



**B.COM. – II<sup>nd</sup> Year**

**SEM – III & IV**

**Previous Year**

**Question Papers**

**Academic Year**

**(2023-24)**





**B.COM. – II<sup>nd</sup> Year**

**SEM – III**

**Previous Year**

**Question Papers**

**Academic Year**

**(2023-24)**







4. Why, according to the author's, the first four minutes are important?

5. What do the roads represent in the poem, 'The Road not Taken'?

B) Write short notes on the following in about 7-8 sentences each (Attempt any Two) [6 Marks]

1. Beauty of a phenomenal women.

2. The theme of 'The Road Not Taken'.

3. Radha.

Q. 3. A) Make a PowerPoint presentation on sound pollution. [4 Marks]

B) Conduct an interview of a famous person from your neighboring locality. [3 Marks]

Q.4. A) You are visiting Ooty with your family. You need accommodations for three adults and two children. Write a conversation between receptionist at a hotel and you. [3 Marks]

B) You have purchased a new washing machine but it is not working properly. Write a conversation with a dealer requesting to send a technician to see what the problem is. [3 Marks]

Q.5. A) Choose the word nearest in meaning of the word in the bold print. [2 Marks]

1. In spite of financial **constraint** Vishal started his business and very soon he became a successful industrialist.

- |            |                |
|------------|----------------|
| a. freedom | b. grant       |
| c. support | d. restriction |

2. Internet is the most useful device to **disseminate** information.

- |           |            |
|-----------|------------|
| a. hide   | b. collect |
| c. record | d. spread  |

B. Select the word which is close to the opposite in meaning of the underlined word. [2 Marks]

1. I like his friendly attitude

- |            |            |
|------------|------------|
| a. jealous | b. vicious |
| c. hostile | d. envious |

2. This offer has come as a great boon to me

- |               |            |
|---------------|------------|
| a. course     | b. trouble |
| c. misfortune | d. blemish |

C. Rewrite the following sentence by correcting it if necessary. [1 Mark]

1. He is working here since he passed his graduation.

D. Change the voice – They proclaimed him king [1 Mark]

E. Correct the sentence if necessary- Come and sit besides me. [1 Mark]

Seat No.

**B. Com (Part II) (Semester III) NEP**

**Examination March/April 2024**

**(AECC: ) English for Business Communication (Paper C )**

**Sub. Code – 91685**

Day and Date: Monday, 15/4/2024

Total Marks: 40

Time: 2:30pm to 4:30pm

**Instructions –**

**1) All Questions are compulsory.**

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

**Q. 1 A) Complete the following sentences by choosing the correct alternative**

**[4]**

I. Men cannot see -----of the phenomenal woman.

a) the dress

b) the mind

c) the inner mystery

d) the strength

II. Radha was operated on for a-----

a) son

b) tumour

c) daughter

d) twin

III. -----house was about two miles from the dock.

a) Mr. Alexander's

b) Mr. Escombe's

c) Mr. Rustomji's

d) Dr. Dadibarjor's

IV. The father in the poem 'Those Winter Sundays' is a/an -----.

a) officer

b) laborer

c) clerk

d) teacher

**B) Answer in one word/phrase/sentence each.**

**[4]**

1. Where does Shripati work?

2. What is halo effect?



3. Who was the real target in Durban?

4. What does the term 'road' stand for?

Q. 2. A) Answer the following questions in 3-4 sentences each (Attempt Any Three) [6]

1. Why, according to the authors, the first four minutes are important?

2. What are the charges against Gandhiji?

3. What did the speaker's father do on Sundays?

4. What sort of treatment did Radha receive from her mother-in-law?

5. How do men treat a phenomenal woman?

B) Write short notes on the following in about 7-8 sentences each (Attempt Any Two) [6]

1. Radha's life on the *vasti*

2. The theme of the poem 'Those Winter Sundays'

3. Symbols in 'The Road Not Taken'

Q. 3. A) Make a Power Point Presentation on 'Pollution'. [4]

B) Conduct an interview of the principal of your college. [3]

Q.4. A) You want to join Accounting and Tally course. Write a conversation asking information about course duration, tuition fees, admission form, timings, etc. [3]

B) You have purchased a new fridge, but it is not working properly. Write a conversation with a dealer requesting to send a technician to see what the problem is. [3]

Q.5. A) Choose the word nearest in meaning of the word in the bold print. [2]

1. After his first heart attack, he has decided to **abstain** from smoking and drinking.

a. promise

b. enjoy

c. do without

d. accept

2. Internet is the most useful device to **disseminate** information.

a. hide

b. collect

c. record

d. spread



**B. Suggest the word for the following expressions:** [2]

1. One who dies for noble cause \_\_\_\_\_

- |            |           |
|------------|-----------|
| a. snob    | b. leader |
| c. patriot | d. martyr |

2. A place for ammunition and weapons \_\_\_\_\_

- |              |            |
|--------------|------------|
| a. cloakroom | b. arsenal |
| c. archives  | d. apiary  |

**C. Rewrite the following sentences by correcting them.** [2]

1. He is suffering with typhoid.
2. He is working here since he passed his graduation.

**D. Change the voice – God will bless good men** [1]

\*\*\*



1904  
The  
1904  
1904

Seat No

B. Com (Part II) (Semester III) CBCS

Examination March/April 2024

(AECC: ) English for Business Communication (Paper C)

Sub. Code – 73506

Day and Date: Monday, 15/4/2024

Total Marks: 50

Time: 2.30pm to 4:30 pm

Instructions –

- 1) All Questions are compulsory.
- 2) Figures to the right indicate marks.

Q. 1 A) Complete the following sentences by choosing the correct alternative: [4]

I. Shripati works as a policeman in-----.

- |             |            |
|-------------|------------|
| a) Kolhapur | b) Pune    |
| c) Mumbai   | d) Songaon |

II. Men swarm to the phenomenal woman like -----.

- |            |          |
|------------|----------|
| a) crowd   | b) women |
| c) flowers | d) bees  |

III. The poem, 'The Road not Taken' is about the ----- that one makes in life.

- |                |             |
|----------------|-------------|
| a) destination | b) path     |
| c) profession  | d) decision |

IV. Research shows that ----- people are generally perceived as more intelligent.

- |                 |                          |
|-----------------|--------------------------|
| a) educated     | b) silent                |
| c) professional | d) physically attractive |

B) Answer in one word/phrase/sentence each.

[4]

1. Why was the poet in dilemma in 'The Road Not Taken'?

2. What is halo effect?

3. Which idea did M. K. Gandhi not like?

4. Which season is described in the poem 'Those winter Sundays'?

Q. 2. A) Answer the following questions in 3-4 sentences each (Any Three)

[6]



1. Why was Radha operated upon?
2. When did the speaker used to wake up?
3. Why, according to the authors, the first four minutes are important?
4. Describe the two roads that the poet finds.
5. Where does the mystery of a phenomenal woman lie?

**B) Write short notes on the following in about 7-8 sentences each (Any Two) [6]**

1. The theme of 'The Road Not Taken'.
2. Beauty of a phenomenal woman.
3. Views of authors about successful communication at interview.

**C) Make noun forms of the following words. [4]**

1. Comfortable
2. Professional
3. Attractive
4. Personal

**Q. 3. A) Make a PowerPoint presentation on 'Importance of Grammar'. [5]**

**B) Conduct an interview of a social worker from your neighboring locality. [4]**

**Q.4. A) Write a piece of conversation complaining to Travel Agency about inconvenient accommodation in hotel. [4]**

**B) You have purchased a new fridge but it is not working properly. Write a conversation with a dealer requesting to send a technician to see what the problem is. [4]**

**Q.5. A) Pick appropriate conjunctions from the bracket to complete the following sentences. [4]**

(and, so, for, as well as)

1. Shut the door ----- open the window.
2. Oranges were cheap ----- I bought two dozens.
3. I would like to thank you ----- the lovely gift.
4. I have two gold fish ----- a cat.

**B. Rewrite the following sentences by correcting them. [3]**

1. If you say that again, I would loudly scream.
2. I am seeing a rainbow in the sky.
3. The rain has ceased yesterday.

**C. Change the voice – [2]**

1. Clara was reading 'Hamlet'
2. They kept us waiting.



Seat No: \_\_\_\_\_

**October/ November Examination, 2023**  
**B. Com. (Part-II) (Semester III) (CBCS) Examination**  
**Subject: CORPORATE ACCOUNTING Paper I**

Subject Code: 73507

Day and Date – Saturday, 25-11-2023

Total Marks – 40

Time – 10.30 to 12.30 pm

Instructions – 1. All questions are compulsory

2. Figures to the right indicate marks

3. Use of Calculator is allowed



Q.1. a) What are the different kinds of Shares?

OR

What is 'Issue of Share at premium'?

(5)

b) Sagar Ltd invited application for 10,000 equity shares of Rs.100 each payable Rs.30 on application, Rs. 50 on allotment and Rs.20 the on first & final call. Applications were received for 10,000 shares. Shares were allotted to all applicants. All the amounts due received on each call.

Journalize the above transactions in Sagar Ltd.

OR

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

The company requests to you make entries in the journal of the company.

(5)

Q.2. a) Explain features of debentures.

OR

Explain in brief types of debentures.

(5)

b) Mahalaxmi Purified Water Co. issued on 1-4-2023, 500 8% Debentures of Rs 1000 each repayable at the end of the 5<sup>th</sup> 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.

OR

b) Amul Ice Cream Co. issued 3000 10% Debentures of Rs 1000 each at a par repayable at the option of the company after 5 years at a premium of 10%. The price of the debenture is called as on application Rs 500, on allotment Rs 300 including premium and Rs 200 on first call.

The company request to you makes entries in the journal of the company. (5)

Q.3. a) Explain term Current Assets with examples.

OR

a) Give a specimen of statement of Profit & Loss of a company. (5)



b) Following balances are extracted from the books of Murthi Ltd the company for the year ended on March 31, 2023.

Particulars	Rs.	Particulars	Rs.
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 <sup>st</sup> 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 31<sup>st</sup> March 2023.

a) The value of stock on March 31, 2023 was Rs.2,15,000

b) Depreciation on 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 (10)

OR

b) The Authorized Share Capital of Rohit Ltd is `Rs.10,00,000 of Rs 10 each Equity Shares.

Following was the extract of books of account of the company as on 31-03-2023.

Particulars	Debit Rs.	Credit Rs.
Investment	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
Paid up Equity share capital		4,00,000
Bank Overdraft		1,50,000
5% Debentures		1,50,000



Other information:

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

You are required to prepare Balance Sheet as on 31-3-2023 along with required notes. (10)

**Q.4.** State the technological advantages of using tally ERP 9

OR

Write note on accounting vouchers in Tally ERP 9

(5)

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Seat No:

**B. Com. II (Semester III) NEP  
Examination March- April 2024  
Corporate Accounting Paper I  
Subject Code: 91687**

Day and Date – Tuesday 16/04/2024

Total Marks – 40

Time – 02.30 pm to 04.30 pm

Instructions – 1. Question No. 1 and 2 are compulsory.

2. Attempt any 3 questions from question no. 3 to 6.

3. Use of simple calculator is allowed

4. Figures to the right indicate marks

**Q. 1. From the following choose correct alternatives (8)**

1. Bonus shares are issued by a company ----- to its existing shareholders.  
a) At discounted rate    b) at premium rate    c) Free of charge    d) at face value
2. The sweat equity shares shall be issued to ----- employee whether working in India or outside India.  
a) Temporary    b) Permanent    c) Seasonal    d) Daily wages
3. Issue of ----- is one of the source of debt financing for business activities.  
a) Debentures    b) Shares    c) Loan    d) Preference share
4. ----- Debentures can be converted into equity shares after a certain period of time from the date of issue.  
a) Permanent    b) Secured    c) Negotiable    d) Convertible
5. Profit or loss pertaining to the period before incorporation is treated as ----- profit or loss.  
a) Capital    b) Revenue    c) General    d) Internal
6. Preliminary Expenses written off is -----  
a) Divided in time ratio    b) Divided in sales ratio  
c) Charged to post incorporation    d) charge to pre incorporation
7. ----- Software is computer programme built and set to record, store and manage the accounts.  
a) Purchasing    b) Accounting    c) Selling    d) Recording
8. ----- Voucher is used to record all payments in cash or by cheque such as purchase of any asset, payment of expenses, bills payables etc.  
a) Purchase    b) contra    c) sales    d) Payment



**Q. 2. Write Short Notes (Any two)**

(8)

1. Purpose of Issue of Bonus Shares
2. Types Debentures
3. Types of Accounting Vouchers

**Q. 3.** On 1<sup>st</sup> Oct. 2021 Warana Industries Ltd. issued 5,000 13% Debentures of ₹ 1,000 each at 6% discount, repayable at 8% premium at the end of 10 years. Interest on debentures is payable on 31<sup>st</sup> March every year. The company decided to write off the discount and loss on issue of debentures in 10 equal annual instalments starting from 31<sup>st</sup> March 2022.

**Pass journal entries for first two years only.**

(8)

**Q. 4.** Rubby Co. Ltd. has a Share Capital of ₹10,00,000 divided into equity shares of ₹100 each having a market value of ₹160 per share. The company wants to raise additional funds of ₹ 2,40,000 and offers to the existing shareholders the right to apply for new share at ₹130 for every five shares held.

**You are required to calculate the Value of Right and ex-right value.**

(8)

**Q. 5.** Nirmal Water Purifier Co. issued on 1/4/2021, 1400 8% Debentures of ₹ 500 each at 6% discount repayable at 7% premium at the end of 10<sup>th</sup> year. It was decided to create sinking fund for the purpose by transferring proportionate amount of debentures every year from profit & loss appropriation account. The amount set aside is to be invested in 9% Preference Shares of Vikas Co. Ltd. The dividend received on these shares is also to be reinvested in the same shares.

Please, prepare Sinking Fund A/c, 9% Preference Shares in Vikas Co. Ltd. A/c, Discount on Issue of 8% Debentures A/c and Loss on Issue of 8% Debentures A/c in the books of the company for first two years

(8)

**Q. 6.** Nutan Co. Ltd. was incorporated on 1<sup>st</sup> January 2023, with an authorised capital consisting of 5,000 Equity Shares of ₹ 100 each, to take-over the running business of Rohit Bros, as from 1<sup>st</sup> April 2022. The following is the summarised Profit and Loss Account for the year ended 31<sup>st</sup> March 2023.



**Profit & Loss A/c**

Particular	₹	₹
Sales – 1/4/2022 to 31/12/2022	190000	
1/1/2023 to 31/3/2023	60000	250000
Less – Cost of Sales		160000
Gross Profit		90000
Less – Expenses		
Administrative Expenses	17680	
Selling Commission	8750	
Goodwill written off	2000	
Interest to Vendors (up to 1/2/ 2023)	3730	
Distribution Expenses (60% variable)	12500	
Preliminary Expenses	3300	
Debenture Interest	3200	
Depreciation	4440	
Directors' Fees	1000	56600
Net Profit		33400

**You are required to apportion the net profit amount between pre-incorporation and post- incorporation periods showing the basis of apportionment. (8)**





Seat No.

**B.com (Part II)(Semester III) (CBCS)**

**Examination, March /April 2024.**

**Subject Name: CC-B1: Corporate Accounting Paper-I (CACCI)**

**Subject Code: 73507/63107**

**Day and Date: Tuesday 16/4/2024**

**Total Marks -40**

**Time: 2.30 pm to 4.30 pm**

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

Q.1. a) What do you mean by Share Capital? Give its Classification. (5)

**OR**

What is a Preferences Share? What are the types of Preference Shares? (5)

b) Reliable Company Ltd., has a nominal capital of Rs.2,00,000 divided into 20,000 ordinary shares of Rs.10 each. The whole of the capital is issued at par payable as under:

On 30.6.2018, on Application, Rs.2.50 per share,

On 15.8.2018, on Allotment, Rs.2.50 per share,

On 20.10.2018, on First Call, Rs. 3 per share, and

On 25.12.2018, on Second Call, Rs. 2 per share.

All the shares were subscribed, calls made and collected on the due dates.

Journalise the above transactions of the Company as on 31.12.2018. (5)

**OR**

Reliance Power Ltd., with a registered capital of Rs. 5,00,000 divided into 5000 Equity shares of Rs. 100 each, offered to the public 3,000 shares for subscription, payable as under :

Rs. 10 on application

Rs. 20 on allotment

Rs. 30 on first call

Rs. 40 on final call

Applications were received for 2,000 equity shares and the shares were duly allotted by the directors on 1st March. The first call was made on 15th. May and final call on 31st August.

The allotment money was duly received on 1,950 shares, the first call money was received on 1,900 shares and the final call money on 1,800 shares.

Give journal entries. (5)



Q.2. a) What is debenture? What are the types of Debenture? (5)

OR

What is Difference between Share and Debentures? (5)

b) Journalise the following Debentures Issue transactions

(a) Issued 2,000 15% Debentures of Rs.1,000 each at par.

(b) Issued 2,000 15% Debentures of Rs.1,000 each at 10% premium.

(c) Issued 2,000 15% Debentures of Rs.1,000 each at 10% discount.

All the debentures are redeemable at par. (5)

OR

Bhima Water Supply Co. issued on 1/4/2020, 300 8% Debentures of ₹ 300 each at par repayable at par at the end of 3 year. It was decided to create sinking fund for the purpose by transferring proportionate amount of debentures every year from profit of the company. The amount set aside is to be invested in 9% Preference Shares of Vithoba Co. Ltd. The dividend received on these shares is also to be reinvested in the same shares. On 31/3/2023, 9% Preference Shares realised 65,000.

Prepare Sinking Fund A/c for the three years. (5)

Q.3. a) Prepare schedule of Share Capital. (5)

OR

Prepare Note on Current Assets to be prepared in Financial Statement of Company. (5)

b) Amit Enterprises Ltd. was incorporated with an Authorised Capital of Rs. 50 lakhs. It has issued, subscribed and paid up Capital of Rs. 40 lakhs in 4,00,000 Equity Shares of Rs. 10 each:

### TRIAL BALANCE

As on 31<sup>st</sup> March, 2024

(Rs. '000)

Particulars	Dr. ₹.	Cr. ₹.
Sales		140,00
Cost of Sales	69,00	
Administrative Costs	20,00	
Distribution Costs	15,00	
Dividend- Interim	12,00	
Fixed Assets at Cost	90,00	
Depreciation on Fixed Assets		15,00
Stock on 31st March, 2024	4,00	
Trade Debtors	4,40	
Cash at Bank	1,60	
Trade Creditors		5,00
Equity Share Capital in Shares of ₹10 each		40,00
Surplus		16,00



Additional Information:

a) Directors have proposed a Final Dividend at 20%. b) Income tax rate may be assumed at 50%.

You are asked to prepare-

Balance Sheet as on 31 March, 2024.

Your answer should include necessary notes on both the statements. (10)

OR

The Paid-up Capital of the IBN Distributors Ltd. is ₹3,00,000 in 3% Preference Shares and 2,25,000 Equity Shares Capital. Following balances are extracted from the books of the company for the year ended on March 31, 2024:

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 half year)	5,250
Rent and rates	48,000	Stock on 1 <sup>st</sup> April 2023	1,40,500
General expenses	12,000	Preference Dividend Paid	9000
Sales	9,18,000	Shares forfeited account	2000

- a) The value of stock on March 31, 2024 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.

You are required to prepare the Statement of Profit and Loss of the company for the ended on 31 March, 2024. (10)

Q.4. a) What is Tally? Explain the Features of Tally. (5)

OR

Explain the Accounting Vouchers of tally. (5)





Seat No

**B.Com.(Part-II) (Semester-III) (NEP) Examination, Oct/Nov 2023**  
**MACRO ECONOMICS (PAPER-I)**  
**Sub. Code:91684 /73508**

Day and Date: Tuesday, 28-11-2023

Total Marks: 40

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

- Instructions: 1) All questions are compulsory.  
 2) Figures to right side indicate full marks.  
 3) Draw neat diagrams whenever necessary.

**Q.1) Complete the following sentences by choosing correct alternatives. (08)**

- i)..... is macro economic variable.  
 a) National income  
 b) National price  
 c) Personal income  
 d) Transfer payments
- ii) Macro economics is concerned with the study of.....  
 a) Large units  
 b) Small units  
 c) Medium units  
 d) Whole economy
- iii) ..... was firstly developed the concept of multiplier.  
 a) Fisher  
 b) Prof. pigou  
 c) J. M. Keynes  
 d) R.F.Kahn
- iv) National income is calculated within a period of .....year.  
 a) five  
 b) one  
 c) four  
 d) two
- v) According to ..... "Every supply creates its own demand".  
 a) J. B. Say  
 b) J. M. Keynes  
 c) Pigou  
 d) Hawtray
- vi) .....expresses a relationship between income and consumption.  
 a) Demand function  
 b) Supply function  
 c) Consumption function  
 d) Production function
- vii) .....is a primary function of money.  
 a) Medium of exchange  
 b) Transfer of value  
 c) Store of value  
 d) None of these
- viii) .....is a state in which the value of money is falling i.e. price is rising.  
 a) Recession  
 b) Deflation  
 c) Inflation  
 d) None of these

**Q.2) Define National Income? Explain the various concepts of National Income. (8)**

**OR**

Critically explain Fisher's transaction approach.

**Q.3) What is macro economics? Explain the nature and scope of macro economics. (8)**

**OR**

Explain the factors affecting the marginal efficiency of capital.

**Q.4) Write short answers. (Any two) (8)**

- a) Explain Say's law of market.  
 b) Explain the factors influencing the consumption function.  
 c) Write the causes of inflation.

**Q.5) Write short notes. (Any two) (8)**

- a) Deflation  
 b) Macro economic variables  
 c) Leakages in multiplier



मराठी रूपांतर



- सूचना: १) सर्व प्रश्न सोडवणे आवश्यक आहेत.  
२) उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.  
३) आवश्यक तेथे सुबक आकृत्या काढा.

प्र. १. दिलेल्या पर्यायांपैकी योग्य पर्याय निवडून विधाने पूर्ण करा.

(८)

- i) .....हे समग्रलक्षी आर्थिक चल आहे.  
अ) राष्ट्रीय उत्पन्न  
क) व्यक्तीगत उत्पन्न  
ब) राष्ट्रीय किंमत  
ड) संक्रांत उत्पन्न
- ii) समग्रलक्षी अर्थशास्त्रात .....चा अभ्यास केला जातो.  
अ) मोठ्या घटकांचा  
क) मध्यम घटकांचा  
ब) लहान घटकांचा  
ड) संपूर्ण अर्थव्यवस्थेचा
- iii) .....यांनी प्रथम गुणक संकल्पना मांडली आहे.  
अ) फिशर  
क) जे. एम. केन्स  
ब) प्रा. पिंगू  
ड) आर. एफ. कान्ह
- iv) राष्ट्रीय उत्पन्न हे देशातील .....वर्षांच्या कालखंडातील उत्पन्न असते.  
अ) पाच  
क) चार  
ब) एक  
ड) दोन
- v) .....यांच्या मते; " प्रत्येक पुरवठा आपली मागणी निर्माण करतो."  
अ) जे . बी. से  
क) पिंगू  
ब) जे. एम. केन्स  
ड) हॉट्टे
- vi) उत्पन्न व उपभोग यातील कार्यात्मक संबंध स्पष्ट करणे म्हणजे .....होय.  
अ) मागणी फलन  
क) उपभोग फलन  
ब) पुरवठा फलन  
ड) उत्पादन फलन
- vii) .....हे पैशाचे प्राथमिक कार्य आहे.  
अ) विनिमय माध्यम  
क) मूल्यसंग्रहाचे साधन  
ब) मूल्य हस्तांतरण  
ड) यापैकी नाही
- viii) पैशाचे मूल्य कमी होऊन किंमतपातळी वाढते अशी अवस्था म्हणजे .....होय.  
अ) मंदी  
क) चलनवाढ  
ब) चलनघट  
ड) वरीलपैकी एकही नाही

प्र. २) राष्ट्रीय उत्पन्न म्हणजे काय? राष्ट्रीय उत्पन्नाच्या विविध संकल्पना स्पष्ट करा.

(८)

किंवा

फिशरच्या चलनसंख्यामान सिद्धांताचे टीकात्मक स्पष्टीकरण करा.

प्र. ३) समग्रलक्षी अर्थशास्त्र म्हणजे काय ते सांगून स्वरूप व व्याप्ती लिहा.

(८)

किंवा

भांडवलाच्या सीमांत कार्यक्षमतेवर परिणाम करणारे घटक लिहा.

प्र. ४) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

(८)

अ) "से" यांचा बाजारविषयक नियम लिहा.

ब) उपभोग फलनावर परिणाम करणारे घटक लिहा.

क) चलनवाढीची कारणे लिहा.

प्र. ५) टिपा लिहा . (कोणतेही दोन)

(८)

अ) चलनघट

ब) समग्रलक्षी आर्थिक चले

क) गुणकाच्या गळत्या

Seat No



Total no of pages: 2

**B.Com.(Part-II) (Semester-III) (CBCS) Examination, Oct/Nov 2023**  
**CC-B7: MACRO ECONOMICS (MECOP1) (PAPER-I)**  
**Sub. Code: 73508**

Day and Date: Tuesday 28- 11- 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 right indicate full marks.  
4) Draw neat diagrams whenever necessary.

- 
- Q.1) Write short answers. (Any Two) (10)**  
a) Explain the production method of measuring national income.  
b) Explain the causes of inflation.  
c) How to construct the simple index number.
- Q.2) Explain in detail " Say's law of market". (10)**
- Q.3) What is macro economics? Explain the nature and scope of macro economics. (10)**
- Q.4) Explain in detail the factors influencing the consumption function. (10)**
- Q.5) Define national income? Explain the various concepts of national income. (10)**
- Q.6) Elaborate the factors affecting the marginal efficiency of capital. (10)**
- Q.7) Write short notes. (Any two) (10)**  
a) Leakages in multiplier  
b) Macro economic variables  
c) Value of money

*P. T. O.*



मराठी रूपांतर

- सूचना: १) सात पैकी कोणतेही पाच प्रश्न सोडवा.  
२) सर्व प्रश्नांना समान गुण आहेत .  
३) उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.  
४) आवश्यक तेथे सुबक आकृत्या काढा.

