

**B.COM. – II<sup>nd</sup> Year**

**SEM – III & IV**

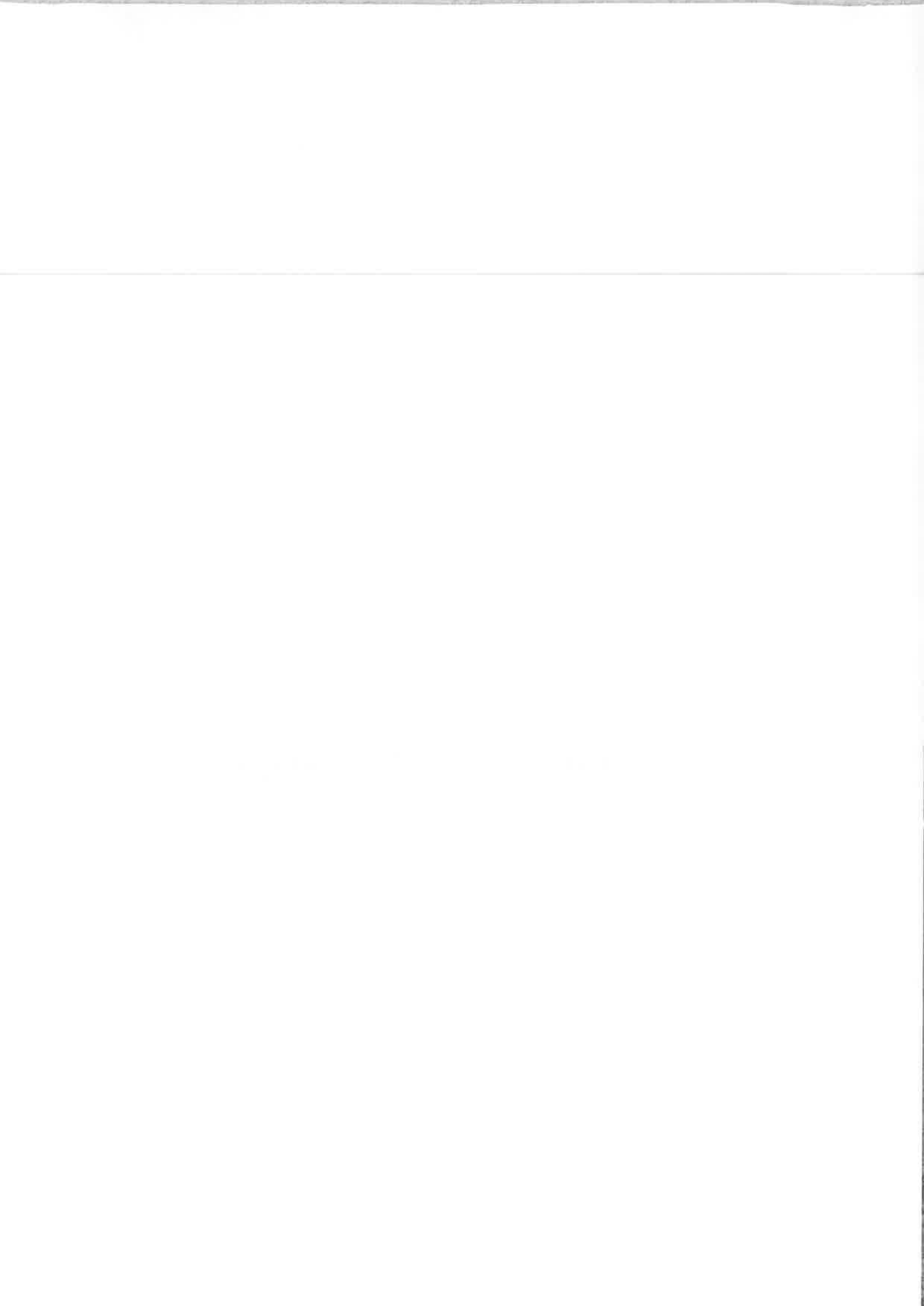
**Previous Year**

**Question Papers**

**Academic Year**

**(2024-25)**

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



**B.COM. – II<sup>nd</sup> Year**

**SEM – III**

**Previous Year**

**Question Papers**

**Academic Year**

**(2024-25)**



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

**MAR-APR 2025 SUMMER EXAMINATION**11809 Bachelor of Commerce (NEP-2.0) **B.com II Sem-III****Sub. Name: Money and Financial System Paper-I****Sub. Code: 49811/50983/63111/73511/77841 /91683/97461****Day and Date: APRIL ,22-04-2025****Total Marks: 40****Time: 02.30 PM To 04:00 PM****Instructions:**

- Special Inst.:** 1. All Questions are compulsory. /सर्व प्रश्न अनिवार्य आहेत.  
2. Figures to the right indicate full marks. / उजवीकडील आकडे पूर्ण गुण दर्शवतात.

**Q1)** Choose the Appropriate Alternative and Write it in the Answer Book. /योग्य पर्यायाची [8]  
निवड करा व उत्तरपत्रिकेमध्ये लिहा.

- i. Money market is mainly ..... loan exchange market. / नाणेबाजार हा प्रामुख्याने ..... कर्ज देव-घेवीचा बाजार असतो.  
A. Short term/अल्पकालीन  
B. Long term/दीर्घकालीन  
C. Very long term/अतिदीर्घकालीन  
D. Midterm/मध्यमकालीन
- ii. Generally, interest is not given by banks on ..... deposits./ सर्वसाधारणपणे बँका ..... ठेवींवर व्याज देत नाहीत.  
A. Term/मुदत  
B. Saving/बचत  
C. Recurring/आवर्ती  
D. Current/चालू
- iii. The Small Finance Bank is a..... Financial Institution./ लघु वित्तीय बँक ही... .. वित्तीय संस्था आहेत.  
A. Public / सरकारी  
B. private / खासगी  
C. Semi-government/  
निमशासकिय  
D. International / आंतरराष्ट्रीय
- iv. Indian money market is .....in nature. / भारतीय नाणेबाजार ..... स्वरूपात कार्य करताना आढळतो.  
A. Seasonal/हंगामी  
B. Regularly/नियमित  
C. Controlled/नियंत्रित  
D. Long term/दीर्घकालीन
- v. .... banks work on the basis of Mobile App./ ..... बँकांचे कार्य

प्रामुख्याने Mobile App आधारित आहे.

- A. Payment/ पेमेंट
- B. Small Finance/ लघुवित्त
- C. Rural/ ग्रामीण
- D. Development/ विकास



vi. Store of value is ..... function of money./ मुल्यसंग्रह हे पैशाचे ..... कार्य आहे.

- A. Primary/प्राथमिक
- B. Secondary/दुय्यम
- C. General/सर्वसाधारण
- D. Other/इतर

vii. Digital Rupee is regulated and controlled by ..... / डिजिटल रुपयाचे नियंत्रण आणि नियमन ..... द्वारे केले जाते.

- A. finance ministry/ अर्थमंत्रालय
- B. Reserve Bank of India/ रिझर्व्ह बँक ऑफ इंडिया
- C. SEBI/ सेबी
- D. State Government/ राज्य सरकार

viii. .... payment bank is first payment bank working in India. / ..... ही पेमेंट बँक भारतात कार्यरत झालेली पहिली पेमेंट बँक आहे.

- A. Fino/ फिनो
- B. Paytm/ पेटीएम
- C. Airtel/ ऐरटेल
- D. Jio/ जिओ

Q2) Explain the functions of commercial banks. [8]

व्यापारी बँकांची कार्ये विशद करा.

OR/ किंवा

Define financial system and explain its importance.

वित्तीय रचना परिभाषित करा व त्याचे महत्त्व स्पष्ट करा.

Q3) What is money supply? Explain the traditional and modern approach of it. [8]

पैशाचा पुरवठा म्हणजे काय ? त्याचा परंपरागत व आधुनिक दृष्टीकोन विशद करा.

OR/ किंवा

Review the changes in banking sector till today.

बँकिंग क्षेत्रातील आजपर्यंत झालेल्या बदलांचा आढावा घ्या.

Q4) Write Short Answers. (Any Two)/ थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

a. Explain the functions of capita markets. [4]

/ भांडवल बाजारपेठांचे कार्य स्पष्ट करा.

b. Describe primary functions of money. [4]

/ पैशाची प्राथमिक कार्ये विशद करा.

- c. Describe elements of traditional money supply  
/ संकुचित पैशाच्या पुरवठ्याचे घटक वर्णन करा.

[4]

**Q5) Write Short Notes. (Any Two) / टिपा लिहा. (कोणतेही दोन)**

- a. Sources of Funds for Banks / बँकांच्या निधीचा स्त्रोत.

[8]

- b. Payment banks / पेमेंट बँका

[4]

- c. Limitation of process of credit creation / पत्त निर्मिती प्रक्रियेच्या मर्यादा

[4]

[4]



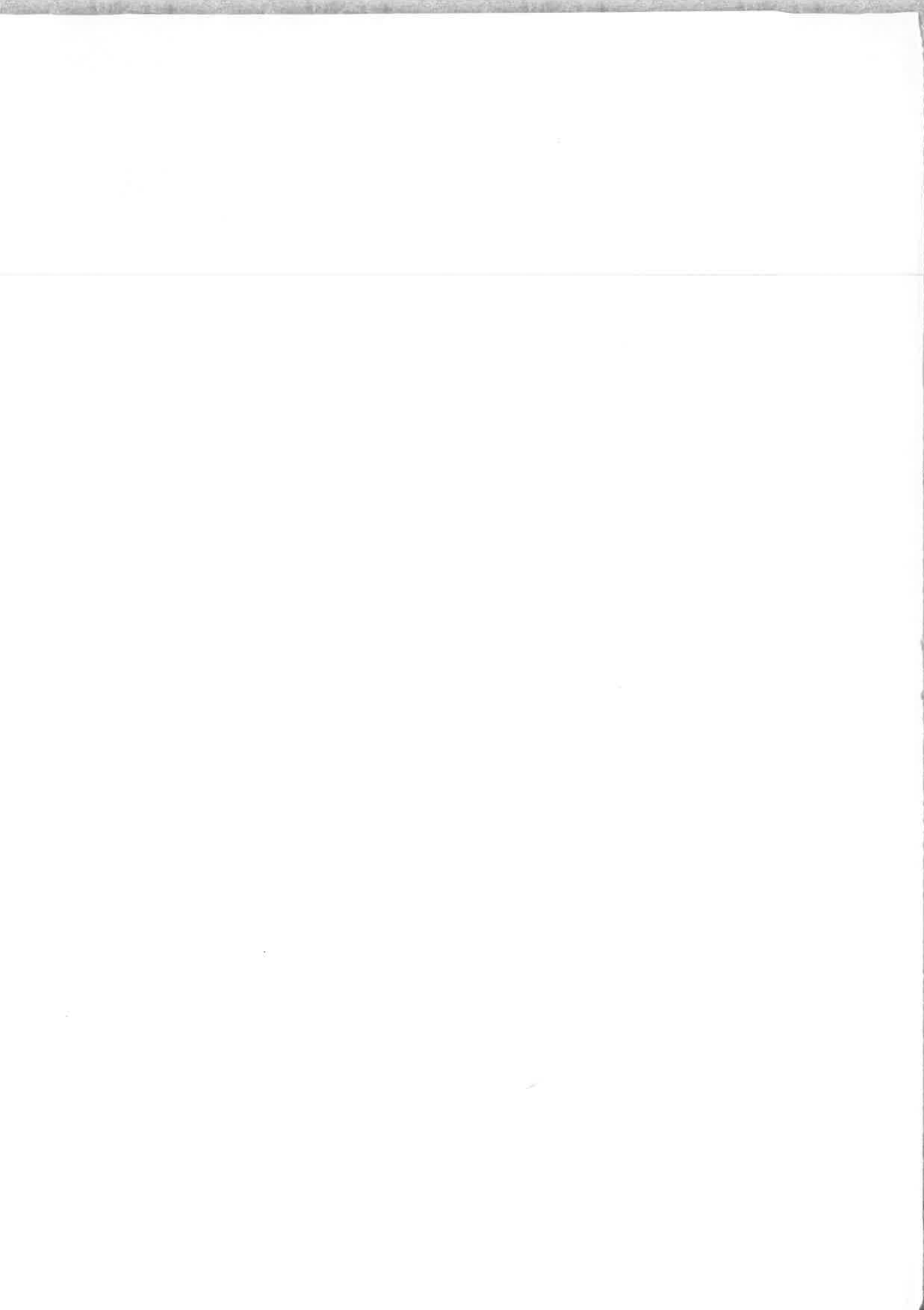
## End Of Question Paper

**Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -**

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (778) B.Com.(Sem) (49811) Money and Financial System Paper-I Part 2 SEM 3
- 2] (778) B.Com.(Sem) (50983) Money and Financial System Paper-I Part 2 SEM 3
- 3] (778) B.Com.(Sem) (77841) Money and Financial System Paper-I Part 2 SEM 3
- 4] (7801) Bachelor of Comm. (CBCS) (73511) Money and Financial System Paper-I Part 2 SEM 3
- 5] (778) B.Com.(Sem) (63111) Money and Financial System Paper - I Part 2 SEM 3
- 6] (7822) Bachelor of Commerce ( NEP20 ) (91683) Money and Financial System Paper-I Part 2 SEM 3
- 7] (7801) Bachelor of Comm. (CBCS) (97461) Money and Financial System Paper-I Part 2 SEM 3







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vi) Loan transaction in ..... market are for very short duration.

- a) Certificate
- b) Share
- c) Hundi
- d) Call money

vii) Digital rupee is regulated and controlled by .....

- a) Finance Ministry
- b) Reserve Bank of India
- c) SEBI
- d) State Government

viii) ..... banks mainly functioning based on mobile app.

- a) Small finance
- b) Payment
- c) Commercial
- d) Foreign

**Q.2) What is meant by financial system? Explain its importance. 8**

**OR**

Explain the features of commercial banks.

**Q.3) Explain the various functions of money. 8**

**OR**

Explain the various bank deposit products.

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

- i) Differentiate between money market and capital market.
- ii) Explain primary functions of commercial bank.
- iii) Explain concept of money supply.

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

- i) Financial services
- ii) Bank share capital
- iii) Traditional approach of money supply



viii) ..... बँकांचे कार्य प्रामुख्याने Mobile App वर आधारित आहे.

- |             |           |
|-------------|-----------|
| अ) लघुवित्त | ब) भरणा   |
| क) व्यापारी | ड) विदेशी |



प्र.क्र.२. वित्तीय रचना म्हणजे काय? वित्तीय रचनेचे महत्त्व स्पष्ट करा.

8

किंवा

व्यापारी बँकांची वैशिष्ट्ये स्पष्ट करा.

प्र.क्र.३. पैशाची विविध कार्ये स्पष्ट करा.

8

किंवा

बँकांची विविध ठेव उत्पादने स्पष्ट करा.

प्र.क्र.४. थोडक्यात उत्तरे लिहा. (कोणतीही दोन)

8

- नाणैबाजार व भागबाजार यातील फरक स्पष्ट करा.
- व्यापारी बँकांची प्राथमिक कार्ये स्पष्ट करा.
- पैशाचा पुरवठा ही संकल्पना स्पष्ट करा.

प्र.क्र.५. टिपा लिहा. (कोणत्याही दोन)

8

- वित्तीय सेवा
- बँक भाग भांडवल
- पैशाच्या पुरवठ्याचा परंपरागत दृष्टिकोन

Seat No. **MAR-APR 2025 SUMMER EXAMINATION**

11809 Bachelor of Commerce ( NEP 2.0 ) B.COM-II sem-III

Sub. Name: Business Communication Paper-III

Sub. Code: 49806/50978/63106/73506/77835 /91685/97459

Day and Date: APRIL ,15-04-2025

Time: 02.30 PM To 04:00 PM

Total Marks: 40

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



Q1) A. Rewrite the following sentences by choosing the correct alternative. [4]

i. Men swarm to the phenomenal woman like .....

- A. crowd
- B. flowers
- C. bees
- D. women

ii. Radha lives in.....

- A. Songaon
- B. Mumbai
- C. Pune
- D. Vasti

iii. The speaker had the fear of ..... of that house.

- A. darkness
- B. ghosts
- C. chronic angers
- D. loneliness

iv. The candidate wanted to be a teacher at ..... school in Bostan suburb.

- A. secondary
- B. a kindergarten
- C. an elementary
- D. intermediate

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

1. What do men like about the phenomenal woman?
2. What is the name of Radha's son?
3. What did the speaker use to hear when he woke up?
4. How many ships did anchor in the port of Durban?

Q2) A. Answer the following questions in 3 to 4 sentences each. (Any Three) [6]



1. What does attract men to the phenomenal woman? the fire in her eyes...the flash of her teeth
2. Why does Shripati force Radha to stay with his mother?
3. What work did the speaker's father do on Sundays?
4. Why did the would-be-teacher apologize the principal?
5. What did the poet discover while travelling on the other road?

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

1. Symbols in 'The Road Not Taken'
2. Theme of the poem, 'Those Winter Sundays'
3. Reactions of the crowd towards Gandhi's arrival

**Q3) A. Write a speech on your memorable experience. [4]**

**B. Make a power point presentation on sound pollution. [3]**

**Q4) A. You have purchased a new fridge. But it is not working properly. Write conversation with a dealer requesting to send a technician to see what the problem is. [3]**

**B. You are visiting Shimla with your family. You need accommodation for two adults and three children. Write a conversation between you and the receptionist at a hotel seeking information about availability of room, it's charges, room facilities, and check-out timing, etc. [3]**

**Q5) A. Do as directed. [4]**

**i. John's integrity was not in question but it was his colleague who was dishonest. (Choose the word nearest in meaning of the underlined word.)**

- A. loyalty
- B. dishonesty
- C. capacity
- D. quality

**ii. I like friendly attitude. (Identify the opposite meaning of the underlined word.)**

- A. jealous
- B. envious
- C. hostile
- D. vicious

**iii. One who dies for noble cause. (Choose the word for this expression.)**

- A. snob
- B. martyr
- C. leader
- D. activist

**iv. He is rich ..... stingy. (Use the appropriate conjunction.)**

- A. and
- B. but

- C. or  
D. though

**B. Correct and rewrite the following sentences. [3]**

1. She is good in music.
2. He was travelling on a bus.
3. He hit her by a stick.



**End Of Question Paper**

**Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -**

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (778) B.Com.(Sem) (63106) English for Business Communication Paper - III Part 2 SEM 3
- 2] (7801) Bachelor of Comm. (CBCS) (73506) English for Business Communication Paper-III Part 2 SEM 3
- 3] (778) B.Com.(Sem) (50978) English for Business Communication Paper-III Part 2 SEM 3
- 4] (778) B.Com.(Sem) (49806) English for Business Communication Paper-III Part 2 SEM 3
- 5] (7801) Bachelor of Comm. (CBCS) (97459) Business Communication Paper-III Part 2 SEM 3
- 6] (778) B.Com.(Sem) (77835) English for Business Communication Paper III Part 2 SEM 3
- 7] (7822) Bachelor of Commerce ( NEP20 ) (91685) Business Communication Paper-III Part 2 SEM 3





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Total No. of Pages : 3

Seat No	
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**B.Com. (Part II) (Semester III) (CBCS) (NEP)  
Examination, December - 2024  
English for Business Communication (Paper III)  
(Compulsory English)  
Sub. Code : 91685**

Day and Date : Wednesday, 04/12/2024

Total Marks : 40

Time : 10.30 a.m. to 12.00 p.m.

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

**Q.1) A) Complete the following sentences by choosing the correct alternatives.(4)**

- 1) Men cannot see ..... of the phenomenal woman.
  - a) the dress
  - b) the mind
  - c) the inner mystery
  - d) the strength
- 2) .....is childless in the story 'The childless one'.
  - a) Radha
  - b) Shripati
  - c) Midwife
  - d) Radha's sister in law
- 3) The father in the poem 'Those Winter Sundays' is.....
  - a) officer
  - b) laborer
  - c) clerk
  - d) teacher
- 4) The candidate wanted to be a teacher at ..... school in Boston suburb.
  - a) secondary
  - b) a kindergarten
  - c) an elementary
  - d) intermediate

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

- 1) Who was the real target in Durban?
- 2) Where did the roads diverge ?
- 3) What does a woman get naturally?
- 4) Where does Radha live?



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

- 1) How do men treat a phenomenal woman?
- 2) What sort of treatment did Radha receive from her mother-in-law?
- 3) Why according to the authors the first four minutes are important?
- 4) Why did Gandhiji not want to punish the assailants?
- 5) Describe the two roads that poet finds in the poem 'The Road Not Taken'

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

- 1) Radha's mother in law
- 2) Beauty of a phenomenal woman
- 3) Reactions of the crowd towards Gandhi's arrival

**Q. 3) A) Write a paragraph on 'My favourite hero'. [4]**

**B) Write a set of questions for interviewing Bank manager in order to understand his secrets of success. [3]**

**Q. 4) A) Write a piece of conversation complaining to a Travel Agency about inconvenient accommodation in hotel. [3]**

**B) Complete the following expressions of permission by filling them with correct words: (would you mind, can, may) [3]**

- 1) ..... I leave the class?
- 2) ..... if I switch the fan off?
- 3) ..... I borrow your jeans?

**Q.5) A) Suggest the word for the following expressions: [4]**

1) A place for ammunition and weapons.

- a) clockroom
- b) arsenal
- c) archives
- d) apiary

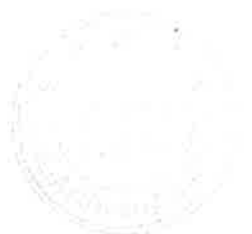


SC-14

- 2) One who dies for noble cause
  - a) snob
  - b) martyr
  - c) leader
  - d) patriot
- 3) A place for the sick to recover health.
  - a) sanatorium
  - b) asylum
  - c) dispensary
  - d) observatory
- 4) One who looks at the bright side of the things.
  - a) altruist
  - b) optimist
  - c) stoic
  - d) atheist

**B) Complete the following sentences by choosing appropriate words for the pairs given in the sentences. [3]**

- 1) Comb your ..... (hair, heir)
  - 2) I am ..... of success. (confidant, confident)
  - 3) He wears a .....dress. (decent, descent)
-



Seat No. **MAR-APR 2025 SUMMER EXAMINATION**

11809 Bachelor of Commerce ( NEP 2.0 ) B.com-II Sem-III

Sub. Name: Macro Economics Paper-I

Sub. Code: 49808/50980/63108/73508/77837 /91684/97458

Day and Date: APRIL ,16-04-2025

Time: 02.30 PM To 04:00 PM

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

Total Marks: 40



Q1) Choose the correct alternative / योग्य पर्यायची निवड करा

[8]

i. Macro Economics is concerned with .....

