



B.Com – IInd Year

SEM – IV

Previous Year

Question Papers

Academic Year:

(2018-19)

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.



- Q2) a) Answer Any two of the following questions in 100-120 words each: [10]
- Chavans
S/S
- What does Michael sandel say about necessity of good public discourse?
 - What does the author Mark Hume McCormack say about people's habit of praying on some else's personal life?
 - Describe people's approach to simon's mother.
- b) Write a short note on Any One of the following in about 100 to 120 words: [5]
- Character of Simon
 - Market society.
- c) Write a short note on Any One of the following in about 100-120 words. [5]
- State of women in India as depicted in "India Shines".
 - Irony in "Tribute to Papa"

Q3) Radheshyam Trading company, Rajarampuri, Kolhapur is opening its new branch at R.K. Nagar, Kolhapur. Draft a circular letter regarding the same. [10]

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

Education ought to teach us how to be in love always and what to be in love with. The great things of history have been done by the great lovers, saints, men of science and arts, and the problem of civilization is to give every man a chance of being a saint, a man of science or an artist. But this problem cannot be solved unless men desire to be saints, men of science and artists. And if they are to desire that continuously, they must be taught what it means to be these things. We think of the man of science or the artist if not of the saint, as a being with peculiar gifts, not one who exercises more precisely and incessantly perhaps, activities which we all ought to exercise more precisely and incessantly. It is a common plea now that art has ebbed away out of our ordinary life, out of all the things which we use, and that it is practised no longer by workman but only by a few painters and sculptors. That happened because we no longer recognize the aesthetic activity of the spirit and



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common to all men We do know that when a man makes anything he ought to make it beautiful for the sake of doing so, and that when a man buys anything, he ought to demand beauty in it for the sake of that beauty. We think of beauty, if we think of it at all, as a mere source of pleasure, and therefore, it means to us an ornament added to things for which we can pay extra as we choose. But beauty is not an ornament to life, or the things made by man. It is an essential part of both.

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

Importance of newspaper in our daily life - Newspaper as opinion maker - the role of newspaper in democratic country - educative function of newspaper - a means of public communication - a newspaper - field of advertising - misuse of the power of newspaper - a case for the freedom of press.





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

CORPORATE ACCOUNTING (Paper - II)

Sub. Code : 63121

Day and Date : Thursday, 11 - 04 - 2019

Total Marks : 50

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

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

Q1) Sandip Ltd. and Sanjay Ltd. were two companies carrying on a similar type of business. Sanjay Ltd. agreed to absorb Sandip Ltd. on 1st April, 2016 when the Balance Sheet of Sandip Ltd. was as follows:

Balance Sheet of Sandip Ltd.

Liabilities	Rs.	Assets	Rs.
Paid up share capital: 80,000 Eq. Shares of Rs.10 each fully paid	8,00,000	Building	6,00,000
4000, 6% Preference Shares of Rs.100 each	4,00,000	Machinery	7,00,000
Profit & Loss a/c	3,60,000	Loose Tools	1,20,000
Sundry Creditors	2,80,000	Cash at Bank	80,000
		Stock	1,22,000
		Sundry Debtors	1,30,000
		Preliminary expenses	88,000
Total	18,40,000	Total	18,40,000

All the assets and liabilities except cash of Sandip Company Ltd. were taken over. Sanjay Ltd. agreed to pay purchase consideration as:

- a) Rs. 5 per share in cash and issue of 1,20,000 Equity Shares of Rs. 10 each at Rs. 11 per share as fully paid to Equity Shareholders of Sandip Ltd.

P.T.O.



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- b) 6% Preference Shareholders of Sandip Ltd. by issue of 40,000 equity shares of Rs. 10 each at par as fully paid in full satisfaction of their claim.
- Calculate purchase consideration and prepare Realization A/c., Equity Share A/c. [10]
 - Prepare Preference Shareholders A/c., Equity Shareholders A/c., Cash A/c. and Sanjay Ltd. A/c. [10]

Q2) Attempt any two of the following A, B and C

- A) Manu Company Ltd. went into voluntary liquidation on 31st December 2016. The balance sheet as on that date was as follows:

Liabilities	Rs.	Assets	Rs.
Paid Up Capital: 4000 Preference Shares of Rs.100 each	4,00,000	Building	8,40,000
6000 Equity Shares of Rs.100 each	6,00,000	Machinery	2,00,000
8% Debentures	4,00,000	Stock	1,40,000
Sundry Creditors	3,20,000	Sundry Debtors	2,60,000
Bank Overdraft	1,00,000	Cash	40,000
		Vehicle	1,40,000
		Profit & Loss A/c.	2,00,000
	18,20,000		18,20,000

The sundry creditors includes Rs. 80,000 preferential. The liquidators remuneration was 5 % on the amount realized by him excluding cash and 2% on the amount paid to unsecured creditors including preferential creditors. The amount of liquidation expenses was stood at Rs. 8,000.

