were related to debts taken from vendor.

Find out the profit earned prior to incorporation and after incorporation of the company. [5]

Q2) Short answer questions

- a) Explain the methods of valuation of shares. [5]

OR

State the need of valuation of shares.

- b) The following is Balance sheet of Sujata company Ltd as on 31st March 2019. [5]

Balance Sheet

Liabilities	Rs	Assets	Rs
Share Capital: 15000 Equity Shares of Rs.100each	15,00,000	Land & Building	15,00,000
4000 8% Preference shares of Rs.100 each	4,00,000	Plant & Machinery	17,00,000
General Reserve	7,00,000	Vehicles	4,50,000
Profit & loss A/c	5,00,000	Debtors	5,80,000
10% debentures	9,00,000	Stock	4,70,000
S.Creditors	7,00,000		
	48,00,000,		48,00,000



SD-76

The land & Building and Plant & machinery are to be depreciated by 10% and vehicle by 20% The stock is revalued at Rs.4,50,000 and debtors subject to a provision for bad debts of Rs. 80,000.

Mr. Vedant holds 1000 equity shares asks you to calculate Intrinsic value of his shares. Please do needful. [5]

OR

Following is the information of Renuka Industries Ltd

- i) 10000 Equity share capital of Rs.100each Rs.10,00,000
- ii) 8% preference share capital of Rs.10 each Rs.1,00,000
- iii) The profits for the last five years were as :2014-15 Rs.4,30,000, 2015-16 Rs.4,70,000, 2016-17 Rs.5,40,000., 2017-18 Rs.6,00,000 and 2018-19 Rs.6,45,000.
- iv) The taxation provision is to be made at 50%
- v) Profit earning capacity of similar company show 10%.
- vi) Transfer to reserve Rs.25000 every year.

Find out Market Value of the equity shares. [5]

Q3) Short answer questions.

- a) Explain liquidators Remunexation. [5]

OR

Describe preferential creditors.

- b) Pratap company Ltd went into voluntary liquidation on 31st December 2018. The balance sheet as on that date was as follows:

Liabilities	Rs	Assets	Rs.
		Land	5,00,000
8000 Equity Shares of Rs.100 each	8,00,000	Plant and Machinery	4,50,000
8% Debentures	4,00,000	Building	200,000
Preferential Creditors	80000		
Sundry Creditors	3,00,000	Sundry Debtors	2,50,000
Bank Overdraft	1,20,000	Cash balance	60,000
		Profit & Loss A/c	2,40,000
	17,00,000		17,00,000



SD-76

The liquidators remuneration was 5% on the amount realized by him excluding cash and 2% on the amount paid to unsecured creditors including preferential creditors. Legal expenses Rs.5000 and the amount of liquidation expenses was Rs. 18,000.

The liquidator realize the assets as follows,

- | | |
|---------------------------|-------------|
| i). Land | Rs.4,50,000 |
| ii). Building | Rs.3,50,000 |
| iii). Plant and Machinery | Rs.2,55,000 |
| iv). Debtors | Rs.2,20,000 |

Show the Liquidators Final Statement of Account.

[10]

OR

Sachin Ltd went into voluntary Liquidation on 31st March 2016 when their Balance sheet was as under.

Liabilities	Rs	Assets	Rs
25000 Equity shares of Rs. 10 each fully paid	250000	Goodwill	20900
		Land & Building	250000
		Plant & Machinery	160000
		Stock	45000
		Sundry debtors	65000
<u>Sundry Creditors</u>	255000	Profit & Loss A/c	165000
Secured Creditors (Against Land & Building)			
Unsecured	90000		
6% Debentures	110900		
	705900		705900



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- a) The liquidator realized the assets as follows:
- | | |
|--|-----------|
| i) Land & Building (which was used to pay secured creditors) | Rs.260000 |
| ii) Plant & Machinery | Rs.140000 |
| iii) Stock | Rs.25000 |
| iv) Sundry Debtors | Rs.52000 |
| v) Good will fetch nothing | |
- b) The expenses of liquidation of Rs.3100
- c) The liquidator's remuneration was agreed at 5% on the assets realized and 2% on the amount paid to unsecured creditors.
- You are required to prepare Liquidators Final Statement of account. [10]

Q4) Short Answer questions.

State stock valuation methods.

[5]

OR

Explain objectives of inventory control system.

[5]



Seat No:

Total No. of Pages :4

B.Com (Part II)(Semester IV)(CBCS),Mar.-April Summer Examination-2023

Corporate Accounting Paper- II

Subject Code: 73521 / 77844

Day & Date: Tuesday,20-06-2023

Time: 10.30a.m. to 12.30p.m.

Total Marks: 40

Instructions: 1. All questions are compulsory.

2. Figures to the right indicate full marks.

3. Use of Calculator is allowed.

Q.1. A)What is profit or loss prior to and after Incorporation? Explain with an example.(5)

OR

A)List at least 10 expenses which are divided in Time Ratio and Sales Ratio.

B)Mahindra Co. Ltd was registered on 1st July 2022 to take over a business of a firm with the effect from 1st April 2022. The following is Profit and Loss Account of the company for the year ending 31st March, 2023

Profit and Loss Account

Particulars	₹.	Particulars	₹.
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 (upto 31-8-2022)	37,500		
To provision for bad debts	1,20,000		
To advertising	75,000		
To net profit	2,32,000		
	9,00,000		9,00,000

Out of Bad debts ₹. 22,500 related to the debtor taken over from partnership. The sales for the period up to 1-7-2022 were 2/3 of the sales for the remaining period. The salary was evenly paid throughout the period.