समग्रलक्षी अर्थशात्र हे .....शी संबंधित आहे

- A. State Economy  
राज्य अर्थव्यवस्था
- B. Indivial Economy  
व्यक्तिगत अर्थव्यवस्था
- C. Whole Economy  
संपूर्ण अर्थव्यवस्था
- D. All of above  
वरील सर्व

ii. .... is used for measuring the National Income.

..... ही राष्ट्रीय उत्पन्न मोजण्याची पद्धत आहे.

- A. Income Method  
उत्पन्न पद्धत
- B. GDP  
स्थूल देशांतर्गत उत्पादन
- C. Money  
पैसा
- D. None of these  
यापैकी नाही

iii. Net National Product = Gross National Product .....

निव्वळ राष्ट्रीय उत्पादन = स्थूल राष्ट्रीय उत्पादन .....

- A. - Total Expenditure  
- एकूण खर्च
- B. - Public Expenditure  
- सार्वजनिक खर्च
- C. - Total Income  
- एकूण उत्पन्न
- D. - Depreciation Cost  
- घसारा खर्च



- iv. ....is the primary function of money.  
.....हे पैश्याचे प्राथमिक कार्य आहे.
- A. Medium of Exchange  
विनिमयाचे साधन
- B. Transfer of value  
हस्तांतरित मूल्य
- C. Store of Value  
मूल्य संग्रहण
- D. None of these  
यापैक नाही
- v. ....is an equation of Pigou.  
.....हे पिगूचे समीकरण आहे.
- A.  $P = KR/M$
- B.  $P = KY/M$
- C.  $P = KT/M$
- D.  $P = MV/T$
- vi. According to, .....Every supply creates its Own demand “  
... ..च्या मते प्रत्येक पुरवठा आपली मागणी स्वतःहून करतो.
- A. J.M.Keynes  
जे.एम. केन्स
- B. Adam Smith  
अडम स्मिथ
- C. J.B.Say  
जे.बी. से
- D. Hicks  
हिक्स
- vii. Consumption function is functional relationship between ..... and consumption  
उपभोग फलनाच उपभोग आणि .....चा फलनात्मक कार्यकारी संबंध आहे.
- A. Income  
उत्पन्न
- B. Expenditure  
खर्च
- C. Saving  
बचत
- D. Consumption  
उपभोग
- viii. Macro Economics variable is .....  
समग्रलक्षी अर्थशात्र ..... हे चल आहे.



QP-3946

- A. Price  
किमत
- B. Income  
उत्पन्न
- C. Transfer Income  
बदली उत्पन्न
- D. National Income  
राष्ट्रीय उत्पन्न

Q2) Descriptive long answer questions / दीर्घोत्तरी प्रश्न ( any one/ कोणतेही एक) [8]  
8

- a. State the Meaning, Nature and scope of Macro Economics.

समग्रलक्षी अर्थशास्त्राचा अर्थ ,स्वरूप आणि व्याप्ती सांगा  
or

Explain the Concepts of National Income.  
राष्ट्रीय उत्पन्नाच्या संकल्पना स्पष्ट करा.

Q3) Descriptive long answer questions / दीर्घोत्तरी प्रश्न ( any one/ कोणतेही एक) [8]  
8

Explain the Fisher's Quantity Theory of Money.

फिशरचा चलनसंख्यामान सिद्धांत स्पष्ट करा .

or

What is meant by Inflation? Explain the causes of Inflation.  
भाववाढ म्हणजे काय ? भाववाढीची कारणे स्पष्ट करा.

Q4) Write Short Answers (Any Two) [8]  
8

थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- a. State the Macro Economics Variables.

समग्रलक्षी आर्थिक चले सांगा .

- b. Explain the meaning and Motives of Demand for Money.

पैश्याचा अर्थ आणि मागणीचे हेतू विशद करा

- c. Explain the Expenditure Method for measures of National Income

राष्ट्रीय उत्पन्न मोजण्याची खर्च पद्धती विशद करा.

Q5) Write short note ( any two) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 8 [8]

- a. Simple Price Index

साधा किमत निर्देशांक

- b. Chembridge Equations



QP-3946

ii) केब्रीज समीकरणे

c. **Investment Function**  
गुंतवणूक फलन

## End Of Question Paper

**Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -**

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (778) B.Com.(Sem) (63108) Business Economics Paper - III Part 2 SEM 3
- 2] (778) B.Com.(Sem) (77837) Macro Economics Paper-I Part 2 SEM 3
- 3] (778) B.Com.(Sem) (50980) Business Economics Paper-III Part 2 SEM 3
- 4] (7801) Bachelor of Comm. (CBCS) (73508) Macro Economics Paper-I Part 2 SEM 3
- 5] (7822) Bachelor of Commerce ( NEP20 ) (91684) Macro Economics Paper-I Part 2 SEM 3
- 6] (778) B.Com.(Sem) (49808) Business Economics Paper-III Part 2 SEM 3
- 7] (7801) Bachelor of Comm. (CBCS) (97458) Macro Economics Paper-I Part 2 SEM 3



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Total No. of Pages : 4

Seat  
No.

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

**Examination, December - 2024**

**MACRO ECONOMICS**

**(Paper - I)**

**Sub. Code : 91684**

**Day and Date : Thursday, 05-12-2024**

**Total Marks : 40**

**Time : 10.30 a.m. to 12.00 p.m.**

**Instruction : 1) All questions are compulsory.**

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

**Q.1) Choose the correct alternative and rewrite the sentence.**

**8**

- i) Macro Economics is studied by .....
- a) J. M. Keynes                      b) A. C. Pigou  
c) A. Smith                              d) Samuelson
- ii) Under fishers transaction approach V. denoted .....
- a) Medium                              b) Velocity of legal money  
c) Measurement                      d) The total quantity of credit money
- iii) Monetary policy is run by .....
- a) Central Government              b) State Government  
c) Reserve Bank of India              d) Commercial Bank
- iv) Macro Economics deal with the equilibrium of .....
- a) short term                              b) long term  
c) very small time                      d) medium term
- v) 'Supply creates its own demand' is studied by .....
- a) Prof. J. M. Keynes                      b) Prof. Allen  
c) Prof. A. C. Pigou                      d) Prof. J. B. Say





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मराठी रुपांतर

सूचना : १. सर्व प्रश्न सोडविणे अनिवार्य आहेत.

२. उजवीकडील अंक प्रश्नाचे गुण दर्शवितात.



प्र.क्र.१. योग्य पर्याय निवडा आणि वाक्य पुन्हा लिहा.

8

- i) स्थूल अर्थशास्त्राचा अभ्यास ..... यांनी केला.  
अ) जे. एम. केन्स                      ब) ए. सी. पिगु  
क) ए. स्मिथ                              ड) सॅम्युअल्सन
- ii) फिशरच्या विनिमय V दर्शवते.  
अ) माध्यम                              ब) विधीग्राह्य पैशाचा पुरवठा  
क) मापन                                  ड) पत पैशाचा पुरवठा
- iii) चलनविषयक धोरण ..... राबवते.  
अ) केंद्र सरकार                      ब) राज्य सरकार  
क) रिझर्व बँक ऑफ इंडिया      ड) व्यापारी बँक
- iv) स्थूल अर्थशास्त्र ..... अभ्यास करते.  
अ) अल्प काळ                          ब) दीर्घ काळ  
क) अति अल्प काळ                  ड) मध्यम काळ
- v) 'प्रत्येक पुरवठा स्वतः करता मागणी निर्माण करतो' असे ..... यांनी म्हटले आहे.  
अ) प्रो. जे. एम. केन्स              ब) प्रो. अॅलन  
क) प्रो. ए. सी. पिगु                  ड) प्रो. जे. बी. से
- vi) जर पैशाचा पुरवठा दुप्पट झाला तर पैशाचे मूल्य ..... होईल.  
अ) दुप्पट                                  ब) तेवढेच  
क) एक चतुर्थांश                      ड) कमी
- vii) उपभोग व ग्राहकाचे उत्पन्न यामध्ये ..... संबंध आहे.  
अ) प्रत्यक्ष                              ब) अप्रत्यक्ष  
क) प्रमाणशीर                          ड) कोणताच नाही



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viii) किंमत निर्देशांकामध्ये ..... हे पायाभूत वर्ष असते.

- अ) 1000                      ब) 200  
क) 100                        ड) 500

प्र.क्र.२.स्थूल अर्थशास्त्र म्हणजे काय? त्याचे स्वरूप स्पष्ट करा.

8

किंवा

भाववाद म्हणजे काय? त्याची कारणे स्पष्ट करा.

प्र.क्र.३.फिशरचा चलनसंख्यामान सिद्धांत स्पष्ट करा.

8

किंवा

राष्ट्रीय उत्पन्न मापनाच्या पद्धती स्पष्ट करा.

प्र.क्र.४.थोडक्यात उत्तरे लिहा. (कोणतीही दोन)

8

- अ) स्थूल अर्थशास्त्राच्या मर्यादा स्पष्ट करा.  
ब) 'दरडोई उत्पन्न' ही संकल्पना स्पष्ट करा.  
क) चलनफुगवट्याचे प्रकार स्पष्ट करा.

प्र.क्र.५.टिपा लिहा. (कोणत्याही दोन)

8

- अ) 'से'चा बाजारपेठविषयक नियम  
ब) केन्सचा उपभोग फलन  
क) निव्वळ राष्ट्रीय उत्पन्न





Q5) Write Short Notes. (any Two)

[8]

- 1) Make in India Scheme
- 2) Incubation Centre
- 3) Net-preneur



### मराठी रुपांतर

- सूचना : 1) सर्व प्रश्न सोडवणे आवश्यक आहे.  
 2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.  
 3) मराठी रुपांतराबाबत शंका असल्यास मूळ इंग्रजी प्रश्न पाहावेत.

Q1) योग्य पर्यायांची निवड करा व उत्तरपत्रिकेमध्ये लिहा.

[8]

- 1) जोखीम स्वीकारणारी व व्यवसायाचे व्यवस्थापन करणारी व्यक्ती म्हणजे ----- होय.
 

अ) उद्योजक	ब) विक्रेता
क) खरेदीदार	ड) उपभोक्ता
- 2) -----म्हणजे आंतरजाळ्याच्या माध्यमाने ऑनलाईन व्यवसाय करणारा उद्योजक होय.
 

अ) सामाजिक उद्योजक	ब) शैक्षणिक उद्योजक
क) जाळे उद्योजक	ड) पर्यावरण संवर्धक उद्योजक
- 3) उद्योजकतेचा नवनिर्मिती सिद्धांत ----- यांनी दिला.
 

अ) हेगन	ब) जोसेफ शुंपीटर
क) नाईट	ड) डेव्हिड मॅक्लेलॅंड
- 4) स्टार्ट अप इंडिया ही योजना ----- यावर्षी सुरु करण्यात आली.
 

अ) 2018	ब) 2021
क) 2023	ड) 2015
- 5) MCED चे दीर्घोत्तरी रूप ----- असे आहे.
 

अ) Maharashtra Centre for Entrepreneurship Development
ब) Management Centre for Entrepreneurship Development
क) Marketing Centre for Entrepreneurship Development
ड) Maharashtra Centre for Equipment Department

6) सूक्ष्म, लघु व मध्यम उद्योग कायदा ----- साली संमत झाला.

अ) 2010 ब) 2016

क) 2006 ड) 2023

डॉक्टर या व्यक्तीस ----- उद्योजक म्हटले जाते.

अ) व्यापारी ब) सेवा

क) उत्पादक ड) व्यावसायिक

8) उत्पादन क्षेत्रात -----पर्यंत गुंतवणूक असल्यास त्याला सूक्ष्म उद्योग म्हणतात.

अ) 5 लाख ब) 50 लाख

क) 10 लाख ड) 25 लाख

Q2) उद्योजकता विकास प्रक्रिया म्हणजे काय? त्यातील अवस्था स्पष्ट करा. [8]

किंवा

जोसेफ शंपीटर यांचा नवप्रवर्तन सिद्धांत स्पष्ट करा.

Q3) स्टार्ट अप इंडिया योजना संक्षिप्तमध्ये स्पष्ट करा. [8]

किंवा

सूक्ष्म, लघु व मध्यम उपक्रमांचे महत्त्व सांगा.

Q4) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

1) हेगन यांचा स्थानभ्रष्टतेचा सिद्धांत

2) उद्योजकाचे प्रकार स्पष्ट करा

3) उद्योजकाची कार्ये

Q5) टिपा लिहा. (कोणत्याही दोन) [8]

1) मेक इन इंडिया योजना

2) इन्क्युबेशन सेंटर

3) जाळे उद्योजक







viii) सूक्ष्म, लघु व मध्यम उद्योग कायदा ..... साली संमत झाला.

अ) 2010

ब) 2016

क) 2006

ड) 2023



प्र.क्र.२.जोसेफ शुंपीटर यांचा नवप्रवर्तन सिद्धांत स्पष्ट करा.

8

किंवा

उद्योजकता विकास प्रक्रिया म्हणजे काय? त्यातील अवस्था स्पष्ट करा.

प्र.क्र.३.सूक्ष्म, लघु व मध्यम उपक्रमांचे महत्त्व सांगा.

8

किंवा

स्टार्ट अप इंडिया योजना संक्षिप्तमध्ये स्पष्ट करा.

प्र.क्र.४.थोडक्यात उत्तरे लिहा. (कोणतीही दोन)

8

अ) डेव्हिड मॅक्लेलँड यांचा कार्यसिद्धी प्रेरणेचा सिद्धांत स्पष्ट करा.

ब) उद्योजकाचे प्रकार स्पष्ट करा.

क) लघु उपक्रम स्थापनेचे विविध टप्पे स्पष्ट करा.

प्र.क्र.५.टिपा लिहा. (कोणत्याही दोन)

8

अ) इन्क्युबेशन सेंटर

ब) जाळे उद्योजक

क) कौशल्य भारत योजना

Seat No. **MAR-APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 ) B.com-II Sem-III****Sub. Name: Corporate Accounting Paper-I****Sub. Code: 49807/50979/63107/73507/77836 /82055/82056/91687/97457****Day and Date: APRIL ,19-04-2025****Total Marks: 40****Time: 02.30 PM To 04:00 PM****Instructions:**

- Special Inst.:** i) Question number 1 and 2 are compulsory  
 ii) Attempt any three questions from question No. 3 to 6  
 iii) Use of simple calculator is allowed

**Q1) Solve following MCQ.****[8]**

- i. Extra shares distributed to the current shareholders of the company at free of cost is known as ..... shares.
- A. Bonus  
 B. Preference  
 C. Sweat equity  
 D. Equity
- ii. .... is not the source of bonus shares.
- A. General Reserve  
 B. Capital Reserve  
 C. Share premium A/c  
 D. Cash & Bank balance
- iii. Debentures don't carry ..... right.
- A. Voting  
 B. Interest  
 C. Principal Repayment  
 D. Both interest & principal repayment
- iv. Issue of ..... is one of the sources of debt financing for business activities.
- A. Equity Shares  
 B. Debentures  
 C. Preference Shares  
 D. Ordinary Shares
- v. .... equity shares are discounted shares issued by a company to its employee or directors.
- A. Right  
 B. Bonus



- C. Sweat  
D. Preference
- vi. The Period from the date of purchase to the date of incorporation is called as.....  
A. Post incorporation  
B. Pre incorporation  
C. Post registration  
D. Golden period
- vii. Gross profit is allocated between the two periods on the basis of ..... ratio.  
A. Sales  
B. Time  
C. Period  
D. Expenses
- viii. Tally accounting software has provided ..... voucher.  
A. Contra  
B. Payment  
C. Sales  
D. All of the above

**Q2) Write short notes (Any Two)**

[8]

1. Advantages of Issue of Bonus Shares
2. Types of Debentures
3. Profit Prior to Incorporation

**Q3)**

[8]

The Balance Sheet of Pramod Ltd. as on 31-3-2023 is as follows,  
Balance Sheet as on 31-3-2023

Particulars	Rs.
<b>Equity &amp; Liabilities:</b>	
1. Shareholder's Funds :	
(a) Share Capital:	
Issued & Subscribed 80,000 Equity Shares of Rs. 10 each, Rs. 7.50 called up & paid up	6,00,000
2. Reserves & Surplus:	
Share Premium	1,50,000
Plant Revaluation Reserve (Capital Reserve)	20,000
Capital Redemption Reserve	1,50,000
General Reserve	3,00,000
<b>Total</b>	<b>12,20,000</b>
<b>Assets:</b>	
Total Assets	12,20,000
<b>Total</b>	<b>12,20,000</b>

The Company wanted to issue bonus shares to its shareholders at the rate of one share for every two shares held. Company make the final call before issue of bonus shares.

**You are required to pass Journal Entries in the Books of Pramod Limited.**

- Q4)** Karad Industries Ltd. Has issued on 1-4-2022, Debentures of Rs 15, 00,000. [8]  
Debentures issued at par at 3% discount and were redeemable at a premium of 5% after 5 years.

It was decided to create sinking fund by transferring Rs 3,00,000 every from Profit and Loss Appropriation Account. An equal amount is invested in 9% Government Securities at the end of every year. The interest was payable at 31st March every year.

**Give Journal entries in the books of company for the first two years assuming that accounts are closed on 31st March.**

- Q5)** Sonal Pitch Preparing company issued following Debentures during Financial year 2022-23 [8]

1. On 31/05/2022, Issued 1000 7% Debentures of Rs.1000 each at 4% Discount repayable at par

2. On 31/07/2022, Issued 2000 8% Debentures of Rs.1000 each at par repayable at par

3. On 30/09/2022, Issued 30000 6% Debentures of Rs.100 each at 5% premium repayable

4. On 30/11/2022, Issued 1000 7% Debentures of Rs.2500 each repayable at 4% Premium

5. On 31/01/2023, Issued 40000 5% Debentures of Rs.100 each at 5% premium repayable at 5% premium.

**You are required to pass journal entries in the books of company.**

- Q6)** Prakash Industries Ltd., was formed on 1-7-2022 to take over Business Partnership as from 1-4-2022. The following is the Statement of Profit & Loss of the Company for the year ending 31st March, 2023. [8]

**Statement of Profit & Loss**

	Particulars	Amount
I	Revenue from Operations:	
	Gross Profit	12,00,000
II	<b>Total Revenue (A)</b>	<b>12,00,000</b>
III	Expenses:	
	(i) Employee Benefit Expenses:	
	Salary	1,20,000
	Finance Cost:	
	Interest to Vendors (up to 31/8/2014)	50,000
	Depreciation and Amortization expenses	2,40,000
	Other Expenses:	
	Bad Debts written off	1,20,000
	Printing and Stationery	40,000
	Advertisement	1,00,000
	Provision for Bad Debts	1,60,000
	Preliminary Expenses	60,000
IV	<b>Total Expenses (B)</b>	<b>8,90,000</b>
V	<b>Net Profit (A-B)</b>	<b>3,10,000</b>

Out of Bad Debts Rs. 30,000 related to the Debtors taken over from partnership. The sales for the period upto 1-7-2022 were two third of the sales for remaining period. The salary was evenly paid throughout the year. The accounts settled on 01-09-2022. Compute the Profit & Loss made by the Company prior to incorporation.



## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (7822) Bachelor of Commerce ( NEP20 ) (91687) Corporate Accounting Paper-I Part 2 SEM 3
- 2] (778) B.Com.(Sem) (82056) Corporate Accounting Paper - I Part 2 SEM 3
- 3] (778) B.Com.(Sem) (63107) Corporate Accounting Paper - I Part 2 SEM 3
- 4] (778) B.Com.(Sem) (49807) Corporate Accounting Paper-I Part 2 SEM 3
- 5] (7801) Bachelor of Comm. (CBCS) (82055) Corporate Accounting Paper - I Part 2 SEM 3
- 6] (778) B.Com.(Sem) (50979) Corporate Accounting Paper-I Part 2 SEM 3
- 7] (7801) Bachelor of Comm. (CBCS) (97457) Corporate Accounting Paper-I Part 2 SEM 3
- 8] (778) B.Com.(Sem) (77836) CORPORATE ACCOUNTING PAPER - III Part 2 SEM 3
- 9] (7801) Bachelor of Comm. (CBCS) (73507) Corporate Accounting Paper-I Part 2 SEM 3



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Total No. of Pages : 4

Seat No	
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**B.Com. (Part II) (Semester III) (Based on NEP - 2020)**

**Examination, December - 2024**

**Corporate Accounting (Paper I)**

**Sub. Code : 91687**



**Day and Date : Saturday, 07/12/2024**

**Total Marks : 40**

**Time : 10.30 a.m. to 12.00 p.m.**

- Instructions :**
- 1) Question Nos. 1 and 2 are compulsory.
  - 2) Attempt any three questions from question numbers 3 to 6.
  - 3) Use of simple calculator is allowed.
  - 4) Figures to the right indicate full marks.

**Q. 1) MCQ (8 MCQs each for one mark)**

**(8)**

1. Bonus shares are issued only to.....
  - a) Fully paid preference shares
  - b) Partly paid preference shares
  - c) Partly paid equity shares
  - d) Fully paid equity shares
2. Issue of bonus share raises the overall ..... of the company.
  - a) Loan Capital
  - b) Share Capital
  - c) Reserves and Surplus
  - d) Assets
3. The time limit given to existing share holders for selecting the option of Right shares is.....
  - a) 15 to 30 days
  - b) 1 to 15 days Right
  - c) 30 to 45 days Sweat
  - d) 45 to 60 days
4. Issue of ..... is one of the sources of debt financing for business activities.
  - a) Debenture
  - b) Equity shares
  - c) Preference shares
  - d) Ordinary shares
5. The profit earned ..... is not available for dividend.
  - a) Pre-incorporation
  - b) After-incorporation
  - c) Post-incorporation
  - d) Post Registration





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On 1<sup>st</sup> April 2023, the company issued one fully paid bonus equity share of Rs. 1,000 each for every three equity shares held to its equity shareholders. For this purpose, the balance in profit and loss account and general reserve are used to the necessary extent. You are required to pass journal entries for the above transaction.