- प्र. १) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)  
अ) राष्ट्रीय उत्पन्न मापनाची उत्पादन पद्धती स्पष्ट करा.  
ब) चलनवाढीची कारणे लिहा.  
क) साधा किंमतपातळीचा निर्देशांक कसा तयार करतात?
- प्र. २) "से" यांचा बाजारविषयक नियम सविस्तर लिहा. (१०)
- प्र. ३) समग्रलक्षी अर्थशास्त्र म्हणजे काय ते सांगून स्वरूप व व्याप्ती लिहा. (१०)
- प्र. ४) उपभोग फलनावर परिणाम करणारे घटक सविस्तर लिहा. (१०)
- प्र. ५) राष्ट्रीय उत्पन्न म्हणजे काय? राष्ट्रीय उत्पन्नाच्या विविध संकल्पना सविस्तर लिहा . (१०)
- प्र. ६) भांडवलाच्या सीमांत कार्यक्षमतेवर परिणाम करणारे घटक लिहा. (१०)
- प्र. ७) टिपा लिहा . (कोणतेही दोन) (१०)  
अ) गुणकाच्या गळत्या  
ब) समग्रलक्षी आर्थिक चले  
क) पैशाचे मूल्य

Seat No.

**B.com part II Semester III Examination March-April 2024**

**Economics (NEP)**

**Macro Economics (paper No.1)**

**Course Code:-(7822)**

**Sub. code: 91684**

**Day and Date: Thursday 18/04/2024**

**Total Marks:40**

Time :- 2.30 pm to 4.30 pm

Instruction :- 1) All questions carry equal marks.

2) All questions are important.

Que 1. Fill in the blanks.

(08)

1) . An object whose value changes is called a -----

- a) Variable    b) Immovable    c) Complete    d) Correct.

2) The value of money is -----.

- a) Purchasing power of money    b) Supply of Money  
c) Number of currency notes    d) None of the above

3)When the value of money decreases and the price level increases, the phase called as-----

- a) Inflation    b) deflation,  
c) Unemployment    d) economic inequality

4) An ----- numbers is a tool for measuring the value of money.

- a) Index    b) Acceleration    c) Multiplier    d) Employment multiplier.

5) ----- is a return of factors of production .

- a) Income    b) Employment    c) Goods    d) Services.

6) According to ----- total employment depends on effective demand.

- a) Prof. J.B.Say    b)Prof. Kens    c) Prof. Pigu    d) Prof. Howtrye



7) The functional relationship between income and consumption is called -----.

a) Multiple b) Investment c) Consumption function d) Savings.

8) Autonomous investment is made by -----.

a) Individual b) Traders c) foreigners d) Government.

Que. 2. Write in details, the difference between Macro-economics and Micro economics. (08)

Or

What is National Income? What are the different methods of measuring National Income.

Que.3.What is Index number? Write in details, the importance and uses of Index numbers. (08)

Or

What is marginal efficiency of capital? Elaborate the determinate of marginal efficiency of capital.

Question 4. Write short answers. (Any two). (08)

1. Write fishes transaction equation.

2) What is J.B.Say's market of law ?

3) State the Macro Economics variables.

Question 5. Write notes. (Any two). (08)

1). The difficulties of National Income measurement.

2). Inflation

3). Consumption function



मराठी भाषांतर

सूचना:- 1) सर्व प्रश्नांना समान गुण आहेत.

2) सर्व प्रश्न महत्वाचे आहेत.

प्रश्न 1. रिकाम्या जागा भरा.

(08)

1) ज्या बाबींचे मूल्य बदलते त्यास ----- असे म्हटले जाते.

अ) चल                      ब) अचल                      क) संपूर्ण                      ड) योग्य.

2) पैशाचे मूल्य म्हणजे ----- होय.

अ) पैशातील क्रयशक्ती      ब) पैशाचा पुरवठा      क) नोटांची संख्या      ड) वरीलपैकी काही नाही.

3) पैशाचे मूल्य कमी होऊन किंमत पातळी वाढते अशी अवस्था म्हणजे ----- होय.

अ) चलनवाद              ब) चलनघट              क) बेरोजगारी              ड) आर्थिक विषमता

4) पैशाचे मूल्य मोजण्याचे साधन म्हणजे ----- होय.

अ) निर्देशांक              ब) प्रवेग              क) गुणक              ड) फुटपट्टी.

5) वस्तूचे उत्पादन केल्यामुळे उत्पादन घटकांना ----- मिळते.

अ) उत्पन्न              ब) रोजगार              क) वस्तू              ड) सेवा.

6) ----- रजा मते एकूण रोजगार हा प्रभाती मर्याणीतर अतलवून असतो

अ) प्रा. जे बी से              ब) प्रा. केन्स.              क) पिगु              ड) प्रा. हॉट्टे

7) उत्पन्न व उपभोग यातील कार्यात्मक संबंध म्हणजे ----- होय.

अ) गुणक              ब) गुंतवणूक              क) उपभोग फलन              ड) बचत

8) स्वायत्त गुंतवणूक ----- कडून केली जाते.

अ) व्यक्ती              ब) व्यापारी वर्ग              क) परकीय व्यक्ती              ड) सरकार.

प्रश्न 2. समग्रलक्षी अर्थशास्त्र आणि सूक्ष्म अर्थशास्त्र यातील फरक सविस्तर लिहा .

(08)

किंवा



राष्ट्रीय उत्पन्न म्हणजे काय? राष्ट्रीय उत्पन्न मोजण्याच्या विविध पद्धती लिहा कोणत्या

प्रश्न 3. निर्देशांक म्हणजे काय? निर्देशांकाचे महत्त्व व उपयोग सविस्तर लिहा. (08)

किंवा

भांडवलाची सीमांत कार्यक्षमता म्हणजे काय? ती ठरवणारे घटक सांगा.

प्रश्न 4. थोडक्यात उत्तरे लिहा. (कोणतेही दोन). (08)

1. फिशरचे विनिमय समीकरण लिहा.
- 2) प्रा. जे.बी.से यांच्या बाजारपेठेचा नियम काय आहे.
- 3) समग्रलक्षी आर्थिक चले सांगा.

प्रश्न 5. टिपा लिहा. (कोणतेही दोन). (08)

- 1) राष्ट्रीय उत्पन्न मापनातील अडचणी.
- 2) चलनवाढ
- 3) उपभोग फलन



Seat No.

**B.com part-II semester-III examination March-April-2024**

**Economics (CBCS)**

**Macro Economics (paper No.1) MECPO1 CC-B7**

**Course Code:-(7801/778)**

**Sub. code: 73508**

**Day and Date: Thursday 18/04/2024**

**Total Marks:50**

**Time :- 2.30 pm to 4.30 pm**

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

Que.1. Write short answers. (Any two) (10)

- A) What are the macro-economic variables?
- B) Critically evaluate the Say's law of market.
- C) Importance of index numbers.

Que.2. What is macro - economics? Write in detail the importance of macro-economics. (10)

Que 3) What is inflation? Write in details the causes of inflation. (10)

Que.4) Write Kenesian' theory of employment in detail. (10)

Que.5) What is consumption function? write in details the determine of consumption function. (10)

Que. 6) Write in detail various methods of measuring National Income. (10)

Que. 7) Short notes. (Any two) (10)

- A) The superiority of Cambridge equations.
- B) The factors that determinants of efficiency of capital.
- C) The difficulties in National Income measurement.



मराठी भाषांतर

सूचना:- 1) सर्व प्रश्नांना समान गुण आहेत.

2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

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

1) समग्रलक्षी आर्थिक चले कोणती आहेत?

2) से यांच्या बाजारपेठेच्या नियमाचे टीकात्मक परीक्षण लिहा.

3) निर्देशांकाचे महत्त्व लिहा.

प्रश्न 2 समग्रलक्षी अर्थशास्त्र म्हणजे काय? समग्रलक्षी अर्थशास्त्राचे महत्त्व सविस्तर लिहा. (10)

प्रश्न 3) चलनवाढ म्हणजे काय? चलनवाढीची कारणे सविस्तर लिहा. (10)

प्रश्न 4) केन्सचा रोजगार विषयक सिद्धांत सविस्तर लिहा. (10)

प्रश्न 5) उपभोग फलन म्हणजे काय? उपभोग फलनावर परिणाम करणारे घटक सविस्तर लिहा. (10)

प्रश्न 6) राष्ट्रीय उत्पन्न मोजण्याच्या विविध पद्धती सविस्तर लिहा. (10)

प्रश्न 7) टिपा लिहा. (कोणतेही दोन) (10)

1) केंब्रिज समीकरणाचे श्रेष्ठत्व

2) भांडवलाची सीमांत कार्यक्षमता ठरवणारे घटक

3) राष्ट्रीय उत्पन्न मापनातील अडचणी





Seat No.

**B.Com Part-II (Semester-III) Examination Oct-2023**  
**Subject Name: Money and Financial System**  
**Subject Code-91683 (NEP) | 73511**

**Day and Date – Friday, 01/12/2023**  
**Time:- 10.30 am to 12.30 pm**

**Total Marks- 40**

**Instructions:**

All questions are compulsory

Figures to the right indicate marks

**Q1. MCQ (select any one option)**

**8**

- 1) Transfer of value is the ..... function of money.  
a) Primary b) Secondary c) Ancillary d) All of the above
- 2) NEFT came into use in India from.....  
a) 2008 b) 2020 a) 2005 d) 2010
- 3) Overdraft Facility is given on. ....  
a) Current account b) Savings account c) Recurring deposit account d) Fixed Deposit
- 4) The minimum paid-up share capital of micro finance banks shall be Rs.....  
a) 500 crores b) 100 crores c) 10 crores d) 200 crores
- 5) For the development of agriculture and rural areas..... Was established  
a) Cooperative Banks b) Regional Rural Banks c) Development Banks d) Commercial Banks
- 6) Money market mainly deals with .....fund  
(a) Short term b) medium term c) Long term d) None of the above
- 7) The money used in the modern financial structure ..... money  
A) Paper money B) Fiat money A) Credit money D) E-Money
- 8)..... Money is completely free from the control and regulation policy of central banking or similar institutions.  
a) Digital money b) Crypto money c) Credit money d) Paper money



Q.2 Explain different types of Banks.

OR

Explain the structure of the Financial System.

8

Q.3 Explain the process of Credit Creation and its limitations.

OR

Explain the types and Features of Bank Deposits

8

Q.4 Write short answers (Any Two)

a) Explain the evolution of money.

b) Give the changing nature of Banking Business

c) Explain the factors affecting Money Supply

8

Q.5. Write short notes (Any Two)

a) Crypto currency

b) Sources of Funds and Income for Banks

c) Small finance Banks

8

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### मराठी रूपांतर

सूचना :

- १) सर्व प्रश्न सोडवणे अनिवार्य आहे
- २) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात

प्र १ - MCQ - बहू पर्यायी प्रश्न ( कोणताही एक पर्याय निवडा ).

८

- १) मूल्याचे स्थानांतरण हे पैशाचे ..... कार्य आहे.  
अ) प्राथमिक ब) दुय्यम क) अनुषंगिक ड) वरील सर्व
- २) एनईएफटी ( NEFT) भारतात ..... पासून वापरात आली  
अ) २००८ ब) २०२० क) २००५ ड) २०१०
- ३) अधिकर्ष सवलत ..... दिली जाते  
अ) चालू खात्यावर ब) बचत खात्यावर क) आवर्ती ठेव खात्यावर ड) कायम ठेवीवर
- ४) लघु वित्त पुरवठा बँकांचे कमीत कमी वसूल भाग भांडवल ..... रुपये असेल  
अ) ५०० कोटी ब) १०० कोटी क) १० कोटी ड) २०० कोटी



५) कृषी व ग्रामीण क्षेत्राच्या विकासासाठी..... स्थापना करण्यात आली

अ) सहकारी बँका ब) प्रादेशिक ग्रामीण बँका क) विकास बँका ड) व्यापारी बँका

६) नाणेबाजार हा प्रामुख्याने ..... निधीचा बाजार असतो

अ) अल्पकालीन ब) मध्यकालीन क) दीर्घकालीन ड) वरीलपैकी कोणतेही नाही

७) आधुनिक वित्तीय संरचनेत वापरला जाणारा पैसा म्हणून ..... पैशाकडे पाहिले जाते.

अ) वस्तुपैसा ब) अपरिवर्नीय निर्देशित पैसा क) पतपैसा ड) ई-पैसा

८)..... पैसा हा केंद्रीय बँकिंग अथवा तत्सम यंत्रणांच्या नियंत्रण व नियमन धोरणापासून संपूर्णतः मुक्त असतो.

अ) अंकीय पैसा ब) कूट पैसा क) पतपैसा ड) कागदी पैसा

प्र.२.

बँकांचे विविध प्रकार स्पष्ट करा

किंवा

वित्तीय रचनेचे घटक स्पष्ट करा

प्र.३

पतनिर्मितीची प्रक्रिया आणि त्याच्या मर्यादा स्पष्ट करा.

किंवा

बँक ठेवींचे प्रकार आणि वैशिष्ट्ये स्पष्ट करा

प्र.४ थोडक्यात उत्तरे लिहा (कोणतेही दोन)

अ) पैशाची उत्क्रांती लिहा.

ब) बँकिंग व्यवसायचे बदलणारे स्वरूप लिहा

क) पैशाच्या पुरवठ्याचे घटक स्पष्ट करा

प्र.५ टिपा लिहा (कोणतेही दोन).

अ) क्रिप्टो चलन

ब) बँक निधी आणि उत्पन्नाचे स्रोत

क) लघु वित्त पुरवठा बँका





Seat No.

**October/November (Winter) 2023 Examination**  
**B.Com. (Part - II) (Semester-III) (CBCS)**  
**Sub Name : MONEY AND FINANCIAL SYSTEM**  
**Sub. Code : 73511**

**Day and Date : Friday, 01-12-2023**

**Total Marks : 50**

**Time : 10.30 AM to 12.30 PM**

**Instruction :**

- 1) All questions carry Equal marks.**
- 2) Solve any five questions.**
- 3) Figures to the right indicate full marks.**

- Q1) Answer the following questions in short. (Any 2 out of 3) [10]**
- a) Explain Small Finance Bank and its Features.
  - b) Explain Concept of Block-Chain Technology.
  - c) Explain term 'Loan' and its Features.
- Q2) Describe the concept of 'Digital Currency' and write it's types. [10]**
- Q3) Explain the different Sources of Income for Banks. [10]**
- Q4) Write the Principles of Banking Business. [10]**
- Q5) Explain Advantages and Disadvantages of Bank Mergers. [10]**
- Q6) Explain the Functions of Money. [10]**
- Q7) Write Short notes (Any 2 out of 3) [10]**
- a) Current Account
  - b) Milton Friedman Chicago's Approach of Money Supply
  - c) Agriculture Loan



## मराठी रूपांतर

सूचना:

- १) सर्व प्रश्नांना समान गुण आहेत.
- २) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.
- ३) कोणतेही पाच प्रश्न सोडवा..

- प्र.१) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)
- अ) लघु वित्त पुरवठा बँका आणि त्यांची वैशिष्ट्ये लिहा.
- ब) ब्लॉक चेन तंत्रज्ञान थोडक्यात स्पष्ट करा.
- क) मुदत कर्जे व त्यांची वैशिष्ट्ये स्पष्ट करा.
- प्र २) डिजिटल चलन ही संकल्पना स्पष्ट करून त्यांचे प्रकार लिहा. (१०)
- प्र ३) बँकांच्या उत्पन्न प्राप्तीच्या स्रोतांचे वर्णन करा. (१०)
- प्र.४) बँकिंग व्यवसायाची तत्वे थोडक्यात स्पष्ट करा. (१०)
- प्र ५) बँक विलीनीकरणाचे फायदे व तोटे विशद करा. (१०)
- प्र ६) पैशाची कार्य थोडक्यात लिहा. (१०)
- प्र.७) टीपा लिहा. (कोणतेही दोन) (१०)
- अ) चालू खाते
- ब) मिल्टन फ्रीडमन शिकागो यांचा पैशाचा पुरवठा दृष्टिकोन
- क) कृषी कर्ज

Seat No:

**B.Com. (Part - II) (Semester-III) (NEP)**  
**Examination March/April – 2024**  
**Sub Name: Money and Financial System Paper- I**  
**Sub. Code: 91683**

**Day and Date: Monday, 22-04-2024**

**Time: 02.30 PM to 04.30 PM**

**Total Marks: 40**

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

- Q1) Fill in the blanks by choosing correct alternative. [08]**
- 1) ..... is the primary function of money.
- A) means of storing value                      B) transfer of value  
C) measure of valuation                        D) make deferred payments
- 2) Block chain technology was developed by a group named.....
- A) Satoshi Nakomoto                            B) Mark Zuckerberg  
C) Suzuki    D) Bill Gates
- 3) The M2 concept is.....
- A) M1 + TD                                        B) M3 + TDPO  
C) C+DD = OD                                    D) M1 + POSBD
- 4) ..... does not require a bank account for transfer of money
- A) Demand draft                                 B) Cheque  
C) Mail transfer                                  D) Telegraphic transfer
- 5) In India, 14 commercial banks were nationalized in the year .....
- A) 1973    B) 1970  
C) 1985    D) 1991
- 6)..... is a foreign bank
- A) State Bank                                      B) Citi Bank  
C) Reserve Bank                                 D) Bank of Baroda
- 7) .....is formed in a symbolic numerical form
- A) Coin Money                                    B) Paper Money  
C) Fiat Money                                    D) Crypto Money



8) In India, the First Payment Bank (Airtel Payment Bank) was started on .....

A) March 1, 2017

B) March 1, 2020

C) March 10, 2002

D) March 10, 1995

Q 2) Explain the types of Bank Loan. [08]

OR

Write the meaning and functions of Commercial Bank. [08]

Q 3) Give the importance of Financial System. [08]

OR

Write the Primary and Secondary functions of money. [08]

Q 4) Write Short Answers (Any 2 out of 3) [08]

- a) Explain Digital Rupee and its features
- b) Explain the features of Indian Money Market
- c) Give the Sources of income for banks

Q 5) Write Short Notes (Any 2 out of 3) [08]

- a) Current Deposits
- b) Milton Friedman's Approach
- c) Payment Banks



मराठी रूपांतर

सूचना - १) सर्व प्रश्न सोडविणे अनिवार्य आहे.

२) उजवीकडील अंक पूर्ण मार्क दर्शवितात.

प्रश्न क्र.१ योग्य पर्याय निवडून रिकाम्या जागा भरा.

(८)

१) ..... हे पैशाचे प्राथमिक कार्य आहे.

(अ) मूल्य साठवण्याचे साधन

(ब) पैशाचे स्थानांतर

(क) मूल्यमापनाचे परिमाण

(ड) विलंबित देणे भागवणे

२) ..... नावाच्या समूहाने ब्लॉकचेन तंत्रज्ञानाची निर्मिती केली.

(अ) सतोशी नाकोमोटो

(ब) मार्क झुकेरबर्ग

(क) सुझुकी

(ड) बिल गेट्स

३) M2 संकल्पना म्हणजे.....

(अ) M1 + TD

(ब) M3 + TDPO

(क) C + DD = OD

(ड) M1 + POSBD

४) ..... या प्रकारामध्ये पैसे पाठवण्यासाठी बँकेमध्ये खाते असावे लागत नाही.

(अ) मागणी धनपत्र

(ब) चेक

(क) मेल ट्रान्सफर

(ड) टेलिग्राफिक ट्रान्सफर

५) भारतात .....मध्ये १४ व्यापारी बँकांचे राष्ट्रीयीकरण झाले.

(अ) १९७३

(ब) १९७०

(क) १९८५

(ड) १९९१



६) ..... ही एक विदेशी बँक आहे.

(अ) स्टेट बँक

(ब) सिटी बँक

(क) रिझर्व बँक

(ड) बँक ऑफ बडोदा

७) ..... ची सांकेतिक अंकात्मक स्वरूपातील निर्मिती असते.

(अ) धातू पैसा

(ब) कागदी पैसा

(क) निर्देशित पैसा

(ड) कूट पैसा

८) भारतात प्रथम .....रोजी पहिली भरणा बँक ( एअरटेल पेमेंट बँक) सुरू झाली.

(अ) १ मार्च २०१७

(ब) १ मार्च २०२०

(क) १० मार्च २००२

(ड) १० मार्च १९९५

- प्रश्न क्र.२      बँक कर्जाचे विविध प्रकार स्पष्ट करा.      (८)  
                                 किंवा  
व्यापारी बँक म्हणजे काय? व्यापारी बँकांची कार्ये सांगा.      (८)
- प्रश्न क्र.३      वित्तीय रचनेचे महत्त्व विशद करा.      (८)  
                                 किंवा  
पैशाची प्राथमिक व दुय्यम कार्ये स्पष्ट करा.      (८)
- प्रश्न क्र.४.      थोडक्यात उत्तरे लिहा. (कोणतेही दोन)      (८)  
अ) डिजिटल चलन म्हणजे काय? त्याची वैशिष्ट्ये लिहा.  
ब) भारतीय नाणेबाजाराची वैशिष्ट्ये स्पष्ट करा.  
क) बँकांच्या उत्पन्न प्राप्तीच्या स्रोतांचे वर्णन करा.
- प्रश्न क्र.५.      टिपा लिहा. (कोणतेही दोन)      (८)  
अ) चालू खाते  
ब) मिल्टन फ्रीडमन यांचा शिकागो दृष्टीकोन  
क) पेमेंट बँक

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Seat No:

**B.Com. (Part - II) (Semester-III) (CBCS)**  
**Examination March/April- 2024**  
**Sub Name: Money and Financial System Paper- I (MFS3)**  
**Sub. Code: 73511**

**Day and Date: Monday, 22-04-2024**

**Time: 02.30 PM to 04.30 PM**

**Total Marks: 50**

**Instruction: 1) Solve any five questions out of seven questions.**  
**2) Numbers to the right indicate full marks.**

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- Q1) Write Short Answers (Any two) (10)  
a) Explain the features of Digital Currency.  
b) Explain the limitations on credit creation.  
c) Write the types of Bank Deposits.
- Q2) Write the factors affecting Money Supply (10)
- Q3) Explain changing nature of banking business (10)
- Q4) Explain the types and features of Co-operative Banks (10)
- Q5) Explain the importance of Micro Finance Institutions (10)
- Q6) Write the causes for NPA and remedies to NPA. (10)
- Q7) Write Short Notes. (Any two) (10)  
a) Local Area Banks  
b) Evolution of money  
c) Sources of funds for bank



मराठी रूपांतर

सूचना- १) खालीलपैकी कोणतेही पाच प्रश्न सोडवा.

२) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

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- प्रश्न क्र. १) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)
- अ) डिजिटल चलनाची वैशिष्ट्ये लिहा.  
ब) पतनिर्मितीच्या मर्यादा स्पष्ट करा.  
क) बँक ठेवींचे प्रकार स्पष्ट करा.
- प्रश्न क्र. २) पैशाच्या पुरवठ्यावर परिणाम करणारे घटक स्पष्ट करा. (१०)
- प्रश्न क्र. ३) बँकिंग व्यवसायाचे बदलते स्वरूप लिहा. (१०)
- प्रश्न क्र. ४) सहकारी बँकांचे प्रकार व त्यांची वैशिष्ट्ये लिहा. (१०)
- प्रश्न क्र. ५) सूक्ष्म वित्त पुरवठा संस्थेचे महत्त्व स्पष्ट करा. (१०)
- प्रश्न क्र. ६) बँक मालमत्ता अनुत्पादक होण्याची कारणे व त्यावरील उपाय योजना स्पष्ट करा. (१०)
- प्रश्न क्र. ७) टिपा लिहा. (कोणतेही दोन) (१०)
- अ) स्थानिक क्षेत्र बँक  
ब) पैशाची उत्क्रांती  
क) बँक निधीचे स्रोत



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Seat No.

**B.Com Part-II semester-III (NEP) Examination Oct/Nov –2023**  
**Business Statistics Paper-I**  
**Subject code: 91686/73510**

**Day and Date : Thursday, 30/11/2023**  
**Time : 10.30am to 12.30pm**

**Total - 40**



- Instructions :**
- 1) All questions are compulsory
  - 2) Each question carries 8 marks.
  - 4) Use of non programmable calculator is allowed.

Q1. Choose the correct alternatives

(8)

- 1) Statistics deals with only \_\_\_\_\_ .  
i) Quantitative data ii) Qualitative data iii) Geographical data iv) Chronological data
- 2) Scatter diagram of the variate values (X,Y) gives the idea about  
i) Functional relationship ii) Regression model iii) Distribution of errors iv) None
- 3) In an open end distribution \_\_\_\_\_ can't be determined.  
i) mean ii) median iii) mode iv) quartiles
- 4) If the correlation between the two variables X and Y is negative ,then regression coefficient of Y on X is \_\_\_\_\_  
i) Positive ii) Negative iii) not certain iv) None of these
- 5) Which of the following is a measure of central value?  
i) Median ii) SD iii) MD iv) QD
- 6) The ogives of less than type and more than type distribution intersect at \_\_\_\_\_  
i) mean ii) median iii) mode iv) Quartiles
- 7) semi inter-qurtile deviation is given by \_\_\_\_\_  
i)  $(Q_3+Q_1)/2$  ii)  $(Q_3-Q_1)/2$  iii)  $(Q_3-Q_1)$  iv)  $(Q_3-Q_1)/4$
- 8) If all the observations in a set of observations are same ,the variance of the set of values is \_\_\_\_\_  
i) Zero ii) one iii) infinity iv) not possible to calculate

Q.2 Calculate rank correlation coefficient for following data and comment on it.