The liquidator realize the assets as follows.

- Building Rs. 11,00,000
- Machinery Rs. 1,20,000
- Debtors Rs. 2,28,000
- Stock Rs. 1,00,000
- Vehicle Rs. 1,52,000

Show the Liquidators Final Statement of Account. [10]

- B) Dipa Ltd. and Laxmi Ltd. agreed to amalgamate and forma new company Diplaxmi Ltd. The authorized capital of the new company was Rs. 5,00,000 divided into equity shares of Rs. 10 each. The balance sheets of both the companies on the date of amalgamation were as follows:



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Balance Sheets

Liabilities	Dipa Ltd.	Laxmi Ltd.	Assets	Dipa Ltd.	Laxmi Ltd.
Equity Share capital of Rs. 10 each	4,00,000	2,80,000	Building	4,80,000	2,48,000
General Reserve	32,000	22,000	Machinery	1,20,000	Nil
P & L A/c	88,000	60,000	Debtors	1,60,000	1,80,000
Sundry Creditors	98,000	1,20,000	Stock	40,000	30,000
8% Debentures	2,00,000	Nil	Loose Tools	40,000	40,000
Bills Payable	22,000	16,000			
Total	8,40,000	4,98,000	Total	8,40,000	4,98,000

For the purpose of amalgamation, Diplaxmi Ltd. assume all liabilities of both the companies and revalued the assets of Dipa Ltd. and Laxmi Ltd. as

Particular	Dipa Ltd.	Laxmi Ltd.
Building	5,60,000	2,60,000
Machinery	2,00,000	00
Debtors	1,40,000	1,60,000
Stock	32,000	32,000
Loose Tools	28,000	26,000
Goodwill	40,000	28,000

Calculate Purchase Consideration of both the companies and Prepare Realization A/c. in the books of Dipa Ltd. and Laxmi Ltd. [10]

C) The following is Balance Sheet of Sujit Company Ltd. as on 31st March 2017.

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Share Capital: 15000 Equity Shares of Rs.100 each	15,00,000	Land & Building	15,40,000
4000 8% Preference Shares of Rs. 100 each	4,00,000	Plant & machinery	17,60,000
General Reserve	7,00,000	Vehicles	4,50,000
Profit & Loss A/c.	5,00,000	Debtors	6,80,000
10% debentures	10,00,000	Stock	4,70,000
S. Creditors	8,00,000		
	49,00,000		49,00,000



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The land & building and Plant & machinery are to be depreciated by 10% and vehicle by 20%. The stock is revalued at Rs. 4,45,000 and Debtors subject to a provision for bad debts of Rs. 80,000.

The profits for the last five years were as :2012-13 Rs. 4,30,000, 2013-14 Rs. 4,70,000 , 2014-15 Rs. 5,00,000, 2015-16 Rs.6,00,000 and 2016-17 Rs. 6,45,000. The taxation provision is to be made at 50% and a profit earning capacity of similar company's show 10%.

Find out I) Intrinsic value II) Market Value and III) Fair Value of the equity shares. [10]

Q3) Write short notes (Any two) [10]

- a) Important Features of Tally
- b) Valuation of Shares
- c) Generation of Accounting Reports
- d) Preferential Creditors



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

FUNDAMENTALS OF ENTREPRENEURSHIP (Paper - II)

Sub. Code : 63123

Day and Date : Monday, 15 - 04 - 2019

Total Marks : 50

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

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

Q1) Write Short Answers (Any two) : [10]

- a) **State causes of limited growth of Indian women entrepreneurship.**
- b) **Explain the importance of 'Industrial Estate'.**
- c) **State the entrepreneurial sketch of 'JRD Tata'.**