**Q.4)** ABC Company issued following debentures during the financial year 2023-24. **(8)**

1. On 31/5/2023, issued 1,000 7% debentures of Rs. 1,000 each at 4% discount repayable at par.
2. On 31/7/2023, issued 2,000 8 % debentures of Rs. 1,000 each at par repayable at par.
3. On 31/9/2023, issued 3,000 6% debentures of Rs. 1,000 each at 5% premium repayable at par.
4. On 31/11/2023, issued 1,000 7 % debentures of Rs. 2,500 each repayable at 4% premium.

You are requested to pass journal entries in the books of the company.

**Q. 5)** Takari-Mhaisal Supply Company, Sangli has issued on 1/4/2018, % debentures of Rs. 5,00,000 at par repayable at a premium of 5% after 5 years. The company created a Debenture Redemption Fund (Sinking Fund) by transfer of Rs. 1,00,000 every year from its profit. An equal amount and interest thereon was to be invested in 8% Government approved bonds at the end of every year. On 31/3/2023, the investments were sold for Rs. 4,55,000. **(8)**

Calculate profit or loss on the sale of investment and prepare Debenture Redemption Fund Accounts for all the years.

**Q.6)** Ajanta Company Ltd. was incorporated on 1/6/2022 to take over the business of Dileep & Company from 1/4/2022. The summarized Profit and Loss account as given by Ashok Ltd. for the year ending 31/3/2023 is as under. **(8)**



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**Profit and Loss account for the year ending 31/3/2023**

<b>Particular</b>	<b>Amount</b>	<b>Particular</b>	<b>Amount</b>
To Rent and Taxes	90,000	By Gross Profit b/d	10,66,000
To Salaries	3,31,000		
To Carriage Outward	14,000		
To printing & stationery	18,000		
To Interest to Debenture	25,000		
To Sale Commission	30,800		
To Bad debts	91,000		
To Underwriting commission	26,000		
To Preliminary Expenses	28,000		
To Audit Fees	45,000		
To Net Profit	3,67,200		
	<b>10,66,000</b>		<b>10,66,000</b>

Prepare profit and loss account for the year ended 31/3/2023, showing allocation of expenses and calculation of pre-incorporation and post-incorporation profit after considering following information.

1. Sales for Oct 2022 to March 2023 were 2 times the average monthly sales.
2. The audit fees are paid for the audit under Company Act.

Seat No. **MAR-APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 )****Sub. Name: Business Statistics Paper-I****Sub. Code: 50982/63110/63190/73510/77839 /91686/97460***B.com-II sem-III***Day and Date: APRIL ,21-04-2025****Total Marks: 40****Time: 02.30 PM To 04:00 PM**

- Instructions:**
1. All questions are compulsory
  2. Draw neat labelled diagrams wherever necessary
  3. Figures to the right indicate full marks

**Special Inst.:** Use of Non- programmable calculator is allowed



**Q1)** Choose the most correct alternative.

**[8]**

- The method of collecting data from entire population is called ...
  - A. census
  - B. sampling
  - C. both A and B
  - D. none of these
- Mean cannot be computed for ....
  - A. quantitative data
  - B. qualitative data
  - C. both A and B
  - D. none of these
- The ... is the easiest measure of dispersion to calculate.
  - A. mean deviation
  - B. variance
  - C. range
  - D. standard deviation
- The measure of central tendency listed below is ...
  - A. mode
  - B. mean
  - C. median
  - D. all the above
- Square root of variance is called ...
  - A. standard deviation
  - B. absolute deviation
  - C. coefficient of variation
  - D. mean deviation



- vi. The Statistics is ..... of data.
- collection
  - presentation
  - analysis and interpretation
  - all the above
- vii. In the regression equation  $Y = a + bX$ , the Y is called ...
- independent variable
  - dependent variable
  - continuous variable
  - none of these
- viii. If the two series move in same direction directions, it is said to be ...
- positive correlation
  - negative correlation
  - perfect positive correlation
  - perfect negative correlation

- Q2) Define standard deviation and coefficient of variation. [8]  
 A city's daily temperatures for a week are: 30, 32, 29, 31, 28, 33, 27.  
 Find standard deviation and coefficient of variation for the given data.

OR

Define Correlation. State types of correlation. Calculate the Spearman's rank coefficient of correlation between marks in Statistics and marks in accountancy.

Marks in Statistics 86 79 93 66 71 81

Marks in Accountancy 91 76 89 71 61 86

- Q3) Define arithmetic mean and state its merits and demerits. Calculate mean and mode of the following data. [8]

Time (minutes) 10-20 20-30 30-40 40-50 50-60

No. of employees 4 8 12 10 6

OR

What is histogram? From the table given below construct the histogram.

Temperature (in oC) 0-10 10-20 20-30 30-40 40-50 50-60

Number of days 2 8 12 15 6 2

- Q4) Attempt any two. [8]
- Define i) Median ii) Mode
  - Explain primary data and secondary data.
  - State relation between correlation coefficient and regression coefficients. If  $b_{yx} = 0.8$ ,  $b_{xy} = 0.15$  then find  $r$ .

- Q5) Write short notes on the following (any 2) [8]
- Requirements of good average.

- b. Simple Random Sampling.  
c. Coefficient of Variation.



## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (7822) Bachelor of Commerce ( NEP20 ) (91686) Business Statistics Paper-I Part 2 SEM 3
- 2] (778) B.Com.(Sem) (77839) Business Statistics Paper-I Part 2 SEM 3
- 3] (778) B.Com.(Sem) (63110) Business Statistics Paper - I Part 2 SEM 3
- 4] (778) B.Com.(Sem) (50982) Business Statistics Paper-I Part 2 SEM 3
- 5] (778) B.Com.(Sem) (63190) Business Statistics Paper-I Part 2 SEM 3
- 6] (7801) Bachelor of Comm. (CBCS) (97460) Business Statistics Paper-I Part 2 SEM 3
- 7] (7801) Bachelor of Comm. (CBCS) (73510) Business Statistics Paper-I Part 2 SEM 3





SC-19

Total No. of Pages : 3

Seat No	
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*Part II sem. III*  
**B.Com. (Part III) (Semester III)**  
**Examination, December - 2024**  
**Business Statistics (Paper I)**  
**Sub. Code : 91686**

Day and Date : Monday, 09/12/2024

Total Marks : 40

Time : 10.30 a.m. to 12.00 p.m.

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

**Q.1) Choose the correct alternative and write in the answer sheet. (8)**

- A) Which of the following is best absolute measure of dispersion?  
a) Mean                      b) S.D.                      c) Q.D.                      d) C.V.
- B) The coefficient of correlation always lies in between.....  
a) 0 to 2                      b) 1 to 2                      c) 0 to 1                      d) -1 to 1
- C) The variable which can be measured in well defined units of measurement is known as.....  
a) Quantitative variable                      b) Qualitative variable  
c) Discrete variable                      d) None of these
- D) We must arrange the data in ascending or descending order before calculating..  
a) Mean                      b) Median                      c) Mode                      d) S.D.
- E) Half of the difference between upper quartile and lower quartile is known as..  
a) Mean                      b) Median                      c) Q.D.                      d) Upper quartile
- F) The mean of 4,5,7,4,6 and  $X$  is 5. What will be the value of  $X$  ?  
a) 5                      b) 4                      c) 0                      d) -2



G) The mean of certain values is 4 . If we add the constant value 3 to each and every value of the distribution, then new mean will be ....

- a) 6
- b) 4
- c) 0
- d) 2

H) The distribution where mean, median and mode are equal is known as .....

- a) Discrete distribution
- b) Symmetric distribution
- c) Asymmetric distribution
- d) Continuous distribution

Q.2) Define mean and median. Calculate mean, median and mode for the following data. (8)

Weight	10	20	30	40	50	60
No. of students	4	7	12	15	8	3

OR

Q.2) Define standard deviation and CV. Following data gives number of runs scored by 2 batsmen A and B. Find out who is more consistent in runs.

Runs by Batsman A	5	7	6	7	5
Runs by Batsman B	10	2	8	3	9

Q.3) Define Histogram. For the following data construct histogram and hence locate Mode from it. (8)

Class	10 – 20	20 – 30	30 – 40	40 – 50	50 – 60	60 – 70
Frequency	9	13	18	22	16	10

OR

Q.3) What are the lines of regression? For the following data obtain regression equation of X on Y and estimate X if Y = 4.

Given,  $N = 10, \sum X = 50, \sum Y = 20, \sum XY = 170, \sum Y^2 = 512$



**Q.4) Attempt any 2 out of 3**

**(8)**

- What are the advantages of sampling method over census method?
- Charles Spearman's rank correlation coefficient between two series is 0.8 . The sum of squares of differences between the ranks is 33. Find number of pairs of observations.
- What is the relation between mean, median and Mode? Use it to find the value of median if mean is 24.2 and Mode is 24.8.

**Q.5) Attempt any 2 out of 3**

**(8)**

- Calculate Karl Pearson's coefficient of correlation between X & Y.

<b>X</b>	2	3	5	4	3
<b>Y</b>	7	6	3	8	2

- For the variables X and Y, two lines of regression are  $X + 2Y = 5$  and  $2X + 3Y = 8$ , then find Mean value of X and Y
  - What are the requirements of good average?
-



Seat No. **MAR APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 )****Sub. Name: Tax Procedure and Practice Income Tax Paper-VI****Sub. Code: 49815/50987/60256/63115/73513 /77842/92946/97464***B.com - II Sem - III***Day and Date: APRIL ,21-04-2025****Total Marks: 40****Time: 02.30 PM To 04:00 PM****Instructions: 1. Figures to the right indicate full marks  
2. Use of Scientific calculator is allowed****Special Inst.: 1. Question no. 1 & 2 are compulsory  
2. Attempt any 3 questions from question no. 3 to 6****Q1) Solve following MCQ.****[8]**

- i. What is called to an assessment when there is re-opening of already completed assessment on fulfilling certain conditions?
- A. Re-Assessment  
B. Regular Assessment  
C. Self Assessment  
D. Best Judgement Assessment
- ii. Advance tax is based on -
- A. Self Assessment  
B. Regular Assessment  
C. Re-Assessment  
D. Summary Assessment
- iii. All payment of Income tax is done only through following challan -
- A. ITNS 280  
B. ITNS 281  
C. ITNS 282  
D. ITNS 285
- iv. When there is delay in filing of Income Tax return, interest is levied as per section
- A. 234 B  
B. 234 C  
C. 234 A  
D. 234 D
- v. Self Assessment is done by following person -
- A. Assessing Officer  
B. Assessee  
C. Commissioner

D. None of these

vi. Appeal is filed to commissioner in which of following form?

- A. Form No. 16
- B. Form no. 16A
- C. Form no. 35
- D. Form no. 36



vii. Highest authority in appeal procedures is-

- A. High Court
- B. CBDT
- C. Appellate Tribunal
- D. Supreme Court

viii. Under which section of TDS, payment for professional fees liable to TDS?

- A. Sec. 194 C
- B. Sec. 194 A
- C. Sec. 194 B
- D. Sec. 194 J

Q2) Write short note on any 2 out of 3 following -

[8]

- a. Advance Tax
- b. Appeal
- c. Duties of person deducting tax

Q3) Write notes on following in brief -

[8]

a) Rectification of mistakes

b) Best Judgment Assessment

**OR**

From the following information, relating to Shri. Ashok Mishra for Assessment year 2023-24, you are required to calculate advance tax payable in instalments along with due dates.

<b><u>Particulars</u></b>	<b><u>Amount in Rs.</u></b>
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/-

- Q4)** 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. [8]
- Q5)** You are supplied with following information. Calculate amount of tax to be deducted at source- [8]

<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/-



- Q6)** Interest paid or likely to be paid by bank to Mr. Vivek, on Fixed Deposit in a financial year is Rs. 52,000/- [8]  
What will be TDS?

## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- |  |  |              |
|--|--|--------------|
| 1] (7822) Bachelor of Commerce (NEP20) | (92946) Tax Procedure and Practice Income Tax Paper-VI | Part 2 SEM 3 |
| 2] (7801) Bachelor of Comm. (CBCS)     | (97464) Tax Procedure and Practice Income Tax Paper-VI | Part 2 SEM 3 |
| 3] (778) B.Com.(Sem)                   | (63115) Tax Proce. & Practice (I.T. Serv.Tax) Pap-VI   | Part 2 SEM 3 |
| 4] (778) B.Com.(Sem)                   | (77842) Tax Procedure & Practice (Incom Tax Paper VI)  | Part 2 SEM 3 |
| 5] (778) B.Com.(Sem)                   | (60256) Tax Procedure & Practice Paper VI (INCOME TAX) | Part 2 SEM 3 |
| 6] (778) B.Com.(Sem)                   | (50987) Tax Proce. & Practice ( I.T.Serv.Tax) Pap-VI   | Part 2 SEM 3 |
| 7] (778) B.Com.(Sem)                   | (49815) Tax Proce. & Practice ( I.T.Serv.Tax) Pap-VI   | Part 2 SEM 3 |
| 8] (7801) Bachelor of Comm. (CBCS)     | (73513) Tax Procedure & Practice (Incom Tax) Paper VI  | Part 2 SEM 3 |



Seat No. **OCT\_NOV\_2024 WINTER EXAMINATION**11809 Bachelor of Commerce ( NEP 2.0 ) B.com-II sem III

Sub. Name: Tax Procedure and Practice Income Tax Paper-VI

Sub. Code: 49815/50987/60256/63115/73513 /77842/92946/97464

Day and Date: DECEMBER ,09-12-2024

Total Marks: 40

Time: 10:30 AM To 12:00 PM

Instructions: 1. Figures to the right indicate full marks

Special Inst.: 1. Question No. 1 and 2 are compulsory

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



Q1) Solve following MCQ.

[8]

- i. As per section \_\_\_\_\_, every person whose estimated tax liability for the year is Rs. 10,000 or more, shall pay his tax in advance, in the form of "advance tax".
- A. 205  
B. 208  
C. 215  
D. 218
- ii. Taxpayers opting for presumptive taxation scheme of Section 44AD are required to pay advance tax up to which of the following percentage by 15th June?
- A. 15%  
B. 45%  
C. 75%  
D. NIL
- iii. The last date of filling of return of income of individual is:
- A. 31st July of the assessment year  
B. 30th September of the assessment year  
C. 31st March of the assessment year  
D. 31st August of the assessment year
- iv. At the end of the year, actual tax liability is less than the advance tax paid, assessee is eligible-
- A. To pay more tax  
B. To pay less tax  
C. To pay advance tax  
D. To claim refund
- v. Summary assessment (Computerised assessment) is done after which of the following assessment?



QP-2116

- A. Regular Assessment
- B. Best Judgment Assessment
- C. Self Assessment
- D. Re - Assessment

vi. After which assessment, Income Tax Department intimates to assessee about assessment through his e mail id or sms on mobile?

- A. Regular Assessment
- B. Self Assessment
- C. Summary Assessment
- D. None of these

vii. Assessee informs IT department after completing his self assessment procedure through which of the following document?

- A. TDS Certificate
- B. Form No.16
- C. Income Tax Return
- D. PAN Card

viii. Quarterly TDS return for TDS payments on payment other than salary is to be filed in form -

- A. Form No. 24Q
- B. Form No. 26Q
- C. Form No. 27Q
- D. Form No. 16Q

Q2) Write short note on any 2 out of following

[8]

- a. 1. Interest under section 234C
- 2. Advance Tax for presumptive Income scheme
- 3. TDS under section 194 H

Q3) Write notes in brief on following -

[8]

- 1) Summary Assessment
- 2) TDS under section 194A

OR

Calculate total tax and interest payable under section 234A and 234B 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/-

[2]

P.T.O.

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

- Q4)** 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/-



- Q5)** From the following information, relating to Shri. Ashok Mishra for Assessment year 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	6,10,000/-
2. Income from Salary	4,80,000/-
3. Bank Interest Income	1,10,000/-
4. TDS	7,675/-

- Q6)** 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.

\* \* \*



QP-2215

Total No. of Pages : 3

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

**OCT\_NOV\_2024 WINTER EXAMINATION**

11809 Bachelor of Commerce ( NEP 2.0 ) *B.com II sem-III*

**Sub. Name: Tax Procedure and Practice Goods and Service Tax (CGST,SGST and IGST) Paper-V**

**Sub. Code: 49814/60255/63114/73512/77840 /92945/97463**

**Day and Date: DECEMBER ,10-12-2024**

**Total Marks: 40**

**Time: 10:30 AM To 12:00 PM**

**Instructions: 1. Figures to the right indicate full marks**

**Special Inst.: 1) Question No. 1&2 are compulsory  
2) Attempt any 3 questions from question no.3 to 6**



**Q1) Solve following MCQ.**

**[8]**

- i. As per \_\_\_\_\_ specifies the activities to be treated as supply even if made without consideration.
- A. Schedule I of CGST Act
  - B. Schedule II of CGST Act
  - C. Schedule III of CGST Act
  - D. All of these
- ii. Under GST, inter-state supply shall attracts \_\_\_\_\_
- A. SGST
  - B. IGST
  - C. CGST
  - D. CGST & SGST
- iii. The value of supply of goods & services shall be the \_\_\_\_\_
- A. Transaction value
  - B. Retail sale price
  - C. Wholesale value
  - D. None of these
- iv. \_\_\_\_\_ is the ceiling limit prescribed on the rate under IGST.
- A. 14%
  - B. 40%
  - C. 26%
  - D. 30%
- v. The value of taxable supply should not include \_\_\_\_\_
- A. Taxes levied under SGST Act, 2017
  - B. Taxes levied under CGST Act, 2017
  - C. Taxes levied under GST Compensation Cess Act, 2017
  - D. All of the above



QP-2215

- vi. Renting of immovable property is \_\_\_\_\_  
A. Supply of goods  
B. Supply of service  
C. Neither as a supply of goods nor a supply of service  
D. Either as a supply of goods or a supply of service
- vii. A \_\_\_\_\_ Supply comprising of two or more supplies shall be treated as the supply of that particular supply that attracts highest rate of tax.  
A. Composite  
B. Mixed  
C. Both (a) & (b)  
D. None of these
- viii. Last date of issue of invoice is \_\_\_\_\_ days from supply of service other than banking companies.  
A. 30 days  
B. 45 days  
C. Date of supply of service  
D. Date of payment

Q2) Write short note ( Any two) [8]

- a. a) Mixed Supply  
b) Levy & collection  
c) Schedule III under CGST Act, 2017

Q3) Explain in detail provisions of the time of supply. [8]  
OR

Determine the time of supply under reverse charge basis.

Date	Particulars
i) 10th August, 2024	Date of invoice issued for the supplier
ii) 10th August, 2024	Date of removal of goods
iii) 20th August, 2024	Date of receipt of goods
iv) 25th August, 2024	Date of payment entry in the books of recipient
v) 22nd August, 2024	Date of amount debited in the bank account of recipient

Q4) NS Ltd has provided the following particulars relating to goods sold by it to Rajaram Ltd. [8]

Particulars	Amount(rs.).
1. List price of the goods (exclusive of taxes & discount)	70,000/-
2. Tax levied by municipal authority on the sale of such Goods	7,000/-

**QP-2215**

3. Packing Charges (not included in price above)	1,000/-
4. Subsidy received from a NGO on sale of such goods	2,000/-
5. Third party inspection charges	3,000/-
6. Discount of 2% is offered to Rajaram Ltd on the list price & recorded in the invoice	

Determine the value of taxable supply made by NS Ltd.



- Q5)** M/s Sham Traders supplied goods to M/s Ram Traders on 27th April, 2024. The GST rate on goods is changed from 12% to 5% w.e.f. 1st May, 2024. M/s Sham Traders issued invoice on 28th April, 2024 and payment is credited in its bank account on 30th April, 2024. **[8]**  
What is the time of supply in this case.
- Q6)** Mr. Prakash purchased goods worth Rs. 7,50,000/- (excluding CGST & SGST @ 6% each). He sold goods for Rs. 9,25,000/- to Sam Traders, by levying CGST & SGST @ 9% each. Also he sold goods for Rs. 1,35,000/- to AQ Ltd, by levying IGST @ 18%. **[8]**  
Calculate tax liability of the trader.

\* \* \*



**B.COM. – II<sup>nd</sup> Year**

**SEM – IV**

**Previous Year**

**Question Papers**

**Academic Year**

**(2024-25)**



SEC

QP-4686

Seat No. 