(8)

x	68	64	75	50	64	80	75	40	55	64
y	62	58	68	45	81	60	68	48	50	70

---Or---

Q.2 Explain basis of classification.

Q.3 Calculate median and mode for following data

(8)

Classes	0-10	10-20	20-30	30-40	40-50
Frequency	3	9	15	18	5

--- Or ---

Q.3 Calculate the appropriate measure of dispersion for the following data related to Changes in gold prices

Gold prices (in Rs)	Below 40	40-50	50-60	60-70	70 and above
No. Of days	10	15	25	20	10

Q.4 solve any two (2 out of 3)

(8)

- 1) Explain construction of histogram.
- 2) Calculate QD for following data.

Weight	6	7	8	9	10	11	12
No. of Children	7	10	16	24	21	16	6

- 3) Estimate two regression equations for following data  
 $b_{yx} = -0.9$ ,  $b_{xy} = -0.4$ ,  $\bar{x} = 50$ ,  $\bar{y} = 40$

Q.5 Write short note on (2 out of 3)

(8)

- 1) types of correlation
- 2) Ogives
- 3) Tabulation



Seat No.

**B.Com Part-II semester-III(CBCS) Examination Oct/Nov,2023**  
**Business Statistics Paper-I**  
**Subject code: 73510**

**Day and Date : Thursday, 30/11/2023**  
**Time : 10.30 am to 12.30 pm**



**Total - 50**

- Instructions :** 1) Attempt any five questions.  
2) Each question carries 10 marks.  
4) Use of nonprogrammable 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 of dispersion.  
c) Define mean, Calculate mean for following data.  
15,9,18,20,21,26,14,13,27,22,16,17

**Q2) Define 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

**Q.3 Define variance , 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

**Q4) Find median, mode & quartiles for following data. (10)**

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

**Q5) Define 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

Who is reliable batsman

**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

(10)

Q7) Attempt any two from the following.

- a) Write note on ogives.
- b) What are the advantages of sampling method over census method?
- c) Write note on absolute measures of dispersion.



Seat No.

**B.Com Part-II (Semester-III) NEP**

**Examination, March / April –2024**

**Business Statistics ( Paper-I )**

**Subject Code : 91686 / 63110**

Day and Date : Saturday, 20/04/2024  
Time : 2.30pm to 4.30pm

Total - 40

- Instructions : 1) All questions are compulsory  
2) Each question carries 8 marks.  
4) Use of non programmable calculator is allowed.

Q1. Choose the correct alternatives

(8)

1. If X and Y are two variables, there can be at most .....  
i) One regression line ii) Two regression line  
iii) Three regression line iv) Four regression line
2. The class width of the continuous data : 10-19 20-29 30-39 40-49 50-59 is.....  
i) 9 ii) 10 iii) 14.5 iv) 4.5
3. Sum of Square of deviations from mean is always.....  
i) Zero ii) one iii) two iv) none of these
4. Histogram can be drawn only for..... Distribution  
i) Discrete frequency ii) Continuous frequency  
iii) Individual frequency iv) none of these
5. The ogives of less than type and more than type distribution intersect at.....  
i) Mean ii) Median iii) Mode iv) Quartiles
6. Scatter diagram of the variate values (X,Y) gives the idea about .....  
i) Functional relationship ii) Regression model  
iii) Distribution of errors iv) None of the above
7. Statistical results are \_\_\_\_\_  
a) Absolutely correct b) Not true c) True an average d) Universally true
8. Which measure is expressed in to the statistical unit?  
a) Absolute measure b) Relative measure c) Both i) & ii) d) none

Q.2 Calculate median and mode for following data.

(8)

Classes	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	12	18	27	20	17	6

----- OR -----

Q.2 Explain various types of correlation.

(8)



- Q.3 Calculate correlation coefficient for following data and comment on it. (8)

x	30	34	35	36	37	38	40	42	43	45
y	25	29	30	31	32	33	35	36	37	42

----- OR -----

- Q.3 Following are the runs scored by Batsman A & Batsman B in two innings. (8)

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

Who is reliable batsman ?

- Q.4 solve any two ( 2 out of 3) (8)
- 1) Write the advantages of sampling method over census method.
  - 2) Calculate QD for following data.

Marks	20	30	40	50	60
No. of students	3	7	12	8	1

- 3) If  $b_{yx} = -0.9$ ,  $b_{xy} = -0.4$ , and SD of x is 5 then find SD of y.

- Q.5 Write short note on (2 out of 3) (8)
- 1) Simple random sampling
  - 2) Histogram
  - 3) Regression



Seat No.	
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**B.Com Part-II (Semester-III) CBCS**  
**Examination, March/April -2024**  
**AECC-C5 Business Statistics (Paper-I)(BSTAT3)**  
**Subject code: 73510/63110**

Day and Date : Saturday, 20/04/2024  
 Time : 2.30 pm to 4.30 pm

Total - 50

- Instructions : 1) Attempt any five questions.  
 2) Each question carries 10 marks.  
 4) Use of non programmable calculator is allowed.

Q.1) Attempt any two from following.

(10)

- a) Explain scatter diagram.  
 b) 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	14	38	54	30	24	26	16

- c) Define mean, Calculate mean for following data.

marks	35	36	37	38	39
No.of students	4	10	13	18	5

Q.2) Define rank correlation coefficient. Also calculate this for following data.

(10)

X	30	32	42	50	56	92	36	40
Y	38	56	60	72	92	90	83	87

Q.3) 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

Q.4) Define correlation and explain types of correlation

(10)

Q.5) Define 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

Who is reliable batsman?

Q.6) What is the sampling techniques. Explain simple random sampling.

(10)



Q.7) Attempt any two from the following.

(10)

- a) Write note on absolute measures of dispersion..
- b) What are the advantages of sampling method over census method?
- c) The arithmetic mean of weight of 100 boys is 50 kg and the mean of 50 girls is 45 kg calculate arithmetic mean of combined group of boys and girls.





Seat No. \_\_\_\_\_

**October/November (Winter) Examination 2023**

**B.Com Part II Semester III (NEP)**

**Sub Name : FUNDAMENTALS OF ENTREPRENEURSHIP - PAPER-I**

**Subject Code: 91682/73509**

**Day and Date:- Wednesday, 29-11-2023**

**Total Marks - 40**

**Time:- 10.30 AM to 12.30 PM**

**Instructions:**

- 1. All questions are compulsory.**
- 2. Figures at the right indicate marks.**

Q.1. Choose the correct alternative.

(8)

- 1) \_\_\_\_\_ is one who undertakes an enterprise acting as an intermediary between capital and labour.  
A) Seller  
B) Entrepreneur  
C) Purchaser  
D) None of the above.
- 2) Theory of innovation developed by \_\_\_\_\_.  
A) Joseph Schumpeter  
B) Hagen  
C) David McClelland  
D) Knight
- 3) Head office of Maharashtra Centre for Entrepreneurship Development is at \_\_\_\_\_.  
A) Mumbai  
B) Pune  
C) Aurangabad  
D) Kolhapur
- 4) Following are the importance of micro, small and medium scale enterprise \_\_\_\_\_.  
A) Supplementary for large enterprise  
B) employment generation  
C) Supplementary for agriculture  
D) All of the above
- 5) Startup India is announced on \_\_\_\_\_.  
A) 13 August 2015  
B) 10 August 2012  
C) 5 August 2013  
D) 15 August 2015
- 6) A \_\_\_\_\_ is who pursues novel applications that have the potential to solve community based problems.  
A) Sociopreneur  
B) Netpreneur  
C) Edupreneur  
D) Ecopreneur.



7) Following are the functions of entrepreneur \_\_\_\_\_

- A) Innovation
- B) Risk taking
- C) Financial Planning
- D) All of these

8) \_\_\_ scheme will enable India to become a large manufacturing hub in world.

- A) Stand up India
- B) Make in India
- C) Skill India
- D) Made in India

Q.2 Explain the functions of entrepreneurs. (8)

OR

Explain concept of entrepreneurship development and its process.

Q.3 Steps involved in formation of micro, small and medium enterprises. (8)

OR

Explain the concept of Startups and state the characteristics of Startups.

Q.4 Write short answer. (Any 2 out of 3) (8)

- a) Functions of DIC
- b) State the risk taking theory of Professor Knight
- c) Challenges before entrepreneur

Q.5. Write short notes (Any 2 out of 3) (8)

- a) Evolution of entrepreneur
- b) Ecopreneur
- c) Concept of MSME



मराठी रूपांतर



सूचना -

1. सर्व प्रश्न अनिवार्य आहेत.

2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

प्र.1 खालीलपैकी योग्य पर्याय निवडा.

(8)

1) \_\_\_\_\_ म्हणजे अशी व्यक्ती की जी उपक्रम किंवा उद्योग स्थापन करते व त्यासाठी भांडवल व घटकांमध्ये मध्यस्थ म्हणून कार्य करते.

अ) विक्रेता

ब) उद्योजक

क) खरेदीदार

ड) यापैकीनाही.

2) \_\_\_\_\_ यांनी नवनिर्माण सिद्धांत मांडला.

अ) जोसेफ शुंपीटर

ब) हेगन

ड) डेव्हिड मॅक्लेलँड

ड) नाईट

3) महाराष्ट्र उद्योजकता विकास केंद्राचे मुख्यालय \_\_\_\_\_ येथे आहे.

अ) मुंबई

ब) पुणे

क) औरंगाबाद

ड) कोल्हापूर

4) सूक्ष्म लघु व मध्यम उद्योग क्षेत्राचे महत्त्व पुढील प्रमाणे \_\_\_\_\_

अ) मोठ्या उद्योगांना आधारभूत

ब) रोजगार निर्मिती

क) कृषी क्षेत्रास पूरक

ड) वरील सर्व

5) स्टार्टअप इंडिया ही मोहीम \_\_\_\_\_ रोजी सुरु झाली.

अ) 13 ऑगस्ट 2015

ब) 10 ऑगस्ट 2012

क) 5 ऑगस्ट 2013

ड) 15 ऑगस्ट 2015

6) सामाजिक प्रश्न सोडवण्यासाठी भरीव व नाविन्यपूर्ण उपाययोजना करण्यासाठी उपक्रम करणारा उद्योजक \_\_\_\_\_ होय.

अ) सामाजिक उद्योजक

ब) जाळे उद्योजक

क) शैक्षणिक उद्योजक

ड) पर्यावरणसंवर्धक उद्योजक



7) \_\_\_\_\_ ही उद्योजकाची कार्ये आहेत.

अ) नवनिर्मिती

ब) जोखीम स्वीकारणे

क) वित्तीय नियोजन

ड) वरीलपैकी सर्व

8) \_\_\_ या योजनेमुळे भारतही जगातील एक मोठे उत्पादन केंद्र म्हणून पुढे येत आहे.

अ) स्टॅंडअप इंडिया

ब) मेक इन इंडिया

क) स्किल इंडिया

ड) मेड इन इंडिया

प्र.२. उद्योजकांची कार्ये विशद करा.

(8)

किंवा

उद्योजकता विकासाची संकल्पना स्पष्ट करून त्याची प्रक्रिया व त्यातील अवस्था स्पष्ट करा.

प्र.३. लघु उपक्रम स्थापनेची प्रक्रिया व त्यातील विविध टप्पे स्पष्ट करा.

(8)

किंवा

स्टार्टअप इंडियाची संकल्पना स्पष्ट करून त्याची वैशिष्ट्ये सांगा.

प्र.४. खालील प्रश्नांची थोडक्यात उत्तरे लिहा लिहा. (कोणतेही 2)

(8)

a) जिल्हा उद्योग केंद्राची कार्ये स्पष्ट करा.

b) नाईट यांचा जोखीम पत्करण्याचा सिद्धांत स्पष्ट करा.

c) आधुनिक काळात उद्योजकांसमोर असणारी आव्हाने सांगा.

प्र.५. टिपा लिहा (कोणतेही 2)

(8)

a) उद्योजक उत्क्रांती

b) पर्यावरण संवर्धक उद्योजक

c) MSME संकल्पना.



Seat No. \_\_\_\_\_

**October/November (Winter) 2023 Examination**  
**B.Com. (Part-II) (Semester-III) (Revised) (CBCS)**  
**CC-B3 Fundamentals of Entrepreneurship Paper I (FUEN)**  
**Subject Code: 73509**

**Day and Date: - Wednesday 29-11-2023**  
**Time: - 10.30 a.m. to 12.30. p.m.**

**Total Marks : 50**

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

- Q.1 Write short answers (any 2 out of 3) (10)
- Remedies of problems of MSME.
  - Selection of location for Project.
  - Concept of Start-up India.
- Q.2 Explain the characteristics of successful Entrepreneur. (10)
- Q.3 State the information about 'Make in India'. (10)
- Q.4 State the importance of entrepreneurship. (10)
- Q.5 State the importance of small, micro and medium enterprises. (10)
- Q.6 State the characteristics of Hegan's theory. (10)
- Q.7 Write short notes (any 2 out of 3) (10)
- Types of Entrepreneur
  - Characteristics of Netpreneur
  - Functions of Entrepreneurship Development Institute of India (EDI).



## मराठी रूपांतर

सूचना - 1. कोणतेही पाच प्रश्न सोडवा

2. उजवीकडील अंक पूर्ण गुण दर्शवतात

प्र.1. थोडक्यात उत्तरे लिहा (कोणतेही 2) (10)

- लघु उपक्रमाची लघु सूक्ष्म आणि मध्यम उपक्रमाच्या समस्येवरील उपाययोजना सांगा.
- उपक्रमासाठी स्थान निवड प्रक्रिया सांगा.
- स्टार्टअप इंडिया संकल्पना स्पष्ट करा.

प्र.2. यशस्वी उद्योजकांचे गुण स्पष्ट करा. (10)

प्र.3. मेक इन इंडिया या योजनेची माहिती द्या. (10)

प्र.4. उद्योजकतेचे महत्त्व स्पष्ट करा. (10)

प्र.5. सूक्ष्म, लघु आणि मध्यम क्षेत्राचे महत्त्व स्पष्ट करा. (10)

प्र.6. हेगन यांच्या सिद्धांताची वैशिष्ट्ये सांगा. (10)

प्र.7. टिपा लिहा. (कोणतेही 2) (10)

- उद्योजकांचे प्रकार सांगा.
- जाळे उद्योजकांची वैशिष्ट्ये.
- भारतीय उद्योजकता विकास संस्थेची कार्ये (EDI)

Seat No.

**B.Com. (Part - II) (Semester-III) (NEP)**

**Examination, March/April-2024**

**Sub. Name: FUNDAMENTALS OF ENTREPRENEURSHIP (Paper I)**

**Subject Code: 91682**

**Day and Date: Friday 19/4/2024**

**Total Marks: 40**

**Time : 2.30 am to 4.30pm**

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

**Q1. Select the correct option from the following. (8)**

- 1) ..... is one who assumes the risk and management of business
  - A) Seller
  - B) Entrepreneur
  - C) Buyer
  - D) Distributor
- 2) Head office of Entrepreneurship Development Institute of India (EDI) at .....
  - A) Aurangabad
  - B) Ahmednagar
  - C) Mumbai
  - D) Ahmedabad
- 3) ..... stated the theory of Risk Taking.
  - A) Joseph Schumpeter
  - B) David McClelland
  - C) Prof. Knight
  - D) Philip Kotler
- 4) ..... scheme motivate and help only SC ,ST and women entrepreneurs.
  - A) Start up India
  - B) Stand up India
  - C) Skill India
  - D) Make in India
- 5) ..... are the challenges before entrepreneurs.
  - A) Cut through competition
  - B) Modern technology
  - C) Social responsibilities
  - D) All of the above
- 6) Manufacturing Enterprises having investment in plant and machinery Rs.5 Crore to Rs. 10 Crore are termed as..... enterprise.
  - A) Small
  - B) Micro
  - C) Medium
  - D) Large



7) Byjus, Vedantu, SanjayGhodawat University are the examples of..... .

A) Edupreneur

B) Sociopreneur

C) Netpreneur

D) Ecopreneur

8) Inadequate finance, lack of basic infrastructure, problems of raw material etc are the problems of.....

A) Partnership

B) Company

C) Micro, Small, Medium Enterprises

D) Co-operative society.

Q.2. Explain the concept of Entrepreneur and explain various types of entrepreneurs. (8)

Or

Explain the concept of Micro, Small and Medium Enterprises and state the importance of MSME.

Q.3. Explain the importance of Entrepreneurship. (8)

Or

Define term Sociopreneur. State characteristics of Sociopreneur.

Q.4. Write short answers (Any two) (8)

- 1) State various managerial functions of entrepreneurs.
- 2) State the benefits of registration of new Small Enterprises.
- 3) State the Hagen's theory of status withdrawal.

Q.5. Write short notes.(Any two) (8)

- 1) Intrapreneure
- 2) Functions of Maharashtra Centre for Entrepreneurship Development (MCED)
- 3) Startup India – Concept



## मराठी रूपांतर

- सूचना - 1. सर्व प्रश्न अनिवार्य आहेत  
2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

-प्र.1 खालीलपैकी योग्य पर्याय निवडा.

(8)

1. जोखीम स्वीकारणारी व व्यवसायाचे व्यवस्थापन करणारी व्यक्ती म्हणजे ..... होय.  
अ) विक्रेता  
ब) उद्योजक  
क) खरेदीदार  
ड) वितरक
2. भारतीय उद्योजकता विकास संस्थेचे मुख्यालय ..... येथे आहे.  
अ) औरंगाबाद  
ब) अहमदनगर  
क) मुंबई  
ड) अहमदाबाद
3. जोखीम स्वीकारण्याचा सिद्धांत ..... यांनी मांडला आहे.  
अ) जोसेफ शंपीटर  
ब) डेव्हिड मॅकलेलॅंड  
क) प्रो. नाईट  
ड) फिलिप कोटलर
4. .... या योजनेद्वारे फक्त अनुसूचित जाती अनुसूचित जमाती आणि महिला गटातील उद्योजकांनाच प्रोत्साहन व मदत केली जाते.  
अ) स्टार्ट अप इंडिया  
ब) स्टँड अप इंडिया  
क) स्किल इंडिया  
ड) मेक इन इंडिया
5. .... ही उद्योजकांसमोरील आव्हाने आहेत.  
अ) तीव्र स्पर्धा  
ब) आधुनिक तंत्रज्ञान  
क) सामाजिक जबाबदारी  
ड) वरीलपैकी सर्व
6. उत्पादन क्षेत्रात रु. ५ करोडच्या वर ते रु. १० फरोड पर्यंत गुंतवणूक असल्यास अशा उद्योगांना ..... उद्योग म्हणतात.  
अ) लघु  
ब) सूक्ष्म  
क) मध्यम  
ड) दीर्घ



7. बायजू, वेदांतू, संजय घोडावत युनिव्हर्सिटी ही..... ची उदाहरणे आहेत.

अ) शैक्षणिक उद्योजक

ब) सामाजिक उद्योजक

क) अंतर्गत उद्योजक

ड) पर्यावरण संवर्धक उद्योजक.

8. अपुरे भांडवल पायाभूत सुविधांची कमतरता कच्च्या मालाची समस्या इत्यादी ..... क्षेत्राच्या समस्या आहेत.

अ) भागीदारी

ब) कंपनी

क) सूक्ष्म, लघु, मध्यम उद्योग

ड) सहकारी

प्र.2. उद्योजक ही संकल्पना स्पष्ट करून उद्योजकाचे विविध प्रकार स्पष्ट करा. (8)

किंवा

सूक्ष्म, लघु, मध्यम उद्योग म्हणजे काय? त्याचे महत्त्व स्पष्ट करा.

प्र.3. उद्योजकतेचे महत्त्व स्पष्ट करा. (8)

किंवा

सामाजिक उद्योजकाची व्याख्या सांगून त्याची वैशिष्ट्ये विशद करा.

प्र.4. थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

1) उद्योजकांची विभिन्न व्यवस्थापकीय कार्ये स्पष्ट करा.

2) नव्या लघु उपक्रमाची नोंदणीचे फायदे सांगा.

3) हेगन यांचा प्रतिष्ठा नष्ट होण्याचा सिद्धांत स्पष्ट करा.

प्र. 5. टिपा लिहा. (कोणतेही दोन)

1) अंतर्गत उद्योजक

2) महाराष्ट्र उद्योजकता विकास केंद्राची कार्ये

3) स्टार्ट अप इंडिया - संकल्पना



(8)

Seat No.

**B.Com. (Part-II) (Semester-III) (CBCS)**

**Examination, March/April 2024**

**Subject Name: CC-B3 FUNDAMENTALS OF ENTREPRENEURSHIP**

**PAPER - I (FUEN)**

**Sub. Code: 73509**

**Day and Date: - Friday 19/4/2024**

**Time: - 2.30 pm to 4.30 pm**

**Total Marks -50**

**Instructions: 1. Attempt any Five questions out of Seven.  
2. Figures at the right indicate marks.**

- 
- Q.1. Write short answers. (Any two) 10  
1) Write in short Evolution of Entrepreneurs.  
2) Explain the theory of Risk taking theory of Prof. Knight.  
3) State the characteristics of Ecopreneurs.
- Q.2. Elaborate the obstacles of becoming an entrepreneurs. 10
- Q.3. Explain the Theory of Innovation of Joseph Schumpeter. 10
- Q.4. Define Micro, Small and Medium Scale enterprise and state the problems of Micro, Small and Medium scale enterprise. 10
- Q.5. Explain the concept of Edupreneur and explain the characteristics of Edupreneur. 10
- Q.6. Explain the process and stages of Entrepreneurship Development. 10
- Q.7. Write short notes (Any two). 10  
1) Stand Up India  
2) Types of Entrepreneurs according to Business  
3) Objectives of DIC (District Industries Centre)



## मराठी रूपांतर

- सूचना - 1. कोणतेही पाच प्रश्न सोडवा.  
2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

- प्र.1. थोडक्यात उत्तरे लिहा (कोणतेही दोन) 10
1. उद्योजकांची उत्क्रांती थोडक्यात लिहा.
  2. नाईट यांचा जोखीम पत्करण्याचा सिद्धांत स्पष्ट करा.
  3. पर्यावरण संवर्धक उद्योजकांची ठळक वैशिष्ट्ये लिहा.
- प्र.2. उद्योजक बनण्यामध्ये कोणते अडथळे असतात ते स्पष्ट करा. 10
- प्र.3. जोसेफ शंपीटर यांचा नवनिर्माण सिद्धांत स्पष्ट करा. 10
- प्र.4. सूक्ष्म, लघु व मध्यम उद्योगांची व्याख्या देऊन समस्या स्पष्ट करा. 10
- प्र.5. शैक्षणिक उद्योजकाची संकल्पना स्पष्ट करून त्यांची वैशिष्ट्ये विशद करा. 10
- प्र.6. उद्योजकता विकासाची प्रक्रिया व त्यातील अवस्था स्पष्ट करा. 10
- प्र.7. टिपा लिहा. (कोणतेही दोन) 10
- 1) स्टँड अप इंडिया
  - 2) व्यावसायिक क्षेत्रानुसार उद्योजकांचे प्रकार
  - 3) जिल्हा उद्योग केंद्रांचे उद्देश.