Q2) Explain the role of Self Help Group (SHGs) in women entrepreneurship development. [10]

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

Q4) Explain the concept of 'Project' and state reasons for failure of project. [10]

Q5) State the entrepreneurial qualities of 'Steve Jobs'. [10]

Q6) Prepare a project report for starting 'Retail Stores'. [10]

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[10]

Q7) Write short notes (Any Two) :

- Shri Mahila Gruhudyog (Lijjat Papad)
- Special Economic Zone (SEZ)
- Entrepreneurial qualities of 'Vithal Kamat'

मराठी रूपांतर

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

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

[10]

- भारतातील महिला उद्योजकांच्या मर्यादित वाढीची कारणे थोडक्यात स्पष्ट करा.
- औद्योगिक वसाहतीचे महत्व स्पष्ट करा.
- जे. आर. डी. टाटा यांचे उद्योजकीय जीवनकार्य विषद करा.

प्र.2) स्वयंसहायता समूहाची महिला उद्योजकता विकासातील भूमिका स्पष्ट करा.

[10]

प्र.3) शेतीक्षेत्र व ग्रामोद्योगातील उद्योजकतेच्या समस्या विषद करा.

[10]

प्र.4) 'प्रकल्प' संकल्पना स्पष्ट करून प्रकल्प अपयशाची कारणे विषद करा.

[10]

प्र.5) 'स्टिव्ह जॉन्स' यांची उद्योजकीय गुणवैशिष्टे स्पष्ट करा.

[10]

प्र.6) 'किरकोळ दुकान' सुरू करण्यासाठीचा प्रकल्प अहवाल तयार करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन) :

[10]

- श्री महिला गृहउद्योग (लिज्जत पापड)
- विशेष आर्थिक क्षेत्र (सेझ)
- विठ्ठल कामत यांचे उद्योजकीय गुण

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

Day and Date : Thursday, 18 - 04 - 2019

Total Marks : 50

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

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

[10]

Q1) Write short Answers (any two)

[10]

- a) Explain the features of development banks.
- b) Explain the objectives of monetary policy.
- c) State the concepts of core banking.

[10]

Q2) Explain the types of non banking financial intermediaries.

[10]

[10]

Q3) Explain the functions of Reserve Bank of India.

[10]

[10]

Q4) State the types of bank customers.

[10]

[10]

Q5) Explain the functions of development banks.

[10]

[10]

Q6) Explain the procedure of opening bank account.

[10]

[10]

Q7) Write short notes (any two)

[10]

- a) All Time Money (ATM)
- b) Debit Card.
- c) Quantitative measures of credit control.

P.T.O.



Money

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मराठी रूपांतर

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

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

[10]

- अ) विकास बँकेची वैशिष्ट्ये सांगा.
ब) चलनविषयक धोरणाची उद्दिष्ट्ये स्पष्ट करा.
क) कोअर बँकिंग संकल्पना सांगा.

प्र.2) बिगर बँकिंग वित्तीय मध्यस्थ संस्थांचे प्रकार विशद करा.

[10]

प्र.3) रिझर्व्ह बँकेची कार्ये स्पष्ट करा.

[10]

प्र.4) बँक ग्राहकाचे प्रकार सांगा.

[10]

प्र.5) विकास बँकांची कार्ये सांगा.

[10]

प्र.6) बँकेत खाते उघडण्याची पध्दती स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) सर्वकाळ पैसा (ATM)
ब) डेबिट कार्ड
क) संख्यात्मक पतनियंत्रणाची साधने





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

Day and Date : Friday, 12 - 04 - 2019

Total Marks : 50

[10]

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

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

Q1) Write Short Answers (Any two) : [10]

- a) Explain the Fiscal Policy to control Trade Cycles.
b) Explain the Scope-of Public Finance.
c) Explain the concept of Devaluation of currency

[10]

[10]

[10]

Q2) Explain the Schumpeter's theory of Trade cycle. [10]

[10]

[10]

Q3) State the Causes of growth in Public Expenditure. [10]

[10]

Q4) Explain the Advantages and disadvantages of international trade. [10]

Q5) Explain the causes of disequilibrium in Balance of Payment. [10]

Q6) Explain the merits and demerits of Fixed Exchange Rate. [10]



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[10]

Q7) Write short notes (Any two) :

- Merits of Indirect Tax.
- Spot exchange rate.
- Terms of trade.