Compute the profit or loss made by the company prior to and after incorporation. (5)



OR

B) Hema Industries Limited was incorporated on 1st August 2018. It had acquired a running business of Geeta Ltd with the effect from 1st April 2018. During the year, the total sales were ₹. 36,00,000. The sales per month in the first half year were half of the what they were in the later half year.

The net profit of the company ₹. 2,00,000 was worked out after charging the following expenses.

Depreciation ₹. 1,23,000

Directors fees ₹. 50,000

Preliminary expenses ₹. 12,000

Office expenses ₹. 78,000

Selling expenses ₹. 72,000

Interest to vendor upto 31-8-2018 ₹. 10,000

You are required to calculate:

i) Sales ratio

iii) Ratio for interest to vendor

ii) Time Ratio

iv) Gross Profit

Q.2. A) What is the need of valuation of shares?

(5)

OR

A) Write the process of calculation of value of equity share under Intrinsic Value Method.

B) Manisha Ltd presented the following Balance Sheet as on 31st March 2023.

Particulars	₹.	Particulars	₹.
20000 Equity shares of ₹. 100 each	20,00,000	Premises	30,00,000
5000 Pref. Shares of ₹. 100 each	5,00,000	Furniture	7,00,000
Profit & Loss Account	7,80,000	Investment (Market value ₹. 3,00,000)	3,50,000
Reserve Fund	10,90,000	Stock of goods	15,00,000
8% Debentures	7,00,000	Sundry Debtors	5,40,000
Bank Loan	8,50,000	Bank	1,10,000
Sundry Creditors	4,80,000	Cash	2,00,000
	64,00,000		64,00,000

Additional Information:

a) Premises and Furniture were revalued at ₹. 32,00,000 and ₹. 5,00,000 respectively



- b) Stock to be taken at ₹. 16,00,000
 c) Debtors subject to deduction of ₹. 20,000 for bad debts.
 d) Net profits for last five years ₹. 1,25,000, ₹. 2,25,000, ₹. 2,50,000 , ₹. 1,75,000, and ₹.2,25,000. Goodwill is to be valued at 3 years purchase of average of net profit.

Ascertain the Intrinsic Value of Equity Shares.

(5)

OR

B) From the following information of Reliance Ltd. , calculate the value of each share on the basis of Yield Value Method.

- a. Equity Share Capital- 20,000 shares of ₹. 100 each, 80% paid up.
 b. 9% Preference Share Capital- 25,000 shares of ₹. 100 each fully paid
 c. Net profit before tax – ₹.10,00,000
 d. Rate of Tax- 40%
 e. It is company's policy to transfer 10% of profit to reserves.
 f. Normal Rate of Return is 14%

Q.3. A) Write short note of Appointment of Liquidator.

(5)

OR

A) Write short note on Liquidator's Remuneration.

B) XYZ Ltd went into voluntary liquidation on which date their balance sheet was as under.

Balance Sheet as on 31-03-2023

Particulars	₹.	Particulars	₹.
Share Capital (10,000 Share)	1,00,000	Fixed assets	1,50,000
Bank Overdraft secured by stock	1,50,000	Stock	1,05,000
Creditors for wages and taxes	20,000	Sundry Debtors	27,000
Creditors for purchases	30,000	Cash & Bank	5,000
		Profit & Loss A/C	13,000
	3,00,000		3,00,000

The liquidator was entitled to a commission at 3% on assets realized and 5% on payment made to unsecured creditors excluding preferential creditors. The liquidator realized assets as under-

Fixed assets ₹. 1,55,000

Stock ₹. 95,000

Sundry Debto ₹. 25,000



The liquidation expenses were ₹.4,800

Prepare Liquidator's Final Statement of Account.

(10)

OR

B) ABC Ltd went into voluntary liquidation as on 31-12-2022. The following was their balance sheet as on that date.

Balance Sheet as on 31-12-2022

Particulars	₹.	Particulars	₹.
Share Capital (30,000 Share)	1,50,000	Goodwill	50,000
Loans	1,75,000	Land & Building	2,00,000
Outstanding salary for 6 months	36,000	Furniture	95,000
GST payable	22,000	Sundry Debtors	88,000
Unsecured creditors	86,500	Cash & Bank	20,500
		Profit & Loss A/C	16,000
	4,69,000		4,69,000

The liquidator was entitled to a commission at 5% on assets realized by him and 2.50% on payment made to unsecured creditors. The liquidator realized following assets-

Land & Building ₹. 1,75,000 Furniture ₹. 85,000 and Debtors ₹. 80,000

Legal charges were ₹. 7,000 and Liquidation expenses ₹. 9,860

Prepare Liquidator's Final Statement of Affairs.

Q.4 A) Write functions and duties of Storekeeper.

(5)

OR

A) What are the objectives of Inventory Control?





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Total No. of Pages : 2

Seat No.	
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B.Com. (Part - II) (Semester - IV) (CBCS) Examination, January - 2023
CC-B8 : MACRO ECONOMICS (Paper - II)
Sub. Code : 73522

Day and Date : Saturday, 21 - 01 - 2023

Total Marks : 50

Time : 10.30 a.m. to 12.30 p.m.

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

- Q1) Write short answers (Any two). [10]**
- a) State the stages of trade cycles.
 - b) Explain the scope of public finance.
 - c) Distinguish between internal trade and international trade.
- Q2) Fully explain the Schumpeter's theory of trade cycle. [10]**
- Q3) What is direct tax? Discuss the merits and demerits of direct taxes. [10]**
- Q4) Describe the international trade theory of Ricardo. [10]**
- Q5) What is foreign exchange rate? Explain the various types of foreign exchange rate. [10]**
- Q6) What is public debt? Explain the effects of public debt on the economy. [10]**
- Q7) Write Short notes. (Any two). [10]**
- a) Principle of maximum social advantage.
 - b) Non tax revenue sources of the government.
 - c) Control on trade cycles.