Seat No.	B Com-II Sem - III
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October/ November (Winter) Examination- 2023

Subject name:- Tax procedure and Practice (NEP)

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

Sub. Code:- 92945 / 73512

Total Marks- 40

Day and Date:- Thursday 30/11/2023

Time:- 10.30 am to 12.30 pm

Instructions:- 1) Question number 1 and 2 are compulsory

2) Attempt any 3 questions from question number 3 to 6

Q 1) Multiple choice questions

(8)

- 1) What would be the tax rate applicable in case of composite supply?
  - a) Tax rate as applicable on Principal Supply
  - b) Tax rate as applicable on respective supply
  - c) Tax rate as applicable on ancillary supply
  - d) None of the above
  
- 2) Which of the following activity is outside the scope of supply and not taxable under GST ?
  - a) Services by an employee to the employer In the course of or in relation to this employment.
  - b) Services of funeral
  - c) Actionable claims, other than lottery, betting and gambling.
  - d) All of the above
  
- 3) Which of the following taxes will be levied on imports ?
  - a) CGST
  - b) SGST
  - c) IGST
  - d) None of the above



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2017



- 4) Renting of immovable property is \_\_\_\_\_
- Supply of goods
  - Supply of services
  - Neither as supply of goods nor supply of services
  - Either as supply of goods or supply of services
- 5) IGST means
- Inter-state GST
  - Integrated GST
  - Import GST
  - International GST
- 6) \_\_\_\_\_ activities to be treated as supply even if made without consideration
- Schedule I
  - Schedule II
  - Schedule III
  - None of the above
- 7) A mixed supply is a supply of two or more supplies of goods/ services or both supply shall be treated as a supply of that particular supply which attracts the \_\_\_\_\_ rate of tax
- Highest rate
  - Lowest rate
  - Tax applicable on RCM
  - None of the above
- 8) Services by any court or tribunal established under any law is not taxable under \_\_\_\_\_ schedule
- Schedule I
  - Schedule II
  - Schedule III
  - None of the above

Q 2) Write short notes on (Any two out of three)

(8)

- Mixed Supply
- Schedule I under section 7 of the CGST Act
- Composite Supply



Q 3) Pradhan Ltd. supplied goods to Mr. Rajaram and issued invoice for the said supply on 13<sup>th</sup> September, 2023. Pradhan Ltd. makes the payment entry for the same on 16<sup>th</sup> September, 2023 and amount credited in its bank account on 18<sup>th</sup> September, 2023. Determine the Time of Supply of Goods in the given situation. (8)

Q 4) M/s. Blustar Traders is a registered dealer under GST. It received goods from M/s. Kishor Traders, who is unregistered dealer under GST. M/s. Blustar Traders received the goods on 3<sup>rd</sup> September, 2023. It makes the payment for the same on 10<sup>th</sup> September, 2023 and amount debited from its account on 12<sup>th</sup> September, 2023. M/s. Kishor Traders issued invoice for the said supply on 10<sup>th</sup> September, 2023. Identify the time of supply goods in this case. (8)

Q 5) M/s. Laxmi Traders supplied goods to M/s. Ganesh Traders on 27<sup>th</sup> August, 2023. The GST rate on goods is changed from 12% to 5% w.e.f. 1<sup>st</sup> September, 2023. M/s. Laxmi Traders issued invoice on 30<sup>th</sup> August, 2023 and payment is credited in its bank account on 3<sup>rd</sup> September, 2023. What is the time of supply in this case? (8)

Q 6) Mr. Rohan purchased goods worth Rs. 6,10,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 7,20,000 to Rohit Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (8)





Seat No.	
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B.com (Part- II) (Semester- III) Examination October/ November, 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:- Thursday 30/11/2023

Time:- 10.30 am to 12.30 pm

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 I under section 7 of the CGST Act
  - Composite Supply
  - Schedule II under section 7 of the CGST Act
- Q 2) Explain in detail the provisions of Levy and Collection. (10)
- Q 3) Explain in detail the provisions regarding Time of Supply of Goods and Services. (10)
- Q 4) Pradhan Ltd. supplied goods to Mr. Rajaram and issued invoice for the said supply on 13<sup>th</sup> September, 2023. Pradhan Ltd. makes the payment entry for the same on 16<sup>th</sup> September, 2023 and amount credited in its bank account on 18<sup>th</sup> September, 2023. Determine the Time of Supply of Goods in the given situation. (10)
- Q 5) M/s. Blustar Traders is a registered dealer under GST. It received goods from M/s. Kishor Traders, who is unregistered dealer under GST. M/s. Blustar Traders received the goods on 3<sup>rd</sup> September, 2023. It makes the payment for the same on 10<sup>th</sup> September, 2023 and amount debited from its account on 12<sup>th</sup> September, 2023. M/s. Kishor Traders issued invoice for the said supply on 10<sup>th</sup> September, 2023. Identify the time of supply goods in this case. (10)
- Q 6) M/s. Laxmi Traders supplied goods to M/s. Ganesh Traders on 27<sup>th</sup> August, 2023. The GST rate on goods is changed from 12% to 5% w.e.f. 1<sup>st</sup> September, 2023. M/s. Laxmi Traders issued invoice on 30<sup>th</sup> August, 2023 and payment is credited in its bank account on 3<sup>rd</sup> September, 2023. What is the time of supply in this case? (10)
- Q 7) Mr. Rohan purchased goods worth Rs. 6,10,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 7,20,000 to Rohit Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (10)



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**B.com (Part II) (Semester III) NEP**

**Examination, March/ April 2024**

**Subject name:- Tax procedure and Practice**

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

**Sub. Code:- 92945**

**Total Marks- 40**

Day and Date:- Saturday 20/04/2024

Time:- 2.30 pm to 4.30 pm

Instructions:- 1) Question number 1 and 2 are compulsory

2) Attempt any 3 questions from question number 3 to 6

3) Figures to right indicate full marks

Q 1) Multiple choice questions

(8)

- 1) Which of the following activity is outside the scope of supply and not taxable under GST ?
  - a) Services by an employee to the employer In the course of or in relation to this employment.
  - b) Services of funeral
  - c) Actionable claims, other than lottery, betting and gambling.
  - d) All of the above
- 2) Which of the following taxes will be levied on imports ?
  - a) CGST
  - b) SGST
  - c) IGST
  - d) None of the above
- 3) What would be the tax rate applicable in case of Composite supply?
  - a) Tax rate as applicable on Principal Supply
  - b) Tax rate as applicable on respective supply
  - c) Tax rate as applicable on ancillary supply
  - d) None of the above



- 4) \_\_\_\_\_ activities to be treated as supply even if made without consideration
- Schedule I
  - Schedule II
  - Schedule III
  - None of the above
- 5) Renting of immovable property is \_\_\_\_\_
- Supply of goods
  - Supply of services
  - Neither as supply of goods nor supply of services
  - Either as supply of goods or supply of services
- 6) IGST means
- Inter-state GST
  - Integrated GST
  - Import GST
  - International GST
- 7) A mixed supply is a supply of two or more supplies of goods/ services or both supply shall be treated as a supply of that particular supply which attracts the \_\_\_\_\_ rate of tax
- Highest rate
  - Lowest rate
  - Tax applicable on RCM
  - None of the above
- 8) Services by any court or tribunal established under any law is not taxable under \_\_\_\_\_ schedule
- Schedule I
  - Schedule II
  - Schedule III
  - None of the above

Q 2) Write short notes on (Any two out of three)

(8)

- Value of Supply
- Mixed Supply
- Composite Supply



- Q 3) Mr. Rajaram supplied goods to Mr. Bhagat and issued invoice for the said supply on 14<sup>th</sup> February, 2024. Mr. Rajaram makes the payment entry for the same on 19<sup>th</sup> February, 2024 and amount credited in its bank account on 20<sup>th</sup> February, 2024. Determine the Time of Supply of Goods in the given situation. (8)
- Q 4) Hindustan Traders is a registered dealer under GST. It received goods from M/s. Gajraj Traders, who is unregistered dealer under GST. Hindustan Traders received the goods on 10<sup>th</sup> January, 2024. It makes the payment for the same on 13<sup>th</sup> January, 2024 and amount debited from its account on 16<sup>th</sup> January, 2024. M/s. Gajraj Traders issued invoice for the said supply on 10<sup>th</sup> January, 2024. Identify the time of supply goods in this case. (8)
- Q 5) Mr. Salman supplied goods to Mr. Bagwan on 27<sup>th</sup> January, 2024. The GST rate on goods is changed from 12% to 5% w.e.f. 1<sup>st</sup> February, 2024. Mr. Salman issued invoice on 30<sup>th</sup> January, 2024 and payment is credited in his bank account on 3<sup>rd</sup> February, 2024. What is the time of supply in this case? (8)
- Q 6) Mr. Sunil purchased goods worth Rs. 5,00,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 8,50,000 to Mahesh Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (8)





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**B.com (Part- II) (Semester- III) CBCS**  
**Examination, March/ April 2024**  
**Tax procedure and Practice**  
**Goods and Services Tax (CGST, SGST and IGST) (Paper- V)**  
**Sub. Code-73512**

Day and Date:- Saturday 20/04/2024

Total Marks- 50

Time:- 2.30 pm to 4.30 pm

Instructions:- 1) All Question carry equal marks

2) Attempt any five questions out of seven

3) Figures to right indicate full marks

- 
- Q 1) Write short notes on (Any Two) (10)
- a) Schedule III under section 7 of the CGST Act
  - b) Mixed Supply
  - c) Value of Supply
  - d) Composite Supply
- Q 2) Explain in detail the provisions regarding Time of Supply of Goods (10)
- Q 3) Explain in detail the provisions of Levy and Collection. (10)
- Q 4) Mr. Raja supplied goods to Mr. Kishor and issued invoice for the said supply on 13<sup>th</sup> January, 2024. Mr. Raja makes the payment entry for the same on 16<sup>th</sup> January, 2024 and amount credited in its bank account on 18<sup>th</sup> January, 2024. 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. Bharat Traders, who is unregistered dealer under GST. M/s. Laxmi Traders received the goods on 3<sup>rd</sup> February, 2024. It makes the payment for the same on 10<sup>th</sup> February, 2024 and amount debited from its account on 12<sup>th</sup> February, 2024. M/s. Bharat Traders issued invoice for the said supply on 10<sup>th</sup> February, 2024. Identify the time of supply goods in this case. (10)
- Q 6) Mr. Prakash supplied goods to M/s. Hindustan Traders on 27<sup>th</sup> August, 2023. The GST rate on goods is changed from 12% to 5% w.e.f. 1<sup>st</sup> September, 2023. Mr. Prakash issued invoice on 30<sup>th</sup> August, 2023 and payment is credited in its bank account on 3<sup>rd</sup> September, 2023. What is the time of supply in this case? (10)
- Q 7) Mr. Ramesh purchased goods worth Rs. 3,70,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 4,00,000 to Arti Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (10)



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October/ November (Winter) Examination- 2023

Subject name:- Tax Procedure & Practice (NEP)

B.Com. Part – II Semester III (NEP)

Income Tax (Paper- VI)

Sub.Code – 92946 / 73513

Day & Date:- Friday 01/12/2023  
Time: 10.30 pm to 12.30pm

Total Marks : 40

- Instructions:** 1) Question No. 1 & 2 are compulsory  
2) Attempt any 3 questions from question no.3 to 6  
3) Figures to the **right** indicate full marks

Q.1 Multi Choice Questions ( Each for 1 mark ) 8

1. All taxpayers (other than the eligible assessee as referred to in section 44AD or section 44ADA) are required to pay up to 45% of advance tax before-----  
(a) 15th June (b) 30th June (c) 15th September (d) 30th September

2. Advance tax is payable when tax payable by an assessee is .....or more.  
(a)Rs: 5,000 (b)Rs: 10,000 (c)Rs: 15,000 (d) Rs: 1,00,000

3. Interest under section 234B is levied when assessee has paid Advance tax less than –  
(a) 85% of Assessed Tax (b) 80% of Assessed tax  
(c) 95% of Assessed Tax (d) 90% of Assessed tax

4. Summary assessment (Computerized assessment) is done after which assessment?  
(a) Regular Assesment (b) Best Judgement Assessment  
(c) Self assessment (d) Re-assessment

5. Under which of following assessments, no refund can be granted by assessing officer?  
a) Self Assessment b) Summary Assessment  
c) Best Judgement Assessment d) Regular Assessment

6. In case of a deceased person, who can claim refund on behalf of him?  
a) Income Tax department  
b) Legal Representative  
c) Deceased person  
d) None of these



7. The person against whom the appeal is filed is known as –  
(a) Appellant (b) Applicant (c) Defendant (d) Assessee

8. What is the threshold limit for deducting tax at source on payment of professional fees under section 194J?  
(a) Rs. 15000/- (b) Rs. 30,000/- (c) Rs. 45000/- (d) Rs. 10,000/-

Q.2 Write short notes on any 2 out of 3 following

8

- 1) Self Assessment u/s 140 A
- 2) Interest payable u/s 234 C
- 3) Refund

Q.3 Mr. A, an individual provided contractual service to a firm & was Made payment in 4 instalments in a year. 1<sup>st</sup> instalment for Rs.26000/-, second instalment was for Rs. 28,000/-, 3<sup>rd</sup> instalment was for Rs. 32,000/- and the last instalment was for Rs. 21,000/-. What will be TDS?

8

Q.4 From the following information relating to Mr. Atul for A.Y. 2023-24, you are required to calculate advance tax payable in instalments along with due dates.

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Income from Business	4,15,000/-
2. Income from Salary	6,85,000/-
3. Interest Income	1,10,000/-
4. TDS	10,765/-

Q.5 Calculate total tax and interest payable under section 234A and 234B8 for Shri. Parekh Shah for A.Y. 2023-24 from the following details –

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Total tax payable (Income tax + Cess)	7,46,750/-
2. TDS	46,750/-
3. Advance tax paid on 16.06.2022	90,000/-
4. Advance tax paid on 15.09.2022	90,000/-
5. Advance tax paid on 16.12.2022	1,00,000/-
6. Advance tax paid on 15.03.2023	1,00,000/-

Income tax return is filed on 01.08.2023 (Due date 31.07.2023)

Q.6 You are supplied with following information. Calculate amount of tax  
To be deducted at source.

<u>Particulars</u>	<u>Amount (Rs.)</u>
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 to Audit Fees	99,500/-

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**B.Com. Part – II Semester III Examination, October/ November, 2023**

**Tax Procedure & Practice (CBCS)**

**Income Tax (Paper- VI)**

**Sub.Code – 73513**

Day & Date:- Friday 01/12/2023

Total Marks : 50

Time: 10.30pm to 12.30pm

Instructions:-1) Solve any 5 questions out of 7

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

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 alongwith due dates. 10

Q.3 Write detailed note on interest payable under section 234A, 234B and 234C 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

<u>Particulars</u>	<u>Amount in Rs.</u>
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 Shri. Mehra, who is aged 50 years, filed his income tax return on 04.08.2023 by declaring income for Rs. 6,25,000/- for A.Y. 2023-24 (Due date on 31.07.2023). TDS for Rs. 2900/- and advance tax paid on or before specified due dates is Rs. 25000/-.  
Calculate total tax & interest payable (Only under section 234A and 234B) by Mr. Mehra. 10

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>
Payment to sub- contractor	71,000/-
Payment to Contractor	29,000/-
Payment for Sales Commission	19,000/-
Payment to transporter (PAN not given)	29,000/-
Payment for Audit Fees	99,500/-

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6 Interest under section 234A is levied to an individual from the following date

- a) 1<sup>st</sup> April      b) 1<sup>st</sup> August      c) 15<sup>th</sup> June      d) 15<sup>th</sup> September

7 Summary assessment (Computerised assessment) is done after which assessment?

- a) Regular Assessment      b) Best Judgement Assessment  
c) Self assessment      d) Re-assessment

8 Income tax department controls each and every source of income of assessee through –

- a) Advance Tax      b) Tax Deducted at source  
c) Self Assessment      d) None of these

Q.2 Write short notes on any 2 out of 3 following –

8

- 1 Interest under section 234C
- 2 Revision
- 3 TDS returns & TDS certificates

Q.3 From the following information relating to Mr. Atul for A.Y.2023-24, you are required to calculate advance tax payable in instalments along with due dates.

8

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Income from Business	4,15,000/-
2. Income from Salary	6,85,000/-
3. Interest Income	1,10,000/-
4. TDS	10,765/-



Q.4 Calculate total tax and interest payable under section 234A and 234B for Shri. Parekh Shah for A.Y. 2023-24 from the following details – 8

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Total tax payable (Income tax + Cess)	7,46,750/-
2. TDS	46,750/-
3. Advance tax paid on 16.06.2022	90,000/-
4. Advance tax paid on 15.09.2022	90,000/-
5. Advance tax paid on 16.12.2022	1,00,000/-
6. Advance tax paid on 15.03.2023	1,00,000/-

Income tax return is filed on 01.08.2023( Due date 31.07.2023)

Q.5 Mr. A, an individual provided contractual service to a firm & was made payment in 4 instalments in a year. 1<sup>st</sup> instalment for Rs.26000/-, second instalment was for Rs. 28,000/-, 3<sup>rd</sup> instalment was for Rs. 32,000/- and the last instalment was for Rs. 21,000/-. What will be TDS? 8

Q.6 You are supplied with following information. Calculate amount of tax To be deducted at source. 8

<u>Particulars</u>	<u>Amount (Rs.)</u>
Payment to sub-contractor	77,000/-
Payment for Advertisement contract	33,800/-
Payment for Sales Commission	19,000/-
Payment to Transporter (PAN not given)	11,000/-
Payment to Audit Fees	99,500/-





Seat No.
PRN No.

Jr. Sup. Signature

Name

**B.Com. Part – II Semester III (CBEC) Examination, March, 2024**

**Tax Procedure & Practice -Income Tax (Paper- VI)**

**Sub. Code – 73513 (1)**

Day & Date:-

Time: pm to pm

Total Marks : 50

Marks obtained:

Examiner's Signature

Name

Student's Signature

Instructions:-1) Solve any 5 questions out of 7

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

- 
- Q.1 Write short notes ( Any two ) 10
- 1) Re – assessment
  - 2) Interest payable under section 234A
  - 3) Refund
  - 4) Income tax chalans
- Q.2 What is meant by Appeal under Income Tax Act? State the provisions relating to Appeal. 10
- Q.3 Explain provisions relating to advance tax payable by the assessee along with due dates. 10
- Q.4 Explain in brief the provisions relating to TDS. 10
- Q.5 Shri. Mehra, who is aged 50 years, filed his income tax return on 04.08.2023 by declaring income for Rs. 6,25,000/- for A.Y. 2023-24 (Due date on 31.07.2023). TDS for Rs. 2900/- and advance tax paid on or before specified due dates is Rs. 25000/- 10
- Calculate total tax & interest payable (Only under section 234A and 234B) by Mr. Mehra.



Q.6 From the following information relating to Mr. Atul for A.Y. 2023-24, 10 you are required to calculate advance tax payable in instalments along with due dates.

<u>Particulars</u>	<u>Amount in Rs.</u>
1. Income from Business	4,15,000/-
2. Income from Salary	6,85,000/-
3. Interest Income	1,10,000/-
4. TDS	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>
Payment to sub- contractor	71,000/-
Payment to Contractor	29,000/-
Payment for Sales Commission	19,000/-
Payment to transporter (PAN not given)	29,000/-
Payment for Audit Fees	99,500/-



B.Com. (Part – II) (Semester – III) Examination, April, 2024

Skill Enhancement Course -III

Financial Literacy Sub Code: 92296

Day and Date: Tuesday, 23/04/2024

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

Total Marks: 50

Seat Number	
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Multiple Choice Questions

1.	What is the primary purpose of diversification in investment portfolios? गुंतवणुकीच्या पोर्टफोलिओमध्ये विविधीकरणाचा प्राथमिक उद्देश काय आहे? a) Concentrating risk एकाग्रता जोखीम b) Minimizing risk जोखीम कमी करणे c) Ignoring risk जोखमीकडे दुर्लक्ष करणे d) Timing the market बाजाराची वेळ	<input type="text"/>
2.	What is the general relationship between risk and return in investments? गुंतवणुकीतील जोखीम आणि परतावा यांच्यातील सामान्य संबंध काय आहे? a) No relationship संबंध नाही b) Inverse relationship व्यस्त संबंध c) Direct relationship थेट संबंध d) Random relationship यादृच्छिक संबंध	<input type="text"/>
3.	What is the term for investments that are easily converted to cash? रोखीत सहजपणे रूपांतरित होणाऱ्या गुंतवणुकीला काय संज्ञा आहे a) Illiquid assets अवैध मालमत्ता b) Tangible assets मूर्त मालमत्ता c) Liquid assets द्रव मालमत्ता d) Intangible assets अमूर्त मालमत्ता	<input type="text"/>
4.	What does the acronym "IRA" stand for in the context of retirement planning? सेवानिवृत्ती नियोजनाच्या संदर्भात "IRA" या शब्दाचा अर्थ काय आहे? a) Individual Retirement Account वैयक्तिक निवृत्ती खाते b) Investment Return Assessment गुंतवणुकीच्या परताव्याचे मूल्यांकन c) International Retirement Agreement आंतरराष्ट्रीय सेवानिवृत्ती करार d) Inflation Rate Analysis महागाई दर विश्लेषण	<input type="text"/>
5.	How does creating a will contribute to financial planning? इच्छापत्र तयार करणे आर्थिक नियोजनात कसे योगदान देते? a) Increases taxes कर वाढवते b) Simplifies estate distribution मालमत्ता वितरण सुलभ करते c) Excludes beneficiaries लाभार्थी वगळून d) Limits financial control आर्थिक नियंत्रण मर्यादित करते	<input type="text"/>
6.	What is the purpose of an HSA (Health Savings Account) in financial planning? आर्थिक नियोजनामध्ये HSA (आरोग्य बचत खाते) चा उद्देश काय आहे? a) Maximizing debt कर्ज वाढवणे b) Funding vacations निधी सुट्ट्या c) Covering medical expenses with tax advantages कर फायद्यांसह वैद्यकीय खर्च कव्हर करणे d) Ignoring healthcare costs आरोग्यसेवा खर्चाकडे दुर्लक्ष करणे	<input type="text"/>



7.	<p>What is the concept of "compounding" in the context of investments?  <b>गुंतवणुकीच्या संदर्भात "कंपाऊंडिंग" ही संकल्पना काय आहे?</b></p> <p>a) Adding investments together <b>एकत्र गुंतवणूक जोडणे</b> b) Calculating taxes <b>करांची गणना करणे</b></p> <p>c) Earning returns on both principal and accumulated interest <b>मुद्दल आणि संचित व्याज दोन्हीवर परतावा मिळवणे</b></p> <p>d) Ignoring interest rates <b>व्याजदराकडे दुर्लक्ष करणे</b></p>	<input type="checkbox"/>
8.	<p>What is the primary purpose of a 401(k)-retirement account?  <b>401(k) सेवानिवृत्ती खात्याचा प्राथमिक उद्देश काय आहे?</b></p> <p>a) Funding short-term goals <b>अल्पकालीन उद्दिष्टांसाठी निधी देणे</b> b) Tax-free withdrawals <b>करमुक्त पैसे काढणे</b></p> <p>c) Employer-sponsored retirement savings <b>नियोक्ता-प्रायोजित सेवानिवृत्ती बचत</b> d) Ignoring retirement <b>निवृत्तीकडे दुर्लक्ष करणे</b></p>	<input type="checkbox"/>
9.	<p>How does inflation impact the purchasing power of money over time?  <b>कालांतराने चलनवाढीचा पैशाच्या क्रयशक्तीवर कसा परिणाम होतो?</b></p> <p>a) Increases it <b>ते वाढवते</b> b) Decreases it <b>ते कमी करते</b> c) No impact <b>प्रभाव नाही</b> d) Unpredictable impact <b>अनपेक्षित प्रभाव</b></p>	<input type="checkbox"/>
10.	<p>What does the term "risk tolerance" refer to in investment planning?  <b>गुंतवणुकीच्या नियोजनामध्ये "जोखीम सहनशीलता" या शब्दाचा संदर्भ काय आहे?</b></p> <p>a) Willingness to take on financial debt <b>आर्थिक कर्ज घेण्याची इच्छा</b></p> <p>b) Ability to tolerate market fluctuations <b>बाजारातील चढउतार सहन करण्याची क्षमता</b></p> <p>c) Ignoring investment goals <b>गुंतवणुकीच्या उद्दिष्टांकडे दुर्लक्ष करणे</b></p> <p>d) Predicting market trends <b>बाजारातील ट्रेडचा अंदाज लावणे</b></p>	<input type="checkbox"/>
11.	<p>How does a credit score influence financial planning?  <b>क्रेडिट स्कोअरचा आर्थिक नियोजनावर कसा प्रभाव पडतो?</b></p> <p>a) No impact <b>कोणताही प्रभाव नाही</b> b) Higher score leads to higher interest rates <b>उच्च स्कोअर उच्च व्याज दर ठरतो</b></p> <p>c) Lower score is favorable for loans <b>कमी गुण कर्जासाठी अनुकूल आहेत</b></p> <p>d) Reflects investment performance <b>गुंतवणुकीची कामगिरी प्रतिबिंबित करते</b></p>	<input type="checkbox"/>
12.	<p>What marked the transition from commodity money to representative money in history?  <b>इतिहासात कमोडिटी पैशापासून प्रातिनिधिक पैशाकडे संक्रमण कशांमुळे झाले?</b></p> <p>A) Gold standard <b>सुवर्ण मानक</b> B) Barter system <b>वस्तु विनिमय प्रणाली</b></p> <p>C) Silver coins <b>चांदीची नाणी</b> D) Paper currency <b>कागदी चलन</b></p>	<input type="checkbox"/>
13.	<p>Which function of money ensures that debts and credits can be settled in the future?  <b>कागदी चलन</b></p> <p>A) Medium of exchange <b>विनिमयाचे माध्यम</b> B) Unit of account <b>खात्याचे एकक</b></p> <p>C) Store of value <b>मूल्याचे भांडार</b> D) Standard of deferred payment <b>स्थगित पेमेंटचे मानक</b></p>	<input type="checkbox"/>



14.	<p>What concept of the value of money relates to its acceptance as a means of payment by law? पैशाच्या मूल्याची कोणती संकल्पना कायद्याद्वारे देयकाचे साधन म्हणून स्वीकारण्याशी संबंधित आहे?</p> <p>A) Nominal value नाममात्र मूल्य B) Legal value कायदेशीर मूल्य C) Face value दर्शनी मूल्य D) Intrinsic value आंतरिक मूल्य</p>	<input type="checkbox"/>
15.	<p>In the Middle Ages, what type of money was commonly used in trade fairs and markets? मध्ययुगात व्यापार मेळावे आणि बाजारपेठांमध्ये कोणत्या प्रकारचा पैसा वापरला जात होता?</p> <p>A) Cowrie shells शंख शिंपले B) Gold coins सोन्याची नाणी C) Silver bars चांदीच्या पड्ड्या D) Tally stick टॅली स्टिक्स</p>	<input type="checkbox"/>
16.	<p>In the context of savings, what does liquidity refer to? बचतीच्या संदर्भात, तरलता कशाचा संदर्भ देते?</p> <p>A) Ease of converting assets to cash मालमत्तेचे रोख रकमेत रूपांतर करणे सोपे B) Fixed-term investments निश्चित मुदतीची गुंतवणूक C) Long-term financial goals दीर्घकालीन आर्थिक उद्दिष्टे D) Rate of inflation महागाईचा दर</p>	<input type="checkbox"/>
17.	<p>Which economic factor can negatively affect savings by reducing purchasing power? कोणता आर्थिक घटक क्रयशक्ती कमी करून बचतीवर नकारात्मक परिणाम करू शकतो?</p> <p>A) Deflation भावघट B) Recession मंदी C) Boom अतिवृद्धी D) Stagflation स्थिरीकरण</p>	<input type="checkbox"/>
18.	<p>What is the impact of consumer confidence on savings? बचतीवर ग्राहकांच्या आत्मविश्वासाचा काय परिणाम होतो?</p> <p>A) Decreases savings बचत कमी होते B) No impact कोणताही प्रभाव नाही C) Increases savings बचत वाढते D) Increases debt कर्ज वाढते</p>	<input type="checkbox"/>
19.	<p>How does age typically influence savings behavior? बचतीच्या वर्तनावर वयाचा प्रभाव कसा पडतो?</p> <p>A) Older individuals save less वृद्ध व्यक्ती कमी बचत करतात B) Younger individuals save more तरुण व्यक्ती जास्त बचत करतात C) No correlation with age वयाचा कोणताही संबंध नाही D) Older individuals saves more वृद्ध व्यक्ती जास्त बचत करतात</p>	<input type="checkbox"/>
20.	<p>What is the primary purpose of an emergency fund? आपत्कालीन निधीचा प्राथमिक उद्देश काय आहे?</p> <p>A) Long-term investment दीर्घकालीन गुंतवणूक B) Short-term savings अल्पकालीन बचत C) Speculative trading सट्टा व्यापार D) Daily expenses दैनंदिन खर्च</p>	<input type="checkbox"/>
21.	<p>What is the meaning of financial literacy? आर्थिक साक्षरतेचा अर्थ काय आहे?</p> <p>A. Budgeting skills बजेट कौशल्य B. Understanding and managing money effectively पैसे समजून घेणे आणि त्याचे प्रभावीपणे व्यवस्थापन करणे C. Investment in stocks स्टॉकमधील गुंतवणूक D. Credit card usage क्रेडिट कार्डचा वापर</p>	<input type="checkbox"/>



22.	<p>Why is financial literacy important in India? भारतात आर्थिक साक्षरता का महत्त्वाची आहे?</p> <p>A. To increase taxes कर वाढवण्यासाठी B. To reduce inflation महागाई कमी करण्यासाठी</p> <p>C. To empower individuals with financial knowledge आर्थिक ज्ञान असलेल्या व्यक्तींना सक्षम करणे</p> <p>D. To control government spending सरकारी खर्चावर नियंत्रण ठेवण्यासाठी</p>	<input type="checkbox"/>
23.	<p>Which of the following is a benefit of financial literacy? खालीलपैकी कोणता आर्थिक साक्षरतेचा फायदा आहे?</p> <p>A. Increased debt वाढलेले कर्ज B. Higher risk of bankruptcy दिवाळखोरीचा जास्त धोका</p> <p>C. Improved financial decision-making आर्थिक निर्णयक्षमता सुधारली</p> <p>D. Dependence on loans कर्जावरील अवलंबित्व</p>	<input type="checkbox"/>
24.	<p>What does the term "budgeting" refer to in financial literacy? आर्थिक साक्षरतेमध्ये "बजेटिंग" या शब्दाचा अर्थ काय आहे?</p> <p>A. Spending money without limits मर्यादेशिवाय पैसे खर्च करणे</p> <p>B. Planning and managing income and expenses उत्पन्न आणि खर्चाचे नियोजन आणि व्यवस्थापन</p> <p>C. Investing in stocks शेअर्समध्ये गुंतवणूक करणे</p> <p>D. Taking loans without repayment plans परतफेड योजनेशिवाय कर्ज घेणे</p>	<input type="checkbox"/>
25.	<p>In the context of financial literacy, what is the role of investments? आर्थिक साक्षरतेच्या संदर्भात, गुंतवणुकीची भूमिका काय आहे?</p> <p>A. Accumulating debt कर्ज जमा करणे</p> <p>B. Growing wealth over time कालांतराने वाढणारी संपत्ती</p> <p>C. Ignoring savings बचतीकडे दुर्लक्ष करणे</p> <p>D. Relying solely on fixed deposits केवळ मुदत ठेवीवर अवलंबून राहणे</p>	<input type="checkbox"/>





**B.COM. – II<sup>nd</sup> Year**

**SEM – IV**

**Previous Year**

**Question Papers**

**Academic Year**

**(2023-24)**







4. Why the verger was fired?

5. What is the theme of the poem 'One day I wrote her name upon the Strand'?

B) Write short notes on the following in about 7-8 sentences each (Attempt any Two) [6 Marks]

1. The bank manager.

2. Education according to the Verger.

3. Importance of mob.

C) Give the noun forms of

[4 Marks]

1. Laughable 2. Impressive 3. Professional 4. Competent

Q. 3. A) Write an email to the university office requesting to send you the prospectus of Vocational courses offered by it.