Eco मराठी रूपांतर

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

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

[10]

- व्यापारचक्र नियंत्रणाचे राज्यवित्तीय धोरण स्पष्ट करा.
- सार्वजनिक आयव्ययाची व्याप्ती स्पष्ट करा.
- चलन अवमूल्यनाची संकल्पना स्पष्ट करा.

प्र.2) प्रा. शुंपीटर यांचा व्यापारचक्र विषयक सिध्दांत स्पष्ट करा.

[10]

प्र.3) सार्वजनिक खर्चाच्या वाढीची कारणे विशद करा.

[10]

प्र.4) आंतरराष्ट्रीय व्यापाराचे फायदे आणि तोटे स्पष्ट करा.

[10]

प्र.5) व्यवहारतोल असमतोलाची कारणे स्पष्ट करा.

[10]

प्र.6) स्थिर विनिमय दराचे गुण - दोष स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अप्रत्यक्ष कराचे गुण
- हजर विनिमय दर
- व्यापारशर्ती

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[10]



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

BUSINESS STATISTICS (Paper - II)

Sub. Code : 63124

Day and Date : Tuesday, 16 - 04 - 2019

Total Marks : 50

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

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

Q1) a) Explain the terms with examples. [5]

- i) Sample Space and
- ii) Mutually Exclusive Events.

b) Tickets numbered from 1 to 50 are well shuffled and a ticket is drawn at a random from it. What is the probability that the number on the ticket is [5]

- i) 5 or multiple of 5,
- ii) a number which is a perfect square?

Q2) Define Normal distribution. State any two important properties of Normal Curve. If the weights of 1000 students are distributed normally with mean 40 kgs. and S.D. of 4 kgs. then find the number of students with weights. [10]

- a) Less than 36 kgs. and
- b) More than 45 kgs. (Given: for S.N.V. Z area between 0 and 1 is 0.3413, and between 0 and 1.25 is 0.3944).

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Q3) Define 'Time Series'. Explain with example secular trend. Also Calculate 4 - Yearly centered Moving Averages for following data: [10]

Year	1	2	3	4	5	6	7	8	9	10
Sales	22	30	25	27	29	36	32	34	35	40

Q4) Define Laspeyre's and Paasche's Price index number. From the data given below calculate Fishers Ideal Price Index number with taking 2014 as a base year: [10]

Commodity	Price		Quantity	
	2014	2018	2014	2018
A	9.3	4.5	100	90
B	6.4	3.7	11	10
C	5.1	2.7	5	3

Q5) What is Statistical Quality Control (S.Q.C.)? Give advantages of S.Q.C. If in an examination of 10 new model computers the following number of defects per computer were observed: 8, 5, 6, 4, 3, 8, 8, 10, 9, 9. Then find calculate control limits for most suitable control chart for this data. [10]

Q6) For $n = 5$, $A_2 = 0.58$, $D_3 = 0$ and $D_4 = 2.11$, obtain control limits for Mean and Range Chart for the following data. Draw control charts on same graph paper. [10]

Sample No.	1	2	3	4	5	6	7	8	9	10
Mean	15	17	15	18	17	14	18	15	17	16
Range	7	7	4	9	8	7	12	4	11	5

State whether the process is under control or not.

Q7) a) Paasche's and Fisher's quantity indices respectively are 124 and 124.8. Obtain Laspeyre's quantity index. [5]

b) For a time series data, if

$$y = 110.83 + 11.07x; \text{ where } x = 2t - 4001,$$

is the equation of best fitted trend then estimate the value of y for $t = 2020$.

[5]





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B.Com. (Part - II) (Semester - IV) Examination, April - 2019
TAX PROCEDURE & PRACTICE (Vocational)

Income Tax (Paper - VIII)

Sub. Code : 60258

Day and Date : Thursday, 18 - 04 - 2019

Total Marks : 50

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

Instructions : 1) Attempt any FIVE Questions out of seven.

2) Figures to the right indicate full marks.