B.com/BA/BBA/BCA II

Total No. of Pages : 7

**MAR APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 )****Sub. Name: E-Banking Sem IV****Sub. Code: 92297/94952/92964/95025/95024****Day and Date: APRIL ,27-04-2025****Total Marks: 50****Time: 02.30 PM To 04:00 PM****Instructions: 1. All questions are compulsory****Special Inst.: Each Question carry two marks.****Q1) Solve following MCQ.****[50]**

- i. What is the full form of UPI?  
UPI चे पूर्ण रूप काय आहे ?
- A. Unified Payments Interface  
युनिफाइड पेमेंट्स इंटरफेस
- B. Universal Payment Integration  
युनिव्हर्सल पेमेंट इंटीग्रेशन
- C. Unique Payment Identifier  
युनिक पेमेंट आयडेंटिफायर
- D. Unified Processing Interface  
युनिफाइड प्रोसेसिंग इंटरफेस
- ii. Which of the following is NOT a digital payment method?  
खालीलपैकी कोणती डिजिटल पेमेंट पद्धत नाही ?
- A. Credit Card  
क्रेडिट कार्ड
- B. NEFT  
NEFT
- C. Cash  
रोख रक्कम (कॅश)
- D. UPI
- iii. Who regulates digital payments in India?  
भारतात डिजिटल पेमेंट्स कोण नियंत्रित करते ?
- A. SEBI
- B. RBI
- C. IRDAI
- D. NPCI
- iv. What does QR in QR Code stand for?  
QR कोडमधील QR याचा अर्थ काय ?
- A. Quick Response  
क्विक रिस्पॉन्स

**[1]****P.T.O.**

- B. Quick Recharge  
क्विक रिचार्ज
- C. Quality Recognition  
क्वालिटी रिकग्निशन
- D. Quantum Routing  
क्वांटम राऊटिंग



- v. Which of these is NOT a digital payment service?  
खालीलपैकी कोणती डिजिटल पेमेंट सेवा नाही ?
- A. Google Pay  
गुगल पे
  - B. PayPal  
पेपल
  - C. Bitcoin  
बिटकॉइन
  - D. Postal Money Order  
पोस्टल मनी ऑर्डर
- vi. What is the full form of NEFT?  
NEFT चे पूर्ण रूप काय आहे ?
- A. National Electronic Funds Transfer  
नॅशनल इलेक्ट्रॉनिक फंड ट्रान्सफर
  - B. National Economic Financial Transaction  
नॅशनल इकॉनॉमिक फायनान्शियल ट्रान्झॅक्शन
  - C. Network Electronic Funds Transfer  
नेटवर्क इलेक्ट्रॉनिक फंड ट्रान्सफर
  - D. New Electronic Financial Technology  
न्यू इलेक्ट्रॉनिक फायनान्शियल टेक्नॉलॉजी
- vii. Which of the following is NOT a feature of E-Banking?  
खालीलपैकी कोणते ई-बँकिंगचे वैशिष्ट्य नाही ?
- A. 24/7 Access  
२४/७ प्रवेश
  - B. Physical Cash Transactions  
प्रत्यक्ष रोख व्यवहार
  - C. Online Fund Transfer  
ऑनलाइन फंड ट्रान्सफर
  - D. Bill Payments  
बिल पेमेंट्स
- viii. What does IFSC stand for in banking?  
बँकिंगमधील IFSC चे पूर्ण रूप काय आहे ?
- A. Indian Financial Security Code  
इंडियन फायनान्शियल सिक्युरिटी कोड
  - B. International Funds System Code  
इंटरनॅशनल फंड्स सिस्टिम कोड

- C. Indian Financial System Code  
इंडियन फायनान्शियल सिस्टिम कोड
- D. Internet Fund Secure Code  
इंटरनेट फंड सिक्कुर कोड



- ix. Which of these services is NOT provided by E-Banking?  
खालीलपैकी कोणती सेवा ई-बँकिंगद्वारे दिली जात नाही ?
- A. Fixed Deposits  
मुदत ठेवी
- B. Online Shopping  
ऑनलाइन शॉपिंग
- C. Loan Application  
कर्ज अर्ज
- D. Currency Exchange in Cash  
रोख चलन विनिमय
- x. What is the main purpose of an OTP in online banking?  
ऑनलाइन बँकिंगमध्ये OTP चा मुख्य उद्देश काय आहे ?
- A. To verify transactions  
व्यवहार सत्यापित करणे
- B. To check account balance  
खाते शिल्लक तपासणे
- C. To reset internet speed  
इंटरनेट गती रीसेट करणे
- D. To increase account security  
खाते सुरक्षा वाढवणे
- xi. What is the full form of IMPS in banking?  
बँकिंगमध्ये IMPS चे पूर्ण रूप काय आहे ?
- A. Immediate Payment Service  
इमिडिएट पेमेंट सर्व्हिस
- B. Indian Mobile Payment System  
इंडियन मोबाईल पेमेंट सिस्टीम
- C. Internet Money Processing Service  
इंटरनेट मनी प्रोसेसिंग सर्व्हिस
- D. Instant Money Payment Solution  
इंस्टंट मनी पेमेंट सोल्यूशन
- xii. What is the primary risk in E-Banking?  
ई-बँकिंगमधील प्राथमिक जोखीम काय आहे ?
- A. Fast Service  
जलद सेवा
- B. Cyber Fraud  
सायबर फसवणूक
- C. Easy Access  
सोपी प्रवेशयोग्यता

D. No ATM Charges  
ATM शुल्क नाही

xiii. What does CVV stand for on a debit/credit card?

डेबिट/क्रेडिट कार्डवरील CVV चे पूर्ण रूप काय आहे ?

- A. Card Verification Value  
कार्ड व्हेरिफिकेशन व्हॅल्यू
- B. Central Verification Vault  
सेंट्रल व्हेरिफिकेशन व्हॉल्ट
- C. Card Virtual Verification  
कार्ड व्हर्च्युअल व्हेरिफिकेशन
- D. Customer Verified Value  
कस्टमर व्हेरिफाइड व्हॅल्यू



xiv. Which technology is used for Contactless Payments?

कॉन्टॅक्टलेस पेमेंटसाठी कोणते तंत्रज्ञान वापरले जाते ?

- A. NFC (Near Field Communication)  
NFC (निअर फील्ड कम्युनिकेशन)
- B. VPN  
VPN
- C. GSM  
GSM
- D. RFID  
RFID

xv. Which of the following payment methods requires an internet connection?

खालीलपैकी कोणत्या पेमेंट पद्धतीसाठी इंटरनेट आवश्यक आहे ?

- A. Debit Card (Offline)  
डेबिट कार्ड (ऑफलाइन)
- B. Cash Payment  
रोख पेमेंट
- C. UPI Transaction  
UPI व्यवहार
- D. ATM Withdrawal  
ATM पैसे काढणे

xvi. Which of the following is NOT an e-Banking service?

खालीलपैकी कोणती ई-बँकिंग सेवा नाही ?

- A. Online Fund Transfer  
ऑनलाइन फंड ट्रान्सफर
- B. ATM Withdrawal  
एटीएममधून पैसे काढणे
- C. Internet Banking  
इंटरनेट बँकिंग
- D. Cheque Deposit at Bank Branch  
बँकेत धनादेश जमा करणे



- xvii.** What is phishing in e-Banking?  
ई-बँकिंगमध्ये फिशिंग म्हणजे काय ?
- Fishing for financial opportunities  
आर्थिक संधी शोधणे
  - Fraudulent attempt to obtain sensitive information  
संवेदनशील माहिती मिळवण्याचा फसवा प्रयत्न
  - A secure banking technique  
सुरक्षित बँकिंग तंत्र
  - A method of hacking ATMs  
एटीएम हॅकिंगची पद्धत
- xviii.** What is the role of a virtual keyboard in e-Banking?  
ई-बँकिंगमध्ये व्हर्चुअल कीबोर्डची भूमिका काय आहे ?
- To type faster  
लवकर टाइप करण्यासाठी
  - To prevent keylogger attacks  
कीलॉगर हल्ल्यांपासून संरक्षण करण्यासाठी
  - To change passwords  
पासवर्ड बदलण्यासाठी
  - D) To transfer money  
पैसे ट्रान्सफर करण्यासाठी
- xix.** Which of the following is the safest way to use e-Banking?  
ई-बँकिंग सुरक्षितरित्या वापरण्याचा योग्य मार्ग कोणता ?
- Using a public Wi-Fi network  
सार्वजनिक वाय-फाय नेटवर्क वापरणे
  - Keeping the password confidential  
पासवर्ड गोपनीय ठेवणे
  - Sharing OTP with friends  
मित्रांसोबत OTP शेअर करणे
  - Clicking on unknown email links  
अपरिचित ईमेल लिंकवर क्लिक करणे
- xx.** What is a common security feature in digital payments?  
डिजिटल पेमेंटसाठी सामान्य सुरक्षा वैशिष्ट्य कोणते आहे ?
- OTP (One-Time Password)  
OTP - वन-टाइम पासवर्ड
  - CAPTCHA  
कॅप्चा
  - Fingerprint authentication  
फिंगरप्रिंट प्रमाणीकरण
  - All of the above  
वरील सर्व
- xxi.** Which mobile payment app was launched by the Government of India?

भारत सरकारने कोणते मोबाइल पेमेंट अॅप सुरू केले ?

- A. Google Pay  
गूगल पे
- B. PhonePe  
(फोनपे)
- C. BHIM  
BHIM - भीम अॅप
- D. Paytm  
पेटीएम



xxii. What is the full form of RTGS?

RTGS चा पूर्ण अर्थ काय आहे ?

- A. Real-Time Gross Settlement  
रिअल-टाइम ग्रॉस सेटलमेंट
- B. Rapid Transaction Gross System  
रॅपिड ट्रान्झॅक्शन ग्रॉस सिस्टम
- C. Real Transaction Growth System  
रिअल ट्रान्झॅक्शन ग्रोथ सिस्टम
- D. None of the above  
वरीलपैकी काहीही नाही

xxiii. Which of the following is required for using mobile banking?

मोबाईल बँकिंग वापरण्यासाठी खालीलपैकी काय आवश्यक आहे ?

- A. Registered mobile number  
नोंदणीकृत मोबाइल नंबर
- B. Internet connection  
इंटरनेट कनेक्शन
- C. Banking app or SMS service  
बँकिंग अॅप किंवा SMS सेवा
- D. All of the above  
वरील सर्व

xxiv. Which type of card is used for online transactions?

ऑनलाइन व्यवहारांसाठी कोणते कार्ड वापरले जाते ?

- A. Debit Card  
(डेबिट कार्ड)
- B. Credit Card  
(क्रेडिट कार्ड)
- C. Prepaid Card  
(प्रीपेड कार्ड)
- D. All of the above  
(वरील सर्व)

xxv. Which of the following is a cybersecurity risk in e-banking?

ई-बँकिंगमध्ये खालीलपैकी कोणता सायबर धोका आहे ?

- A. Phishing

- फिशिंग  
B. Malware Attacks  
मालवेअर हल्ले  
C. Identity Theft  
ओळख चोरी  
D. All of the above  
वरील सर्व



## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (7824) Bachelor of Computer Application (CBCS)NEP (95025) E-Banking Part 2 SEM 4
- 2] (7825) Bachelor of B. Com Information Technolgy (IT) (92964) E-Banking Part 2 SEM 4
- 3] (7826) Bachelor of B.Com Bank Management(Entire) NEP 2020 (94952) E-Banking Part 2 SEM 4
- 4] (7822) Bachelor of Commerce ( NEP20 ) (92297) E-Banking Part 2 SEM 4
- 5] (7823) Bachelor of Business Administration NEP (95024) E-Banking (SEC 4 ) Part 2 SEM 4



Seat No.	
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Total No. of Pages : 5

**B.Com. (Part - II) (Semester - IV)(CBCS/NEP)**  
**Examination, December-2024**  
**E-Banking (Skill Enhancement Course)**  
**Sub. Code : 92297**



Day and Date : Sunday, 15/12/2024

Total Marks : 50

Time : 02:30 p.m. to 04:00 p.m.

**Q1) Select the most appropriate alternative and put it into the box provided in front of the question. (योग्य पर्याय निवडून समोर दिलेल्या चौकटीत लिहा.)**

1) What is electronic representation of cash?

रोखीचे इलेक्ट्रॉनिक प्रतिनिधित्व काय आहे ?

A) E-cash/ई-कॅश

B) Electronic cash/इलेक्ट्रॉनिक रोख

C) Digital Cash/डिजिटल रोख

D) All of these/वरील सर्व

2) Types of e-money is \_\_\_\_\_

ई-मनीचे प्रकार ----- आहेत.

A) enhancements to credit card system/क्रेडिट कार्ड प्रणालीमध्ये सुधारणा

B) electronic cheque/इलेक्ट्रॉनिक चेक

C) electronic bank notes/इलेक्ट्रॉनिक बँक नोटा

D) All of these/वरील सर्व

3) What is long form of IFSC?

आयएफएससीचे दिर्घ स्वरूप काय आहे ?

A) Indian Financial System Code B) Indian Fund Supply Code

B) Indian Financial Security Code C) Indian Financial Surrpot Code



- 4) Which of the following amount we can transfer through RTGS?  
खालीलपैकी कोणती रक्कम आर.टी.जी.एस.द्वारे हस्तांतरित करू शकतो?
- A) 10,000 B) 20,000  
C) 1,00,000 D) 2,00,000
- 5) Which committee mooted the idea of payments banks?  
भरणा बँकांची कल्पना कोणत्या समितीने मांडली?
- A) Bhima Jalan/भीमा जालान B) Nachiket Moor/नचिकेत मोर  
C) P. J. Nayak/पी. जे. नायक D) Y. V. Reddy/वाय. व्ही. रेड्डी
- 6) What is the main driver of electronic payment growth?  
इलेक्ट्रॉनिक पेमेंट वाढीचा मुख्य चालक कोणता आहे?
- A) Consumer demand for new methods / नवीन पद्धतींसाठी ग्राहकांची मागणी  
B) Government regulation / सरकारी नियमन  
C) Technological development / तांत्रिक विकास  
D) Market demand / बाजाराची मागणी
- 7) What are the main concerns about electronic payment?  
इलेक्ट्रॉनिक पेमेंटबद्दल मुख्य चिंता काय आहेत?
- A) Privacy and security / गोपनीयता आणि सुरक्षा  
B) Privacy and charged fees / गोपनीयता आणि आकारलेले शुल्क  
C) Security and charged fees / सुरक्षा आणि आकारलेले शुल्क  
D) Limited acceptance / मर्यादित स्वीकृती
- 8) What is Bitcoin?  
बिटकॉइन म्हणजे काय?
- A) An online payment blog / ऑनलाइन पेमेंट ब्लॉग  
B) First decentralized digital currency / प्रथम केंद्रित डिजिटल चलन  
C) A mobile app for online shopping / ऑनलाइन खरेदीसाठी मोबाइल ॲप  
D) Game token / गेम टोकन
- 9) Which of the following is not an example of mobile payment?  
खालीलपैकी कोणते मोबाइल पेमेंटचे उदाहरण नाही.
- A) NFC B) PaySafe Card  
C) PayGol D) Boku



- 10) Debit card also allow \_\_\_\_\_  
----- करण्याची परवानगी डेबिट कार्डला आहे.
- A) Purchase on credit / उधारीवर खरेदी  
B) Instant cash withdrawal / त्वरित पैसे काढणे  
C) Debt repayment / कर्जाची परतफेड  
D) Late payment / उशीरा पेमेंट
- 11) Which of the following is not a digital wallet?  
खालीलपैकी कोणते डिजिटल वॉलेट नाही?
- A) UPI B) Smart Card  
C) BHIM D) Mobikwik
- 12) Which of the following is the implementing body of NACH?  
खालीलपैकी कोणती NACH ची अंमलबजावणी करणारी संस्था आहे?
- A) RBI / आरबीआय B) NPCI / एनपीसीआय  
C) Ministry of Finance/वित्त मंत्रालय D) NABARD / नाबार्ड
- 13) Which of the following must be linked with Adhar card?  
खालीलपैकी कोणते आधार कार्डशी लिंक केले पाहिजे?
- A) NEFT B) RTGS  
C) IMPS D) AEPS
- 14) \_\_\_\_\_ is simply the use of electronic means to transfer funds directly from one account to another, rather than by cheque or cash.  
----- म्हणजे चेक किंवा रोख रकमेऐवजी थेट एका खात्यातून दुसऱ्या खात्यात निधी हस्तांतरित करण्यासाठी इलेक्ट्रॉनिक माध्यमांचा वापर.
- A) M-Banking / एम-बँकिंग B) O-Banking / ओ-बँकिंग  
C) E-Banking / ई-बँकिंग D) D-Banking / डी-बँकिंग
- 15) What is the full form of ATM?  
एटीएमचे पूर्ण रूप काय आहे?
- A) Automatic Teller Machine B) Automatic Teller Machine  
C) Automatic Transaction Machine D) Advance Teller Machine





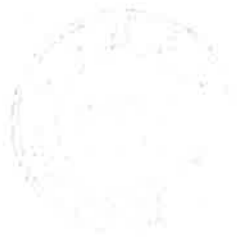
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- 16) Rupay Card is a \_\_\_\_\_  
रुपे कार्ड हे ----- आहे.
- A) Credit Card / क्रेडिट कार्ड      B) Identity Card / ओळखपत्र  
C) Debit Card / डेबिट कार्ड      D) Prepaid Card / प्रीपेड कार्ड
- 17) Which of the following is a crypto currency?  
खालीलपैकी कोणते क्रिप्टो चलन आहे?
- A) Dollar / डॉलर      B) Bitcoin / बिटकॉइन  
C) Riyal / रियाल      D) Rupee / रुपया
- 18) The full form of PIN is \_\_\_\_\_.  
PINचे पूर्ण रूप ----- आहे.
- A) Personal Identification Number  
B) Professional Income Number  
C) Professional Identification Number  
D) Personal Income Number
- 19) If you need to transfer money to another person via the internet,  
which of the following methods you could use? / जर तुम्हाला  
इंटरनेटद्वारे दुसऱ्या व्यक्तीला पैसे हस्तांतरित करायचे असल्यास तुम्ही  
खालीलपैकी कोणती पद्धती वापरू शकता?
- A) Financial cybermediary / आर्थिक सायबरमिडीयरी  
B) Electronic check / इलेक्ट्रॉनिक चेक  
C) Electronic bill presentment and payment/इलेक्ट्रॉनिक बिल सादरकरण आणि पेमेंट  
D) All of these / वरील सर्व
- 20) PIN in ATM card is of :  
एटीएम कार्डमधील पिन खालीलपैकी आहे.
- A) 12 digits / 12 अंक      B) 2 digits / 2 अंक  
C) 2 alphabets and 2 digits / 2 अक्षर आणि 2 अंक  
D) 4 digits / 4 अंक



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- 21) Digital signautre certificate is issued by :  
डिजिटल स्वाक्षरी प्रमाणपत्राद्वारे जारी केले जाते.
- A) Certifying Authority / प्रमाणन प्राधिकरण  
B) RBI / आरबीआय  
C) Central Government / केंद्र सरकार  
D) State Government / राज्य सरकार
- 22) The liability of the credit card holder on loss of the credit card is :  
क्रेडिट कार्ड गमावल्यास क्रेडिट कार्डधारकाची जबाबदारी आहे.
- A) Till two days after the matter reported to the issuing bank  
/ प्रकरण जारी करणाऱ्या बँकेला कळवल्यानंतर दोन दिवसांपर्यंत  
B) Unlimited / अमर्यादित  
C) Up to the time, mater is reported to issuing bank.  
/ वेळेपर्यंत मॅटर जारी करणाऱ्या बँकेला कळविले जाते.  
D) Up to credit limit / क्रेडिट मर्यादेपर्यंत
- 23) Which of the following initiating institution sends funds through the system to be deposited in the recipients account? / खालीलपैकी कोणती आरंभ संस्था प्राप्तकर्त्याच्या खात्यात जमा करण्यासाठी प्रणालीद्वारे निधी पाठवते?
- A) Credit Transfer / क्रेडिट ट्रान्सफर B) Debit Transfer / डेबिट ट्रान्सफर  
C) Fund Transfer / फंड ट्रान्सफर D) None of these / यापैकी नाही
- 24) Bhim App was launched on \_\_\_\_\_.  
----- रोजी भीम अॅप लॉंच करण्यात आले.
- A) 15 Aug. 2016 B) 31 Oct. 2016  
C) 26 Jan. 2016 D) 30 Dec. 2016
- 25) Which accounts can we add in BHIM interface?  
भीम इंटरफेसमध्ये आपण कोणती खाती जोडू शकतो ?
- A) Saving A/c / बचत खाते B) Current A/c / चालू खाते  
C) D-Mat A/c / डि-मॅट खाते D) A nad B/ ए आणि बी



Seat No. **MAR-APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 ) B.com-II sem-IV****Sub. Name: Business Communication Paper-IV****Sub. Code: 73520/97467/91695/49820/63120 /77843****Day and Date: APRIL ,15-04-2025****Time: 10:30 AM To 12:00 PM****Instructions: 1. All questions are compulsory  
2. Figures to the right indicate full marks****Total Marks: 40****Q1) A. Rewrite the following sentences by choosing the correct alternative. [4]**

- i. At night, ghosts of memory .....in the hollow.  
 A. walk  
 B. run  
 C. dance  
 D. stand
- ii. The salary of the narrator had been raised to ..... dollars a month.  
 A. fifty  
 B. sixty-five  
 C. fifty-six  
 D. sixty
- iii. The company paid its men only ..... a month.  
 A. once  
 B. twice  
 C. thrice  
 D. four times
- iv. 'One Day I Wrote Her Name' is .....  
 A. a sonnet  
 B. a song  
 C. a ballad  
 D. an elegy

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

1. What is the name of the church where the verger worked? .
2. Who are responsible for inventing new things?
3. Who was Mr. Montgomery?
4. Which road does the poet refer at the beginning of the poem 'Breathing Spaces'?

**Q2) A. Answer the following questions in 3 to 4 sentences each. (Any [6]**

**Three)**

1. How did the narrator attempt to open an account?
2. Why did the company decided to change the manner of payment?
3. Why was the Verger fired?
4. What aspects of Indian life do you find in the poem, 'Breathing Spaces'?
5. What is the role of common people or working class in the development of a nation?

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

1. Theme of Spenser's treatment of love
2. Struggle of common people
3. The theme of anxiety in 'My Financial Career'

**Q3) A. Write an e-mail to Municipal Corporation complaining about the irregular water supply in your town. [4]**

**B. Suppose you won a State Level Essay Competition. Write a Personal Blog about it. Imagine the necessary details. [3]**

**Q4) A. Transform the following simple sentences in compound or complex sentences. [3]**

1. Rakesh is a poor boy. He is a hard working boy. Rakesh is poor but a hard working boy.
2. Alka sings a song. Her brother plays a piano. Alka sings a song whereas her brother plays a piano.
3. Pawan Kumar lives in Pune. He is a singer. Arun lives in Pune who is a teacher.

**B. Write an essay in brief on the topic 'Mobile and Today's Youth'. [3]**

**Q5) A. Draft a notice and agenda of the second meeting of Shivparvati Co-Operative Bank Ltd., Satara. The topics to be discussed include the appointment of a watchman, the scrutiny of accounts of Karad Branch, increasing the salary of the employees, etc. [4]**

**B. Write an advertisement of a mobile handset. [3]**

## End Of Question Paper

**Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -**

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (7801) Bachelor of Comm. (CBCS) (97467) Business Communication Paper-IV Part 2 SEM 4
- 2] (778) B.Com.(Sem) (49820) English for Business Communication Paper-IV Part 2 SEM 4
- 3] (778) B.Com.(Sem) (63120) English for Business Communication Paper-IV Part 2 SEM 4
- 4] (7822) Bachelor of Commerce ( NEP20 ) (91695) Business Communication Paper-IV Part 2 SEM 4
- 5] (7801) Bachelor of Comm. (CBCS) (73520) English for Business Communication Paper-IV Part 2 SEM 4



Seat No.	
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**SK- 13**

Total No. of Pages : 4

**B.Com. (Part-II) (Semester – IV) (NEP-2020)**  
**Examination, April - 2025**  
**Corporate Accounting (Paper-II)**  
**Sub. Code - 91691/73521/63121/49821/77844/97465**

Day and Date : Wednesday, 16/04/2025

Total Marks : 40

Time : 10.30 a.m. to 12:00 p.m.