P.T.O.



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मराठी रूपांतर

- सूचना : 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]
अ) व्यापार चक्राच्या अवस्था सांगा.
ब) सार्वजनिक आय-व्ययाचे स्वरूप स्पष्ट करा.
क) देशांतर्गत आणि आंतरराष्ट्रीय व्यापार यातील फरक स्पष्ट करा.
- प्र.2) शुम्पिटर यांचा व्यापार चक्राचा सिद्धांत सविस्तर विषद करा. [10]
- प्र.3) प्रत्यक्ष कर म्हणजे काय? प्रत्यक्ष करांचे गुण-दोष स्पष्ट करा. [10]
- प्र.4) रिकार्डो यांचा आंतरराष्ट्रीय व्यापार विषयक सिद्धांत स्पष्ट करा. [10]
- प्र.5) विदेशी विनिमय दर म्हणजे काय? विदेशी विनिमय दाराचे विविध प्रकार सांगा. [10]
- प्र.6) सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्जाचे अर्थव्यवस्थेवरील परिणाम स्पष्ट करा. [10]
- प्र.7) टीपा लिहा. (कोणतेही दोन) [10]
अ) महत्तम सामाजिक लाभ तत्व
ब) सरकारची बिगर कर उत्पन्नाची साधने
क) व्यापारी चक्रांचे नियंत्रण



Seat No.

B.Com Part -II Semester IV Examination March-April 2023

ECONOMICS (C.B.C.S.)

Macro Economics (Paper No. II) (MECOP2) CC-B8

Course Code: 7801

Sub. Code- 73522

Day and Date: Wednesday, 21/06/2023

Total Marks: 50

Time: - 10.30 a.m. to 12.30 p.m.

Instructions: - 1) All questions carry equal marks

2) Attempt any five questions out of seven

Q. 1 writes SHORT Answers (Any Two).

10

A) "Trade cycle is purely monetary phenomenon", Explain.

B) What is Monetary Policy ?

C) State the Principle of Maximum Social Advantage.

Q. 2 what is Trade cycle? Explain the Phases of Trade Cycles.

10

Q.3 What is Public Finance? Write in detail the Nature and Scope of Public Finance.

10

Q. 4 what is Direct Tax? Write merit and demerits of Direct Tax.

10

Q. 5 Write in detail the causes of growth in public expenditure.

10

Q. 6 What is Deficit Finance? Write the merit and demerits of deficit financing.

10

Q. 7 Write SHORT NOTES (Any Two).

10

A) Advantages and Disadvantages of international trade.

B) Causes of disequilibrium in Balance of Payments.

C) Effects of Public Debt.



मराठी रूपांतरण

प्रश्न 1 थोडक्यात उत्तरे लिहा. (कोणत्याही दोन). 10

अ) "व्यापारचक्र ही सर्वस्वी चलनजन्य घटना आहे.", स्पष्ट करा

आ) चलनविषयक धोरण म्हणजे काय?

इ) महत्तम सामाजिक लाभाचे तत्व सांगा.

प्रश्न 2 व्यापार चक्र म्हणजे काय? व्यापार चक्रांच्या अवस्था सविस्तर स्पष्ट करा. 10

प्रश्न 3 सार्वजनिक आयव्यय म्हणजे काय? सार्वजनिक आयव्ययाचे स्वरूप

आणि व्याप्ती सविस्तर लिहा. 10

प्रश्न 4 प्रत्यक्ष कर म्हणजे काय? प्रत्यक्ष कराचे गुण व दोष

सविस्तर लिहा. 10

प्रश्न 5 भारतीय सार्वजनिक खर्चाच्या

वाढीची कारणे सविस्तर लिहा. 10

प्रश्न 6 तुटीचा अर्थभरणा म्हणजे काय? तुटीचा अर्थ भरण्याचे गुण दोष सविस्तर लिहा.

प्रश्न 7 टिपालिहा. (कोणत्याही दोन). 10

अ) आंतरराष्ट्रीय व्यापाराचे फायदे तोटे

आ) व्यवहारशेधातील असमतोलाची कारणे

इ) सार्वजनिक कर्जाचे परिणाम





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Total No. of Pages : 2

Seat No.	
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B.Com. (Part - II) (Semester - IV) (CBCS) (New)

Examination, January - 2023

CC-B4: FUNDAMENTALS OF ENTREPRENEURSHIP (Paper-II)

Sub. Code : 73523

Day and Date : Monday, 23 - 01 - 2023

Total Marks : 50

Time : 10.30 a.m. to 12.30 p.m.

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

Q1) Write short answers (Any two out of three). [10]

- a) State the challenges before family business.
- b) Explain in brief the opportunities in service sector.
- c) Explain in brief the entrepreneurial qualities of Hanmantrao Gaikwad [BVG].

Q2) Explain the advantages and disadvantages of family business. [10]

Q3) State the concept of service entrepreneurship. Explain the role of service sector in national economy. [10]

Q4) Explain the concept and key elements of business plan. [10]

Q5) Explain the causes of limited growth of women entrepreneurs in India. [10]

Q6) Prepare the project report for starting beauty parlor. [10]

Q7) Write Short notes. (Any two). [10]

- a) Types of family business.
- b) Challenges before Agro-entrepreneurship.
- c) Entrepreneurial qualities of Chetana-Gala-sinha.

P.T.O.