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

- Penalty under Section 271F
- Tax Collection at Source
- TDS on Professional Fees
- TDS on Insurance Commission

Q2) You are supplied with following information. Calculate amount of tax to be deducted at source. [10]

<u>Particulars</u>	<u>Amount in Rs.</u>
Payment to Civil Contractor	76,000
Payment of Technical Fees	21,000
Payment of Sales Commission	51,000
Payment to Transporter (PAN Not Given)	99,000
Payment of Rent	51,000

Q3) Shri. Ram Nene is a Sales Manager and is employed by a M/s. Laxman and company. He gets Rs. 80,000/- per month as basic salary from 01.04.2017 to 30.09.2017 and thereafter Rs. 96,000/- per month. He gets fixed commission @ Rs. 20,000/- per month for the whole year 2017-2018. Besides, he gets Rs. 40,000/- per month upto 30.09.2017 and thereafter Rs. 50,000/- per month as Dearness Allowance.

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During the financial year 2017-18, he has paid Rs. 2,00,000/- as interest on housing loan & Rs. 1,60,000/- towards principal repayment of housing loan. Apart from above, He has paid LIC premiums of Rs. 10,000/ per month and earned interest income of Rs. 80,000/- on his bank deposits (TDS on Interest is Rs. 8,000/-) during financial year 2017-18.

Determine income tax required to be deducted at source per month from salary of Shri. Ram Nene for A. Y. 2018-19. [10]

Q4) When and how tax is to be deducted at source from payments to contractors or sub-contractors. [10]

Q5) Write detailed note on Penalties under Income Tax Act, 1961. [10]

Q6) Calculate Income Tax required to be deducted from salary of Shri. Amol Patil for A. Y. 2018-19 from the following information. [10]

<u>Particulars</u>	<u>Amount in Rs.</u>
Gross Salary	7,20,000
Professional Tax	2,500
Income from House Property	(-) 1,20,000
Deductions u/s. 80C	1,00,000
Interest Income (TDS Rs. 4,500/-)	45,000

Q7) M/S. EFG & Company has provided following information. You are required to calculate amount of tax to be deducted at source mentioning relevant section of the Income Tax Act, 1961. [10]

<u>Particulars</u>	<u>Amount in Rs.</u>
Payment of Royalty	21,000
Payment to Mr. B for Rent of Land	2,51,000
Payment of Brokerage	35,000
Payment to M/s. PQR Ltd for Rent of Machinery	1,71,000
Payment to M/s. Kadam Brothers for contract (M/s. Kadam Brothers is Partnership Firm)	79,000





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B.Com. (Part - II) (Semester - IV) Examination, April - 2019
TAX PROCEDURE AND PRACTICE (New) (Vocational Course)
Goods and Services Tax (CGST, SGST and IGST) (Paper - VII)
Sub. Code : 60257

Day and Date : Tuesday, 16 - 04 - 2019

Total Marks : 50

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

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

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

- a) Explain 5 Services on which RCM is liable
- b) Blocked credit
- c) Reverse Charge Mechanism
- d) Different rates of tax under GST with the examples

Q2) What is Composition Levy Scheme under CGST Act. Write down detail provisions under GST Act. [10]

Q3) What is Input Tax Credit. Discuss conditions and eligibility for taking Input Tax Credit. [10]

Q4) Mr. Ram purchased goods worth Rs. 8,50,000 (excluding CGST and SGST @9% each). He sold those goods for Rs. 10,00,000 to Bharat Traders, Rajasthan by levying IGST @ 18%. Calculate tax liability of the trader. [10]

P.T.O



Q5) ABC Ltd. has trading business in Maharashtra has opted for composition scheme. It furnishes you the following financial information. You are required to determine its Composition tax liability. Details of supplies are as under :-

[10]

- a) Taxable supplies of Goods X (CGST and SGST @ 2.5% each)-Rs. 90,000.
- b) Taxable supplies of Goods Y (CGST and SGST @ 6% each)-Rs. 1,00,000.
- c) Supplies of goods which are wholly exempt under section 11 of CGST act -Rs. 80,000.
- d) Supplies of goods on which there is Nil rate of tax- Rs. 1,30,000.

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

Items	Purchases (Rs.)	Sales (Rs.)
Sugar candies	70,000	90,000
Chocolates	50,000	1,00,000
Wafer packets	45,000	45,000

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

[10]

Q7) Mr. Shah has business of offering advertisement Services in Maharashtra. Mr. Shah has offered services to Mr. Joshi for Rs. 1,50,000, GST separately charged (@9% CGST and SGST each) Mr. Shah has also offered services to Mr. Patil and Mr. Kulkarni for Rs. 95,000 and Rs. 1,00,000 respectively (@9% CGST and SGST each). Calculate tax liability of Mr. Shah for the period.