- Instructions :
- 1) Questions number 1 and 2 are compulsory
  - 2) Attempt any three questions from questions no. 3 to 6
  - 3) Use of simple calculator is allowed
  - 4) Figurers to the right indicate marks.

**Q.1) MCQ (8 MCQs each for one mark)**

**08**

- 1) According to Sec. 55 of the Company Act. 2013, preference shares to be redeemed: .....
  - a) Should be fully paid up
  - b) Should be partly paid up
  - c) Cannot be fully or partly paid up
  - d) None of the above
- 2) Which of the following cannot be used for the purpose of creation of capital redemption reserve account?
  - a) Profit and loss account (Cr. Balance)
  - b) General Reserve account
  - c) Dividend equalization reserve account
  - d) Unclaimed dividend account
- 3) Redemption of preference shares means ..... the amount of capital to the preference shareholder.
  - a) Paying back
  - b) Issuing
  - c) Claimed
  - d) None of the above
- 4) Which are the following methods of valuing shares :
  - a) Net assets methods
  - b) Yield basis methods
  - c) Fair value methods
  - d) All of the above



- 5) Net assets backing method is also known as :
- a) Market value method
  - b) Intrinsic value method
  - c) Dual method
  - d) Earning basis method
- 6) Under the net assets method the value of share depends on the amount available to :
- a) Preference shareholders
  - b) Equity shareholders
  - c) Creditors
  - d) Debenture holder
- 7) Financial Statements are prepared as per.....Schedule III of section 129 of the Companies Act.
- a) Schedule III of section 129
  - b) Schedule II of section 129
  - c) Schedule III of section 139 The Indian Companies Act 1956
  - d) Schedule I of section 129
- 8) Which option is used to open company created in Tally ?
- a) Alter
  - b) Shut Company
  - c) Create Company
  - d) Select Company

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

08

- 1) Different types of Preference
- 2) Need of Valuation of shares
- 3) Importance of Materials Management

**Q. 3) The following are the extracts from the balance sheet of Zandu Co. Ltd. on 31<sup>st</sup> March 2022.**

08

- Prof. Share Capital** - 40,000 Equity Shares of Rs. 10 each fully paid.  
- 1,000 10% Redeemable Preference Shares of Rs. 100 each..
- Reserve & Surplus** - Capital Reserve Rs. 50,000.  
- Share Premium Rs. 50,000.  
- General Reserve Rs. 75,000.  
- Profit & loss A/c Rs. 35,000.

On 1<sup>st</sup> April 2022 the company redeemed the preference shares at par by utilization of reserve.

You are required to pass necessary accounting entries in the books of the company.



SK- 13

Q.4) Ajanta Company Ltd. presented the following balance sheet as on 31<sup>st</sup> March 2022.

08

**Balance Sheet as on 31<sup>st</sup> March 2022**

Liabilities	Amount	Assets	Amount
5,000 Equity shares of Rs. 100 each	5,00,000	Land & Building	3,00,000
Profit and Loss Account	4,50,000	Plant & Machinery	6,00,000
Capital reserve	1,50,000	Investment in Shares	2,50,000
General reserve	1,80,000	Stock	1,50,000
8% Debenture	2,20,000	Sundry Debtors	2,40,000
Sundry Creditors	2,50,000	Bank balance	2,10,000
	<b>17,50,000</b>		<b>17,50,000</b>

**Additional information:**

1. Land & Building and Plant & Machinery were revalued at 4,50,000 and 7,20,000 respectively.
2. The value of the shares purchased by the company is fallen down by 20% in the market.
3. Stock is valued at Rs. 20,000 and Debtors subject to a deduction at 5% for bad debts.
4. Managers Remuneration Rs. 8,000 is payable.

Ascertain intrinsic value of shares.

Q.5) The paid up capital of the ABP distributors Co. Ltd is Rs 3,00,000, 3% preference shares capital and 2,25,000 equity shares capital. Following balances are extracted from the books of the company for the year ended 31/3/2022

08

Particular	Amount	Particular	Amount
Salaries	1,05,000	Purchases	4,77,100
Sales	9,18,000	Fright & Carriage	3,750
Distribution Exp.	1,02,000	Debentures Interest (half year)	5,250
Rent & Rates	48,000	Stock(1/4/2021)	1,40,500
General Exp.	12,000		



SK- 13

**Adjustment:**

1. The value of stock on 31/3/2022 was Rs 2,15,000
2. Depreciation of freehold properties is to be providing at 2.5 % on its cost of Rs. 3,40,000, and furniture at 6% on Rs 84,000.

You are required to prepare the statement of profit and Loss of the company year ended on 31<sup>st</sup> March 2022.

- Q.6)** The authorized capital of Surbhi Company Ltd. is Rs. 5,00,000 consisting of equity shares of Rs. 10 each. Following was the extract of Trial Balance of the company as on 31-3-2022. **08**

Particular	Dr. Rs.	Cr. Rs.
Investment at Cost	1,00,000	
Cash in hand	53,000	
Bills Receivable	55,800	
Sundry Debtors & Sundry Creditors'	55,100	90,500
Freehold property at cost	5,10,500	
Depreciation Reserve		15,000
Equity shares capital fully paid up		4,00,000
5% Debenture		1,50,000
Bank Overdraft		1,50,000

**Adjustment:**

1. Stock on 31-3-2022 was valued at Rs. 1, 45,500.
2. Outstanding Interest on Debenture is provided for Rs. 3,750.
3. Provision for tax was made @ 50% of the net profit at Rs. 38,175.
4. Depreciation was provided Rs. 3,800.
5. Surplus after making all above adjustment was resulted at Rs. 68,675.

You are required to prepare- Balance Sheet as on 31-3-2022 along with required notes.

SC-23

Total No. of Pages : 4

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**B.Com. (Part II) (Semester IV) (NEP - 2020)**  
**Examination, December - 2024**  
**Corporate Accounting (Paper II)**  
**Sub. Code : 91691**



Day and Date : Thursday, 05/12/2024

Total Marks : 40

Time : 2.30 p.m. to 4.00 p.m.

- Instructions :
- 1) Question 1 and 2 are compulsory.
  - 2) Attempt any three questions from question number 3 to 6.
  - 3) Use of simple calculator is allowed.
  - 4) Figures to the right indicate full marks.

**Q.1) MCQ (8 MCQs each for one mark)**

**(8)**

1. Redemption of preference shares means -----the amount of capital to the preference shareholder.  
a) Paying back  
b) Issuing  
c) Claimed  
d) None of these
2. According to Sec. 55 of the Company Act. 2013, preference shares to be redeemed.....  
a) Should be fully paid up  
b) Should be Partly paid up  
c) Cannot be fully or partly paid up  
d) None of these
3. Which of the following cannot be used for the purpose of creation of capital redemption reserve account?  
a) Profit and loss account (Cr. Balance)  
b) General Reserve account  
c) Dividend equalization reserve account  
d) Unclaimed dividend account
4. Which of the following are the methods of valuing shares?  
a) Net assets methods  
b) Yield basis methods  
c) Fair value methods  
d) All of these

P.T.O



SC-23

5. Net assets backing method is also known as .....
- a) Market value method                      b) Intrinsic value method  
c) Dual method                                  d) Earning basis method
6. Under the net assets method the value of share depends on the amount available to.....
- a) Preference shareholders                      b) Equity shareholders  
c) Creditors                                      d) Debenture holder
7. Financial Statements are prepared as per ..... Schedule III of section 129 of the Companies Act.
- a) Schedule III of section 129  
b) Schedule II of section 129  
c) Schedule III of section 139 The Indian Companies Act 1956  
d) Schedule I of section 129
8. Which option is used to open company created in Tally?
- a) Alter    b) Shut Company  
c) Create Company                              d) Select Company

**Q.2). Short Notes (two out of three)**

**(8)**

1. Redemption of Preference Shares.
2. Factors affecting of valuation of shares.
3. Importance of Materials Management.

**Q.3)** Sonchafa-Gulab Flowers Ltd was issued Rs 1,80,000 redeemable preference shares at par 10 years before redeemable at the option of the company. On 31<sup>st</sup> March 2022, the company issued equity shares of the face value of Rs 1,80,000 at a premium 5% and redeemed these preference shares. **(8)**

Pass Journal entries for redemption of preference shares.



SC-23

Q.4) Ideal Company Ltd. presented the following balance sheet as on 31<sup>st</sup> March 2022. (8)

**Balance Sheet as on 31<sup>st</sup> March 2022**

Liabilities	Amount	Assets	Amount
5,000 Equity shares of Rs. 100 each	5,00,000	Land & Building	3,00,000
Profit and Loss Account	4,50,000	Plant & Machinery	6,00,000
Capital reserve	1,50,000	Investment in Shares	2,50,000
General reserve	1,80,000	Stock	1,50,000
8% Debenture	2,20,000	Sundry Debtors	2,40,000
Sundry Creditors	2,50,000	Bank balance	2,10,000
	<b>17,50,000</b>		<b>17,50,000</b>

**Additional information :**

1. Land & Building and Plant & Machinery were revalued at Rs. 4,50,000 and Rs. 7,20,000 respectively.
2. The value of the shares purchased by the company is fallen down by 20% in the market.
3. Stock is valued at Rs. 20,000 and Debtors subject to a deduction at 5% for bad debts.
4. Managers Remuneration Rs. 8,000 is payable.  
Ascertain intrinsic value of shares.

Q.5) Following balances have been extracted from the books Jain Company Ltd (8) as on 31<sup>st</sup> March 2022

Particular	Amount	Particular	Amount
Salaries	12,000	Repairs & Maintenance	1,500
Sales	4,50,000	Income from Investment	12,000
Miscellaneous Exp.	8,000	Provision for bad debts	2,000
Interest Paid	3,000	Surplus A/c 1-4-2021	3,500
Bad debts	1,000	Cost of goods sold	3,10,000
Contribution to EPF	3,000	Wages	5,000



Following particulars may be taken into account.

1. Provision for doubtful debts is to be made at 5% on Rs 1,50,000 of debtors.
  2. Provision for taxation is to be made at 50%.
  3. The Maintaining Director is entitled to a remuneration of Rs 5,500.
  4. Depreciation 2% on cost of Building and at 10% on the cost furniture is to be charged. The cost of building is to be Rs. 1,75,000 and that of furniture is Rs 25,000.
- Prepare the statement of profit and Loss the year ended on 31<sup>st</sup> March 2022.

**Q.6)** From the under mentioned items extracted from the Trial Balance of Raffll Company Ltd. Prepare Balance Sheet as on 31-3-2022. **(8)**

Particular	Dr. Rs.	Cr. Rs.
Buildings (1/2 Factory)	1,80,000	
Sundry Debtors	25,000	
Goodwill	50,000	
Plant & Machinery	70,000	
Loose Tools	16,000	
Cash at Bank Balance	27,000	
Trademark	40,400	
Equity shares capital (shares of Rs. 100 each)		4,00,000
5% Debenture		50,000
Sundry Creditor		22,000
Bank Overdraft		50,000

**Adjustment:**

1. Authorized capital of the company is Rs 2,00,000.
2. Stock on 31-3-2022 of raw material of Rs 16,000 & finished goods Rs 32,000..
3. Finished goods worth Rs 2,000 are issued as samples.
4. Debenture Interest was paid for half year only.
5. Make provision for tax at 50% of Profit.
6. Depreciate factory Building and Plant & Machinery by 10%.
7. Profit for the year before tax is Rs. 87,900.
8. Directors have proposed 5% equity dividend.

SC-56

Total No. of Pages : 4

Seat  
No.

Oct.-Nov. 2024 Examination  
B. Com. (Part-II) (Semester-IV)  
Corporate Accounting (Paper II)  
Subject Code : 73521



Day and Date : Thursday, 05-12-2024

Total Marks : 40

Time : 02:30 pm to 04:00 pm

**Instruction :**

1. all questions are compulsory.
2. Figurers to the right indicate marks.

**Q. 1 Short answer question.**

- a) What are profit Prior to and after incorporation? Explain with and example. (5)

OR

- a) What is mean by time ratio and sales ratio? (5)
- b) XYZ Ltd incorporated on 1<sup>st</sup> Augest 2022 to take over the running business of Rashama from 1<sup>st</sup> April 2022. The profit and loss A/c for the year ended 31<sup>st</sup> March 2023 is as follows.

Profit and Loss Account			
Particular	Amount	Particular	Amount
To Rent, Insurance & Taxes	30000	By Gross Profit	320,000
To Salaries	94800		
To Director Fees	9200		
To Commission	141000		
To Preliminary Expenses	13000		
To Bad Debts	4000		
To Net Profit	28000		
	<b>320,000</b>		<b>320,000</b>



SC-56

The total turnover for the year ending 31st March 2023 was Rs 10,00,000 divided into Rs 300000 for the period up to 1" August 2022 and Rs 700000 for remaining period.

Prepare a statement showing profit prior to and after incorporation of XYZ Ltd. (5)

b) Lion Ltd. was incorporated on 1/8/2020 to take over the running business of M/s Tiger with assets from 1/4/2020. The accounts of the company were closed 31/3/2021.

OR

The average monthly sales during the first four months of the year 2020-21 were twice the average monthly sales during the remaining eight months.\

Purchase price which was fixed Rs 1200000 was paid on 1/10/2020 with the interest at 6% p.a

Calculate 1) Time Ratio 2) Sales Ratio 3) interest in purchase price 4) Ratio to distribute interest on purchase price. (5)

Q.2 a) which factors affect the valuation of shares? (5)

OR

a) What is the need of valuation of shares? (5)

b) From the following balance sheet of Swati Ltd you are asked to ascertain the value of each equity shares of the company.

Liabilities	Amount	Assets	Amount
5000 Equity shares of 100each	500000	Land & Building	300000
Profit and Loss A/c	450000	Plant & Machinery	600000
Capital Reserve	150000	Investment in shares	250000
General Reserve	180000	Stock	150000
8% Debentures	220000	Sundry Debtors	240000
Sundry Creditors	250000	Bank Balance	210000
	<b>1750000</b>		<b>1750000</b>



SC-56

**Additional Information-**

1. Land & building, plant & machinery were revalued at 150% & 120% respectively
2. The value of shares purchased by the company is fallen down (reduced) at 20% in the market.
3. Stock is valued at Rs 200000 and debtors subject to a deduction at 5% for bad debts.
4. Managers remuneration Rs 8000 is payable.

Ascertain the intrinsic value of shares. (5)

OR

b) From the following information of Patil Ltd calculate the value of each equity shares on the basis of rate of dividend (Rate of return)

1. Equity shares capital -20000 shares of 100 each, Rs 80 paid up.
2. 9% Preference share capital-25000 shares of 100 each fully paid
3. Net Profit before tax Rs 1000000
4. Rate of tax-40%
5. 10% profit transfer to reserve
6. Normal rate of return (dividend) in the same industry is 14% (5)

**Q.3 a)** Give details of Liquidators final statement of account. (5)

OR

a) Explain the concept of Liquidators Remuneration (5)



SC-56

- b) PVC Company Ltd went into voluntary liquidation as on 30/9/2022. The following is the balance sheet as on that date. (10)

Liabilities	Amount	Assets	Amount
Shares Capital in 13400 equity shares	134000	Machinery	250000
Loan Secured by Machinery	200000	Furniture & fixture	25000
Preferential Creditors	24000	Sundry Debtors	75000
Unsecured Creditors	28000	Cash & bank balance	4000
		Profit & loss A/c	32000
	<b>386000</b>		<b>386000</b>

The Liquidators was appointed on the term that he was entitled to a commission at 2% on Assets realized by him and 3% payment to Unsecured Creditors.

The Liquidators realized assets as-

Machinery-	Rs 205000
Furniture & Fixtures-	Rs 35000
Sundry Debtors-	Rs 36000

He incurred expenses of Rs 7520 to carry out the process of liquidation.

Prepare Liquidators final statement of Account.

**Q.4 Short answer question.**

(5)

- a) Importance of material management

OR

- a) Inventory Control

◆◆◆

Seat No.	
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Total No. of Pages : 4

**B.Com (Part - II) (Semester -IV) (NEP 2020)**

**Examination, April-2025**

**MACRO-ECONOMICS (Paper - II)**

**Sub. Code : 91694/73522/97468/49822/63122/77845**

**Day and Date : Thursday, 17/04/2025**

**Total Marks : 40**

**Time : 10:30 a.m. to 12:00 p.m.**

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

**Q1) Choose the correct alternative.**

**[8]**

- 1) GST is \_\_\_\_\_ type of tax.
  - A) Direct
  - B) Indirect
  - C) Direct and Indirect
  - D) Income tax
- 2) Purchasing Power Parity theory presented by \_\_\_\_\_.
  - A) Prof. Gustav Casel
  - B) Prof. J. M. Keynes
  - C) Prof. Samuelson
  - D) Prof. J. R. Hicks
- 3) Fiscal policy run by \_\_\_\_\_.
  - A) Central Government
  - B) State Government
  - C) Reserve Bank of India
  - D) Commercial Bank
- 4) Macro economics studied \_\_\_\_\_ factor.
  - A) Micro
  - B) Aggregate
  - C) Individual
  - D) Single
- 5) Principal of Maximum Social Advantages studied by \_\_\_\_\_.
  - A) Prof. J. M. Keynes
  - B) Prof. Dalton
  - C) Prof. A. C. Pigou
  - D) Prof. J. B. Say



- 6) Public Expenditure increases day by day because \_\_\_\_\_
- A) Inflation  
B) Credit Creation  
C) increase in government responsibilities  
D) Tax
- 7) Innovation Theory of trade cycle studied by \_\_\_\_\_.
- A) Prof. J. M. Keynes                      B) Prof. Schumpeter  
C) Prof. A. C. Pigou                      D) Prof. J. B. Say
- 8) GST started in India from \_\_\_\_\_
- A) 1 July 2017                              B) 3 July 2017  
C) 11 July 2017                            D) 15 July 2017

**Q2) Define the Comparative Cost Theory of International Trade. [8]**

**OR**

What is meant by Indirect tax? Explain its Merits and Demerits.

**Q3) Explain meaning and causes of imbalanced balance of payment. [8]**

**OR**

Explain the meaning and impacts of Public Debts.

**Q4) Write short answer. (any two) [8]**

- 1) Features of trade cycle
- 2) Deficit finance
- 3) Free Trade

**Q5) Short Notes (any two) [8]**

- 1) Benefits of International trade
- 2) Monetary Policy
- 3) Flexible Exchange Rate

## मराठी रुपांतर



- सूचना : 1) सर्व प्रश्न सोडवणे आवश्यक आहे.  
2) उजवीकडील बाजूचे अंक गुण दर्शवितात.

Q1) योग्य पर्यायाची निवड करा.

[8]

- 1) जीएसटी हा ----- प्रकारचा कर आहे.
 

अ) प्रत्यक्ष	ब) अप्रत्यक्ष
क) प्रत्यक्ष व अप्रत्यक्ष	ड) उत्पन्न कर
- 2) "Purchasing Power Parity" हा सिद्धांत ----- यांनी मांडला.
 

अ) प्रो. गुस्ताव कॅसेल	ब) प्रो. जे. एम. केन्स
क) प्रो. सॅमुअल्सन	ड) प्रो. जे. आर. हिक्स
- 3) राजकोषीय धोरण ----- राबवते.
 

अ) केंद्र सरकार	ब) राज्य सरकार
क) रिझर्व्ह बँक ऑफ इंडिया	ड) व्यापारी बँक
- 4) स्थूल अर्थशास्त्र ----- घटकाचा अभ्यास करते.
 

अ) सूक्ष्म	ब) एकूण
क) वैयक्तिक	ड) एका
- 5) महत्तम लाभ तत्व ----- यांनी मांडले.
 

अ) प्रो. जे. एम. केन्स	ब) प्रो. डाल्टन
क) प्रो. ए. सी. पिंगु	ड) प्रो. जे. बी. से
- 6) सार्वजनिक खर्च दिवसेंदिवस वाढत आहे कारण -----
 

अ) भाववाद	ब) पतनिर्मिती
क) सरकारच्या जबादारीत वाढ	ड) करामुळे
- 7) व्यापार चक्राचा नवप्रवर्तनाचा सिद्धांत ----- यांनी मांडला.
 

अ) प्रो. जे. एम. केन्स	ब) प्रो. शुम्पिटर
क) प्रो. ए. सी. पिंगु	ड) प्रो. जे. बी. से





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Total No. of Pages : 4

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**B.Com. (Part - II) (Semester - IV) (NEP 2020)**

**Examination, December - 2024**

**MACRO ECONOMICS**

**(Paper - II)**

**Sub. Code : 91694**

**Day and Date : Friday, 06-12-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.00 p.m.**

**Instruction : 1) All questions are compulsory.**

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

**Q.1) Choose the correct alternative and rewrite the sentence.**

**8**

- i) Business cycle is known as .....
- a) Prosperity cycle  
b) Depression cycle  
c) Prosperity and depression cycle  
d) Cycle
- ii) Purchasing power parity theory presented by .....
- a) Prof. Gustav Casel      b) Prof. J. M. Keynes  
c) Prof. Samuelson      d) Prof. J. R. Hicks
- iii) Monetary policy run by .....
- a) Central Government      b) State Government  
c) Reserve Bank of India      d) Commercial bank
- iv) ..... is known as the father of modern macro economics.
- a) Prof. Adam Smith      b) Prof. J. M. Keynes  
c) Prof. Samuelson      d) Prof. J. R. Hicks
- v) Principal of Maximum Social Advantages studied by .....
- a) Prof. J. M. Keynes      b) Prof. Dalton  
c) Prof. A. C. Pigou      d) Prof. J. B. Say



SC-21

- vi) Public expenditure is increasing day by day because of .....
- a) inflation
  - b) credit creation
  - c) increase in government responsibilities
  - d) tax
- vii) Monetary theory of trade cycle studied by .....
- a) Prof. J. M. Keynes
  - b) Prof. Hawtrye
  - c) Prof. A. C. Pigou
  - d) Prof. J. B. Say
- viii) GST started in India from .....
- a) 1<sup>st</sup> July, 2017
  - b) 3<sup>rd</sup> July, 2017
  - c) 11<sup>th</sup> July, 2017
  - d) 15<sup>th</sup> July, 2017

**Q.2) Define the scope of public finance. 8**

**OR**

What is meant by Direct Tax? Explain its merits and demerits.

**Q.3) Explain the meaning and causes of imbalanced balance of payment. 8**

**OR**

Explain the meaning and impact of Public Debt.