[5 Marks]

B) Write a blogpost about your participation in youth festival and winning the first prize.  
[4 Marks]

Q.4. A) Convert the following simple sentences into compound sentences

[2 Marks]

1. In spite of her illness she attended college.

2. After the first lecture, she left the class.

B) Change the following sentences from affirmative into negative.

[2 Marks]

1. He is too fat to enter the door.

2. As soon as I met my friend, his mood changed.

C. Write an essay on the topic 'The role of media in modern India'.

[4 Marks]

Q.5. 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 scrutiny of the accounts of the Patan Branch, the salary hike for the employees, etc.

[5 Marks]

B) Write an advertisement copy for a cellphone keeping with its structure and using the essential words, phrases and various sentence types.

[4 Marks]

Seat No.

**B. Com (Part II) (Semester IV) NEP**

**Examination March/April-2024**

**(AECC: ) English For Business Communication (Paper D)**

**Sub. Code – 91695**

Total Marks: 40

Day and Date: Monday, 15/4/2024  
Time: 10.30 am to 12:30 pm

**Instructions –**

- 1) All Questions are compulsory.
- 2) Figures to the right indicate marks.

**Q. 1 A) Complete the following sentences by choosing the correct alternative: [4]**

I. ----- stands as a guard against the termites of time.

- |                       |                       |
|-----------------------|-----------------------|
| a) an old mango tree  | b) an old neem tree   |
| c) an old peepul tree | d) an old banyan tree |

II. The narrator thought that a person about to open an account must consult the -----.

- |             |                |
|-------------|----------------|
| a) chairman | b) accountant  |
| c) manager  | d) millionaire |

III. The company paid its workers ----- in a month.

- |                |               |
|----------------|---------------|
| a) one time    | b) two times  |
| c) three times | d) four times |

IV. Foreman works in -----.

- |             |            |
|-------------|------------|
| a) hospital | b) school  |
| c) church   | d) college |

**B) Answer in one word/phrase/sentence each. [4]**

1. Who washed the written name of the poet's beloved?
2. Why did the narrator go to the bank?
3. What was the name of narrator's companion?
4. Who writes a letter for the Verger?



**Q. 2. A) Answer the following questions in 3-4 sentences each. (Any Three) [6]**

1. What general impressions do you get about the poet's father and mother?
2. How did the narrator attempt to open an account in the bank?
3. Why the verger was fired?
4. Why did the company decide to change the manner of the payment?
5. What is the theme of the poem 'One day I wrote her name upon the Strand'?

**B) Write short notes on the following in about 7-8 sentences each. (Any Two) [6]**

1. Theme of Spenser's treatment of 'love'
2. The verger.
3. Importance mob.

**Q. 3. A) Write an email congratulating your friend, who has won State Level Elocution Competition. [4]**

**B) Suppose you are an employee of a car company. Write a Professional blog describing the features of a newly launched car. [3]**

**Q.4. A) Convert the following simple sentences into complex sentences [3]**

1. In spite of her illness she attended college.
2. My friend is Harun. He lives in Pune.
3. Try or you will definitely lose.

**B. Write as essay on the topic 'Social Media Addiction' [3]**

**Q.5. A) Draft a notice and agenda of the fifth meeting of Vinayak Housing Society, Shirol. The topics to be discussed include the appointment of a watchman, celebration of Ganesh festival and recoloring of the building. [4]**

**B) Write an advertisement copy for a washing machine keeping with its structure and using the essential words, phrases and various sentence types. [3]**

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Seat No

B. Com (Part II) (Semester IV) CBCS

Examination March/April 2024

(AECC: ) English for Business Communication

Sub. Code – 73520

Day and Date: Monday, 15/4/2024

Total Marks: 50

Time: 10:30am to 12:30 pm

**Instructions –**

- 1) All Questions are compulsory.
- 2) Figures to the right indicate marks.

**Q. 1 A) Complete the following sentences by choosing the correct alternative:**

[4]

I. The poet feels intensity of a -----love.

- |             |              |
|-------------|--------------|
| a) father's | b) mother's  |
| c) sister's | d) brother's |

II. The narrator worked as ----- in the gas plant.

- |            |                |
|------------|----------------|
| a) Stoker  | b) Clerk       |
| c) Manager | d) Supervisor. |

III. The salary of the narrator has been raised to ----- dollars a month.

- |              |               |
|--------------|---------------|
| a) fifty     | b) sixty-five |
| c) fifty-six | d) sixty      |

IV. Mr. Foreman runs ----- shop

- |             |            |
|-------------|------------|
| a) sweets   | b) tobacco |
| c) medicine | d) fruits  |

**B) Answer in one word/phrase/sentence each.**

[4]

1. Why did the narrator go to the bank?
2. Through whom all the great work is done?
3. What was the name of narrator's companion?
4. Why did the poet recurrently attempt to write her name on sand?



**Q. 2. A)** Answer the following questions in 3-4 sentences each (**Any Three**) [6]

1. What is the theme of the poem, 'I am the people, the mob'?
2. What other blunders did the narrator commit after leaving manager's office?
3. How did the stokers work in the company?
4. Why the verger was fired?
5. What is the theme of the poem 'One day I wrote her name upon the Strand'?

**B)** Write short notes on the following in about 7-8 sentences each (**Any Two**) [6]

1. 'Financial career' of the narrator.
2. 'Breathing Spaces' as the title.
3. 'One Day I Wrote Her Name upon the Strand', as a sonnet.

**C)** Give verb forms of the following words using appropriate suffixes [4]

1. strength
2. sharp
3. pure
4. beauty

**Q. 3. A)** You had ordered some books; but on delivery you found some books in damaged condition. Write an email to the supplier complaining about the condition. [5]

**B)** Write a blogpost about your participation in youth festival and winning the first prize. [4]

**Q.4. A)** Convert the following sentences into compound sentences. [2]

1. In spite of her illness she attended college.
2. Sumit is a poor boy. He is a clever boy.

**B)** Change the following sentences from affirmative into negative. [2]

1. We did every work.
2. He missed the bus.

**C)** Write an essay on the topic 'Pollution'. [4]

**Q.5. 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 scrutiny of the accounts of the Patan Branch, the salary hike for the employees, etc. [5]

**B)** Write an advertisement copy for a mobile hand set keeping with its structure and using the essential words, phrases and various sentence types. [4]



Seat No:

**October/ November Examination, 2023**  
**B. Com. (Part-II) (Semester IV) (CBCS) Examination**  
**Subject: CORPORATE ACCOUNTING Paper II**  
**Subject Code: 73521**

**Day and Date – Saturday, 25-11-2023**

**Total Marks – 40**

**Time – 2.30pm to 4.30pm**

- Instructions –**
- 1. All questions are compulsory**
  - 2. Figures to the right indicate marks**
  - 3. Use of Calculator is allowed**



Que. 1. a) State 10 expenses which are divided in Sales Ratio

OR

- a) State 10 expenses which are divided in Time Ratio (5)
- b) Sumit Ltd. incorporated on 1<sup>st</sup> August 2023 to take over the running business of M/s Amit from 1<sup>st</sup> April 2023. The Profit & Loss A/c for the year ended 31<sup>st</sup> March 2023 is as follows -

Profit & Loss A/c

Particulars	Rs.	Particulars	Rs.
To Salaries, Rent & Taxes	124800	By Gross Profit	310000
To Directors' Fees	22200		
To Selling Expenses	145000		
To Net Profit	18000		
	310000		310000

The total turnover for the year ending on 31<sup>st</sup> March 2023 was Rs.10,00,000 divided into Rs.3,00,000 for the period up to 1<sup>st</sup> August 2023 and Rs. 7,00,000 for the remaining period.

Prepare a statement showing profit prior to and after incorporation of Sumit Ltd.

OR

- b) Usha Ltd. was incorporated on 1/7/2023 to take over the running business of M/s Nisha with assets from 1/4/2023. The accounts of the company were closed on 31 March.

The average monthly sales during the first four months of the year 2022-23 were twice the average monthly sales during each of the remaining eight months.

Purchase price which was paid on 1/10/2023

Calculate – a) Time Ratio

b) Sales Ratio

c) Ratio to distribute Interest on Purchase Price

(5)

Que. 2. a) What is intrinsic value method of valuation of shares?

OR

a) What is the need of valuation of share?

(5)

b) From the following Balance Sheet of Moti Ltd. you are asked to-ascertain the intrinsic value of each Equity Share of the company.

Balance Sheet as on 31/3/2023

Liabilities	Rs	Assets	Rs
20000 Equity Shares of Rs.100 each	2000000	Goodwill	50000
1000 6% Pref. Shares of Rs 100 each	100000	Land & Building	1000000
General Reserve	90000	Plant & Machinery	1200000
7% Debentures	600000	Investments	300000
Sundry Creditors	50000	Stock	50000
Provision for Tax	30000	Sundry Debtors	40000
Bills Payables	20000	Bank Balance	240000
		Preliminary Expenses	10000
	2890000		2890000

1. The assets were revalued as:

Goodwill Rs 100000, Land and Building at Rs 1500000, Plant and Machinery Rs 960000, Market value of Investments is Rs 250000, Debtors after providing for bad debts at 10%

2. Interest outstanding on debentures is Rs 21000.

3. Actual tax liability as calculated by the tax consultant is Rs 25000.

4. Other assets and liabilities have no change in their values.

(5)

OR

b) From the following information of Manoj Co. Ltd. compute the value of its equity share by yield value method.

Balance Sheet as on 31/3/2023

Liabilities	Rs	Assets	Rs
5000 Equity Shares of `100 each	5,00,000	Fixed Assets	7,00,000
Reserves and Surplus	1,80,000	Current Assets	4,60,000
10 % Debentures	3,00,000	Discount on issue of Debentures	40,000
Current Liabilities	2,20,000		
	12,00,000		12,00,000

Other information

1. Average profit before tax is Rs 2,82,000

2. Rate of Tax is 50%

3. Every year the company transfers Rs 24,000 to Reserve Fund.

4. The rate of normal earnings is 12.5%.

(5)

Que. 3. a) State the order of payments in Liquidator's Final Statement of Accounts.

OR

a) Give a detailed note on Liquidator's Remuneration.

(5)

b) Guntant Ltd. went into voluntary liquidation on 1<sup>st</sup> June 2023 on which date the position was as follows





Balance Sheet as on 1<sup>st</sup> June 2023

Liabilities	Rs	Assets	Rs
Equity Share Capital (4000 shares of Rs 100 each)	4,00,000	Cash at Bank	3,400
Secured Creditors	1,00,000	Machinery	1,20,000
Creditors (including Rs 2000 preferential)	3,02,000	Furniture	10,000
		Stock	1,80,000
		Debtors	3,60,000
		Profit & Loss A/c	1,28,600
	8,02,000		8,02,000

The secured creditors holding charge over machinery realized by creditors for Rs 1,10,000.

Other assets were realized by liquidator as – Stock – Rs 1,85,000, Furniture – Rs 5,000 and Debtors – Rs 3,50,000

The expenses of liquidation amounted to Rs 2,600 and the liquidator's remuneration is 2% on assets realized by him and surplus from secured assets.

Prepare Liquidator's Final Statement of Account

OR

b) The Apex Ltd. went into voluntary liquidation on 31<sup>st</sup> March 2023 on which date its position was as under.

Share Capital 2000 shares of Rs 100 each	2,00,000
Profit & Loss A/c (Dr)	70,000
6% Debentures carrying a floating charge	50,000
Debenture interest outstanding up to 31/3/2023	1,500
Creditors (including preferential Rs 1100)	40,000
Machinery, stock and debtors realized	80,000
Cash in hand	1,000

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

Prepare Liquidator's Final Statement of Account. (10)

Que. 4. State Importance of Materials Management

OR

What are the duties of Storekeeper? (5)

\*\*\*\*\*



Seat No:

**B. Com. II (Semester IV) NEP  
Examination, March-April 2024  
Corporate Accounting Paper II  
Subject Code: 91691**

Day and Date : Tuesday 16-04-2024

Total Marks – 40

Time: 10.30 am to 12.30 pm

Instructions – 1. Question No. 1 and 2 are compulsory.

2. Attempt any 3 questions from question no. 3 to 6.

3. Use of simple calculator is allowed

4. Figures to the right indicate marks

**Q. 1. From the following choose correct alternative. (8)**

1. ----- is the process of repaying an obligation at predetermined conditions in respect of amount and time.

- a) Redemption      b) Redirection      c) Recollection      d) Reduction

2. Every limited company has ----- capital.

- a) Notional      b) Personal      c) Virtual      d) Share

3. Financial Statements of a company are to be prepared as per Schedule III of section ----- of The Companies Act, 2013.

- a) 127      b) 128      c) 129      d) 130

4. ----- Management is the planning, directing, controlling and co-ordination of all those activities concerned with material and inventory required.

- a) Material      b) Machine      c) Asset      d) Money

5. Following are the methods of Valuation of Inventory-----

- a) First-in First out      b) Last-in-first out  
c) Average Method      d) All of above

6. ----- value of shares increases or decreases based on company's performance, rate of dividend, demand & supply of the shares etc.

- a) Intrinsic      b) Market      c) Face      d) Internal

7. The term current assets doesn't cover -----

- a) Car      b) Debtors      c) Stock      d) Prepaid Expenses

8. Fair Value of Equity Share is ----- .

- a) Total of Intrinsic and Yield Value      b) Intrinsic Value minus Yield Value  
c) Average of Intrinsic and Yield Value      d) Yield value minus Intrinsic Value



**Q. 2. Write Short Notes (any two)**

8

1. Redemption of Preference Share Capital by fresh issue of equity shares .
2. Need of valuation of shares
3. Objectives of Inventory Control System

**Q. 3. From the following information of Janaki Co. Ltd. compute the value of its equity share on the basis of Expected Earnings**

8

**Balance Sheet as on 31/3/2023**

Liabilities	₹	Assets	₹
5000 Equity Shares of `100 each	5,00,000	Fixed Assets	7,00,000
Reserves and Surplus	1,80,000	Current Assets	4,60,000
10 % Debentures	3,00,000	Discount on issue of Debentures	40,000
Current Liabilities	2,20,000		
	12,00,000		12,00,000

**Other information**

1. Average profit before tax is ₹ 2,82,000
2. Rate of Tax is 50%
3. Every year the company transfers ₹24,000 to Reserve Fund.
4. The rate of normal earnings is 12.5%.

**Q. 4. Following particulars from the books of The Legend Company Ltd. are available for the year ended on 31-3-2024:**

Particulars	Dr. ₹	Cr. ₹
Purchases	5,00,500	
Selling expenses	75,000	
Stock on 1-4-2023	1,49,300	
Salaries and wages	66,500	
Interest on Bank Overdraft	9,300	
Interest on Debentures up to 30-9-2023	3,750	
Dividends		4,250
Surplus A/c (1-4-2023)		30,500
Sales (Net)		7,53,700
Audit fees	15,000	

- a) Closing stock was valued at ₹. 1,45,500.
- b) ₹. 6,000 worth of goods distributed as free sample.
- c) Salaries and wages include Directors' remuneration ₹. 10,000.
- d) Interest on debentures for the half year was due ₹. 3,750.
- e) Provide for depreciation on premises and furniture ₹. 3,800
- e) Provide for taxation @ 50% of profit.



**You are required to prepare the Statement of Profit and Loss for the year ended 31-3-2024 along with accompanying notes.** 8

**Q. 5.** The following are the extracts from the balance sheet of Royal Co. Ltd. on 31<sup>st</sup> March 2023.

Share Capital – 20,000 Equity Shares of ₹ 100 each fully paid.

5,000 10% Redeemable Preference Shares of ₹ 100 each.

Reserves & Surplus – General Reserve ₹ 7,50,000 and Profit & Loss A/c ₹3,50,000

On 1<sup>st</sup> April 2023, the company redeemed the preference shares at 8% premium by utilisation of reserves.

You are required to pass necessary accounting entries in the books of the company for the redemption of preference share capital, assuming that the company is having sufficient bank balance to make payment to preference shareholders. 8

**Q. 6.** The authorised capital of Roxy Company Limited is ₹. 5,00,000 consisting of equity shares of ₹. 10 each. Following was the extract of Trial Balance of the company as on 31-3-2024:

Particulars	Dr. ₹.	Cr. ₹.
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
Surplus as on 31-3-2023		30,500

1. Stock on 31/03/2024 was valued at ₹. 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 above adjustments was resulted at ₹. 68,675

You are required to prepare Balance Sheet as on 31-3-2024 along with required notes. 8





Seat No.

**B.com (Part II)(Semester IV) (CBCS)**

**Examination, March /April 2024.**

**Subject Name: Corporate Accounting Paper-II**

**Subject Code: 73521**

**Day and Date: Tuesday 16/4/2024**

**Total Marks -40**

**Time: 10.30 am to 12.30 pm**

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

Q.1. a) Write a short note on Profits Prior to Incorporation and give two examples (5)

OR

What is Time Ratio? List at least 8 examples which are divided into time ratio. (5)

b) Shri. Vidya Traders Ltd., was registered on 1st April, 2023 to take over the business of a firm from 1st January, 2023. The company received the certificate for commencement of business on 1st June, 2023. Given below is Company's Profit and Loss Account for the year ending 31st December, 2023.

Dr. Profit and Loss Account Cr

Particulars	Rs.	Particulars	Rs.
To Salary	4,000	By Gross Profit	75,000
To Printing and stationery	2,400		
To Bad debts	6,000		
To Depreciation	16,000		
To Preliminary Expenses	1,500		
To Interest to Vendors (Upto 1.6.2019)	3,000		
To Repairs	3,600		
To Net Profit	38,500		
<b>Total</b>	<b>75,000</b>	<b>Total</b>	<b>75,000</b>

Out of Bad Debts written off, Rs. 2000 related to Debtors taken over from the firm. The sales for the period upto 31<sup>st</sup> March, 2023 were 2/3<sup>rd</sup> of sales for remaining period.

Find out profit prior to incorporation. (5)

OR

Lion Ltd. was incorporated on 1/8/2022 to take over the running business of M/s Tiger with effect from 1/4/2022. The accounts of the company were closed on 31/3/2023. The average monthly sales during the first four months of the year 2022-23 were twice the average monthly sales during each of the remaining eight months.



Purchase price which was fixed at 12, 00,000 was paid on 1/10/2022 with interest @ 6% p.a.

Calculate - a) Time Ratio b) Sales Ratio

c) Interest on Purchase Price and d) Ratio to distribute Interest on Purchase Price. (5)

Q.2. a) What is the need for Valuation of Shares? (5)

OR

Explain Fair Value Method of Valuation of Shares. (5)

b) Kavita Ltd. Presented the following Balance Sheet as on 31<sup>st</sup> March 2019.

Liabilities	₹	Assets	₹
20000 Equity Shares of Rs. 100 each	20,00,000	Premises	30,00,000
5000 Preference Shares of Rs. 100 each	5,00,000	Furniture	7,00,000
Profit and Loss a/c	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 Balance	2,00,000
Sundry Creditors	4,80,000	Cash in Hand	1,10,000
	64,00,000		64,00,000

Additional Information:

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

(b) Investments were brought down to market value.

(c) Stock to be taken at ₹16,00,000.

(d) Debtors subject to a deduction of 20,000 for bad debts.

(e) Net profits for the last five years were ₹ 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 Net Profit.

Ascertain the Intrinsic Value of Shares. (5)

OR

From the following information of Pitaji Ltd. Calculate the value of each Equity Share on the basis of rate of dividend.

Equity Share Capital - 20,000 shares of ₹ 100 each, 80% paid up



- 9% Preference Share Capital 1,25,000 shares of Rs. 100 each fully paid
- Net Profit before tax ₹10,00,000
- Rate of Tax - 40%
- It is the company's policy to transfer 10% of profit to reserves
- Rate of Dividend of other companies working in the same industry is 14% (5)

Q.3. a) Explain the various Types of Liquidation. (5)

**OR**

Who are the Preferential Creditors for the purpose of Liquidation? (5)

b) ABC Company Ltd. Went into voluntary liquidation on which date their balance sheet was as under

Balance Sheet as on 31-3-2019

Liabilities	₹	Assets	₹
Share Capital in 10000 Equity Shares	1,00,000	Fixed Assets	1,50,000
Bank Overdraft Secured by Stock		Stock	1,05,000
Creditors for wages and taxes	1,50,000	Sundry Debtors	27,000
Creditors for purchases	20,000	Cash and Bank Balance	5,000
	30,000	Profit and Loss A/c	13,000
	3,00,000		3,00,000

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

Fixed Assets	₹1,55,000
Stock	₹95,000
Sundry Debtors	₹25,000
The liquidation expenses were	₹4,800.

Prepare Liquidator's Final Statement of Account. (10)

**OR**

Following is the Balance Sheet of SRS Ltd. As on 31-3-2023 on which date the company went into voluntary liquidation



**Balance Sheet As On 31-3-2023**

<b>Liabilities</b>	<b>₹</b>	<b>Assets</b>	<b>₹</b>
<b>I. Equity and Liabilities</b>		<b>II. Assets</b>	
<i>Shareholder's Fund</i>		<i>Non-Current Assets</i>	
Share Capital		<b>Fixed Assets</b>	
5,000 Equity Shares of Rs.100 each	5,00,000	Land and Building	2,70,000
3,000 8%Preference Shares	3,00,000	Plant and Machinery	4,50,000
<i>Non-Current Liabilities</i>		<i>Current Assets</i>	
12% Debentures	2,00,000	Stock	1,35,000
<i>Current Liabilities</i>		Debtors	1,55,000
Sundry Creditors	95,000	Cash and Bank Balance	85,000
	<b>10,95,000</b>		<b>10,95,000</b>

Preference dividends were in arrears for last two years which are payable prior to any payment to equity shareholders. The assets realised as under-

Land and Building	₹2,75,000;
Plant and Machinery	₹5,00,000;
Stock	₹1,20,000
Debtors	₹1,55,000.

Debentures were paid on 31-8-2023.

The liquidator was entitled to a commission @ 3.50 % on assets realised and 3% on payment made to equity shareholders. The liquidation expenses were ₹ 17,000.