SD - 78

मराठी रूपांतर

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

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

- अ) कौटुंबिक व्यवसायासमोरील आव्हाने स्पष्ट करा.
ब) सेवा क्षेत्रातील उद्योजकीय संधी स्पष्ट करा.
क) हणमंतराव गायकवाड (बी.व्ही.जी.) यांची उद्योजकीय गुण स्पष्ट करा.

प्र.2) कौटुंबिक व्यवसायाचे फायदे-तोटे स्पष्ट करा. [10]

प्र.3) सेवा उद्योजकतेची संकल्पना व राष्ट्रीय अर्थव्यवस्थेतील सेवा क्षेत्राची भूमिका विषद करा. [10]

प्र.4) व्यवसाय योजनेची संकल्पना व महत्वाचे घटक स्पष्ट करा. [10]

प्र.5) भारतातील महिला उद्योजकांच्या मर्यादित वाढीची कारणे विषद करा. [10]

प्र.6) 'ब्यूटी पार्लर' सुरू करण्याचा प्रकल्प अहवाल तयार करा. [10]

प्र.7) टीपा लिहा. (कोणतेही दोन) [10]

- अ) कौटुंबिक व्यवसायाचे प्रकार
ब) कृषी उद्योजकापुढील आव्हाने
क) चेतना गाला - सिन्हा यांचे उद्योजकीय गुण



B.com (Part II) (Sem IV) (Revised)(CBCS)
Examination, March-2023
CC-B4: Fundamentals of Entrepreneurship (Paper- II)(FOEP2)
Sub. Code 73523

Day & Date: Thursday, 22/06/2023
Time : 10.30 am To 12.30 pm

Total Marks: 50

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

- Q1. Write Short answers (Any two out of three) (10)
- a) State the role of Service Sector in National Economy
 - b) What are the key elements of Business Plan?
 - c) Explain the types of Family Business?
- Q2. Prepare a Project Report for starting Eco-Friendly Bag unit? (10)
- Q3. State the challenges before family business in India? (10)
- Q4. Explain the entrepreneurial opportunities in Agro-Entrepreneurships? (10)
- Q5. Explain the reasons for failure of Project? (10)
- Q6. Describe the causes of limited growth of Women entrepreneurship in India? (10)
- Q7. Write Short notes (Any two out of three) (10)
- a) Challenges before Agro Entrepreneurship
 - b) State the entrepreneurial Characteristics of Aditi Gupta.
 - c) Business Succession Planning.



मराठी रुपांतर

सुचना : 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

- प्र1. थोडक्यात उत्तरे लिहा. (कोणतेही 2) (10)
- a) सेवा क्षेत्राची राष्ट्रीय अर्थव्यवस्थेतील भूमिका स्पष्ट करा.
b) व्यवसाय आराखड्यातील महत्त्वाच्या घटकांची माहिती द्या.
c) कौटुंबिक व्यवसायाचे प्रकार विशद करा.
- प्र2. पर्यावरण धार्जिणी बॅग निर्मिती सुरू करण्याबाबत प्रकल्प अहवाल तयार करा. (10)
- प्र3. भारतातील कौटुंबिक व्यवसायासमोरील आव्हाने विशद करा. (10)
- प्र4. कृषी उदयोग क्षेत्रातील संधीचे थोडक्यात वर्णन करा. (10)
- प्र5. प्रकल्प अपयशी होण्याची कारणे सांगा. (10)
- प्र6. महिला उदयोजकांच्या मर्यादित विकासाची कारणे सांगा. (10)
- प्र7. टीपा लिहा (कोणतेही 2) (10)
- 1) कृषी उदयोजकतेपुढील आव्हाने
2) आदिती गुप्ता यांची उदयोजकता थोडक्यात सांगा.
3) व्यवसाय उत्तराधिकारी / वारस नियोजन





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Total No. of Pages : 2

Seat No.	
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**B.Com. (Part - II) (Semester - IV) (CBCS) Examination,
January - 2023
STATISTICS**

**AECC-C6 : Business Statistics (Paper- II)
Sub. Code: 73524**

Day and Date : Tuesday, 24 - 01 - 2023
Time : 10.30 a.m. to 12.30 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.
 - 4) Graph papers will be supplied on request.

Q1) Attempt any two of the following:

- a) State addition law of probability. Use it find $P(A \cup B)$ if
 $P(A) = 1/4$, $P(B) = 2/5$ and $P(A \cap B) = 1/5$ [5]
- b) Define time series. Explain in brief components of time series. [5]
- c) Explain the terms chance & assignable causes of variations. [5]

Q2) Define index number. Discuss the problems involved in construction of Index numbers. Construct a price index number by the average of relative's method using Arithmetic Mean and comment on your result. [10]

Commodity	Rice	Wheat	Oil	Fish
Base year price in Rs.	25	22	85	250
Current year price in Rs.	40	32	110	350

Q3) Describe the method of least squares for fitting of a straight line. Compute 5- yearly Moving Average from the following data. [10]

Year	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Values	50	60	64	70	91	115	131	139	145	151	169

P.T.O.



SD -79

Q4) State different types of control charts for attributes and state their control limits. Ten pieces of cloth of equal length contains the following number of defects. [10]

1, 2, 7, 0, 4, 3, 5, 4, 6, 3

Draw a control chart for number of defects.

Q5) State the properties of normal curve. If X is a normal variate with mean 46 and S.D. 4. Find [10]

- i) $P(42 < X < 50)$
- ii) $P(X < 50)$
- iii) $P(X > 50)$

(Given area under SNV from $z = -1$ to $z = 1$ is 0.6827)

Q6) State the formula for Fisher price index number. Find Laspeyre's and Paasche's price index numbers using following data. [10]

Commodity	Base year (2012)		Current year(2019)	
	Price	Quantity	Price	Quantity
A	10	3	15	4
B	20	6	30	9
C	30	5	45	8
D	16	8	24	12
E	4	7	6	20

Q7) Attempt any two of the following:

- a) Explain the term "Process control and Product control. [5]
- b) If X is binomial variable with $n = 8$ and $p = 0.5$ then find mean and variance of the distribution. [5]
- c) Explain mean charts [5]



Seat No.