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

- i) Terms of Trade
- ii) Fiscal policy
- iii) Types of Trade Cycle

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

- i) Features of Trade Cycle
- ii) Deficit finance
- iii) Free Trade





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viii) भारतात GST ..... पासून सुरू झाला.

- अ) 1<sup>st</sup> July 2017                      ब) 3<sup>rd</sup> July 2017  
क) 11<sup>th</sup> July 2017                      ड) 15<sup>th</sup> July 2017

प्र.क्र.२.सार्वजनिक आयव्यय व्याप्ती स्पष्ट करा.

8

किंवा

प्रत्यक्ष कर म्हणजे काय? त्याचे फायदे आणि तोटे सांगा.

प्र.क्र.३.व्यवहारतोल म्हणजे काय? व्यवहारतोल असमतोलाची कारणे स्पष्ट करा.

8

किंवा

सार्वजनिक कर्जाचा अर्थ व परिणाम स्पष्ट करा.

प्र.क्र.४.थोडक्यात उत्तरे लिहा. (कोणतीही दोन)

8

- अ) व्यापारशर्ती  
ब) राजकोषीय धोरण  
क) व्यापार चक्र प्रकार

प्र.क्र.५.टिपा लिहा. (कोणत्याही दोन)

8

- अ) व्यापार चक्र वैशिष्ट्ये  
ब) तुटीचा अर्थभरणा  
क) मुक्त व्यापार



Seat No.	
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SC - 55

Total No. of Pages : 2



**B.Com. (Part-II) (Semester-IV) CBCS,  
Examination, 2024.**

**MACRO ECONOMICS-(Paper- II)-CC-B8-(MECOP2)  
Sub. Code-73522**

Day and Date : Friday, 06-10-2024  
Time : 2.30 p.m. to 4.00 p.m.

Total Marks : 50

**Instructions:**

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

- Q.1) Write short answers. (Any two) (10)**
- a) Explain the concept of goods and services tax.
  - b) Explain the disequilibrium in balance of payments
  - c) State the disadvantages of fixed exchange rate.
- Q.2) What is mean by terms of trade? State the factors affecting terms of trade. (10)**
- Q.3) What is a business cycle? Explain the stages of the business cycle (10)**
- Q.4) State the merits and demerits of direct tax. (10)**
- Q.5) Explain Hawtrey's theory of business cycle. (10)**
- Q.6) Explain the concepts of spot and future exchange rates in detail. (10)**
- Q.7) Write short notes. (Any two) (10)**
- a) Scope of public finance
  - b) Protective Trade
  - c) Concept of Rate of Exchange

## (मराठी भाषांतर)



सूचना :

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

- 
- प्र.१) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)
- अ) वस्तू आणि सेवा कर संकल्पना स्पष्ट करा.
- ब) व्यवहारातील असमतोल स्पष्ट करा.
- क) स्थिर विनिमय दराचे तोटे सांगा.
- प्र.२) व्यापार शर्ती म्हणजे काय? व्यापार चक्राच्या अवस्था स्पष्ट करा. (१०)
- प्र.३) व्यापार चक्र म्हणजे काय? व्यापार चक्राच्या अवस्था स्पष्ट करा. (१०)
- प्र.४) प्रत्यक्ष कराचे गुण व दोष सांगा. (१०)
- प्र.५) हॉट्रे यांचा व्यापार चक्राचा सिद्धांत स्पष्ट करा. (१०)
- प्र.६) हजर आणि वायदा विनिमय दर संकल्पना सविस्तर स्पष्ट करा. (१०)
- प्र.७) टिपा लिहा (कोणत्याही दोन) (१०)
- अ) सार्वजनिक आय-व्ययाची व्याप्ती
- ब) संरक्षित व्यापार
- क) विनिमय दराची संकल्पना

□□□

Seat No.	
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SK-15

Total No. of Pages : 5

**B.Com (Part - II) (Semester -IV) (NEP 20)**

**Examination, April-2025** B.com-II Sem-IV

**Fundamentals of Entrepreneurship (Paper - II)**

**Sub. Code : 91692/73523/97466/49823/63123/77846**

**Day and Date : Saturday, 19/04/2025**

**Total Marks : 40**

**Time : 10:30 a.m. to 12:00 p.m.**

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

**Q1) Choose the appropriate option and write it in the answer book. [8]**

- 1) A \_\_\_\_\_ has a distinct mission that is designed to achieve and the achievement of the mission.  
A) Project Report  
B) Business Plan  
C) Business Succession  
D) Business Direction
- 2) \_\_\_\_\_ is known as 'Thermocol man of India.'  
A) Hanmantarao Gaikwad  
B) Chitale Brothers  
C) Ramdas Mane  
D) Ratan Tata
- 3) A Business owned, managed and controlled by a single family can be termed as \_\_\_\_\_  
A) Family Business  
B) Partnership Business  
C) Cooperative Business  
D) Sole Business





**Q4) Write short answers. (any Two)**

[8]

- 1) Explain the types of family business.
- 2) Explain the characteristics of business plan.
- 3) Write nonte on Hanmantarao Gaikwad (BVG)

**Q5) Write Short Notes. (any Two)**

[8]

- 1) Business succession planning
- 2) Service entrepreneurship
- 3) Jeff Bezos (Amazon)

### मराठी रुपांतर

- सूचना : 1) सर्व प्रश्न सोडवणे आवश्यक आहे.  
 2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.  
 3) मराठी रुपांतराबाबत शंका असल्यास मूळ इंग्रजी प्रश्न पाहावेत.

**Q1) योग्य पर्यायांची निवड करा व उत्तरपत्रिकेमध्ये लिहा.**

[8]

- 1) ----- म्हणजे अशी कृती की ज्यामध्ये जीवन ध्येय ठरवून ते कसे साध्य करावे हे निश्चित केले जाते.  
 अ) प्रकल्प अहवाल  
 ब) व्यवसाय योजना  
 क) व्यवसाय वारसाधिकार  
 ड) व्यवसाय निर्देशन
- 2) ----- यांना 'थमॉकोल मॅन ऑफ इंडिया' म्हणून ओळखले जाते.  
 अ) हणमंतराव गायकवाड  
 ब) चितळे बंधू  
 क) रामदास माने  
 ड) रतन टाटा
- 3) ज्या व्यवसायाची मालकी, व्यवस्थापन आणि नियंत्रण एकाच कुटुंबातील सदस्यांकडे असते त्याला ----- म्हणतात.  
 अ) कौटुंबिक व्यवसाय  
 ब) भागीदारी व्यवसाय  
 क) सहकार व्यवसाय  
 ड) एकल व्यवसाय उद्योजक



Q4) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

- 1) कौटुंबिक व्यवसायाचे प्रकार स्पष्ट करा.
- 2) व्यवसाय आराखड्याची वैशिष्ट्ये स्पष्ट करा.
- 3) हनुमंतराव गायकवाड (बीव्हीजी) यांच्यावर माहिती लिहा.



[8]

Q5) टिपा लिहा. (कोणत्याही दोन)

- 1) वारसाधिकार नियोजन
- 2) सेवा उद्योजकता
- 3) जेफ बेझोस (अॅमेझॉन)

[8]



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Total No. of Pages : 4

Seat  
No.

**B.Com. (Part - II) (Semester - IV) (NEP 2020)  
Examination, December - 2024**

**FUNDAMENTALS OF ENTREPRENEURSHIP**

**(Paper - II)**

**Sub. Code : 91692**

**Day and Date : Saturday, 07-12-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.00 p.m.**

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

**Q.1) Choose the correct alternative and rewrite the sentence.**

**8**

- i) ..... is a planning of family business about who will take over your business upon retirement, death or disability.  
a) Succession                      b) Financial  
c) Managerial                      d) Marketing
- ii) A ..... is an important tool of every business and is a written document that shows the nature, objectives, financial status of the business.  
a) project report                      b) business plan  
c) business succession                      d) business direction
- iii) ..... is known as whisper girl.  
a) Aditi Gupta                      b) Chetana Sinha  
c) Vandana Luthara                      d) Vineeta Singh
- iv) A ..... has a distinct mission that is designed to achieve and the achievement of the mission.  
a) project report                      b) business plan  
c) business succession                      d) business direction
- v) ..... known as 'Thermocol Man of India'.  
a) Hanmantrao Gaikwad                      b) Chitale Brothers  
c) Ramdas Mane                      d) Ratan Tata

- vi) ..... can't be an industrial service.
- a) Security service                      b) Engineering service  
c) Finance service                        d) Warehousing service
- vii) Which of the following is not the feature of services?
- a) Tangibility                                b) Inseparability  
c) Variability                                d) Perishability
- viii) A business owned, managed and controlled by a single family, can be termed as .....
- a) Family business                        b) Partnership business  
c) Cooperative business                d) Sole business



**Q.2) Prepare the project report for retail store and imagine necessary details. 8**

**OR**

Describe the successful entrepreneurship story of Chitale Brothers.

**Q.3) What is the role of service sector in national economy? 8**

**OR**

Explain the term, family business. State its advantages and disadvantages.

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

- i) Explain the characteristics of business plan.  
ii) Chetana Gala-Sinha (Mandeshi Foundation)  
iii) Explain the types of family business.

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

- i) Service entrepreneurship  
ii) Jeff Bezos (Amazon)  
iii) Business succession planning



## मराठी रुपांतर

सूचना : १. सर्व प्रश्न अनिवार्य आहेत.

२. उजवीकडील अंक प्रश्नाचे गुण दर्शवितात.

प्र.क्र.१. योग्य पर्याय निवडा आणि वाक्य पुन्हा लिहा.

8

- i) कौटुंबिक व्यवसायातील ..... नियोजन म्हणजे वर्तमान मालक किंवा प्रमुखाच्या निवृत्ती किंवा मृत्युनंतर व्यवसाय पुढे कोण चालविल हे ठरविण्याची प्रक्रिया होय.
- अ) वारसाधिकार                      ब) वित्तीय  
क) व्यवस्थापकीय                      ड) विपणन
- ii) ..... हा प्रत्येक व्यवसायाचे महत्त्वाचे साधन असून व्यवसायाचे स्वरूप, उद्देश, आर्थिक स्थितीचे दर्शन घडविणारा लेखी दस्तऐवज आहे.
- अ) प्रकल्प अहवाल                      ब) व्यवसाय योजना  
क) व्यवसाय वारसाधिकार                      ड) व्यवसाय निर्देशन
- iii) ..... ह्या व्हिस्पर गर्ल म्हणून ओळखल्या जातात.
- अ) अदिती गुप्ता                      ब) चेतना सिन्हा  
क) वंदना लुथरा                      ड) विनिता सिंग
- iv) ..... म्हणजे अशी कृती की ज्यामध्ये जीवन ध्येय ठरवून ते कसे साध्य करावे हे निश्चित केले जाते.
- अ) प्रकल्प अहवाल                      ब) व्यवसाय योजना  
क) व्यवसाय वारसाधिकार                      ड) व्यवसाय निर्देशन
- v) ..... यांना 'थर्माकोल मॅन ऑफ इंडिया' म्हणून ओळखले जाते.
- अ) हणमंतराव गायकवाड                      ब) चितळे बंधू  
क) रामदास माने                      ड) रतन टाटा
- vi) ..... ही औद्योगिक सेवा असू शकत नाही.
- अ) सुरक्षा सेवा                      ब) अभियांत्रिकी सेवा  
क) वित्तीय सेवा                      ड) साठवणूक सेवा
- vii) खालीलपैकी सेवेचे कोणते वैशिष्ट्य नाही ?
- अ) मूर्तता                      ब) अविभाज्यता  
क) बहुजिनसीपणा                      ड) नाशवंतपणा

viii) ज्या व्यवसायाची मालकी, व्यवस्थापन आणि नियंत्रण एकाच कुटुंबातील सदस्यांकडे असते त्याला ..... म्हणतात.

- |                     |                        |
|---------------------|------------------------|
| अ) कौटुंबिक व्यवसाय | ब) भागीदारी व्यवसाय    |
| क) सहकार व्यवसाय    | ड) एकल व्यवसाय उद्योजक |



प्र.क्र.२.किरकोळ दुकानासाठी प्रकल्प अहवाल तयार करा आणि आवश्यक बाबींची कल्पना करा. 8

किंवा

चितळे बंधू यांची यशस्वी उद्योजक म्हणून गाथा स्पष्ट करा.

प्र.क्र.३.राष्ट्रीय अर्थव्यवस्थेमध्ये सेवा क्षेत्राची भूमिका स्पष्ट करा. 8

किंवा

कौटुंबिक व्यवसाय म्हणजे काय ते सांगून त्याचे फायदे आणि तोटे स्पष्ट करा.

प्र.क्र.४.थोडक्यात उत्तरे लिहा. (कोणतीही दोन) 8

- व्यवसाय आराखड्याची वैशिष्ट्ये स्पष्ट करा.
- चेतना गाला-सिन्हा (माणदेशी फौंडेशन)
- कौटुंबिक व्यवसायाचे प्रकार स्पष्ट करा.

प्र.क्र.५.टिपा लिहा. (कोणत्याही दोन) 8

- सेवा उद्योजकता
- जेफ बेझोस (ॲमेझॉन)
- वारसाधिकार नियोजन

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Total No. of Pages : 3

Seat  
No.

**Oct.-Nov. 2024 Examination**  
**B.Com (Part-II) (Semester-IV) (CBCS)**  
**Fundamentals of Entrepreneurship (Paper-II)**  
**Subject Code : 73523**



**Day and Date : Saturday, 07-12-2024**

**Total Marks : 50**

**Time : 02:30 pm to 04:00 pm**

**Instruction :**

- 1) All questions carry Equal Marks
- 2) Attempt ANY FIVE questions out of SEVEN questions

**Q.1 Write Short Answers (Any Two) (10)**

- a) Aditi Gupta-The successful woman entrepreneur
- b) Characteristics of Family Business
- c) Importance of Service Sector

**Q.2 Explain the Entrepreneurial qualities of Chitale group. (10)**

**Q.3 What do you mean by Business Plan? Explain the key Elements of Business Plan. (10)**

**Q. 4 Explain the role of Agro Business in national economic growth. (10)**

**Q.5 Draft a Project Report for starting a Milk Dairy. Imagine necessary details. (10)**

**Q. 6 Define 'Women Entrepreneurship' and explain the causes of limited growth of women entrepreneurship in India. (10)**



**SC-59**  
**(10)**

**Q.7 Write Short Notes (Any Two)**

- a) Challenges before Family Business
- b) Opportunities in Service sector
- c) Business succession Planning

◆◆◆

## मराठी रूपांतर



- सूचना : १) सर्व प्रश्नांना सामान गुण आहेत.  
२) सातपैकी कोणतेही पाच प्रश्न सोडवा.

प्र. १) थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

(१०)

- अ) अदिती गुप्ता-एक यशस्वी महिला उद्योजक  
ब) कौटुंबिक व्यवसायाची वैशिष्ट्ये  
क) सेवा क्षेत्राचे महत्व

प्र. २ चितळे उद्योग समूहाचे उद्योजकीय गुण स्पष्ट करा.

(१०)

प्र. ३ व्यवसाय योजना म्हणजे काय? व्यवसाय योजनेतील मुख्य घटक स्पष्ट करा.

(१०)

प्र. ४ कृषी व्यवसायाची राष्ट्रीय अर्थव्यवस्थेच्या विकासातील भूमिका स्पष्ट करा.

(१०)

प्र. ५ दूध डेअरी सुरु करण्यासाठी प्रकल्प अहवाल तयार करा. आवश्यक तपशिलाची कल्पना करा. (१०)

प्र. ६ महिला उद्योजकतेची व्याख्या द्या आणि भारतामध्ये महिला उद्योजकांची मर्यादित वाढ होण्यामागील कारणे विशद करा. (१०)

प्र. ७ टीपा लिहा. (कोणतेही दोन)

(१०)

- अ) कौटुंबिक व्यवसायासमोरील आव्हाने  
ब) सेवा व्यवसायातील उद्योजकीय संधी  
क) व्यवसाय उत्तराधिकारी नियोजन





Seat No. 

B.com. II sem IV

**MAR-APR 2025 SUMMER EXAMINATION****2354 Bachelor of Science****Sub. Name: ENVIRONMENTAL STUDIES****Sub. Code: 94282/93528/67042/73487/78887****/91680/80344/91186/94746/67072 /98758/93704/110924/91697/97471****/92965/94950****Day and Date: MAY ,11-05-2025****Total Marks: 70****Time: 10:30 AM To 01:30 PM**

- Instructions:**
1. All questions are compulsory
  2. Draw neat labelled diagrams wherever necessary
  3. Figures to the right indicate full marks

**Q1) Solve following MCQ.****[10]**

i. Ecotone means -----.

अतिव्याप्तस्थानं म्हणजे \_\_\_\_\_

- A. Zone of least density in a community  
समुदायामध्ये कमीतकमी घनतेचे क्षेत्र
- B. Zone of transition between two communities  
दोन समुदायामधील संक्रमणाचे क्षेत्र
- C. Zone of maximum diversity in a community  
समाजातील जास्तीत जास्त विविधतेचे क्षेत्र
- D. Zone of highest density in a community  
समाजातील सर्वाधिक घनतेचे क्षेत्र

ii. Dodo bird species is-----

डोडो पक्षी प्रजाती आहे -----

- A. Exotic  
परस्थ
- B. Extinct  
नामशेषत्व / विनाश झालेले
- C. Endangered  
अस्तित्व धोक्यात असलेले
- D. Rare  
दुर्मिळ

iii. Conservation within the natural habitat is-----

नैसर्गिक अधिवासात संवर्धन यांस म्हणतात -----

- A. Ex-situ conservation  
परस्थानी संवर्धन
- B. In-situ conservation  
मूलस्थानी संवर्धन
- C. Internal conservation



आंतरिक संवर्धन

D. In-vivo conservation  
सजीवांमध्ये संवर्धन

iv. The organisms which feed on dead organisms and excreta of living organisms are known-----

जे जीव मृत जीवांना खातात आणि मलमूत्र यांच्यावर जगतात -----

A. Decomposers

विघटन करणारे

B. Renewable

अक्षय

C. Abundant

मुबलक

D. None of the above

वरीलपैकी काहीही नाही

v. The Environment (Protection) Act, 1986 was enacted for the ----- of environment.

पर्यावरण (संरक्षण) कायदा, 1986 पर्यावरणाच्या -----साठी लागू करण्यात आला.

A. Protection and improvement

संरक्षण आणि सुधारणा

B. Law and enforcement

कायदा आणि अंमलबजावणी

C. Management and economy

व्यवस्थापन आणि अर्थव्यवस्था

D. Health and regulation

आरोग्य आणि नियमन

vi. The most important human activity, leading to the extinction of wildlife, is-----

सर्वात महत्वाची मानवी क्रिया, ज्यामुळे वन्यजीवांचा नाश होतो-----

A. Pollution in wildlife

वन्यजीवांमधील प्रदूषण

B. Hunting for valuable wildlife products

मौल्यवान वन्यजीव उत्पादनांची शिकार

C. Alternation and destruction of the natural habitats

नैसर्गिक अधिवासांचे नाश

D. Introduction of alien species

परदेशी प्रजातींचा परिचय

vii. Soil erosion removes surface soil which contains-----

मातीची धूप पृष्ठभागाची माती काढून टाकते ज्यामध्ये -----असते

A. sand

वाळू

B. parental rock

मूळ खडक

- C. Plant microbes  
वनस्पती सूक्ष्मजंतू  
D. Organic matter  
सॅद्रिय पदार्थ



viii. Eutrophication is-----

पोषणतीरेक म्हणजे -----

- A. water treatment process  
पाणी प्रक्रिया  
B. Accumulation of plant nutrient in water leads algal boom  
पाण्यात वनस्पती पोषक संचय, जैविक वनस्पती वाढ  
C. process of mineral cycle  
खनिज चक्राची प्रक्रिया  
D. Introduction of alien species  
परदेशी प्रजातींचा परिचय

ix. The objective of Environment studies is -----

पर्यावरण अभ्यासाचे उद्दिष्ट आहे-----

- A. Raise consciousness about environment problems  
पर्यावरणाच्या समस्यांबद्दल जागरूकता वाढवा  
B. To teach environmentally appropriate steps  
पर्यावरणास अनुकूल पावले शिकवणे  
C. Create an environmental problem awareness  
पर्यावरणीय समस्येची जाणीव निर्माण करा  
D. All of the above  
वरील सर्व

x. The surface area from which rainwater that runs off rainwater is collected is called -----

ज्या पृष्ठभागावरून पावसाचे वाहत जाणारे पाणी एकत्र केले जाते त्याला ----- म्हणतात

- A. Rainwater Harvesting  
पावसाच्या पाण्याचे संकलन  
B. Catchment Area  
पाणलोटक्षेत्र  
C. Water establishment  
पाणी स्थापना  
D. None of the above  
वरीलपैकी काहीही नाही

Q2) Answer any three from the following खालीलपैकी कोणतेही तीन उत्तर द्या

[15]

- a. Q1. Explain the single-channel layer model with a suitable diagram.  
Q2. Explain the need for public awareness of the environment.  
Q3. Discuss the threats to biodiversity.  
Q4. Explain details about Mineral resources.

Q5. Briefly explain water harvesting and watershed management.

Q1. आकृतीसह एकरी मार्गाने होणाऱ्या ऊर्जा प्रवाहाची प्रतिकृतीची माहिती लिहा.

Q2. पर्यावरणाबाबत जनजागृतीची गरज स्पष्ट करा.

Q3. जैवविविधतेला असलेल्या धोक्यांची चर्चा करा.

Q4. खनिज संसाधनां बद्दल तपशील स्पष्ट करा.

Q5. पाणी संकलन आणि पाणलोट क्षेत्र व्यवस्थापन थोडक्यात सांगा



Q3) Write a Short note on any three कोणत्याही तीनवर लहान टीप लिहा

[15]

a. Q1. Mitigation of pollution due to mining

Q2. Man- wildlife conflicts

Q3. Deforestation

Q4. Noise pollution

Q5. Biomass energy

Q1. खाणकामामुळे होणारे प्रदूषण कसे कमी करणे

Q2. मानव वन्यजीव संघर्ष

Q3. जंगलतोड

Q4. ध्वनी प्रदूषण

Q5. जैववस्तुमानीय ऊर्जा

Q4) Explain in detail the Air (Prevention and Control of Pollution) Act

[10]

OR

Briefly discuss the various types of terrestrial and aquatic ecosystems.