Prepare Liquidator's Final Statement of Account. (10)

Q.4. a) Explain FIFO and LIFO methods of Stock Valuation. (5)

**OR**

b) What is Inventory Control? Explain its objectives. (5)



Seat No



Total no of pages: 2

**B.Com. (Part-II) (Semester-IV) (CBCS) Examination, Oct/Nov 2023**  
**MACRO ECONOMICS (PAPER-II)**  
**Sub. Code: 73522**

Day and Date: Tuesday, 28- 11- 2023

Total Marks: 50

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

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

- 
- Q.1) Write short answers. (Any Two) (10)**  
a) Describe the phases of trade cycle.  
b) Explain the factors causing disequilibrium in balance of payments.  
c) Explain the scope of public finance.
- Q.2) Distinguish between internal and international trade. (10)**
- Q.3) What is meant by direct tax? Explain merits and demerits of direct tax. (10)**
- Q.4) What is public expenditure? Explain the causes of growth in public expenditure. (10)**
- Q.5) Explain the advantages of fixed and floating exchange rate. (10)**
- Q.6) What is protective trade? Explain the arguments in favour of protective trade. (10)**
- Q.7) Write short notes. (Any two) (10)**  
a) Goods and service tax  
b) Control of trade cycle  
c) Objectives of deficit financing

*P.T.O*



## मराठी रूपांतर

- सूचना: १) सात पैकी कोणतेही पाच प्रश्न सोडवा.  
२) सर्व प्रश्नांना समान गुण आहेत .  
३) उजव्या बाजूचे अंक पूर्ण गुण दर्शवितात.  
४) आवश्यक तेथे सुबक आकृत्या काढा.

- प्र. १) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)  
अ) व्यापार चक्राच्या अवस्था स्पष्ट करा.  
ब) व्यवहारतोलातील असमतोल निर्माण करणारी कारणे कोणती?  
क) सार्वजनिक आयव्ययाची व्याप्ती स्पष्ट करा.
- प्र. २) अंतर्गत व आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा. (१०)
- प्र. ३) प्रत्यक्ष कर म्हणजे काय? प्रत्यक्ष कराचे फायदे व तोटे लिहा. (१०)
- प्र. ४) सार्वजनिक खर्च म्हणजे काय? सार्वजनिक खर्चाच्या वाढीची कारणे लिहा. (१०)
- प्र. ५) स्थिर व बदलत्या विनिमय दराचे फायदे लिहा. (१०)
- प्र. ६) संरक्षित व्यापार म्हणजे काय? संरक्षित व्यापाराच्या समर्थनार्थ मुद्दे लिहा. (१०)
- प्र. ७) टिपा लिहा . (कोणतेही दोन) (१०)  
अ) वस्तू व सेवा कर  
ब) व्यापार चक्राच्या नियंत्रणाचे विविध उपाय  
क) तुटीच्या अर्थभरण्याचे उद्देश

Seat No.

B.com Part II Semester IV Examination March-April-2024

Economics (NEP)

Macro Economics (Paper No. II)

Course Code:-(7822)

Sub. code: 91694

Day and Date: Thursday 18/04/2024

Total Marks:40

Time :- 10.30 am to 12.30 pm

Instruction :- 1) All questions carry equal marks.

2) All questions are important.

Que.1 Fill in the blanks.

(08)

1) Business cycles are -----.

a) Repetitive    b) Equal    c) Unequal    d) Imbalance

2) According to Schumpeter the function of ----- is important in capitalist economy.

a) Capital    b) Coordinator    c) Labor    d) Land.

3. Deficit financing leads to -----.

a) inflation    b) deflation    c) unemployment    d) Economic inequality

4) Trade that takes place within the geographical boundaries of a single country is called ----- trade.

a) Foreign    b) International    c) Global    d) Internal

5) ----- is a tool for reconciling public income and expenditure.

a) National Income    b) Budget    c) Public Income    d) Public Expenditure.

6) ----- accounts are mentioned in Balance of payment.

a) Current only    b) Capital only    c) Current and capital    d) Technical.



7) In a free exchange rate system exchange rate fixation depends on the supply and demand of -

- a) Money      b) Gold and silver      c) Foreign currency      d) Bonds.

8) Purchasing power parity theory was propounded by -----.

- a) David Rickard      b) Marshall      c) Gustave Castle      d) Irwin Fisher.

Que. 2) Write in details the phases of business cycle. (08)

Or

Write the similarities and differences between internal and international trade.

Que. 3) Write in details the causes of imbalance in balance of trade. (08)

Or

Write in details the advantages and disadvantages of floating exchange rate.

Que.4) Write short answers (any two). (08)

- A) What is the fiscal policy?  
B) State the advantages of deficit financing.  
C) Write the theory of purchasing power parity.

Que.5) Short notes. (Any two) (08)

- A) What is the scope of public finance?  
B) Write the disadvantages of indirect taxes.  
C) What is price control?



मराठी भाषांतर

सूचना:- 1) सर्व प्रश्नांना समान गुण आहेत.

2) सर्व प्रश्न महत्त्वाचे आहेत.

प्रश्न 1. रिकाम्या जागा भरा.

(08)

1. व्यापार चक्रे ही ----- असतात.

अ) पुनरुत्भावी. ब) समान क) विषम ड) असमतोल

2. शंपीटरच्या मते भांडवलशाही अर्थव्यवस्थेत ----- चे कार्य महत्त्वाचे असते.

अ) भांडवल ब) संयोजक क) श्रम ड) जमीन

3. तुटीच्या अर्थ भरण्याने ----- ची शक्यता असते.

अ) चलनवाढ ब) चलनघट क) बेरोजगार ड) आर्थिक विषमता

4) एकाच देशाच्या भौगोलिक सीमेच्या आत चालणाऱ्या व्यापारास ----- व्यापार असे म्हणतात.

अ) अंतर्गत ब) आंतरराष्ट्रीय क) वैश्विक ड) विदेशी.

5) सार्वजनिक उत्पन्न आणि खर्च यांचा मेळ घालण्याचे साधन म्हणजे ----- होय.

अ) राष्ट्रीय उत्पन्न ब) स्थानिक उत्पन्न क) सार्वजनिक उत्पन्न ड) वैयक्तिक उत्पन्न

6) व्यवहार शेषामध्ये ----- खात्यांचा उल्लेख आहे.

अ) फक्त चालू ब) फक्त भांडवली क) चालू व भांडवली ड) तांत्रिक.

7) मुक्त विनिमय दर व्यवस्थेत विनिमय दर निश्चिती ----- च्या मागणी पुरवठ्यावर अवलंबून असते.

अ) पैसा ब) सोने चांदी क) विदेशी चलन ड) रोखे.

8) क्रयशक्ती समता सिद्धांत ----- यांनी मांडला.

अ) डेव्हिड रिकार्ड ब) मार्शल क) गुस्ताव कॅसल ड) आयर्विन फिशर



प्रश्न 2) व्यापार चक्राच्या अवस्था सविस्तर लिहा. (08)

किंवा

अंतर्गत आणि आंतरराष्ट्रीय व्यापारातील साम्य व भेद लिहा.

प्रश्न 3) व्यवहारतोलात असमतोल निर्माण होण्याची कारणे सविस्तर लिहा. (08)

किंवा

तरत्या विनिमय दराचे फायदे आणि तोटे सविस्तर लिहा.

प्रश्न 4) थोडक्यात उत्तरे लिहा. (कोणतेही दोन). (08)

अ) राजवित्तीय धोरण म्हणजे काय .

ब) तुटीच्या अर्थ भरण्याचे फायदे सांगा.

क) क्रयशक्ती समता सिद्धांत लिहा. .

प्रश्न 5 टिपा लिहा. (कोणत्याही दोन) (08)

अ) सार्वजनिक अयत्येय म्हणजे काय?

ब) अप्रत्यक्ष करचे दोष लिहा.

क) संरक्षित व्यापार म्हणजे काय?



Seat No.

**B.com part-II semester-IV examination March-April-2024**

**Economics (CBCS)**

**Macro Economics (paper No.II)**

**Course Code:-(7801/778)**

**Sub. code: 73522**

**Day and Date: Thursday 18/04/2024**

**Total Marks:50**

**Time :- 10.30am to 12.30pm**

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

- Que 1) Write short answers. (any two) (10)
- A) Write the characteristics of business cycle.
  - B) What is the balance of payment?
  - C) What are the supporting factors of free trade?
- Que 2) Define public expenditure and write In details the scope of public expenditures. (10)
- Que 3) Write in details the advantages and disadvantages of deficit financing. (10)
- Que 4) Write the advantages and disadvantages of direct tax. (10)
- Que 5) Write the advantages and disadvantages of fixed exchange rate. (10)
- Que 6) Write in detail Prof. Howtrey's theory of business cycle. (10)
- Que 7) Short notes. (Any two) (10)
- A) State the advantages and disadvantages of international trade.
  - B) Write the factors affecting the terms of trade.
  - C) Write the effects of public debt.



मराठी भाषांतर

सूचना:- 1) सर्व प्रश्नांना समान गुण आहेत.

2) सात पैकी कोणतेही पाच प्रश्न सोडवा.

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

अ) व्यापार चक्राची वैशिष्ट्ये लिहा.

ब) व्यवहार तोल म्हणजे काय?

क) मुक्त व्यापाराचे समर्थनार्थक असणारे घटक कोणते?

प्रश्न 2) सार्वजनिक अयव्ययाची व्याख्या सांगून तिची व्याप्ती सविस्तर लिहा. (10)

प्रश्न 3) तुटीचा अर्थभरण्याचे फायदे व तोटे सविस्तर लिहा. (10)

प्रश्न 4) प्रत्यक्ष कराचे गुण आणि दोष सविस्तर लिहा. (10)

प्रश्न 5) स्थिर विनिमय दराचे फायदे आणि तोटे सविस्तर लिहा. (10)

प्रश्न 6) प्रा. हॉट्टे यांचा व्यापारचक्राचा सिद्धांत सविस्तर लिहा. (10)

प्रश्न 7) टिपा लिहा (कोणत्याही दोन) (10)

अ) आंतरराष्ट्रीय व्यापाराचे फायदे व तोटे

ब) व्यापार शर्तीवर परिणाम करणारे घटक लिहा.

क) सार्वजनिक कर्जाचे परिणाम लिहा.





Seat No.

**October 2023 Examination**

**B.Com (Part – II) (Semester –IV) (CBCS)**

**Subject - Money and Financial System**

**Subject Code – 73525**

**Day and Date: Friday, 01-12-2023**

**Total Marks - 50**

**Time: 2.30 pm to 4.30 pm**

**Instructions: a) Attempt any five questions out of seven.**

**b) All questions carry equal marks.**

**c) Figures to the right indicate full marks.**

Q1) Write short answers (Any two)

[10]

a) State the features of Indian capital market.

b) E-Banking

c) State the importance of debit card.

Q2) Explain functions of RBI (Reserve Bank of India).

[10]

Q3) State the meaning of credit card and explain features of credit card.

[10]

Q4) Describe the importance of Indian financial system.

[10]

Q5) Describe the functions of National Bank of Agriculture and Rural Development (NABARD). [10]

Q6) What is mutual fund? Explain the types of mutual funds.

[10]

Q7) Write Short Notes (Any Two)

[10]

a) Features of Mobile Banking.

b) Autonomy of RBI.

c) Types of Non-Banking Financial Institutions.



Seat No.

October 2023 Examination

B.Com (Part – II) (Semester –IV) (CBCS)

विषय : पैसा आणि वित्तीय रचना

Subject Code – 73525

Day and Date: Friday, 01-12-2023

Total Marks - 50

Time: 2.30 pm to 4.30 pm

सूचना - अ) सर्व प्रश्नांना समान गुण आहेत.

ब) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.

क) कोणतेही पाच प्रश्न सोडवा.

प्रश्न 1) थोडक्यात उत्तरे लिहा (कोणतेही दोन )

[10]

अ) भांडवल बाजाराची वैशिष्ट्ये लिहा

ब) ई-बँकिंग

क) डेबिट कार्डचे महत्त्व स्पष्ट करा

प्रश्न 2) रिझर्व बँक ऑफ इंडियाची कार्ये स्पष्ट करा

[10]

प्रश्न 3) क्रेडिट कार्ड म्हणजे काय. त्याची वैशिष्ट्ये लिहा

[10]

प्रश्न 4) भारतीय वित्तीय रचनेचे महत्त्व लिहा

[10]

प्रश्न 5) राष्ट्रीय कृषी आणि ग्रामीण विकास बँकेची कार्ये (नाबार्ड ) स्पष्ट करा

[10]

प्रश्न 6) म्युच्युअल फंड म्हणजे काय. म्युच्युअल फंडचे प्रकार स्पष्ट करा

[10]

प्रश्न 7) टिपा लिहा (कोणतेही दोन )

[10]

अ) मोबाईल बँकिंगची वैशिष्ट्ये

ब) रिझर्व बँकेची स्वायत्तता

क) बिगर बँकिंग वित्तीय संस्थांचे प्रकार

Seat No:

**B.Com. (Part - II) (Semester-IV) (NEP)**  
**Examination March/April – 2024**  
**MONEY AND FINANCIAL SYSTEM PAPER- II**

Sub. Code: 91693

Day and Date: Monday, 22-04-2024

Total Marks: 40

Time: 10.30 AM to 12.30 PM

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

Q1) Fill in the blanks by choosing correct alternative.

[08]

1) The activity of managing a bank account or operating as a bank over the internet is known as .....

- A) Core banking  
B) E- banking  
C) Mobile banking  
D) Digital banking

2) The EXIM Bank was established in the year .....in India

- A) 1982  
B) 1980  
C) 1981  
D) 1985

3) NABARD was established in the year .....

- A) 1947  
B) 1980  
C) 1990  
D) 1953

4) Section 7 of the Reserve Bank of India Act, 1934. is in the context of .....

- A) Administration  
B) Autonomy  
C) Functioning  
D) Process

5) In India, the One-rupee coins and one rupee's notes are produced by .....

- A) State Bank of India  
B) Reserve Bank of India  
C) Ministry of Finance  
D) Government of India

6) The first mutual fund company established in India is .....

- A) State Bank Mutual Fund  
B) UTI Mutual Fund  
C) Kothari Pioneer  
D) Shriram Mutual Fund

7) The National Housing Bank is wholly owned by .....

- A) Reserve Bank of India  
B) Government of India  
C) NABARD  
D) Ministry of Finance

8) ..... country is considered to be the origin of the modern concept of micro credit finance

- A) Germany  
B) India  
C) Sri Lanka  
D) Bangladesh



**Q 2) Explain the meaning and features of Internet Banking**

**[08]**

**OR**

**Explain the meaning and state the features of Non-Banking financial institutions.**

**Q 3) Write in detail the functions of Reserve Bank of India**

**[08]**

**OR**

**Explain the concept, importance and features of Credit card. .**

**Q 4) Write Short Answers (Any 2 out of 3)**

**[08]**

- a) Write the functions of NABARD
- b) Give the types of Mutual funds
- c) Give the types of Non-banking Financial institutions (NBFC)

**Q 5) Write Short Notes (Any 2 out of 3)**

**[08]**

1. Import-Export Bank (EXIM )
2. Organization Structure of Reserve Bank of India
3. Non- Performing Assets



मराठी रूपांतर

सूचना - १) सर्व प्रश्न सोडविणे अनिवार्य आहे.

२) उजवीकडील अंक पूर्ण मार्क दर्शवितात.

प्रश्न क्र.१ योग्य पर्याय निवडून रिकाम्या जागा भरा.

(८)

१) इंटरनेट च्या माध्यमातून बँक खात्याचे व्यवस्थापन म्हणजे ..... होय

अ) कोअर बँकिंग

ब) ई-बँकिंग

क) मोबाईल बँकिंग

ड) डिजिटल बँकिंग

२) भारतात एक्झिम ( EXIM) बँकेची स्थापना सन ..... मध्ये झाली

अ) १९८२

ब) १९८०

क) १९८१

ड) १९८५

३) नाबार्ड ची स्थापना सन ..... मध्ये झाली

अ) १९४७

ब) १९८०

क) १९९०

ड) १९५३

४) भारतीय रिझर्व बँक कायदा १९३४ मधील कलम सात ही ..... संदर्भात आहे

अ) व्यवस्थापन

ब) स्वायत्तता

क) कामकाज

ड) प्रक्रिया

५) भारतात एक रुपयाची नाणी व नोटांची निर्मिती .....करते

अ) स्टेट बँक

ब) रिझर्व बँक

क) वित्त मंत्रालय

ड) भारत सरकार

६) भारतात स्थापन झालेली पहिली म्युचल फंड संस्था ..... होय

अ) स्टेट बँक म्युचल फंड

ब) यूटीआय म्युचल फंड

क) कोठारी पायोनियर

ड) श्रीराम म्युचल फंड

७) राष्ट्रीय गृहनिर्माण बँक ..... च्या पूर्ण मालकीची आहे

अ) रिझर्व बँक ऑफ इंडिया

ब) भारत सरकार

क) नाबार्ड

ड) वित्त मंत्रालय

८) ..... देश हा सूक्ष्म पतपुरवठ्याच्या आधुनिक संकल्पनेचा उदात्ता मानला जातो

अ) जर्मनी

ब) भारत

क) श्रीलंका

ड) बांगलादेश



प्रश्न क्र.२) ई-बैंकिंग म्हणजे काय ? ई-बैंकिंग ची वैशिष्ट्ये स्पष्ट करा. (८)

OR

बिगर बैंकिंग वित्तीय संस्था ह्यांची संकल्पना व वैशिष्ट्ये स्पष्ट करा

प्रश्न क्र.३) रिझर्व्ह बँकेची कार्ये सविस्तर लिहा (८)

OR

केडीट कार्ड ची संकल्पना , महत्व व वैशिष्ट्ये स्पष्ट करा

प्रश्न क्र.४) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (८)

- अ) नाबार्ड ची कार्ये लिहा
- ब) म्युच्युअल फंड चे प्रकार सांगा
- क) बिगर बैंकिंग वित्तीय संस्था ह्यांचे प्रकार लिहा

प्रश्न क्र.५) टिपा लिहा. (कोणतेही दोन) (८)

- i) भारतीय आयात-निर्यात (EXIM) बँक
- ii) रिझर्व्ह बँक - संघटना, रचना
- iii) अनिषपदित मालमत्ता



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<b>Seat No.</b>	
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**B.Com (Part-II)(Semester-IV)(CBCS)**

**Examination March-April-2024**

**Subject Name: Money and Financial System Paper II**

**Subject Code: 73525**

**Day and Date: Monday, 22/04/2024**

**Time: 10:30 a.m to 12:30 p.m**

**Total Marks: 50**

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

- 
- Q1) Write short answers (any two) [10]
- a) Debit Card
  - b) Functions of RBI
  - c) Explain role of NHB
- Q2) What is E-Banking? Describe its features. [10]
- Q3) Explain various instruments of monetary policy [10]
- Q4) Describe various functions of NABARD [10]
- Q5) State meaning of Credit card and explain its features. [10]
- Q6) State meaning of money market and its importance. [10]
- Q7) Write short notes [10]
- a) Types of non-banking financial institutions
  - b) Mobile Banking
  - c) Mutual funds



- सूचना-
- 1) खालीलपैकी कोणतेही पाच प्रश्न सोडवा.
  - 2) सर्व प्रश्नांसाठी समान गुण आहेत.
  - 3) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवतात.

- प्र 1) थोडक्यात उत्तरे लिहा [10]
- a) डेबिट कार्ड
  - b) रिझर्व बँकेची कार्ये
  - c) राष्ट्रीय गृहनिर्माण बँकेची भूमिका स्पष्ट करा
- प्र 2) ई-बँकिंग म्हणजे काय. त्याची वैशिष्ट्ये लिहा [10]
- प्र 3) रिझर्व बँकेचे चलनविषयक धोरण स्पष्ट करा [10]
- प्र 4) नाबार्डची कार्ये स्पष्ट करा [10]
- प्र 5) क्रेडिट कार्ड म्हणजे काय सांगून त्याची वैशिष्ट्ये लिहा [10]
- प्र 6) नाणेबाजाराचा अर्थ सांगून वैशिष्ट्ये स्पष्ट करा [10]
- प्र 7) थोडक्यात टिपा लिहा [10]
- a) बिगर बँकिंग वित्तीय संस्थेचे प्रकार
  - b) मोबाईल बँकिंग
  - c) म्युच्युअल फंडस्





pSeat No.

**B.Com Part-II semester-IV(CBCS) Examination Oct/nov –2023**  
**Business Statistics Paper-II**  
**Subject code: 73524 (CBCS)**

**Day and Date : Thursday, 30/11/2023**  
**Time : 2.30 pm to 4.30 pm**

**Total - 50**

- Instructions :**
- 1) Attempt any five questions.**
  - 2) Each question carries 10 marks.**
  - 4) Use of nonprogrammable calculator is allowed.**

- Q.1 Attempt any two from the following 10
- a) Explain long term movement of time series
  - b) Construct price index number by Simple average of price relative method

Commodity	Base year price(in Rs)	Current year Prices(in Rs)
Rice	100	15
Wheat	8	12
Oil	40	80
Fish	80	100

- C) Write the addition law of probability .Find  $P(A \cup B)$  if  $P(A) = 0.3$   $P(B) = 0.4$  and  $P(A \cap B) = 0.2$

- Q.2 Define time series .Calculate six 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 write the multiplication law of probability. 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.5 Define fisher's price index numbers and find the same from the following 10

Commodity	Base year		Current year	
	Price	Value	Price	Value
A	20	8	40	6
B	50	10	60	5
C	40	15	50	10
D	20	20	20	15

Q.6 Draw a mean chart for the data given below and state whether the process is in control ? ( $\bar{A}_2 = 0.58$ ) 10

Sample no,	1	2	3	4	5	6	7	8	9	10
mean	43	49	37	44	45	37	51	46	43	47
range	5	6	5	7	7	4	8	6	4	6

Q.7 Attempt any two from the following 10

- write note on short term movement
- Explain Construction of control chart
- What is the chance that a leap year selected at random will contain 53 Sundays



Seat No.

**B.Com Part-II semester-IV(CBCS/Old) Examination Oct/Nov,2023**  
**Business Statistics Paper-II**  
**Subject code: 77848**

**Day and Date : Thursday, 30/11/2023**  
**Time : 2.30 pm to 4.30 pm**

**Total - 50**

- Instructions :**
- 1) Attempt any five questions.
  - 2) Each question carries 10 marks.
  - 4) Use of nonprogrammable calculator is allowed

- Q.1 Attempt any two from the following 10
- a) Explain long term movement of time series
  - b) Construct price index number by Simple average of price relative method

Commodity	Base year price(in Rs)	Current year Prices(in Rs)
Rice	100	15
Wheat	8	12
Oil	40	80
Fish	80	100

- C) Write the addition law of probability .Find  $P(A \cup B)$  if  $P(A) = 0.3$   $P(B) = 0.4$  and  $P(A \cap B) = 0.2$

- Q.2 Define time series .Calculate six 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 write the multiplication law of probability. 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.5 Define fisher's price index numbers and find the same from the following 10

Commodity	Base year		Current year	
	Price	Value	Price	Value
A	20	8	40	6
B	50	10	60	5
C	40	15	50	10
D	20	20	20	15

Q.6 Draw a mean chart for the data given below and state whether the process is in control ? ( $A_2 = 0.58$ ) 10

Sample no,	1	2	3	4	5	6	7	8	9	10
mean	43	49	37	44	45	37	51	46	43	47
range	5	6	5	7	7	4	8	6	4	6

Q.7 Attempt any two from the following 10

- write note on short term movement
- Explain Construction of control chart
- What is the chance that a leap year selected at random will contain 53 Sundays

Seat No. \_\_\_\_\_

**B.Com Part-II (Semester-IV) NEP**

**Examination March/April –2024**

**Business Statistics ( Paper-II )**

**Subject code: 91696**

Day and Date : Saturday, 20/04/2024  
Time : 10.30am to 12.30pm

Total - 40

- Instructions : 1) All questions are compulsory  
2) Each question carries 8 marks.  
4) Use of non programmable calculator is allowed.

Q1. Choose the correct alternatives (8)

- 1) A time series is a set of values arranged in \_\_\_\_\_ order.  
i) Geographical ii) chronological iii) Qualitative iv) Quantitative
- 2) Index number are expressed in \_\_\_\_\_ .  
i) Percentage ii) Average iii) Rupees iv) None of these
- 3) SQC methods are useful in the situation to controlling the quality of \_\_\_\_\_  
i) Product ii) Process iii) Situation iv) Both i) and ii)
- 4) Two coins are tossed at a time then n(s) = \_\_\_\_\_  
i) 2 ii) 4 iii) 6 iv) None of these
- 5) Which of the following are phases of cyclic variation?  
i) Decline ii) Prosperity iii) Depression iv) All the above
- 6) Consumer price index number is \_\_\_\_\_ index number.  
i) Weighted ii) Unweight iii) Cost of living iv) None of these
- 7) What is the chance that a year is selected at random will contain 53 sundays in leap year?  
i) 1/2 ii) 2/7 iii) 3/7 iv) 4/7
- 8) Time series is also known as \_\_\_\_\_ series  
i) Zero ii) Historical iii) Infinite iv) none of these

Q.2 Define SNV of normal distribution (8)

If x is a normal variate with mean 46 and SD 4 find

- i)  $P(x < 50)$  ii)  $P(50 < x < 54)$

Given area – ( $Z = -1$  to  $Z = +1$  is 0.6827 and  $Z = -2$  to  $Z = +2$  is 0.9545)

----- OR -----

Q.2 10 pieces out of control raws of equal length content the following number (8)

of defects 1,3,5,0,6,0,9,4,4,3 Draw the control chart for the no of defects and state wheather the process is in a state of control or not



Q.3 Obtain price index number by using (8)

Laspey's, Paasche's, fishers methods for following data

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

----- OR -----

Q.3 Explain component of the time series. (8)

Q.4 Solve any two ( 2 out of 3) (8)

1) Explain advantages of SQC

2) Find trend value for using method of moving average for three year

year	1999	2000	2001	2002	2003	2004	2005	2006
value	40	44	48	50	43	45	60	65

3) Define binomial distribution and state its properties

Q.5 Write short note on (2 out of 3) (8)

1) Uses of time series

2) Control charts

3) Problems involved in construction of index number



Seat No.	
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**B.Com Part-II (Semester-IV) CBCS**  
**Examination March/April -2024**  
**Subject Name- : Business Statistics ( Paper-II )**  
**Subject code: 73524/77848**

Day and Date : Saturday, 20/04/2024  
Time : 10.30 am to 12.30 pm

Total - 50

- Instructions: 1) Attempt any five questions.  
2) Each question carries 10 marks.  
4) Use of non programmable calculator is allowed.