March-April (summer) Examination – 2023
B.Com – II Semester – IV
Subject - AECC-C6 : Business Statistics Paper-II (BSTATP2)
Subject code: 73524

Day and Date : Friday, 16/6/2023
Time : 10.30am to 12.30 pm

Total - 50

- Instructions :
- 1) Attempt any five questions.
 - 2) Each questions carries 10 marks.
 - 3) Graph papers will be supplied on request.
 - 4) Use of non programmable calculator is allowed.

- Q.1 Attempt any two from the following 10
- a) Explain secular trend
 - b) Construct price index number by
 - i) Simple aggregative method
 - ii) Simple average of price relative method

Commodity	Base year price(in Rs)	Current year Prices(in Rs)
A	100	150
B	80	100
C	40	50
D	10	20

- C) Write the addition law of probability .Find $P(A \cup B)$ if $P(A) = 1/4$ $P(B) = 2/5$ and $P(A \cap B) = 1/5$

- Q.2 Define time series .Calculate four yearly centered moving average for given data 10
and also plot actual and trend values on a graph paper

Year	1980	1981	1982	1983	1984	1985	1986	1987
Price	84	80	90	96	92	100	95	105

- Q.3 Define binomial distribution and write any four properties of binomial distribution. 10
Find the parameters of binomial distribution whose mean is 3 and variance is 2.



Q.4 Define fisher's price index numbers and find the same from the following 10

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

Q.5 Draw a mean chart for the data given below and state whether the process is in control ? 10

Sample number	1	2	3	4	5	6	7	8
Mean	11	12	10	11	12.5	11	11	10

Q.6 Define i) Probability ii) Independent event 10
A problem is given to two students A and B ,Probability that A solve it is 2 by 3 and B solve it is 3 by 4 .Find probability that problem will be solve

Q.7 Attempt any two from the following 10
a) Explain shewhart control chart .
b) Explain seasonal variation and cyclic variation
c) What is the chance that a leap year selected at random will contain 53 Sundays





SD - 80

Total No. of Pages : 2

Seat No.	
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B.Com. (Part - II) (Semester - IV) (CBCS) (New)

Examination, January - 2023

CC-B6 : MONEY AND FINANCIAL SYSTEM (Paper - II)

Sub. Code : 73525

Day and Date : Wednesday, 25 - 01 - 2023

Total Marks : 50

Time : 10.30 a.m. to 12.30 p.m.

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

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

- a) Explain the role of SIDBI.
- b) State the features of Indian capital market.
- c) State the benefits of cheque truncation system.

Q2) Describe the functions of National Bank for Agriculture and Rural Development (NABARD). [10]

Q3) State the meaning of Money Market. Describe the importance of Money Market. [10]

Q4) Describe the reformation in Indian Capital Market taken place in recent period. [10]

Q5) Evaluate the Monetary Policy of Reserve Bank. [10]

Q6) State the meaning of credit card. Elaborate the features of credit card. [10]

Q7) Write Short notes. (Any two). [10]

- a) Autonomy of RBI.
- b) Types of Non Banking Financial Institutions.
- c) e-Banking.

P.T.O.



SD - 80

मराठी रूपांतर

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

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

- अ) सिडबी भूमिका स्पष्ट करा.
- ब) भारतीय भांडवलबाजाराची वैशिष्ट्ये स्पष्ट करा.
- क) चेक ट्रेंकेशन प्रणालीचे फायदे सांगा.

प्र.2) राष्ट्रीय कृषी आणि ग्रामीण विकास बँकेची (नाबार्डची) कार्ये स्पष्ट करा. [10]

प्र.3) नाणेबाजाराचा अर्थ सांगा व नाणेबाजाराचे महत्त्व स्पष्ट करा. [10]

प्र.4) भारतीय भांडवल बाजारातील अलिकडच्या काळातील सुधारणा स्पष्ट करा. [10]

प्र.5) रिजर्व बँकेच्या चलनविषयक धोरणाचे मुल्यमापन करा. [10]

प्र.6) क्रेडीट कार्डाचा अर्थ सांगा व त्याची वैशिष्ट्ये स्पष्ट करा. [10]

प्र.7) टीपा लिहा. (कोणतेही दोन) [10]

- अ) रिजर्व बँकेची स्वायत्तता
- ब) बिगर बँकिंग वित्तीय संस्थांचे प्रकार
- क) ई-बँकिंग



Seat No.

B.Com.(Part II) (Semester-IV) (CBCS) Examination March/April 2023
CC- B6 : Money and Financial System- Paper-I (MYFSP2)
Sub. Code- 73525

Day and Date: Saturday, 24/06/2023

Total Marks: 50

Time: -: 10.30 to 12.30.p.m.

Instructions :

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

-
- Q.1) Write short answers (Any two) (10)
- a) State the importance of debit card.
 - b) Give the types of non-banking financial institutions.
 - c) Explain the features of Money market in India
- Q.2) Explain the functions of Reserve Bank of India (10)
- Q.3) Explain the functions and role of NABARD. (10)
- Q.4) What is E-Banking ? Explain the features of E-Banking. (10)
- Q.5) Explain the instruments of monetary policy. (10)
- Q.6) What is Mutual fund ? Explain the types of mutual funds. (10)
- Q.7) Write short notes. (Any two) (10)
- a) Features of Mobile Banking
 - b) Cheque truncation system
 - c) Issue of RBI's autonomy and section 7 of RBI Act 1934



Seat No.