हवा (प्रदूषण प्रतिबंध आणि नियंत्रण) कायद्याचे तपशीलवार वर्णन करा.

किंवा

विविध प्रकारच्या स्थलीय आणि जलीय परिसंस्थेची थोडक्यात चर्चा करा

Q5) What is urbanization? discuss problems related to energy in urban area? Add a [10] note on rainwater harvesting.

OR

What is disaster management? explain with floods and earthquake?

शहरीकरण म्हणजे काय? शहरी भागातील ऊर्जेशी संबंधित समस्यांवर चर्चा करा? पावसाच्या पाण्याच्या संकलन साठवणुकीवर एक टीप जोडा

किंवा

आपत्ती व्यवस्थापन म्हणजे काय? पूर आणि भूकंप सह स्पष्ट करा.

Q6) What is the desertification phenomenon? Add notes on the Desert ecosystem and [10] grassland ecosystem.

OR

Explain population explosion and its impact and control measures

वाळवंटीकरणाची प्रक्रिया काय आहे? वाळवंटातील परिसंस्था आणि गवताळ प्रदेशातील परिसंस्थेवर नोंदी जोडा.

किंवा

लोकसंख्या स्फोट आणि त्याचे परिणाम आणि नियंत्रण उपाय स्पष्ट करा.

## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.



- 1] (7823) Bachelor of Business Administration NEP (91680) Environmental Science Part 2 SEM 4
- 2] (388) B. A.(Semester) (78887) Environmental Studies Part 2 SEM 4
- 3] (7824) Bachelor of Computer Application (CBCS)NEP (91186) Environmental Studies Part 2 SEM 4
- 4] (7825) Bachelor of B. Com Information Technology (IT) (92965) Environment Studies Part 2 SEM 4
- 5] (7826) Bachelor of B.Com Bank Management(Entire) (110924) Environmental Studies Part 2 SEM 4  
NEP 2020
- 6] (3140) B.A. (C.B.C.S) (NEP-2020) (93528) Environmental Studies Part 2 SEM 4
- 7] (7810) B.C.A. (CBCS) (94746) Environmental Studies Part 2 SEM 4
- 8] (7822) Bachelor of Commerce ( NEP20 ) (91697) Environmental Studies Part 2 SEM 4
- 9] (2354) B.Sc. CBCS (NEP 2020) (94282) ENVIRONMENTAL STUDIES Part 2 SEM 4
- 10] (388) B. A.(Semester) (67042) Environmental Studies Part 2 SEM 4
- 11] (7801) Bachelor of Comm. (CBCS) (97471) Environmental Studies Part 2 SEM 4
- 12] (7804) Bachelor of Business Administration (CBCS) (80344) Environmental Science Part 2 SEM 4
- 13] (7826) Bachelor of B.Com Bank Management(Entire) NEP (94950) Environmental Studies Part 2 SEM 4  
2020
- 14] (3145) Bachelor of Arts(Defence Study) NEP-2020 (93704) Environmental Studies Part 2 SEM 4
- 15] (717) Bachelor of Computer Application (67072) Environmental Studies Part 2 SEM 4
- 16] (3129) B.A. (C.B.C.S) (73487) Environmental Studies Part 2 SEM 4
- 17] (4477) B.A. SPORTS (NEP23) (98758) Environment Study Part 2 SEM 4



Seat	
No.	



SK- 17

Total No. of Pages : 4

**B.Com. (Part-II) (Semester – IV) (CBCS/NEP)**  
**Examination, April - 2025**  
**Money and Financial System (Paper-II)**  
**Sub. Code - 91693/73525/97469/49825/63125/77849**

Day and Date : Tuesday, 22/04/2025

Total Marks : 40

Time : 10.30 a.m. to 12:00 p.m.

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

**Q.1) Choose the correct alternative and rewrite the sentence in answer book. 08**

- 1) The rate at which the Reserve Bank borrows money from commercial bank in the country, is called.....
  - a) Repo rate
  - b) Reverse Repo rate
  - c) Cash reserve fund
  - d) Bank Rate
- 2) The Reserve Bank's policy on the total supply of money and credit supply is called.....
  - a) Credit control Policy
  - b) Monetary policy
  - c) Bank rate policy
  - d) Debt policy
- 3) NABARD was established on .....
  - a) 12<sup>th</sup> July, 1982
  - b) 12<sup>th</sup> July, 1981
  - c) 12<sup>th</sup> July, 1980
  - d) 12<sup>th</sup> July, 1935
- 4) As regards to NPA, the term 'Doubtful Asset' refers to .....
  - a) Loan arrears for more than 2 years
  - b) Loan arrears for more than 3 years
  - c) Loan arrears for more than 1 year
  - d) Loan arrears for more than 5 years
- 5) ..... is the provision of traditional and modern banking services by banks to their customers in electronic form.
  - a) E-Banking
  - b) E-Bike
  - c) E-Card
  - d) E-Commerce







- 7) पैसे भागविणे किंवा येणी प्राप्त करण्याच्या कामी धनादेश व बँक ड्राफ्ट या दस्तऐवजाप्रमाणे ..... वापर केला जातो.  
 अ) आधार कार्डाचा                      ब) रेशन कार्डाचा  
 क) डेबिट/क्रेडिट कार्डाचा              ड) पॅन कार्डाचा
- 8) विकास बँक खालीलपैकी कोणते कार्य करते?  
 अ) बीज भांडवल पुरवठा              ब) ठेवी स्वीकारणे  
 क) चलननिर्मिती                      ड) पतनिर्मिती

प्र. 2) सूक्ष्म वित्तपुरवठा संस्थांच्या कार्याची चर्चा करा. 08

**किंवा**

चलनविषयक धोरण म्हणजे काय? चलनविषयक धोरणाची उद्दिष्टे सांगा.

प्र. 3) ई-बँकिंग म्हणजे काय? ई-बँकिंगची वैशिष्ट्ये आणि सेवा स्पष्ट करा. 08

**किंवा**

भारतातील लघुउद्योग विकास बँकेची कार्ये सांगा.

प्र. 4) थोडक्यात उत्तरे लिहा. (कोणतीही दोन) 08

- अ) राष्ट्रीय गृहनिर्माण बँकेची कार्ये काय आहेत?  
 ब) म्युच्युअल फंड विस्तृत करा.  
 क) डेबिट आणि क्रेडिट कार्ड यातील फरक स्पष्ट करा.

प्र. 5) टीपा लिहा. (कोणत्याही दोन) 08

- अ) निधी हस्तांतरण पद्धती  
 ब) चलनविषयक धोरण समितीची कार्ये  
 क) अनिष्पादित मालमत्ता

SC-24

Total No. of Pages : 4

Seat No.	
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**B.Com. (Part - II) (Semester - IV)(CBCS/NEP)**  
**Examination, December-2024**  
**Money and Financial System (Paper-II)**  
**Sub. Code : 91693**



Day and Date : Monday, 09/12/2024

Total Marks : 40

Time : 02:30 p.m. to 04:00 p.m.

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

**Q1) Choose the correct alternative and rewrite the sentence in answer book. [8]**

- 1) The rate at which the Reserve Bank borrows money from commercial bank in the country, is called \_\_\_\_\_ rate.  
A) Repo rate  
B) Reverse Repo rate  
C) Cash reserve fund  
D) Bank rate
- 2) The reserve bank's policy on the total supply of money and credit supply, is called \_\_\_\_\_ rate.  
A) Credit control policy  
B) Monetary policy  
C) Bank rate policy  
D) Debt policy
- 3) NABARD was established in the year \_\_\_\_\_.  
A) 12 July, 1982  
B) 12 July, 1981  
C) 12 July, 1980  
D) 12 July, 1935
- 4) Creating financial and economic strength is the main object behind bank \_\_\_\_\_.  
A) Consolidation  
B) Nationalization  
C) Privatization  
D) Demerger



Q5) Write short notes. (any two)

[8]

- A) Payment Bank
- B) Functions of the monetary policy committee
- C) Non-Performing Asset



### मराठी रूपांतर

सूचना :

- 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.
- 2) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

Q1) योग्य पर्याय निवडून खालील विधाने पूर्ण करा.

[8]

- 1) रिझर्व्ह बँक देशातील व्यापारी बँकांकडून ज्या दराने पैसे उसने घेते त्यास ----- म्हणतात.
  - अ) रेपो दर
  - ब) रिझर्व्ह रेपो
  - क) कायदेशीर रोखता निधी
  - ड) बँक दर
- 2) पैसा व पतपैसा यांच्या एकूण पुरवठ्याविषयीच्या रिझर्व्ह बँकेच्या धोरणास ----- म्हणतात.
  - अ) पतनियंत्रण धोरण
  - ब) चलनविषयक धोरण
  - क) बँकदर धोरण
  - ड) कर्जविषयक धोरण
- 3) नाबार्डची स्थापना सन ----- झाली.
  - अ) 12 जुलै, 1982
  - ब) 12 जुलै, 1981
  - क) 12 जुलै, 1980
  - ड) 12 जुलै, 1935
- 4) आर्थिक व वित्तीयदृष्ट्या सक्षम बँकांची निर्मिती हा बँक ----- मागील हेतू आहे.
  - अ) एकत्रीकरण
  - ब) राष्ट्रीयीकरण
  - क) खासगीकरण
  - ड) विलगीकरण
- 5) इलेक्ट्रॉनिक स्वरूपात पारंपरिक व आधुनिक बँकिंग सेवांचा बँकांद्वारे आपल्या ग्राहकांना करण्यात येणारा सेवांचा पुरवठा म्हणजे ----- होय.
  - अ) ई-बँकिंग
  - ब) ई-बाइक
  - क) ई-कार्ड
  - ड) ई-कॉमर्स



Seat No.	
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Total No. of Pages : 2

**B. Com. II (SEMESTER IV) (CBCS)  
EXAMINATION, 2024  
Money and Financial system Paper-II  
Subject Code-73525**



Day and Date : Monday, 09-12-2024  
Time : 2.30 p.m. to 4.00 p.m.

Total Marks : 50

**Instructions:**

- 1) All questions are compulsory.
- 2) The figures to right indicate the full marks.
- 3) Attempt any five Questions out of Seven.

**Q 1) Write short Answers. (Any two) (10)**

- A) Explain the Importance of Financial System.
- B) Explain the Concept of non-banking financial institutions.
- c) Explain the features of debit card.

**Q.2) What is check truncation system? Explain the advantages of using a check truncation system (10)**

**Q.3) Explain the functions of Reserve Bank of India. (10)**

**Q.4) Explain the types of Mutual Funds. (10)**

**Q.5) Explain the concept of Capital Market and write the features of Capital Market. (10)**

**Q.6) Explain quantitative and qualitative instruments of Monetary Policy. (10)**

**Q.7) Write short notes. (Any two) (10)**

- A) Mobile Banking Concept.
- B) Bill Market
- C) Functions of EXAM Bank.



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(मराठी भाषांतर)

- प्र.१) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (१०)
- अ) वित्तीय रचनेचे महत्व स्पष्ट करा.
- ब) बिगर बँकिंग वित्तीय संस्था संकल्पना स्पष्ट करा.
- क) डेबिट कार्डची वैशिष्ट्ये स्पष्ट करा.
- प्र.२) चेक ट्रंकेशन प्रणाली म्हणजे काय? चेक ट्रंकेशन प्रणाली वापराचे फायदे सांगा. (१०)
- प्र.३) रिझर्व्ह बँक ऑफ इंडियाची कार्ये स्पष्ट करा. (१०)
- प्र.४) म्युच्युअल फंडाचे प्रकार स्पष्ट करा. (१०)
- प्र.५) भांडवल बाजार संकल्पना स्पष्ट करून भांडवल बाजाराची वैशिष्ट्ये लिहा. (१०)
- प्र.६) चलनविषय धोरणाची संख्यात्मक आणि गुणात्मक साधने स्पष्ट करा. (१०)
- प्र.७) टिपा लिहा (कोणत्याही दोन) (१०)
- अ) मोबाईल बँकिंग संकल्पना
- ब) हंडी बाजार
- क) आयात निर्यात बँकेची कार्ये

□□□

Seat No. **OCT\_NOV\_2024 WINTER EXAMINATION**

Bachelor of Commerce ( NEP 2.0 )

B.Com-II sem IV

Sub. Name: English for Business Communication Paper-IV

Sub. Code: 49820/63120/73520/77843

Day and Date: DECEMBER ,04-12-2024

Time: 02.30 PM To 04:00 PM

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

Total Marks: 50



**Q1) A.** Complete the following sentences by choosing the correct alternative: [4]

- i. 1. At night ghosts of the memory.....in the hollows.
  - A. dance
  - B. walk
  - C. run
  - D. stand
  
- ii. The company paid its workers -----in month.
  - A. once
  - B. twice
  - C. thrice
  - D. weekly
  
- iii. The narrator proposes to deposit -----dollars a month regularly.
  - A. sixty-five
  - B. sixty
  - C. fifty-six
  - D. fifty
  
- iv. The Verger works in.....
  - A. church
  - B. school
  - C. hospital
  - D. bank

**B.** Answer the following question in one word/phrase/sentence each. [4]

1. How many church wardens found in the story?
2. What was the name of the narrator's companion in the story 'Senor Payroll'?
3. After the misadventure in the bank where did the narrator keep his money?
4. Where did the poet write his beloved's name?

Q2) A. Answer the following questions in 3 to 4 sentences each. ( Any Three) [6]

1. What aspects of life do you find in the poem 'Breathing Spaces'?
2. What did the narrator know about the bank?
3. Why did the company decide to change the manner of payment?
4. What is the opinion of the verger about the education?
5. Write the role of the common or working class people in the development of the nation?



B. Write short notes on following in 7 to 8 sentences each. . ( Any Two) [6]

1. The confusions of the narrator in the story ' My Financial Career'
2. Company's efforts to control the workers
3. Transformation in the Verger

C. Do as directed. [4]

I) Give antonyms of the following words

- a. genuine
- b. distant

II) Give noun forms of following verbs

- a. explain
- b. advertise

Q3) A. Write an email congratulating your friend who has won State Level Elocution Competition. [5]

B. Suppose you are an employee of a car company. Write a professional blog describing the features of a newly launched car. [4]

Q4) A. Write a précis of the passage given below. Give a suitable title to it. [4]

Discipline is of the utmost importance in student life. If the young students do not obey their superiors and go without discipline, they will be deprived much of the training they should have at this period and in future they will never be able to extract obedience from others in the society. Society will never accept them as persons fit for commanding and taking up any responsible positions in life. So it is the bounder. Duty of all the students is to observe discipline in the preparatory stage of their life. A college without discipline can never impart suitable education to students. The rule of discipline in the playground and the battle field as well plays a very important role. A team without discipline may not fare well in spite of good players for want of mutual understanding and cooperation. In any army everyone from the rank of the general down to the rank of an ordinary soldier must observe discipline. In case a soldier does not obey his immediate superior the army becomes a rabble quite unfit for the achievement of the common ends of war. At first sight it may

appear to us that discipline takes away individual liberty. But on analysis it is found that it does not do so, for liberty is not license. We find disciplined liberty at the root of all kinds of human happiness.

**B. Write an essay on the following topic. [4]**  
- The Role of Media in Modern India

**Q5) A. Draft a notice and agenda of the fifth meeting of Shahu Sahakari bank Ltd. Sangli. [5]**

**B. Draft an advertisement copy of the Washing Machine. [4]**

\* \* \*





SC-20

Total No. of Pages : 2

Seat No	
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**B.Com. (Part II) (Semester IV) (CBCS) (NEP)  
Examination, December - 2024  
English for Business Communication (Paper IV)  
(Compulsory English)  
Sub. Code : 91695**

Day and Date : Wednesday, 04/12/2024

Total Marks : 40

Time : 2.30 p.m. to 4.00 p.m.

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

**Q. 1) Complete the following sentences by choosing the correct alternatives (4)**

- 1) The salary of the narrator had been raised to ..... dollars a month.  
a) fifty-six  
b) sixty- five  
c) fifty  
d) sixty
- 2) The narrator worked as ..... in the gas plant.  
a) stoker  
b) clerk  
c) manager  
d) supervisor
- 3) Verger works in .....  
a) hospital  
b) college  
c) school  
d) church
- 4) The tone of the poem 'I am The People The Mob' is .....  
a) sad  
b) optimistic  
c) serious  
d) pessimistic

**B) Answer the following questions in one word/ phrase / sentence each: (4)**

- 1) What does the poet mean by a 'little garden'?
- 2) Who was Mr. Montgomery in the story 'My Financial Career'?
- 3) What was the third order of the company about the payment of the wages?
- 4) How many shops did the Verger acquire?



SC-20

**Q.2) A) Answer the following questions in 3 to 4 sentences (Any Three) (6)**

1. What is the central idea of the poem 'I Am The People The Mob'?
2. What is the opinion of the Verger about education?
3. What aspect of Indian life to you find in 'Breathing Spaces'?
4. What did the narrator know about the bank in the story 'My Financial Career'?
5. How did the stokers work in the company in the story 'Senor Payroll'?

**B) Write short notes on the following in about 7 to 8 sentences (Any Two)**

(6)

1. 'One Day I Wrote Her Name' as a sonnet.
2. The end of the story 'My Financial Career'.
3. Education according to the The Verger.

**Q.3) A) Write an email to your friend requesting him to join you for a one day picnic. (4)**

**B) Write an email to Municipal Corporation complaining about the irregular water supply in your town. (3)**

**Q.4) A) Change the following sentences from affirmative into negative (3)**

- 1) Every mother loves her child.
- 2) She is always against smoking.
- 3) A brave man alone can do this.

**B) Write an essay on 'The Role of Media in Modern India'. (3)**

**Q.5) A) Write a brief advertisement of a mobile handset. (4)**

**B) A meeting of the members of Vinayak Housing Society, Shirol was held to discuss the appointment of a watchman, celebration of Ganesh Festival and re-colouring of the building. Write minutes of the meetings. (3)**

Seat	
No.	



SK- 16

Total No. of Pages : 3

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

**Examination, April - 2025**

**Business Statistics (Paper-II)**

**Sub. Code - 91696/73524/97470/49824/63124/77848**

**Day and Date : Monday, 21/04/2025**

**Total Marks : 40**

**Time : 10.30 a.m. to 12:00 p.m.**

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

**Q.1) Choose the correct alternative and write in the answer sheet.**

**08**

- 1) Expectation of 5 is .....
  - a) 1
  - b) -1
  - c) 0
  - d) 5
- 2) A Time Series consist of .....
  - a) Short term variations
  - b) Long term variations
  - c) Irregular Variation
  - d) All of these
- 3) The suitable control chart for no. of defects are given is.....
  - a) np chart
  - b) c chart
  - c) mean chart
  - d) range chart
- 4) The index number of base year is always.....
  - a) 200
  - b) 0
  - c) 100
  - d) 150
- 5) The mean of Binomial distribution is.....
  - a) np
  - b) m
  - c) npq
  - d)  $m^2$
- 6) The period of Seasonal variation is always.....
  - a) less than 1 year
  - b) more than 1 year
  - c) more than 3 years
  - d) None of these





State the properties of Normal distribution. If X is normal variate with mean 40 and S D. is 5.

Find :

- a)  $P(X < 35)$
- b)  $P(X < 45)$
- c)  $P(35 < X < 50)$

(Given area under normal curve Z is From  $Z=0$  to  $Z=1$  is 0.3413 and From  $Z=0$  to  $Z=2$  is 0.4773)

**Q.4) Attempt any 2 out of 3**

08

- A) State the p.m.f. of Binomial Distribution. If X is Binomial variate such that Mean is 5 and Variance is 4. Find the parameters of Binomial distribution.
- B) Write a note on Process control and Product control.
- C) State the relation between Laspeyre's Paasche's and Fisher's Price indices. Use it to find Laspeyer's price index number if Paasche's and Fishers Price indices are 125 and 125.7 respectively.

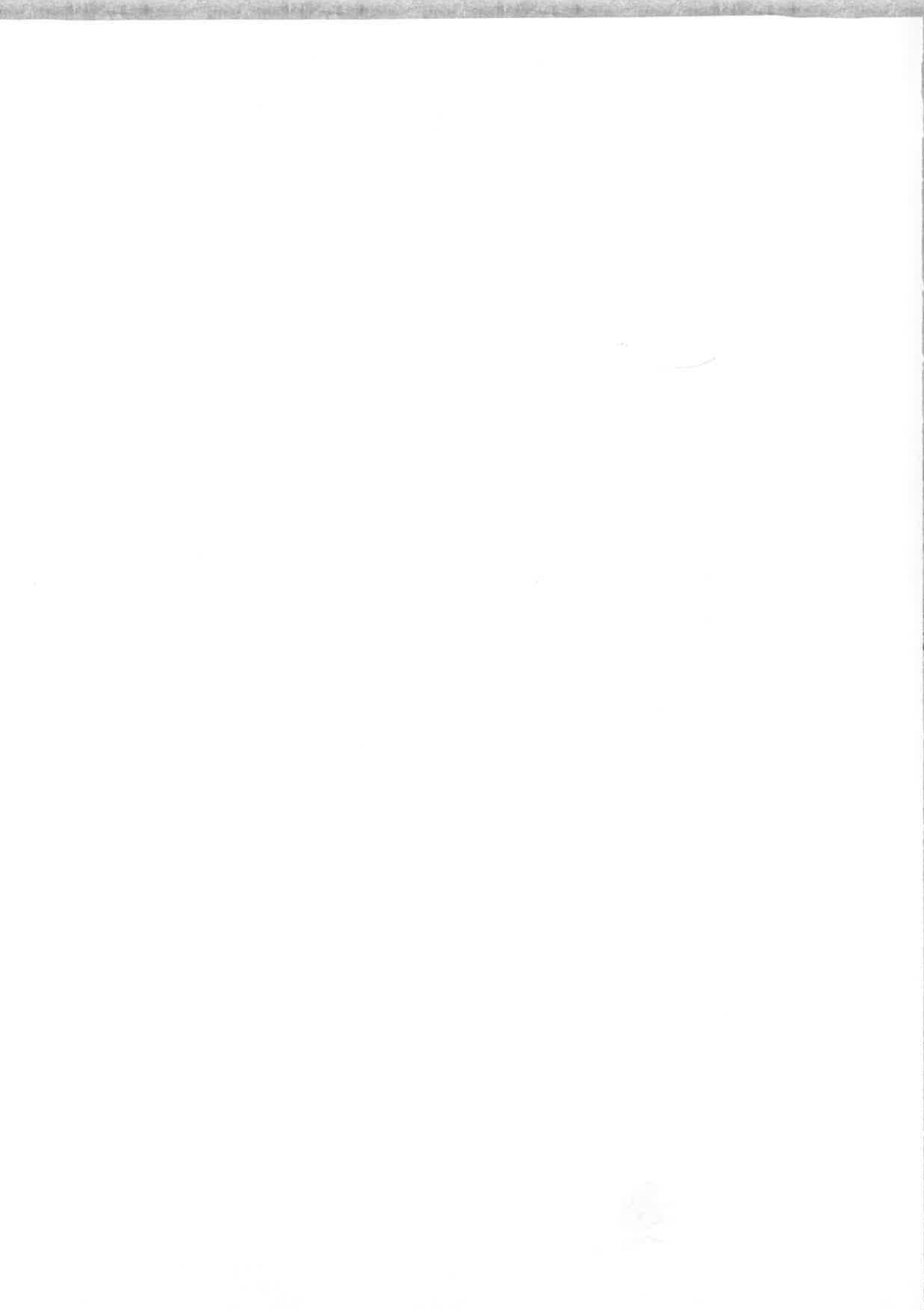
**Q.5) Attempt any 2 out of 3**

08

- A) Write a note on np chart.
- B) Define Index Number. For the following data calculate Price Index Number by using average relative method by using Mean.