- Q.1 Attempt any two from the following (10)
- a) A problem is given to two students A and B probability that A solve it is  $\frac{2}{3}$  and B solve it is  $\frac{3}{4}$  find the probability that problem will be solve
- b) Explain short term movement of time series
- c) Compute the seasonal index number by applying the simple average method for the following data

Year	Summer	Monsoon	Autumn	Winter
1981	112	110	120	115
1982	80	145	105	90
1983	95	100	140	80
1984	110	90	130	110
1985	85	110	110	90
1986	92	120	100	85

- Q.2 Define binomial distribution and write any four properties of binomial Distribution. Find the parameters of binomial distribution whose mean is 4 and variance is 2. (10)
- Q.3 Define time series .Calculate four yearly centered moving average for given data and also plot actual and trend values on a graph paper (10)

Year	1999	2000	2001	2002	2003	2004	2005	2006
Price	3	5	7	10	12	14	15	16



Q.4 Write the addition law of probability. (10)

If  $x$  is a normal variate with mean 80 and SD 5 find

i)  $P(x < 85)$     ii)  $P(x > 70)$

Given area – ( $Z = -1$  to  $Z = +1$  is 0.6827 and  $Z = -2$  to  $Z = +2$  is 0.9545)

Q.5 Obtain price index number by using (10)

Laspey's, Paasce's, fishers methods for following dada

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.6 Draw a mean chart for the data given below and state whether the process is in control ? ( $A_2 = 0.58$ ) (10)

Sample no.	1	2	3	4	5	6	7	8	9	10
mean	15	17	15	18	17	14	18	15	17	16
range	7	7	4	9	8	7	12	4	12	5

Q.7 Attempt any two from the following (10)

- Write the uses time series
- Explain Construction of control chart
- Explain process control and product control



Seat No.



**October/November (Winter) 2023 Examination**  
**B.Com. (Part-II) (Semester-IV) (CBCS)**  
**Sub Name : FUNDAMENTALS OF ENTREPRENEURSHIP**  
**(PAPER - II)**  
**Subject Code: 73523**

**Day and Date: - Wednesday 29-11-2023**

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

**Total Marks -50**

**Instructions:**

- 1. Attempt any five questions out of seven.**
- 2. Figures at the right indicate marks.**

- Q.1. Write short answers. (Any 2 out of 3) (10)
- Define family business and state disadvantages of family business
  - State the causes of limited growth of women entrepreneurs.
  - State the role of service sector in national development.
- Q.2. Explain the opportunities in agro entrepreneurship. (10)
- Q.3. Define concept of business plan and state important components of business plan. (10)
- Q.4. State ways for making family business more effective. (10)
- Q.5. Prepare project report for starting beauty parlour. (10)
- Q.6. State opportunities in industrial /commercial service sector. (10)
- Q.7. Write short notes.(Any 2 out of 3) (10)
- Business succession planning
  - Entrepreneurial characteristics of Ramdas Mane.
  - Reasons of failure of project.



## मराठी रूपांतर

- सूचना -
1. कोणतेही पाच प्रश्न सोडवा
  2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

- प्र.1. थोडक्यात उत्तरे लिहा उत्तरे लिहा. (कोणतेही दोन) (10)
- a) कौटुंबिक व्यवसायाचा अर्थ स्पष्ट करून त्याचे तोटे सांगा.
  - b) महिला उद्योजकांच्या मर्यादित विकासाची कारणे सांगा.
  - c) सेवा क्षेत्राची राष्ट्रीय अर्थव्यवस्थेतील भूमिका स्पष्ट करा.
- प्र.2. कृषी उद्योजकतेच्या संधीचे थोडक्यात वर्णन करा. (10)
- प्र.3. व्यवसाय आराखड्यातील महत्त्वाच्या घटकांची माहिती द्या. (10)
- प्र.4. कौटुंबिक व्यवसाय अधिक प्रभावी बनवण्याचे मार्ग सांगा. (10)
- प्र.5. ब्युटी पार्लर सुरू करण्याबाबत प्रकल्प अहवाल तयार करा. (10)
- प्र.6. सेवा क्षेत्रातील औद्योगिक /व्यावसायिक क्षेत्रातील संधी स्पष्ट करा. (10)
- प्र.7. टिपा लिहा. (कोणतेही दोन) (10)
- a) व्यवसाय उत्तराधिकारी
  - b) रामदास माने यांची उद्योजकीय वैशिष्ट्ये सांगा.
  - c) प्रकल्प अपयशी होण्याची कारणे.

Seat No.

**B.Com. (Part - II) (Semester-IV) (NEP)**

**Examination, March/April 2024**

**Subject Name: FUNDAMENTALS OF ENTREPRENEURSHIP  
(Paper II)**

**Subject Code: 91692**

**Day and Date: Friday 19/4/2024**

**Total Marks: 40**

**Time : 10.30 am to 12.30pm**

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

**Q.1 Select the correct option from the following. (8)**

1. A business which is owned and controlled by members of the same family is called.....
  - A) Family business
  - B) Partnership
  - C) Co-operative society
  - D) Company.
2. .... are the main features of the service.
  - A) Intangibility
  - B) Perishability
  - C) Inseparability
  - D) All of the above
3. A written document detailing how the business is going to achieve its objectives is.....
  - A) Profit
  - B) Business plan
  - C) Loss
  - D) None of these
4. Under the 1991 policy of the Central Government, the condition of ..... employment has been given to Women.
  - A) 70%
  - B) 30%
  - C) 51%
  - D) 90%
5. Sericulture, fisheries, animal husbandry, floriculture come under the sector.....
  - A) Agriculture
  - B) Service
  - C) Industrial
  - D) None of these



6. .... started Bharat Vikas Group (BVG).

- A) Chitale brothers  
B) Hanmantrao Gaikwad  
C) Aditi Gupta  
D) Jeff Bezos.

7. .... are the key elements of Business Plan.

- A) Executive Summary  
B) Company Description  
C) Business Opportunities  
D) All of the above

8. Among the professional bodies registered in India. .... % of the organization is family owned business.

- A) 40  
B) 51  
C) 95  
D) 88

Q. 2. What are the challenges faced by family businesses in India? (8)

Or

Prepare Eco Friendly Bag Production Project Report.

Q. 3. Explain the opportunities in the consumer/personal services sector in the service sector. (8)

Or

Explain the reasons for the limited growth of Women Entrepreneurs.

Q.4. Write short answers. (Any two) (8)

- 1) Write types of Family Business.
- 2) Describe the entrepreneurship of Bhaskarrao Chitale.
- 3) Explain the importance of Agro Entrepreneurship.

Q.5. Write notes. (Any two) (8)

- 1) Business Succession Planning
- 2) Concept of Business Plan
- 3) Vandana Luthra Entrepreneurial Characteristics..



## मराठी रूपांतर

- सूचना - 1. सर्व प्रश्न अनिवार्य आहे  
2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

प्र.1 खालीलपैकी योग्य पर्याय निवडा.

(8)

1. ज्या व्यवसायाची मालकी व नियंत्रण एकाच कुटुंबातील सदस्यांकडे असते त्यास ..... असे म्हणतात.
- अ) कौटुंबिक व्यवसाय  
ब) भागीदारी  
क) सहकारी संस्था  
ड) कंपनी.
2. .... ही सेवांची प्रमुख वैशिष्ट्ये आहेत.
- अ) अमूर्तता  
ब) नाशवंतपणा  
क) अविभाज्यता  
ड) वरील सर्व
3. व्यवसाय आपली उद्दिष्टे कशी साध्य करणार आहे याबाबत विस्तार पूर्ण माहिती देणारा लिखित दस्तऐवज म्हणजे.....होय.
- अ) नफा  
ब) व्यवसाय आराखडा  
क) तोटा  
ड) यापैकी नाही
4. केंद्र सरकारने 1991 धोरणा अंतर्गत ..... रोजगाराची अट महिलांना देण्यात आली आहे.
- अ) 70%  
ब) 30%  
क) 51%  
ड) 90%
5. रेशीम, मत्स्यपालन, पशुपैदास, फुलोत्पादन ..... क्षेत्रामध्ये येतात.
- अ) कृषी  
ब) सेवा  
क) औद्योगिक  
ड) यापैकी नाही



6. भारत विकास ग्रुप (BVG) हा व्यवसाय .....यांनी चालू केला.

अ) चितळे बंधू

ब) हणमंतराव गायकवाड

क) आदिती गुप्ता

ड) जेफ बेझॉस.

7. .... हे व्यवसाय आराखड्यातील महत्त्वाचे घटक आहेत.

अ) कार्यकारी सारांश

ब) कंपनीची माहिती

क) व्यवसाय संधी

ड) वरील सर्व

8. भारतामध्ये नोंदणीकृत व्यावसायिक संस्थांपैकी ..... टक्के संस्था कौंटुंबिक मालकीच्या आहे.

अ) 40

ब) 51

क) 95

ड) 88

प्र. 2. भारतातील कौंटुंबिक व्यवसाय समोरील आव्हाने कोणती आहेत? (8)

किंवा

पर्यावरण धार्जिणी बॅंग निर्मिती प्रकल्प अहवाल तयार करा.

प्र.3. सेवा क्षेत्रातील उपभोक्ता/ वैयक्तिक सेवा क्षेत्रातील संधी स्पष्ट करा. (8)

किंवा

महिला उद्योजकांच्या मर्यादित विकासाची कारणे स्पष्ट करा.

प्र.4. थोडक्यात उत्तरे लिहा.(कोणतेही दोन) (8)

1) कौंटुंबिक व्यवसायाचे प्रकार विशद करा.

2) भास्करराव चितळे यांच्या उद्योजकतेचे वर्णन करा.

3) कृषी उद्योजकतेचे महत्व स्पष्ट करा.

प्र.5. टिपा लिहा (कोणतेही दोन) (8)

1) व्यवसाय वारस नियोजन.

2) व्यवसाय आराखड्याची संकल्पना.

3) वंदना लुथरा उद्योजकीय वैशिष्ट्ये.



Seat No.

**B.Com. (Part-II) (Semester-IV) (CBCS)**

**Examination, March/April 2024**

**Subject Name: FUNDAMENTALS OF ENTREPRENEURSHIP  
(Paper-II)**

**Subject Code: 73523**

**Day and Date: - Friday 19/4/2024**

**Time: - 10.30 am to 12.30 pm**

**Total Marks -50**

**Instructions: 1. Attempt any Five questions out of Seven.  
2. Figures at the right indicate marks.**

- 
- Q.1. Write short Answers (Any Two) 10
- 1) Explain the concept of Business Succession Planning.
  - 2) Explain social Welfare Work of Vandana Luthra.
  - 3) Explain the meaning of Project Report
- Q.2. Explain the challenges before Agro Entrepreneurship. 10
- Q.3. Define Family Business. State Advantages of Family Business. 10
- Q.4. Prepare project report for Retail Stores. 10
- Q.5. Explain the entrepreneurial career of Hanmantrao Gaikwad. 10
- Q.6. Explain the key elements of Project Report. 10
- Q.7. Write short notes. (Any two) 10
- 1) Characteristics of Services.
  - 2) Concept of Women Entrepreneur.
  - 3) Entrepreneurial opportunities in Food Processing Sector.



## मराठी रूपांतर

- सूचना -
1. कोणतेही पाच प्रश्न सोडवा
  2. उजवीकडील अंक पूर्ण गुण दर्शवतात.

- प्र.1. थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 10
- 1) व्यवसाय उत्तराधिकारी नियोजनाची संकल्पना लिहा.
  - 2) वंदना लुथरा यांचे सामाजिक कल्याणाचे कार्य स्पष्ट करा.
  - 3) प्रकल्प अहवालाचा अर्थ स्पष्ट करा.
- प्र.2. कृषी उद्योजकते पुढील आव्हाने स्पष्ट करा. 10
- प्र.3. कौटुंबिक व्यवसायाचा अर्थ स्पष्ट करून त्याचे फायदे स्पष्ट करा. 10
- प्र.4. किरकोळ दुकान व्यवसायासाठीचा प्रकल्प अहवाल तयार करा. 10
- प्र.5. हणमंतराव गायकवाड यांची व्यावसायिक कारकिर्द विशद करा. 10
- प्र.6. व्यवसाय आराखड्यातील महत्त्वाच्या घटकांची माहिती लिहा. 10
- प्र.7. टिपा लिहा. (कोणतेही दोन) 10
- 1) सेवांची वैशिष्ट्ये
  - 2) महिला उद्योजकांची संकल्पना
  - 3) अन्न प्रक्रिया क्षेत्रातील संधी



Seat No-

**B.Com.Part-II ( Semester-IV)NEP**

**Examination March/April 2024**  
**ENVIRONMENTAL STUDIES (COMPULSORY)**

**Subject Code-91697**

**Day & Date: Wednesday,24/04/2024**

**Total Marks-70**

**Time: 10.30am-1.30pm.**

**Instructions: 1) All questions are compulsory.**

**2) Figures to the right indicates full marks.**

Q1. Select the correct answer from the given alternatives:

(10)

i)Following gas is responsible for greenhouse effect

- a) Carbon dioxide                      b) Sulphur dioxide  
c)Carbon monoxide                      d) Ammonia

ii) Following is renewable energy resource

- a) Wind energy                              b) Solar energy  
c)Geothermal energy                      d) All of the above

iii) The National Environment Day is celebrated on

- a) 5 August                                      b) 5 May  
c) 5June    d) 5July

iv) The Environment Protection Act.in India was passed in year

- a)1986      b)1976      c)1996      d)1972

v)Percentage of water on the earth present in ocean is

- a) 93.2      b) 97.2      c) 80.4      d) 91.2

vi) Maharashtra has the large mineral deposits of

- a) Gold    b) Copper  
c) Bauxite    d) Zircon

vii)Ambient noise level limit for silent areas at day time is

- a) 45db      b) 50db      c) 55db      d) 75db



viii) Primary source of energy in nature is

- a) Plants      b) Sun      c) Wind      d) Moon

ix) Decomposers in ecosystems are composed of

- a) Plants                                      b) Animals  
c) Microorganisms                      d) None of the above

x) Following type of an ecological pyramid is always upright

- a) Pyramid of number                      b) Pyramid of energy  
c) Pyramid of biomass                      d) None of the above.

Q.2 Answer any THREE of the following: (15)

- a) Explain the concept of ecosystem.  
b) Give the importance forest resources.  
c) Explain the effects of air pollution.  
d) Explain the important threats to the biodiversity.  
e) Give the impacts of modern agriculture.

Q.3 Write short notes on any THREE: (15)

- a) Mineral resources  
b) Conservation of biodiversity  
c) Food web  
d) Solid waste management  
e) Water conservation

Q.4 Explain the sources, effects and control measures of soil pollution. (10)

OR

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

Q.5 Explain energy flow in an ecosystem. (10)

OR

Explain the role of an individual in environment protection.

Q.6 Explain the causes and effects of global warming and ozone layer depletion. (10)

OR

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



सूचना : १) सर्व प्रश्न लिहणे गरजेचे आहेत

२) प्रश्नांच्या उजवीकडील संख्या पूर्ण गुण दर्शवितात

प्र. १ खालीलपैकी योग्य पर्याय निवडा.

(१०)

1. हरितगृह परिणामास खालीलपैकी कोणता वायू कारणीभूत आहे ?  
अ) कार्बन डायऑक्साईड  
ब) सल्फर डायऑक्साईड  
क) कार्बन मोनॉक्साईड  
ड) अमोनिया
2. खालीलपैकी कोणते पुननिर्मितक्षम नैसर्गिक ऊर्जा संसाधन आहे ?  
अ) पवनऊर्जा  
ब) सौरऊर्जा  
क) जैववस्तुमानीय ऊर्जा  
ड) वरीलपैकी सर्व
३. जागतिक पर्यावरण दिन या दिवशी साजरा केला जातो  
अ) ५ ऑगस्ट  
ब) ५ मे  
क) ५ जून  
ड) ५ जुलै
४. भारतात पर्यावरण संरक्षण कायदा कोणत्या साली लागू करण्यात आला ?  
अ) १९८६  
ब) १९७६  
क) १९९६  
ड) १९७२
५. पृथ्वीवरील एकूण पाण्यापैकी किती टक्के पाणी समुद्रामध्ये आढळते ?  
अ) ९३.२  
ब) ९७.२  
क) ८०.४  
ड) ९१.२
६. खालीलपैकी कोणते खनिज संसाधन महाराष्ट्र राज्यात प्रामुख्याने आढळते ?  
अ) सोने  
ब) कॉपर  
क) बॉक्साईड  
ड) झिरकॉन
७. शांततामय पटटयासाठी दिवसातील ध्वनी प्रदूषणाची मर्यादा किती आहे ?  
अ) ४५ डीबी  
ब) ५० डीबी  
क) ५५ डीबी  
ड) ७५ डीबी
८. निसर्गातील प्राथमिक ऊर्जेचा स्त्रोत कोणता ?  
अ) वनस्पती  
ब) सूर्य  
क) वारा  
ड) चंद्र



९. परिसंस्थेमधील सूक्ष्मजीवांमध्ये कोणत्या जीवांचा समावेश होतो ?

- अ) वनस्पती                      ब) प्राणी  
क) सूक्ष्मजीव                    ड) यापैकी नाही

१०. खालीलपैकी कोणत्या प्रकारचा मनोरा हा नेहमी सरळ असतो ?

- अ) जीवसंख्येचा मनोरा                      ब) जैववस्तुमानाचा मनोरा  
क) ऊर्जेचा मनोरा                              ड) यापैकी नाही

प्र. २. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

(१५)

- अ) परिसंस्थेची संकल्पना स्पष्ट करा  
आ) जंगल संसाधनाचे महत्त्व सांगा  
इ) हवा प्रदूषणाचे दुष्परिणाम सांगा  
ई) जैवविविधतेला असणारे महत्त्वाचे धोके स्पष्ट करा  
उ) आधुनिक शेतीचे दुष्परिणाम सांगा

प्र.३ खालीलपैकी कोणत्याही तीन टिपा लिहा.

(१५)

- अ. खनिज संसाधन  
आ. जैवविविधता संवर्धन  
इ. अन्नजाळी  
ई. जलसंवर्धन  
उ. घन कचरा व्यवस्थापन

प्र. ४ मृदा प्रदूषणाचे स्त्रोत, त्याचे परिणाम आणि त्यावरील उपाययोजना स्पष्ट करा.

(१०)

किंवा

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

प्र. ५ परिसंस्थेमध्ये होणारे ऊर्जेचे वहन स्पष्ट करा.

(१०)

किंवा

पर्यावरण संरक्षणातील वैयक्तिक सहभाग स्पष्ट करा.



प्र.६ वैश्विक तापमान वाढ व ओझोनचा क्षय कारणे आणि परिणाम स्पष्ट करा.

(१०)

किंवा

भारतातील जल प्रदूषण ( प्रतिबंध व नियंत्रण ) कायदयामधील प्रमुख तरतूदी सांगा.

Seat No-

**B.Com.Part-II ( Semester-IV)CBCS**

**Examination March/April 2024**  
**ENVIRONMENTAL STUDIES (COMPULSORY)**

**Subject Code-73528**

**Day & Date: Wednesday,24/04/2024**

**Total Marks-70**

**Time: 10.30am-1.30pm.**

**Instructions: 1) All questions are compulsory.**

**2) Figures to the right indicates full marks.**

Q1. Select the correct answer from the given alternatives:

(10)

i)Following gas is responsible for greenhouse effect

- a) Carbon dioxide                      b) Sulphur dioxide  
c)Carbon monoxide                      d) Ammonia

ii) Following is renewable energy resource

- a) Wind energy                              b) Solar energy  
c)Geothermal energy                      d) All of the above

iii) The National Environment Day is celebrated on

- a) 5 August                                      b) 5 May  
c) 5June    d) 5July

iv) The Environment Protection Act.in India was passed in year

- a)1986      b)1976      b)1996      d)1972

v)Percentage of water on the earth present in ocean is

- a) 93.2      b) 97.2      c) 80.4      d) 91.2

vi) Maharashtra has the large mineral deposits of

- a) Gold    b) Copper  
c) Bauxite    d) Zircon

vii)Ambient noise level limit for silent areas at day time is

- a) 45db      b) 50db      c) 55db      d) 75db





सूचना : १) सर्व प्रश्न लिहणे गरजेचे आहेत

२) प्रश्नांच्या उजवीकडील संख्या पूर्ण गुण दर्शवितात

प्र. १ खालीलपैकी योग्य पर्याय निवडा.

(१०)

1. हरितगृह परिणामास खालीलपैकी कोणता वायू कारणीभूत आहे ?  
अ) कार्बन डायऑक्साईड  
ब) सल्फर डायऑक्साईड  
क) कार्बन मोनॉक्साईड  
ड) अमोनिया
2. खालीलपैकी कोणते पुननिर्मितक्षम नैसर्गिक ऊर्जा संसाधन आहे ?  
अ) पवनऊर्जा  
ब) सौरऊर्जा  
क) जैववस्तुमानीय ऊर्जा  
ड) वरीलपैकी सर्व
३. जागतिक पर्यावरण दिन या दिवशी साजरा केला जातो  
अ) ५ ऑगस्ट  
ब) ५ मे  
क) ५ जून  
ड) ५ जुलै
४. भारतात पर्यावरण संरक्षण कायदा कोणत्या साली लागू करण्यात आला ?  
अ) १९८६  
ब) १९७६  
क) १९९६  
ड) १९७२
५. पृथ्वीवरील एकूण पाण्यापैकी किती टक्के पाणी समुद्रामध्ये आढळते ?  
अ) ९३.२  
ब) ९७.२  
क) ८०.४  
ड) ९१.२
६. खालीलपैकी कोणते खनिज संसाधन महाराष्ट्र राज्यात प्रामुख्याने आढळते ?  
अ) सोने  
ब) कॉपर  
क) बॉक्साईड  
ड) झिरकॉन
७. शांततामय पटटयासाठी दिवसातील ध्वनी प्रदूषणाची मर्यादा किती आहे ?  
अ) ४५ डीबी  
ब) ५० डीबी  
क) ५५ डीबी  
ड) ७५ डीबी
८. निसर्गातील प्राथमिक ऊर्जेचा स्त्रोत कोणता ?  
अ) वनस्पती  
ब) सूर्य  
क) वारा  
ड) चंद्र



९. परिसंस्थेमधील सूक्ष्मजीवांमध्ये कोणत्या जीवांचा समावेश होतो ?

- अ) वनस्पती                      ब) प्राणी  
क) सूक्ष्मजीव                    ड) यापैकी नाही

१०. खालीलपैकी कोणत्या प्रकारचा मनोरा हा नेहमी सरळ असतो ?

- अ) जीवसंख्येचा मनोरा              ब) जैववस्तुमानाचा मनोरा  
क) ऊर्जेचा मनोरा                      ड) यापैकी नाही

प्र. २. खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

(१५)

- अ) परिसंस्थेची संकल्पना स्पष्ट करा  
आ) जंगल संसाधनाचे महत्त्व सांगा  
इ) हवा प्रदूषणाचे दुष्परिणाम सांगा  
ई) जैवविविधतेला असणारे महत्त्वाचे धोके स्पष्ट करा  
उ) आधुनिक शेतीचे दुष्परिणाम सांगा

प्र.३ खालीलपैकी कोणत्याही तीन टिपा लिहा.

(१५)

- अ. खनिज संसाधन  
आ. जैवविविधता संवर्धन  
इ. अन्नजाळी  
ई. जलसंवर्धन  
उ. घन कचरा व्यवस्थापन

प्र. ४ मृदा प्रदूषणाचे स्रोत, त्याचे परिणाम आणि त्यावरील उपाययोजना स्पष्ट करा.

(१०)

किंवा

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

प्र. ५ परिसंस्थेमध्ये होणारे ऊर्जेचे वहन स्पष्ट करा.

(१०)

किंवा

पर्यावरण संरक्षणातील वैयक्तिक सहभाग स्पष्ट करा.



प्र.६ वैश्विक तापमान वाढ व ओझोनचा क्षय कारणे आणि परिणाम स्पष्ट करा.

(१०)

किंवा

भारतातील जल प्रदूषण ( प्रतिबंध व नियंत्रण ) कायदयामधील प्रमुख तरतूदी सांगा.

Seat No.	
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B.com (Part- II) (Semester- IV) Examination October/ November, 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:- Thursday 30/11/2023

Time:- 2.30 pm to 4.30 pm

Instructions:- 1) All Question carry equal marks

2) Attempt any five questions out of seven

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

- Rate of Tax under Composition Scheme
- Explain 5 Services on which RCM is liable
- Conditions for taking Input Tax credit
- Apportionment of Blocked Credit

Q 2) Explain in detail the provisions of Reverse Charge Mechanism. (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 Akash Ltd. in respect of various inputs purchased during the month of August, 2023.

- Goods purchased without invoice- Rs. 34,000
- Goods purchased from Hindustan Ltd. (Full payment is made by Akash Ltd. to Hindustan Ltd. against supply but tax has not been deposited by Hindustan Ltd.)- Rs. 21,000
- Purchase of goods not to be used for business purpose- Rs. 12,000
- Purchase of goods from Radha Ltd. (Invoice of Radha Ltd. is received in the month of August, 2023 but goods were received in month of September, 2023)- Rs. 11,000
- Goods purchased against valid invoice from Krishna Ltd. Tax has been deposited by Krishna Ltd. Akash Ltd. has made payment to Krishna Ltd. for such purchase in the month of September, 2023)-Rs.30,000 (10)

Q 5) M/s. Saraswati Traders is a Wholesalers running business in Maharashtra. In Financial Year 2022-23, total value of supplies including inward supplies taxed under reverse charge basis are Rs.96,00,000.