**B.Com.(Part II) (Semester-IV) (CBCS) Examination March/April 2023
CC- B6 : Money and Financial System- Paper-I (MYFSP2)
Sub. Code- 73525**

Day and Date: Saturday, 24/06/2023

Total Marks: 50

Time: :- 10.30 to 12.30 p.m.

Instructions :

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

-
- प्र. 1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (10)
(अ) डेबिट कार्ड चे महत्व सांगा.
(ब) बिगर बँकिंग वित्तीय संस्थांचे प्रकार सांगा.
(क) भारतीय नाणेबाजाराची वैशिष्ट्ये सांगा
- प्र. 2) भारतीय रिझर्व बँकेची कार्ये स्पष्ट करा. (10)
- प्र. 3) नाबार्डची कार्ये आणि भूमिका स्पष्ट करा. (10)
- प्र. 4) ई-बँकिंग म्हणजे काय? ई-बँकिंग ची वैशिष्ट्ये सांगा. (10)
- प्र. 5) चलनविषयक धोरणाची साधने कोणती ते स्पष्ट करा. (10)
- प्र. 6) म्युच्युअल फंड म्हणजे काय ? म्युच्युअल फंडाचे प्रकार स्पष्ट करा. (10)
- प्र. 7) टीपा लिहा. (कोणत्याही दोन). (10)
अ) मोबाईल बँकिंगची वैशिष्ट्ये
ब) चेक ट्रंकेशन प्रणाली
क) रिझर्व बँकेची स्वायत्तता आणि रिझर्व बँक कायदा १९३४ मधील कलम ७



Seat No B Com -II, Sem. -IV

Total No. of Pages-2

March-April (Summer) Examination-2023

Subject Name : B.Com(part II) Degree, Environmental studies (Compulsory)
Subject Code : 73528,78887.

Day and Date: 18/6/23
Time : 2 to 5

Total Mark : 70

Special Instructions:

- 1) All questions are compulsory.
- 2) Figures to the right indicates full marks.

Q1. Select correct answer from the given alternatives:

10

1. ----- is a non- renewable natural resource.
a) Water
b) Forest
c) Coal
d) None of the above.
2. Following type of the ecological pyramid is always upright.
a) Pyramid of energy
b) Pyramid of biomass
c) Pyramid of number
d) None of the above.
3. Primary source of energy in nature is
a) Plants
b) Sun
c) Wind
d) Moon.
4. In Maharashtra which metal resource occur mainly?
a) Copper
b) Gold
c) Bauxite
d) Zircon.
5. World Earth Day is celebrated on
a) 5 June
b) 5 May
c) 22 April
d) 21 March.
6. In which state Tadoba national sanctuary is situated?
a) Gujarat
b) Kerala
c) Maharashtra
d) Punjab.



7. The first Earth summit of United Nation was held in
 a) Stockholm b) Tokyo
 c) Newyork d) Montreal.
8. Chipko movement was started by
 a) Anna Hajare b) Medha Patkar
 c) Sundarlal Bahuguna d) None of the above.
9. The major threats to the biodiversity are
 a) Habitat loss b) Poaching
 c) Man-wildlife conflict d) All the above.
10. Indian Parliament passed wildlife protection Act. in the year
 a) 1980 b) 1972
 c) 1974 d) 1986.

Q.2 Answer any THREE of the following:

15

- a) Explain the impact of consumption of energy on the environment.
 b) Explain concept of conservation of biodiversity.
 c) Explain the effects of modern agriculture practices.
 d) Explain energy flow in ecosystem.
 e) Give the methods of solid waste management.

Q.3 Write short notes on any THREE:

15

- a) Food chain
 b) Urbanization
 c) Role of individual in prevention of pollution
 d) Water conservation
 e) Marine pollution

Q.4 Explain the importance of mineral resources. Give effects and control measures of mining.

OR

10

Give salient features of Air (prevention and control of pollution) Act. in India.

Q.5 Give causes and effects of Ozone layer depletion.

OR

10

Define disaster management. Discuss disaster management in relation to flood and landslides.

Q.6 Discuss the sources, effects and control measures of air pollution.

OR

10

Define environment and explain the concept and importance of environmental studies.



मराठी रूपांतर

सूचना 1) सर्व प्रश्न लिहणे गरजेचे आहे.

2) प्रश्नाच्या उजवीकडील संख्या पूर्ण गुण दर्शवितात.

प्र1 योग्य पर्याय निवडा.

10

1. ----- हे नैसर्गिक अपुनर्निर्मितक्षम संसाधन आहे.
अ) पाणी ब) जंगल
क) कोळसा ड) यापैकी कोणतेही नाही
2. खालीलपैकी कोणत्या प्रकारचा मनोरा हा नेहमी सरळ असतो.
अ) जीवसंख्येचा मनोरा ब) जैववस्तुमानाचा मनोरा
क) ऊर्जेचा मनोरा ड) यापैकी कोणतेही नाही
3. निसर्गातील प्राथमिक ऊर्जेचा स्रोत कोण आहे ?
अ) वनस्पती ब) सूर्य
क) हवा ड) चंद्र
4. खालीलपैकी कोणते खनिज संसाधन महाराष्ट्र राज्यात प्रामुख्याने आढळते.
अ) कॉपर ब) सोने
क) बॉक्साइट ड) झिरकॉन
5. जागतिक वसुंधरा दिन यादिवशी साजरा केला जातो.
अ) 5 जून ब) 5 मे
क) 22 एप्रिल ड) 21 मार्च
6. खालीलपैकी कोणत्या राज्यात ताडोबा अभयारण्य आहे.
अ) गुजरात ब) केरळ
क) महाराष्ट्र ड) पंजाब
7. संयुक्त राष्ट्रांची पहिली वसुंधरा परिषद येथे झाली.
अ) स्टॉकहोम ब) टोकिओ
क) न्यूयॉर्क ड) मॉन्ट्रीअल
8. चिपको आंदोलनाची सुरवात कोणी केली ?
अ) अण्णा हजारे ब) मेधा पाटकर
क) सुंदरलाल बहुगुणा ड) यापैकी नाही



9. जैवविविधतेला निर्माण झालेले प्रमुख धोके कोणते ?