Commodity	A	B	C	D
Base year Price	15	20	80	120
Current year Price	25	40	120	150

- C) Define Time Series. Explain the moving average method in Time Series.



SC-58

Seat  
No.

Total No. of Pages : 2

Oct.-Nov. 2024 Examination

B. Com.-II (Sem.-IV) CBCS Course code: 778

Business Statistics Paper-II

Subject Code: 73524



Day and Date : Tuesday, 10-12-2024

Total Marks : 50

Time : 02:30 pm to 04:00 pm

**Instruction**

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

**Q.1) Attempt any TWO**

(10)

A) State mean and variance of Binomial Distribution. If X is Binomial variate such that Mean is 5 and Variance is 2.5 Find  $P(X=2)$

B) Explain the method of moving average.

C) State the relation between Laspeyre's Paasche's and Fisher's Price indices. Use it to find Laspeyer's price index number if Paasche's and Fishers Price indices are 144.3 and 145.6 respectively.

Q.2) Explain Assignable causes in S.Q.C. Draw suitable control chart and state your conclusion. (10)

Sample No.	1	2	3	4	5	6	7	8	9	10
No. of defects	20	22	24	19	19	15	18	20	25	27

Q.3) Define Equally Likely events and Mutually Exclusive events. (10)

If 3 unbiased coins are tossed simultaneously, find the probability of getting

- a) All heads
- b) No head
- c) At least one head



SC-58

- Q.4) What are the components of Time Series? Explain any one of them. (10)  
Calculate 5 monthly moving averages for the following data also plot the graph.

Month	Jan.	Feb.	Mar	Apr.	May	Jun.	Jul.	Aug	Sep.	Oct.
Sales	24	28	29	32	35	30	32	38	40	42

- Q.5) Define Index number. Calculate Fishers Price Index number for the following data . (10)

Commodity	Base year		Current Year	
	Price	Quantity	Price	Quantity
A	18	8	40	5
B	60	10	60	7
C	45	15	50	12
D	20	20	20	18

- Q.6) State the Properties of Normal distribution. (10)  
If X is normal variate with mean 30 and S D. 3  
Find a)  $P(X < 33)$       b)  $P(27 < X < 36)$   
(Given area under normal curve Z is From  $Z=0$  to  $Z=1$  is 0.3413 and From  $Z=0$  to  $Z=2$  is 0.4773)

- Q.7) Attempt any TWO (10)

- A) Define Time Series. For the following data calculate 3 yearly moving averages. (without graph)

Year	1	2	3	4	5	6	7	8	9	10
Sales	25	27	22	29	28	30	24	26	40	42

- B) Write a note on Mean chart.  
C) Define Index Number. For the following data calculate Price Index Number by using Simple agregative method

Commodity	A	B	C	D
Price in 2010	144	60	2.5	230
Price in 2015	154	64	5	410

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SC-26

Total No. of Pages : 3

Seat No	
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**B.Com. (Part II) (Semester IV)**  
**Examination, December - 2024**  
**Business Statistics (Paper II)**  
**Sub. Code : 91696**

Day and Date : Tuesday, 10/12/2024

Total Marks : 40

Time : 2.30 p.m. to 4.00 p.m.

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

**Q.1) Choose the correct alternative and write in the answer sheet. (8)**

- A) The mean of Poisson distribution is .....
- a)  $np$                       b)  $m$                       c)  $npq$                       d)  $m^2$
- B) The period of Seasonal variation is always .....
- a) less than 1 year                      b) more than 1 year  
c) more than 3 years                      d) None of these
- C) In Statistical Quality Control the expected process variation is commonly taken to be .....
- a)  $m + 3$  S.D.                      b)  $m - 3$  S.D.  
c)  $m \pm 3$  S.D.                      d)  $m + 2$  S.D.
- D) Index number is a special type of.....
- a) Dispersion                      b) Correlation  
c) Average                      d) None of these
- E) Probability always lies in between.....
- a) 1 to 2                      b) 1 to -1                      c) 0 to 2                      d) 0 to 1
- F) The effect of war between Russia and Ukraine on prices of petrol is an example of .....
- a) Seasonal Variation                      b) Irregular Variation  
c) Cyclical Variation                      d) Secular Trend



- G) The suitable control chart for no. of defectives given is .....
- a) np chart      b) c chart      c) mean chart      d) range chart
- H) The index number of base year is always.....
- a) 10      b) 0      c) 100      d) 110

**Q. 2) Define Fisher's Quantity Index number. (8)**

**Calculate Fisher's Quantity Index number for the following data.**

Commodity	2010		2014	
	Price	Quantity	Price	Quantity
A	20	8	40	6
B	50	10	60	5
C	40	15	50	15
D	20	20	20	25

**OR**

**Q.2) What are the components of Time Series? Explain any one of them. From the following data calculate 5 monthly moving averages and plot the data.**

Month	Jan.	Feb.	Mar	Apr.	May	Jun.	Jul.	Aug
Sales	20	24	22	26	28	34	32	35

**Q.3) State the properties of Normal distribution. If  $X$  is normal variate with mean 40 and S D. is 5, find: (8)**

- a)  $P(X > 35)$       b)  $P(X < 45)$
- c)  $P(35 < X < 50)$

(Given area under normal curve  $Z$  is from  $Z = 0$  to  $Z = 1$  is 0.3413 and from  $Z = 0$  to  $Z = 2$  is 0.4773 )

**OR**

Q.3) Define S.Q.C. Draw suitable control chart and state your conclusion.

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



Q.4) Attempt any 2 out of 3

(8)

A) Write a note on np chart.

B) Define Index Number. For the following data calculate Price Index Number by using simple aggregate method.

Commodity	A	B	C	D
Base year Price	50	22	15	1
Current year Price	120	31	18	1.5

C) Explain the method of Least Squares.

Q. 5) Attempt any 2 out of 3

(8)

A) Define Binomial Distribution. If  $X$  is Binomial variate such that Mean is 5 and Variance is 2.5, find  $P(X = 2)$ .

B) Write a note on control chart.

C) State the relation between Laspeyres Paasche's and Fisher's Price indices. Use it to find Laspeyer's price index number if Paasche's and Fisher's Price indices are 143.3 and 144.7 respectively.



Seat No. **MAR\_APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 )****Sub. Name: Tax Procedure & Practice Income Tax Paper-VIII****Sub. Code: 73527/97474/93695/60258/63129***B.com. II sem. IV***Day and Date: APRIL ,21-04-2025****Total Marks: 40****Time: 10:30 AM To 12:00 PM****Instructions: 1. Figures to the right indicate full marks  
2. Use of Scientific calculator is allowed****Special Inst.: 1. Question No. 1 & 2 are compulsory  
2. Attempt any 3 questions from question no. 3 to 6****Q1) Solve following MCQ.****[8]**

- i. Deductions under section 16 are eligible only for the income from –
  - A. Business or Profession
  - B. Salary
  - C. Income from House Property
  - D. On all Income
- ii. Deduction under section 80 C is available to the tax payer of following category
  - A. Partnership Firm
  - B. Individual & HUF
  - C. Co-operative Society
  - D. All Tax Payers
- iii. TDS rate on income from winning from horse races is –
  - A. 10%
  - B. 5%
  - C. 15%
  - D. 30%
- iv. TCS is collected from buyer only if –
  - A. the goods purchased are used in manufacturing
  - B. if the purchased goods used for trading purpose
  - C. the purchased goods used for personal use
  - D. None of the above.
- v. TCS is applicable on the following transaction only –
  - A. Sale of Goods
  - B. Only supply of goods
  - C. Transfer of goods to own branch
  - D. on return of goods (Sales Return)



- vi. TDS on salary is calculated as per –
- Fixed rate
  - at 30% of Salary
  - As per Income slab rate
  - Determined by Employer
- vii. Penalty is levied as per provisions of Income Tax for the year –
- In which it is imposed
  - in which the offence is done
  - in assessment year of the offence
  - in which the assessee pays it.
- viii. Fixed penalties are already determined in fixed amount to all assesses by –
- Assessing Officer
  - Assessee
  - Income Tax Department
  - By Bank

Q2) Write short note on any 2 out of 4 following -

[8]

- TDS on Insurance Commission
- Form No. 13
- TDS on Professional Fees
- Penalty for failure to pay wholly or partly income tax

Q3) Write short note on TDS on payment to contractors or sub-contractors.

[8]

OR

A) 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?

B) Mr. Khushal and Mr. Mangal are partners of a firm. The firm has paid interest on capital of Rs. 84,000/- to Mr. Khushal and Rs. 90,000/ to Mr. Mangal.

Should the firm deduct tax?

[2]

P.T.O.

- Q4) You are supplied with following information . Calculate amount of tax to be deducted [8]  
at source –

<u>Particulars</u>	<u>Amount in Rs.</u>
Amount to Advertisement contractor	36,000
Paid to civil contractor	25,000
Payment for sales commission	39,000
Payment to transporter (PAN not given)	29,900
Payment to audit fees	31,500



- Q5) Calculate income tax required to be deducted from salary of Mr. Amol Khanna for [8]  
A.Y. 2023-24 from the following information –

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	5,00,000
Profession tax	2,500
Income from House Property	(-) 1,90,000
Deduction under section 80C	95,000
Interest Income (TDS Rs. 8500/-)	85,000

- Q6) Mr. A, an individual provided contractual service to a firm & was made payments in [8]  
3 instalments. First instalment of Rs. 28,000/-, second instalment of Rs. 26,000/-  
& the last instalment of Rs. 68,000/-  
What will be TDS?

## End Of Question Paper

### Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -

This Question Paper may be distributed for following Subjects as common code.

सदरची प्रश्नपत्रिका खालील विषयांकरिता वितरित करता येईल.

- 1] (778) B.Com.(Sem) (63129) Tax Proce. & Practice I.T.Ser.Tax Pap-VIII Part 2 SEM 4
- 2] (7801) Bachelor of Comm. (CBCS) (97474) Tax Procedure & Practice Income Tax Paper- Part 2 SEM 4  
VIII
- 3] (7822) Bachelor of Commerce ( NEP20 (93695) Tax Procedure & Practice Income Tax Part 2 SEM 4  
) Paper-VIII
- 4] (7801) Bachelor of Comm. (CBCS) (73527) Tax Proce. & Practice (Income Tax ) Pap-VIII Part 2 SEM 4
- 5] (778) B.Com.(Sem) (60258) Tax Procedure & Practice Paper VIII Part 2 SEM 4



QP-2210

Total No. of Pages : 2

Seat No.

**OCT\_NOV\_2024 WINTER EXAMINATION**

**11809 Bachelor of Commerce ( NEP 2.0 ) - B Com II Sem IV**

**Sub. Name: Tax Proce. & Practice (Income Tax ) Pap-VIII**

**Sub. Code: 60258/63129/73527**

**Day and Date: DECEMBER ,10-12-2024**

**Time: 02.30 PM To 04:00 PM**

**Total Marks: 50**

**Instructions: 1. Figures to the right indicate full marks**

**Special Inst.: Solve any 5 questions out of 7**



- Q1) Write short note on any 2 out of following [10]**
- a. 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.
- Q2) Which are the duties of person deducting tax? [10]**
- Q3) Write provisions relating to TCS (Tax collected at source) [10]**
- Q4) Write provisions for TDS on payment for professional fees. [10]**
- Q5) Essem Enterprises, a partnership firm took a loan of Rs. 8400/- from Kumar [10] residing in Mumbai (Friend of one of it's partners). Interest on this loan for the year 2023-24 amounting to Rs. 840/-.  
Is the firm required to deduct tax?**
- Q6) A resident employee Nikhil (aged 45 years) is paid Rs. 1,00,000/-per month under [10] the head salary during the Financial year 2023-24.  
What is the TDS deducted under section 192 per month?**
- Q7) Service provided by an individual 'A' to a partnership firm 'B' and the following [10] payment is made to the contractor –**
- |                |   |              |
|----------------|---|--------------|
| First payment  | - | Rs. 32,000/- |
| Second Payment | - | Rs. 24,000/- |
| Third Payment  | - | Rs. 60,000/- |

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131678

Seat No. **OCT\_NOV\_2024 WINTER EXAMINATION**11809 Bachelor of Commerce ( NEP 2.0 ) *B.com-II sem IV*

Sub. Name: Tax Procedure &amp; Practice Income Tax Paper-VIII

Sub. Code: 93695/97474

Day and Date: DECEMBER ,10-12-2024

Total Marks: 40

Time: 02.30 PM To 04:00 PM

Instructions: 1. Figures to the right indicate full marks

Special Inst.: 1. Question No. 1 and 2 are compulsory  
2. Attempt any 3 questions from questions 3 to 6

[8]

Q1) Solve following MCQ.

- i. TDS on salary provided in section -
  - A. 194C
  - B. 194A
  - C. 193
  - D. 192
- ii. Deduction under section 80C & 80U are mainly available to the tax payers of following category
  - A. Co-operative Society
  - B. Company
  - C. Individual & HUF
  - D. All tax payers
- iii. Rebate under section 87A is allowed to individual having total income up to -
  - A. Rs. 5,50,000/-
  - B. Rs. 5,00,000/-
  - C. Rs. 2,50,000/-
  - D. Rs. 3,00,000/-
- iv. As per section 194C, if payment made to an individual contractor above Rs. 30,000/-, TDS will be deducted at rate -
  - A. 2%
  - B. 5%
  - C. 1%
  - D. 10%
- v. For TDS, on interest on fixed deposit paid by bank, the threshold limit for senior citizens is -
  - A. Rs. 50,000/-
  - B. Rs. 40,000/-
  - C. Rs. 10,000/-



D. Rs. 30,000/-

- vi. TCS collected should be paid through the chalan -  
 A. ITNS 281  
 B. ITNS 280  
 C. ITNS 282  
 D. ITNS 285
- vii. Penalty is levied as per the provisions of Income Tax for the year  
 A. In which it is imposed  
 B. in which the offence is done  
 C. In Assessment year of the offence  
 D. In which the assessee pays it
- viii. Penalty is levied for filing of return after due date but before 31st December of Assessment year  
 A. Rs. 10,000/-  
 B. Rs. 5,000/-  
 C. Rs. 2,000/-  
 D. Rs. 1,000/-

Q2) Write short note on any 2 out of following [8]

- a. 1) TDS on Salary  
 2) Penalty for failure to pay Income tax wholly or partly.  
 3) Form No. 15G  
 4) TDS on professional fees

Q3) Differentiate between TDS & TCS under Income Tax Act, 1961 [8]

**OR**

You are supplied with following information . Calculate amount of tax to be deducted at source -

<u>Particulars</u>	<u>Amount in Rs.</u>
Amount to Advertisement contractor	36,000
Paid to civil contractor	25,000
Payment for sales commission	39,000
Payment to transporter (PAN not given)	29,900
Payment to audit fees	31,500

Q4) A) Mr. Manoj, 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. Manoj deduct tax? [8]

B) SM & Brothers, a partnership firm took a loan of Rs. 1,04,000/- from Mr. kamal

of Delhi. Interest on this loan for A the year 2023-24 amounted to Rs. 10400/-. Is the firm required to deduct tax from interest paid by it? If yes, then what should be on Rs. 10400/- or on Rs. 5400/-?

- Q5)** Service provided by an individual contractor 'M' to a partnership firm 'N' and the following payment is made to the contractor during the year – **[8]**

First payment -	Rs. 45,000/-
Second Payment -	Rs. 27,000/-
Third payment -	Rs. 62,000/-

What will be TDS?



- Q6)** Calculate income tax required to be deducted from salary of Mr. Amol Khanna for A.Y. 2023-24 from the following information – **[8]**

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	5,00,000
Profession tax	2,500
Income from House Property	(-) 1,90,000
Deduction under section 80C	95,000
Interest Income (TDS Rs. 8500/-)	85,000

\* \* \*



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

**MAR-APR 2025 SUMMER EXAMINATION****11809 Bachelor of Commerce ( NEP 2.0 )****Sub. Name: Tax Procedure & Practice Goods and Service TAX (CGST,SGST AND IGST) Paper- VII** *B.com-II sem IV***Sub. Code: 73526/97473/93694/60257/63128****Day and Date: APRIL ,22-04-2025****Total Marks: 40****Time: 10:30 AM To 12:00 PM****Instructions: 1. Figures to the right indicate full marks****Special Inst.: 1) Question No. 1&2 are compulsory  
2) Attempt any 3 questions from question no.3 to 6****Q1) Multiple Choice Questions (Each for 1 mark)****[8]**

- i. Input Tax Credit cannot be availed against \_\_\_\_\_
- A. CGST  
B. SGST  
C. IGST  
D. Composition tax paid by supplier
- ii. GST is payable by the recipient under reverse charge on \_\_\_\_\_
- A. Sponsorship services  
B. Transport of goods by rail  
C. Transport of passenger by rail  
D. None of these
- iii. \_\_\_\_\_ taxes will be levied on imports.
- A. CGST  
B. IGST  
C. SGST  
D. CGST/SGST
- iv. The total composition rate of tax for manufacturers under composition scheme is \_\_\_\_\_
- A. 5% of turnover  
B. 1% of turnover  
C. 2.5% of turnover  
D. 6% of turnover
- v. The eligible input tax will be automatically credited to \_\_\_\_\_
- A. Electronic credit ledger  
B. Electronic liability ledger  
C. Electronic cash ledger  
D. None of these



- vi. In case reverse charge basis, \_\_\_\_\_ is liable to pay tax.
- Supplier
  - Recipient
  - Both a & b
  - None of these

- vii. \_\_\_\_\_ will be excluded from the computation of turnover.
- Value of taxable supplies
  - Value of exempt supplies
  - Non-taxable supplies
  - Value of inward supplies on which tax is paid on reverse charge basis

- viii. Reverse charge basis is applicable \_\_\_\_\_
- Only on intra state supplies
  - Only inter state supplies
  - On both intra & inter state supplies
  - None of these

Q2) Write short note (Any two out of three)

[8]

- Rate of tax under composition levy scheme
- Explain five services under reverse charge mechanism
- Utilization of Input tax credit

Q3) Explain the provisions of Reverse charge Mechanism.

[8]

OR

Compute the ITC available with Audi cars Ltd. manufacturing of car in respect of following services availed by it in the month of December, 2024. All the following figures related to input tax paid by the purchaser.

- Routine maintenance of car manufactured by Audi car Ltd. – Rs. 95,700/-
- Testing services availed for car engines – Rs. 68,100/-
- Hotel accommodation facilities to employees on vacation – Rs. 25,000/-
- Purchased raw material – Rs. 58,000/-
- Goods given as gift – Rs. 15,000/-
- Accounting and Auditing services – Rs.9,000/-

Q4) Joya Ltd. is a manufacturing company. They provide the following details regarding its supplies in the financial year 2023-24. Joya Ltd. has manufacturing unit at Maharashtra. [8]

Details of supplies as follows:-

- Taxable supplies of goods is Rs. 25,00,000/-

2. Zero rated supplies of goods is Rs. 6,08,000/-
3. Exempt supplies of goods is Rs. 4,15,000/-
4. Inward supplies of goods on which the tax is paid under reverse charge basis is Rs. 3,78,000/-

It requires your advice whether they can avail the Composition scheme.

**Q5)** Mr. Ghokate, a supplier gives the following details for the month of January, 2025. [8]  
Compute GST tax liability of Mr. Ghokate.

Details of outward supplies -

1. Intra state outward supplies of Rs. 14,00,000/-
  2. Inter state outward supplies of Rs. 6,00,000/-
- Rate of outward supplies - CGST @ 9%, SGST @ 9%, IGST @ 18%

Details of Inward supplies -

1. Intra state inward supplies of Rs. 5,80,000/-
  2. Inter state inward supplies of Rs. 90,000/-
- Rate of inward supplies - CGST @ 9%, SGST @ 9%, IGST @ 18%

Opening balance of Input tax credit :- IGST - Rs. 50,000/-, CGST - Rs. 60,000/-,  
SGST - Rs. 20,000/-.

**Q6)** Determine the amount of Input tax credit admissible to XYZ Ltd. in respect of [8]  
following goods obtain by it in the month of February, 2025.

1. Packing material used in the factory is Rs. 12,100/-
2. Goods purchased not using for office purpose Rs. 19,000/-
3. Goods destroyed due to natural calamities is Rs. 16,500/-
4. Paper purchased for photo-copy machine used in office is Rs. 600/-
5. Goods used in construction of an additional floor of office building is Rs. 23,000/-

All the above mentioned figures related to GST on purchases.

## End Of Question Paper

**Important Note for Chief Exam Officer / SRPD Coordinator / Sr Supervisor/ Student -**

This Question Paper may be distributed for following Subjects as common code.

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- 1] (778) B.Com.(Sem) (60257) Tax Procedure & Practice Paper VII GST Part 2 SEM 4
- 2] (7801) Bachelor of Comm. (CBCS) (73526) Tax Procedure & Pract (GST) Paper- VII Part 2 SEM 4
- 3] (7822) Bachelor of Commerce ( NEP20 ) (93694) Tax Procedure & Practice Goods and Service TAX (CGST,SGST AND IGST) Paper- VII Part 2 SEM 4
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