The breakup of supplies are as follows:-

- a) Intra state supplies made under normal course of business- Rs. 29,00,000
- b) Intra state supplies which are chargeable to GST at Nil rate- Rs. 28,00,000
- c) 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

Briefly explain whether M/s. Saraswati traders is eligible to opt for composition scheme in F.Y. 2023-24. (10)

Q 6) Mr. Rishabh is a supplier of goods pays GST under regular scheme. He made following outward taxable supplies in month of July, 2023.

- 1) Intra-state supply of goods A- Rs. 21,00,000
- 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. 12,00,000
- 2) Intra-state purchase of goods Q- Rs. 15,00,000

Compute net GST payable for the month of July, 2023 assuming rate of CGST, SGST and IGST are to be 6%, 6% and 12% respectively. (10)

Q 7) Diamond Ltd. a registered manufacturer engaged in taxable supply of goods. He obtain the following goods during the month of October, 2023. Determine the amount of Input Tax Credit available by giving necessary treatment.

- 1) Electronic Transformers used in factory- Rs. 90,000
- 2) Moulds and dies used in factory- Rs. 25,000
- 3) Pollution control Equipments used in the factory- Rs. 54,000
- 4) Capital Goods purchased on which depreciation has been taken on full value including input tax thereon- Rs. 20,000
- 5) Capital Goods used as parts purchased from supplier who paid tax of Rs. 18,000 under Composition Scheme. (10)



Seat No.	
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**B.Com. Part – II Semester IV Examination, October/ November, 2023**  
**Tax Procedure & Practice (CBCS)**

**Income Tax (Paper-VIII)**

Sub.Code – 73527

Day & Date:- Friday 01/12/2023

Total Marks : 50

Time: 2.30pm to 4.30pm

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
- a) TDS on interest other than interest on securities.
  - b) TDS on income winning from horse races.
  - c) Penalty for failure to deduct tax at source
  - d) Penalty for return not filed before or on due date.
- Q.2 Which are the duties of person deducting tax? 10
- Q.3 Write provisions relating to TCS (Tax collected at source) 10
- Q.4 Write provisions for TDS on payment for professional fees. 10
- Q.5 Service provided by an individual contractor 'P' to a partnership firm 'Q' and the following payment is made to the contractor during the year – 10
- |                  |              |
|------------------|--------------|
| First payment -  | Rs. 35,000/- |
| Second Payment - | Rs. 26,000/- |
| Third payment -  | Rs. 62,000/- |
- What will be TDS?

Q.6 Essem Enterprises, a partnership firm took a loan of Rs. 8400/- from Kumar residing in Mumbai (Friend of one of its partners). Interest on this loan for the year 2021-22 amounting to Rs. 840/-.  
Is the firm required to deduct tax? 10

Q.7 Mr. Rakesh has made a fixed deposit with XYZ Bank. The annual interest on deposit will amounting to Rs. 34000/-.  
Should bank deduct TDS? 10

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Seat No.	
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**B.com (Part- II) (Semester- IV) NEP**

**Examination March/ April 2024**

**Tax procedure and Practice**

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

**Sub. Code- 93694**

**Total Marks- 40**

**Day and Date:- Saturday 20/04/2024**

**Time:- 10.30 am to 12.30 pm**

**Instructions:- 1) All Question carry equal marks**

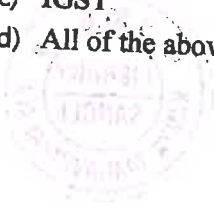
**2) Attempt any five questions out of seven**

**3) Figures to right indicate full marks**

**Q 1) Multiple choice questions**

**(8)**

- 1) Which of the following is a condition for claiming Input Tax Credit (ITC) under GST?
  - a) Registered supplier
  - b) Receipt of Tax invoice
  - c) Return must be filed
  - d) All of the above
- 2) What is the composition rate of tax applicable on service providers?
  - a) 1%
  - b) 5%
  - c) 6%
  - d) 2%
- 3) Input Tax Credit (ITC) can be claimed on which type of taxes under GST?
  - a) CGST
  - b) SGST
  - c) IGST
  - d) All of the above



- 4) What is Reverse Charge Mechanism (RCM) under GST?
- Supplier pays tax on behalf of recipient
  - Recipient pays tax on behalf of supplier
  - Both supplier and recipient pay tax
  - Tax is not applicable on reverse transactions
- 5) Under Reverse Charge Mechanism (RCM), who is responsible for compliance and payment of tax?
- Registered supplier
  - Unregistered supplier
  - Registered recipient
  - Tax authorities
- 6) Who is eligible to opt for the Composition Levy under GST?
- Businesses with an annual turnover exceeding Rs. 1.5 crores
  - Businesses engaged in inter-state supply of goods
  - Small businesses with an annual turnover up to Rs. 1.5 crores
  - Businesses involved in the export of goods only
- 7) What are the restrictions for businesses opting for the Composition Levy scheme?
- They cannot claim Input Tax Credit (ITC)
  - They must file monthly returns
  - They can supply goods only within their state
  - They are exempt from paying any taxes
- 8) What is the composition rate of tax applicable on restaurant services?
- 1%
  - 5%
  - 6%
  - 2%

Q 2) Write short notes on (Any Two out of Three)

(8)

- Explain 5 goods on which RCM is liable
- Rate of Tax under Composition Scheme
- Advantages of Composition Scheme



Q 3) What is meant by Reverse Charge Mechanism. Explain the provisions in detail. (8)

OR

Q 3) Determine the amount of Input Tax Credit admissible to Hindustan Ltd. in respect of following goods obtain by it in month of April, 2023. (8)

- 1) Goods used in construction of an additional floor of office building- Rs. 18,000
- 2) Packing material used in factory- Rs.3,000
- 3) Goods destroyed due to natural calamities- Rs. 2,200
- 4) Goods used for repairing the office building and cost of such repairs- Rs. 4,100
- 5) Paper for photocopying machine used in office- Rs. 1,800

Q 4) M/s. Hindustan Traders is a Wholesalers running business in Maharashtra. In Financial Year 2022-23, total value of supplies including inward supplies taxed under reverse charge basis are Rs.86,00,000.

The breakup of supplies are as follows:-

- a) Intra state supplies made under normal course of business- Rs. 29,00,000
- b) Intra state supplies which are chargeable to GST at Nil rate- Rs. 28,00,000
- c) Intra state supplies which are wholly exempt u/s 11 of CGST Act- Rs. 13,00,000
- d) Value of inward supplies on which tax is payable under Reverse Charge Mechanism- Rs. 16,00,000

Briefly explain whether M/s. Hindustan traders is eligible to opt for composition scheme in F.Y. 2023-24. (8)

Q 5) Mr. Sunil purchased goods worth Rs. 5,00,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 8,50,000 to Mahesh Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (8)



Q 6) Compute the Input Tax Credit available with Mahindra Motors Ltd., manufacturers of Cars, in respect of following services availed by it in the month of March 2023. (8)

Particulars of Input Tax Paid:-

- 1) Accounting and Auditing services-Rs. 6,500
- 2) Health insurance services for employees- Rs. 9,000
- 3) Routine maintenance of the cars manufactured by Mahindra Motors Ltd.-  
Rs.12,000
- 4) Repair services for office building- Rs.10,000
- 5) Hotel accommodation and conveyance facilities to employees on vacation-  
Rs.4,000
- 6) Testing services availed for car engines- Rs.3,000



Seat No.	
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**B.com (Part- II) (Semester- IV) CBCS**

**Examination March/ April 2024**

**Tax procedure and Practice**

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

**Sub. Code- 73526**

**Total Marks- 50**

**Day and Date:- Saturday 20/04/2024**

**Time:- 10.30 am to 12.30 pm**

**Instructions:- 1) All Question carry equal marks**

**2) Attempt any five questions out of seven**

**3) Figures to right indicate full marks**

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

**(10)**

- Explain 5 Goods on which RCM is liable
- Conditions for taking Input Tax credit
- Rate of Tax under Composition Scheme
- Conditions for Input Tax Credit

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

**(10)**

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

**Q 4) Determine the amount of Input Tax Credit admissible to Hindustan Ltd. in respect of following goods obtain by it in month of April, 2023.**

**(10)**

- Goods used in construction of an additional floor of office building- Rs. 18,000
- Packing material used in factory- Rs.3,000
- Goods destroyed due to natural calamities- Rs. 2,200



- 4) Goods used for repairing the office building and cost of such repairs- Rs. 4,100
- 5) Paper for photocopying machine used in office- Rs. 1,800

Q 5) M/s. Hindustan Traders is a Wholesalers running business in Maharashtra. In Financial Year 2022-23, total value of supplies including inward supplies taxed under reverse charge basis are Rs.86,00,000.

The breakup of supplies are as follows:-

- a) Intra state supplies made under normal course of business- Rs. 29,00,000
- b) Intra state supplies which are chargeable to GST at Nil rate- Rs. 28,00,000
- c) Intra state supplies which are wholly exempt u/s 11 of CGST Act- Rs. 13,00,000
- d) Value of inward supplies on which tax is payable under Reverse Charge Mechanism- Rs. 16,00,000

Briefly explain whether M/s. Hindustan traders is eligible to opt for composition scheme in F.Y. 2023-24. (10)

Q 6) Mr. Sunil purchased goods worth Rs. 5,00,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 8,50,000 to Mahesh Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. (10)

Q 7) Compute the Input Tax Credit available with Mahindra Motors Ltd., manufacturers of Cars, in respect of following services availed by it in the month of March 2023. (10)

Particulars of Input Tax Paid:-

- 1) Accounting and Auditing services-Rs. 6,500
- 2) Health insurance services for employees- Rs. 9,000
- 3) Routine maintenance of the cars manufactured by Mahindra Motors Ltd.- Rs.12,000
- 4) Repair services for office building- Rs.10,000
- 5) Hotel accommodation and conveyance facilities to employees on vacation- Rs.4,000
- 6) Testing services availed for car engines- Rs.3,000



Seat No.

PRN No.

Jr. Sup. Signature

Name

**B.Com. Part – II Semester IV (NEP) Examination, March, 2024**

**Tax Procedure & Practice - Income Tax (Paper-VIII)**

**Sub. Code – 93695(1)**

Day & Date:-

Total Marks : 40

Time:     pm to     pm

Marks obtained:

Student's Signature

Examiner's Signature  
Name

- Instructions:-1) Question no. 1 and 2 are compulsory  
2) Attempt any 3 questions from questions 3 to 6  
3) Figures to the **right** indicate full **marks**

Q.1 Multi Choice Questions ( Each for 1 mark )

8

- 1) TDS amount on salary income is calculated –
  - a) At the beginning of the financial year
  - b) At the end of the financial year
  - c) At the middle of the financial year
  - d) At the beginning of the Assessment year.
- 2) Amount of Health and education cess @ 4% is deducted only with TDS on
  - a) Contract service
  - b) Professional service
  - c) Salary income
  - d) payment for commission.
- 3) Certificate of TDS on contractual payment is given in form –
  - a) Form no. 13
  - b) Form no. 15G
  - c) Form no. 16
  - d) Form No. 16A
- 4) If payee doesn't have PAN, then rate of TDS under section 194C is –
  - a) 10%
  - b) 20%
  - c) 5%^
  - d) No TDS deducted
- 5) Threshold limit for TDS under section 194A, for senior citizen –
  - a) Rs. 30,000/-
  - b) Rs. 40,000/-
  - c) Rs. 50,000/-
  - d) Rs. 10,000/-



- 6) Liability of collection of Tax under (TCS) is on –
- a) Payee of transaction                      b) Payer of transaction  
c) Bank related in transaction              d) None of the above
- 7) Penalty ( Fee) for default in intimating the Aadhar number is maximum up to –
- a) Rs. 1000/-                                      b) Rs. 5000/-  
c) Rs. 2000/-                                      d) As determined by Assessing officer
- 8) Payment of TDS & TCS is made to government through the chalan –
- a) ITNS 280                                        b) ITNS 282  
c) ITNS 281                                        d) ITNS 285
- Q.2 Write short notes on **any two** out of following – 8
- a) Form no. 13  
b) Tax Account Number (TAN)  
c) TDS on winning from Horse Races  
d) Penalty on default in filing return on due date.
- Q.3 Differentiate between TDS & TCS under Income Tax Act, 1961. 8

**OR**

- Q.3 Calculate income tax required to be deducted from salary of 8  
Shri. Amol Patil for A.Y. 2023-24 from the following information –

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	7,20,000
Profession tax	2,500
Income from House Property	(-) 1,20,000
Deduction under section 80C	1,00,000
Interest Income (TDS Rs. 4500/-)	45,000

- Q.4 Service provided by an individual contractor 'P' to a partnership firm 8  
'Q' and the following payment is made to the contractor during the year –
- First payment -                      Rs. 35,000/-  
Second Payment -                      Rs. 26,000/-  
Third payment -                      Rs. 62,000/-
- What will be TDS?



Q.5 Calculate income tax required to be deducted from salary of Shri. Amol Patil for A.Y. 2023-24 from the following information – 8

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	7,20,000
Profession tax	2,500
Income from House Property	(-) 1,20,000
Deduction under section 80C	1,00,000
Interest Income (TDS Rs. 4500/-)	45,000

Q.6 M/S. EFG & Company has provided following information. 8  
You are required to calculate amount of tax to be deducted at source mentioning relevant section of the Income tax Act, 1961.

<u>Particulars</u>	<u>Amount in Rs.</u>
Payment of Non compete fees	55,000
Payment to Mr. B for rent of land	2,52,000
Payment of brokerage	45,000
Payment to M/S. PQR Ltd. for rent of machinery	1,90,000
Payment to M/S. Joshi Co. Ltd. for contract (M/S. Joshi Co. Ltd. is a private limited company)	70,000





Seat No.
PRN No.

Jr. Sup. Signature

Name

**B.Com. Part – II Semester IV (CBCS) Examination, March, 2024**

**Tax Procedure & Practice - Income Tax (Paper-VIII)**

**Sub. Code – 73527 (1)**

Day & Date:-

Total Marks : 50

Time:    pm to    pm

Marks obtained:

Student's Signature

Examiner's Signature  
Name

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  
a) Provisions relating to TDS Returns  
b) Penalty in default in intimating the Aadhar number.  
c) Penalty for failure to collect tax at source.  
d) Provisions for TDS on fees for technical services.
- Q.2 What is TDS? Who is liable to deduct tax? Who are not required to deduct tax at source? 10
- Q.3 State the provisions relating to TCS (Tax collected at source) 10
- Q.4 Write in detail about TDS on payment to contractors & sub-contractors. 10
- Q.5 Mr. Kumar, the proprietor, has taken a loan from Mr. Raman (a resident aged 35 years) Interest for the year amounted to Rs. 84,000/-. Mr. Raman did not have any other income. He furnished form 15G. Should Mr. Kumar deduct tax? 10



Q.6 You are supplied with following information. Calculate amount of TDS 10

<u>Particulars</u>	<u>Amount in Rs.</u>
Payment of Sales Commission	49,000
Payment to sub-contractor	77,000
Payment of Audit fees	21,000
Payment to transporter (PAN not given)	11,000
Payment for advertisement contract	33,800

Q.7 Calculate income tax required to be deducted from salary of 10  
Shri. Amol Patil for A.Y. 2023-24 from the following information –

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	7,20,000
Profession tax	2,500
Income from House Property	(-) 1,20,000
Deduction under section 80C	1,00,000
Interest Income (TDS Rs. 4500/-)	45,000



**B.COM. (Part – II) (Semester – IV) Examination, April, 2024**  
**Skill Enhancement Course -IV**  
**E-Banking Sub Code: 92297**

**Day and Date: Tuesday, 23/04/2024**

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

**Total Marks: 50**

<b>Seat Number</b>	
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**Multiple Choice Questions**

1. The process of providing loans to individuals and businesses is known as:

व्यक्ती आणि व्यवसायांना कर्ज देण्याची प्रक्रिया या नावाने ओळखली जाते:

- a) Investing गुंतवणूक      b) Saving बचत  
c) Borrowing कर्ज घेणे      d) Lending कर्ज देणे

2. Banks help in the process of financial intermediation by:

बँका याद्वारे आर्थिक मध्यस्थी प्रक्रियेत मदत करतात:

- a) Directly investing in the stock market शेअर बाजारात थेट गुंतवणूक  
b) Bridging the gap between savers and borrowers बचतकर्ता आणि कर्जदार यांच्यातील अंतर कमी करणे  
c) Providing tax advice to customers ग्राहकांना कर सल्ला देणे  
d) Trading commodities व्यापारी वस्तू

3. What does E-Banking refer to? ई-बँकिंगचा संदर्भ काय आहे?

- a) Electronic Banking इलेक्ट्रॉनिक बँकिंग      b) Energy Banking एनर्जी बँकिंग  
c) Eco-friendly Banking इको-फ्रेंडली बँकिंग      d) Efficient Banking कार्यक्षम बँकिंग

4. Which of the following is NOT a component of E-Banking?

खालीलपैकी कोणता ई-बँकिंगचा घटक नाही

- a) ATM एटीएम      b) Mobile Banking मोबाईल बँकिंग  
c) Branch Banking शाखा बँकिंग      d) Internet Banking इंटरनेट बँकिंग

5. E-Banking allows customers to perform banking activities.....

ई-बँकिंग ग्राहकांना .....बँकिंग क्रियाकलाप करण्यास अनुमती देते

a) Only during banking hours फक्त बँकिंग वेळेत      b) Only at physical branches फक्त भौतिक शाखांमध्ये

c) Electronically, anytime and anywhere इलेक्ट्रॉनिक, कधीही आणि कुठेही

d) Only through telephone banking फक्त टेलिफोन बँकिंगद्वारे



6. Which technology is commonly used in E-Banking for secure transactions?

सुरक्षित व्यवहारांसाठी ई-बँकिंगमध्येसामान्यतः कोणते तंत्रज्ञान वापरले जाते?

- a) Blockchain ब्लॉकचेन      b) Artificial Intelligence कृत्रिम बुद्धिमत्ता  
c) Encryption एनक्रिप्शन      d) Virtual Reality आभासी वास्तव

7. Which of the following is NOT a benefit of E-Banking?

खालीलपैकी कोणता ई-बँकिंगचा फायदा नाही?

- a) Convenience सुविधा      b) Cost-effectiveness खर्च-प्रभावीता  
c) Limited accessibility मर्यादित प्रवेशयोग्यता      d) Time-saving वेळेची बचत

8. Which device is commonly used for accessing E-Banking services?

ई-बँकिंग सेवांमध्ये प्रवेश करण्यासाठी सामान्यतः कोणते उपकरण वापरले जाते?

- a) Microwave मायक्रोवेव्ह      b) Television दूरदर्शन  
c) Computer संगणक      d) Fridge फ्रीज

9. E-Banking enables customers to: ई-बँकिंग ग्राहकांना..... यासाठी सक्षम करते

- a) Only check account balances फक्त खात्यातील शिल्लक तपासा      b) Only withdraw cash फक्त रोख काढा  
c) Perform various banking transactions) विविध बँकिंग व्यवहार करा  
d) Only deposit cash फक्त रोख जमा करा

10. What is the primary purpose of E-Banking? ई-बँकिंगचा प्राथमिक उद्देश काय आहे?

- a) To increase paperwork पेपरवर्क वाढवणे      b) To reduce customer control ग्राहक नियंत्रण कमी करणे  
c) To improve customer convenience ग्राहकांच्या सोयी सुधारण्यासाठी  
d) To limit access to banking services बँकिंग सेवांचा प्रवेश मर्यादित करणे

11. Which of the following is an example of E-Banking?

खालीलपैकी कोणते ई-बँकिंगचे उदाहरण आहे?

- a) Writing a cheque चेक लिहिणे      b) Visiting a bank branch बँकेच्या शाखेला भेट देणे  
c) Withdrawing cash from an ATM एटीएममधून पैसे काढणे  
d) Sending a letter to the bank) बँकेला पत्र पाठवणे

12. Which of the following is NOT a type of E-Banking?

खालीलपैकी कोणता ई-बँकिंगचा प्रकार नाही?

- a) Mobile Banking मोबाईल बँकिंग      b) Social Banking सोशल बँकिंग  
c) Internet Banking इंटरनेट बँकिंग      d) Telephone Banking टेलिफोन बँकिंग

13. . Which factor contributes to the growth of E-Banking?

ई-बँकिंगच्या वाढीस कोणता घटक हातभार लावतो?

- a) Limited internet access मर्यादित इंटरनेट प्रवेश      b) High transaction fees उच्च व्यवहार शुल्क  
c) Increased internet penetration इंटरनेट प्रवेश वाढला



d) Complex banking procedures जटिल बैंकिंग प्रक्रिया

14.. Which security measure is commonly used in E-Banking?

ई-बैंकिंगमध्ये कोणते सुरक्षा उपाय सामान्यतः वापरले जातात?

a) Leaving passwords written down पासवर्ड लिहून ठेवणे

b) Using public Wi-Fi for transactions व्यवहारांसाठी सार्वजनिक वाय-फाय वापरणे

c) Two-factor authentication द्वि-घटक प्रमाणीकरण

d) Sharing personal information on social media सोशलमीडियावर वैयक्तिक माहिती शेअर करणे

15. Which of the following is a potential risk associated with E-Banking?

खालीलपैकी कोणता संभाव्य धोका ई-बैंकिंगशी संबंधित आहे?

a) Increased convenience वाढीव सुविधा b) Enhanced security वर्धितसुरक्षा

c) Online fraud ऑनलाइन फसवणूक d) Reduced transaction time व्यवहाराची वेळ कमी

16. Which of the following is NOT true about E-Banking?

ई-बैंकिंगबाबत खालीलपैकी कोणते सत्य नाही?

a) It offers 24/7 accessibility हे 24/7 प्रवेशयोग्यता देते

b) It eliminates the need for security measures हे सुरक्षा उपायांची गरज काढून टाकते

c) It provides convenience to customers हे ग्राहकांना सुविधा देते

d) It allows for faster transactions हे जलद व्यवहारांना अनुमती देते

17. Which regulatory body oversees E-Banking activities in India?

भारतातील ई-बैंकिंग क्रियाकलापांवर कोणती नियामक संस्था देखरेख करते?

a) SEBI सेबी b) RBI आर बी आय c) IRDAI आय असा डी ए आय d) TRAI ट्राय

18. Which E-Banking channel allows customers to perform transactions through their smartphones?

कोणते ई-बैंकिंग चॅनल ग्राहकांना त्यांच्या स्मार्टफोनद्वारे व्यवहार करू देते?

a) Internet Banking इंटरनेट बैंकिंग b) Mobile Banking मोबाईल बैंकिंग

c) ATM Banking एटीएम बैंकिंग d) Telebanking टेलिबैंकिंग

19. Which of the following is not a security measure in E-Banking?

ई-बैंकिंगमध्ये खालीलपैकी कोणता सुरक्षा उपाय नाही?

a) OTP (One Time Password) ओटीपी (वन टाइमपासवर्ड)

b) Biometric authentication बायोमेट्रिक प्रमाणीकरण

c) Sharing passwords with others) इतरांसोबत पासवर्ड शेअर करणे

d) Secure login credentials सुरक्षित लॉगिन क्रेडेन्शियल



20. E-Banking has made banking services more: ई-बँकिंगमुळे बँकिंग सेवांमध्ये..... अधिक वाढल्या आहेत

a) Complex संधीगदता b) Convenient सोयीस्करता c) Costly खर्चिकता d) Conservative पुराणमतवाद

21. E-Banking facilitates: ई-बँकिंग सुविधा:

- a) Only domestic transactions फक्त देशांतर्गत व्यवहार  
b) Only international transactions फक्त आंतरराष्ट्रीय व्यवहार  
c) Both domestic and international transactions देशांतर्गत आणि आंतरराष्ट्रीय दोन्ही व्यवहार  
d) None of the above वरीलपैकी काहीही नाही

22. What is the primary reason for the growth of E-Banking in India?

भारतातील ई-बँकिंगच्या वाढीचे प्राथमिक कारण काय आहे?

- a) Government regulations सरकारी नियम b) Technological advancements तांत्रिक प्रगती  
c) Decreased customer demand ग्राहकांच्या मागणीत घट  
d) Lack of internet penetration इंटरनेट प्रवेशाचा अभाव

23. What is the primary purpose of OTP (One-Time Password) in E-Banking?

ई-बँकिंगमध्ये OTP (वन-टाइमपासवर्ड) चा प्राथमिक उद्देश काय आहे?

- a) To reset passwords पासवर्ड रीसेट करण्यासाठी b) To authorize transactions व्यवहार अधिकृत करणे  
c) To track account balance खात्यातील शिल्लक ट्रॅक करण्यासाठी  
d) To access customer support ग्राहक समर्थनात प्रवेश करण्यासाठी

24. Which of the following is a risk associated with E-Banking?

खालीलपैकी कोणता धोका ई-बँकिंगशी संबंधित आहे?

- a) Increased accessibility वाढीव प्रवेश योग्यता b) Limited transaction options मर्यादित व्यवहार पर्याय  
c) Reduced fraud protection फसवणूक संरक्षण कमी d) Cybersecurity threats सायबर सुरक्षा धोके

25. Which act governs electronic transactions and E-Banking in India?

कोणता कायदा भारतात इलेक्ट्रॉनिक व्यवहार आणि ई-बँकिंग नियंत्रित करतो?

a) RBI Act, 1934 RBI कायदा, 1934 b) IT Act, 2000 आयटी कायदा, 2000

c) Banking Regulation Act, 1949 बँकिंग नियमन कायदा, 1949

d) Companies Act, 2013 कंपनी कायदा, 2013