- अ) अधिवासाचा ऱ्हास ब) तस्करी
क) मनुष्य वन्यजीव संघर्ष ड) वरीलपैकी सर्व

10. भारतीय संसदेने वन्यजीव संरक्षण कायदा कोणत्या साली आमलात आणला ?

- अ) 1980 ब) 1972
क) 1974 ड) 1986

प्र.2 खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

15

- 1) ऊर्जा वापराचा पर्यावरणावरती होणारा परिणाम स्पष्ट करा.
- 2) जैवविविधतेचे संरक्षण ही संकल्पना स्पष्ट करा.
- 3) आधुनिक शेतीचे दुष्परिणाम सांगा.
- 4) परिसंस्थेतील ऊर्जावहन स्पष्ट करा..
- 5) घनकचरा व्यवस्थापनाच्या पध्दती सांगा.

प्र.3 खालीलपैकी कोणत्याही तीन टिपा लिहा.

15

- अ) अन्नसाखळी
ब) शहरीकरण
क) प्रदूषण नियंत्रणातील वैयक्तिक भूमिका
ड) जलसंवर्धन
इ) सागरी प्रदूषण

प्र.4 खनिज संसाधनाचे महत्त्व स्पष्ट करा. खाणकामाचे पर्यावरणीय परिणाम आणि त्यावरील प्रतिबंधात्मक उपाय सांगा.

किंवा

10

भारताच्या वायू (प्रतिबंध व प्रदूषण नियंत्रण) कायदयामधील प्रमुख तरतूदी सांगा.

प्र.5 ओझोन क्षयाची घटीचे कारणे व त्यांचे पर्यावरणीय दुष्परिणाम सांगा.

किंवा

10

नैसर्गिक आपत्ती म्हणजे काय ? महापूर आणि जमिनीची घसरण यांच्याशी संबंधित आपत्ती व्यवस्थापनाची चर्चा करा.

प्र.6 हवा प्रदूषणाचे स्रोत, दुष्परिणाम आणि नियंत्रित उपाय योजना स्पष्ट करा.

किंवा

10

पर्यावरण म्हणजे काय ? पर्यावरण अभ्यासाची संकल्पना व महत्त्व स्पष्ट करा.





QP Code: 1800QP

Total No. of Pages: 2

Seat No.

January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS)_73526_Tax Procedure & Pract (GST) Paper- VII_24.01.2023_10.30 AM
To 12.30 PM

Subject Code: 73526

Day and Date: Tuesday, 24-01-2023

Time: 10:30 am to 12:30 pm

Total Marks: 50

Instructions.:

1) Figures to the right indicate full marks

Special Instruction.:

1) Attempt any five questions out of seven

-
- Q.1. Write short notes on (Any Two) [10]
1. Apportionment of ITC
 2. 5 Services under Reverse Charge Mechanism
 3. Blocked credit
 4. Rates of Tax under Composition Levy
- Q.2. Explain in detail the provisions regarding Input Tax Credit. What are the conditions and eligibility for taking Input Tax Credit. [10]
- Q.3. What is Composition Levy Scheme under CGST Act. Explain in detail its provisions. [10]
- Q.4. From the following information determine the amount of Input Tax Credit admissible to M/s. Laxmi Traders in respect of various inputs purchased during the month of September, 2022. [10]
1. Goods purchased without invoice- Rs. 25,000
 2. Goods purchased from PQR Ltd. (Full payment is made by M/s. Laxmi Traders. to PQR Ltd. against supply but tax has not been deposited by PQR Ltd.)- Rs. 1,20,000
 3. Purchase of goods not to be used for business purpose- Rs. 18,000
 4. Purchase of goods from LMN Ltd. (Invoice of LMN Ltd. is received in the month of September, 2022 but goods were received in month of October, 2022)- Rs. 24,000
 5. Goods purchased against valid invoice from XYZ Ltd. Tax has been deposited by XYZ Ltd. M/s. Laxmi Traders has made payment to XYZ Ltd. for such purchase in the month of October, 2022)-Rs.36,000

**Q.5. Ashok Ltd. is a manufacturing concern in Mumbai. In Financial Year 2021-22, [10]
total value of supplies including inward supplies taxed under reverse charge
basis are Rs. 80,00,000. The breakup of supplies are as follows:-**

- 1. Intra state supplies made under normal course of business- Rs. 20,00,000**
- 2. Intra state supplies which are chargeable to GST at Nil rate- Rs. 20,00,000**
- 3. Intra state supplies which are wholly exempt u/s 11 of CGST Act- Rs.
25,00,000**
- 4. Value of inward supplies on which tax is payable under Reverse Charge
Mechanism- Rs.15,00,000**

**Briefly explain whether Ashok Ltd. is eligible to opt for composition scheme in
F.Y. 2022-23.**

**Q.6. Mr. Raja is a supplier of goods pays GST under regular scheme. He made [10]
following outward taxable supplies in month of November, 2022.**

- 1. Intra-state supply of goods X- Rs. 14,00,000**
- 2. Intra-state supply of goods Y- Rs. 10,00,000**

**He also furnishes following information in respect of purchase made by him in
that period.**

- 1. Intra-state purchases of Goods P- Rs. 6,00,000**
- 2. Inter-state purchase of goods Q- Rs. 2,00,000**

**Compute net GST payable for the month of November, 2022 assuming rate of
CGST, SGST and IGST are to be 6%, 6% and 12%
respectively.**

**Q.7. ABC Ltd. a registered manufacturer engaged in taxable supply of goods. He [10]
obtain the following goods during the month of October, 2022. Determine the
amount of Input Tax Credit available by giving necessary treatment.**

- 1. Electronic Transformers used in factory- Rs. 3,30,000**
- 2. Moulds and dies used in factory- Rs. 30,000**
- 3. Pollution control Equipments used in the factory- Rs. 2,77,000**
- 4. Capital Goods purchased on which depreciation has been taken on full value
including input tax thereon- Rs. 1,50,000**
- 5. Capital Goods used as parts purchased from supplier who paid tax of Rs.
15,000 under Composition Scheme.**



B.com (Part- II) (Semester- IV) Examination, March 2023

Tax procedure and Practice (CBCS)

Goods and Services Tax (CGST, SGST and IGST) (Paper- VII)

Sub. Code- 73526

Total Marks- 50

Day and Date- _____

Time- _____

Instructions:- 1) All Question carry equal marks

2) Attempt any five questions out of seven

Q 1) Write short notes on (Any Two) (10)

- Conditions for taking Input Tax credit
- Explain 5 Goods on which RCM is liable
- Blocked Credit
- Explain 5 Goods on which RCM is liable

Q 2) Explain in detail the provisions of Reverse Charge Mechanism. (10)

Q 3) What is Composition Levy Scheme under CGST Act, 2017? Explain in detail its provisions. (10)

Q 4) From the following information determine the amount of Input Tax Credit admissible to Laxmi Ltd. in respect of various inputs purchased during the month of February, 2023. (10)

- Packing material used in factory – Rs. 12,000
- Goods given as gift- Rs. 5,000
- Goods used in construction of an additional floor of office building- Rs. 35,000
- Goods supplied for captive consumption in the factory- Rs. 23,000
- Inputs used in Trial Runs- Rs. 7,000

Q 5) M/s. Prakash Enterprises is a Wholesalers running business in Maharashtra. In Financial Year 2021-22, total value of supplies are Rs.98,00,000. (10)

The breakup of supplies are as follows:-

- Intra state supplies made under normal course of business- Rs. 30,00,000
- Intra state supplies which are chargeable to GST at Nil rate- Rs. 29,00,000
- Intra state supplies which are wholly exempt u/s 11 of CGST Act- Rs. 23,00,000



d) Value of inward supplies on which tax is payable under Reverse Charge Mechanism- Rs. 16,00,000

Advice whether M/s. Prakash Enterprises is eligible to opt for composition scheme in F.Y. 2022-23 and amount of tax payable by it.

(10)

Q 6) Mr. Rajesh is a supplier of goods pays GST under regular scheme. He made following outward taxable supplies in month of December, 2022.

1) Intra-state supply of goods A- Rs. 35,00,000

2) Intra-state supply of goods B- Rs. 20,00,000

He also furnishes following information in respect of purchase made by him in that period.

1) Intra-state purchases of Goods P- Rs. 15,00,000

2) Inter-state purchase of goods Q- Rs. 19,00,000

Compute net GST payable for the month of December 2022 assuming rate of CGST, SGST and IGST are to be 2.5%, 2.5% and 5% respectively. (10)

Q 7) Phonix Ltd. obtained the following services during the month of January, 2023. Determine the amount of Input Tax Credit available by giving necessary treatment. (10)

1) Testing services availed for car engines- Rs. 18,000

2) Hotel accommodation and conveyance facilities to employees on vacation- Rs. 22,000

3) Accounting and Auditing services- Rs. 10,000

4) Routine maintenance of the cars manufactured by Phonix Ltd.- Rs. 20,000

5) Repair services for office building (Cost of repairs is charged to Profit and Loss Account)- Rs. 17,000



B.Com. (Part – II) (Semester IV) Examination, March, 2023

Tax Procedure & Practice (Paper – VIII)

Income Tax (Vocational) (New)

Subject Code : 73527 (1)

Date: Saturday, 24/06/2023

Marks:- 50

Time: 10.30 a.m. to 12.30 p.m.

Instructions:- 1) Solve any 5 questions out of 7
2) Figures to the **right** indicate full **marks**

Q.1 Write short notes on **any two** of the following - 10

- TDS on Salary Income
- TDS on Insurance Commission
- Penalty for default in making payment of tax
- Penalty for failure to collect tax at source

Q.2 Write detail note on TDS on payment to contractors or sub-contractors 10
u/s. 194C

Q.3 Write note on TDS on Professional fees. 10

Q.4 State the provisions relating to TCS (Tax collected at source) 10

Q.5 A resident employee Nikhil (aged 45 years) is paid Rs. 1,00,000/-per 10
month under the head salary during the Financial year 2021-22.
What is the TDS deducted under section 192 per month?

Q.6 SM & Co., a partnership firm took a loan of Rs. 84,000/- from 10
Mr. Kamal of Delhi. Interest on this loan for 2021-22 amounted
to Rs. 8400/-. Is the firm required to deduct tax from interest paid by it?

Q.7 Service provided by an individual 'A' to a partnership firm 'B' and 10
the following payment is made to the contractor –

First payment	-	Rs. 32,000/-
Second Payment	-	Rs. 24,000/-
Third Payment	-	Rs. 60,000/-