[10]

❧ ❧ ❧



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Total No. of Pages : 7

Seat No.	
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II Year All degree (Semester - IV) Examination, May - 2019
ENVIRONMENTAL STUDIES (Compulsory) (New)

**Sub. Code : 67103/67046/67044/67045/67047/67048/70646/61752/
67043/67071/67072/67078/64275/51077/67087/58366/68189/
67081/69847/67083/67084**

Day and Date : Sunday, 05 - 05 - 2019

Total Marks : 70

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

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

Q1) Select correct answer from the given alternatives. [10]

- i) The first Earth summit of United Nation was held in _____.
 - a) Stockholm
 - b) Tokyo
 - c) Newyork
 - d) Montreal
- ii) Following is the science of interrelationship between living organism and non living organism.
 - a) Biology
 - b) Bio-Technology
 - c) Ecology
 - d) Microbiology
- iii) The Radiation is measured by the following unit.
 - a) Decibel
 - b) RAD
 - c) Erg
 - d) Dynes

P.T.O



ST - 855

- iv) In which state of India, Radhanagari wildlife sanctuary is situated _____
- a) Kerala
 - b) Karnataka
 - c) Orissa
 - d) Maharashtra
- v) Tsunami is caused due to _____
- a) Earthquake in sea
 - b) Cyclones
 - c) Floods
 - d) Landslides
- vi) Chipako movement was started by _____.
- a) Anna Hajare
 - b) Medha Patkar
 - c) Sundarlal Bahuguna
 - d) None of the above
- vii) Micro-organism in ecosystem are composed of _____.
- a) Animal
 - b) Bacteria
 - c) Plants
 - d) Viruses
- viii) Minamata disease is caused by
- a) Cadmium
 - b) Arsenic
 - c) Mercury
 - d) Chromium



- ix) Percentage of water on the earth present in ocean is _____.
- a) 97.2
 - b) 93.2
 - c) 80.12
 - d) 91.2
- x) Following type of the ecological pyramid is always upright.
- a) Pyramid of Number
 - b) Pyramid of biomass
 - c) Pyramid of energy
 - d) None of the above

Q2) Answer any three of the following. [15]

- a) Explain impact of consumption of energy on the environment.
- b) Give methods of solid waste management.
- c) Explain the desert ecosystem.
- d) Discuss need of environment education in India.
- e) Explain the concept of conservation of biodiversity.

Q3) Write short notes on any three of the following. [15]

- a) Role of individual in prevention of pollution.
- b) Importance of Forest
- c) Food web
- d) Human right
- e) Urbanization



ST - 855

Q4) Define Noise pollution. Explain the causes, effects & control measures of noise pollution. [10]

OR

What are natural disaster? Discuss disaster management in relation to drought.

Q5) Give salient features of air (prevention and control of pollution) Act. in India. [10]

OR

Give formation of environmental hazard of acid rain and ozone depletion.

Q6) Define environment and explain the concept & importance of environmental studies. [10]

OR

Discuss problems related to resettlement & rehabilitation of people affected by developmental projects.

Environment

मराठी रूपांतर

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

प्र.1) खालीलपैकी योग्य पर्याय निवडा.

[10]

- i) संयुक्त राष्ट्रांची पहिली वसुंधरा परिषद येथे झाली.
अ) स्टॉकहोम
ब) टोकिओ
क) न्यूयॉर्क
ड) मॉन्ट्रीअल



ST - 855

- ii) सजीव व निर्जीव घटकांमधे असणारा सहसंबंध दर्शविणाऱ्या शास्त्रास या नावाने ओळखतात.
- अ) जीवशास्त्र
ब) जैवतंत्रज्ञानशास्त्र
क) परिस्थीतिकी
ड) सूक्ष्मजीवशास्त्र
- iii) किरणोत्साराचे एकक खालीलपैकी कोणते.
- अ) डेसीबल
ब) रॅड
क) अर्ग
ड) डाईन
- iv) खालीलपैकी कोणत्या राज्यात राधानगरी अभयारण्य आहे.
- अ) केरळ
ब) कर्नाटक
क) ओरिसा
ड) महाराष्ट्र
- v) त्सुनामी कशामुळे निर्माण होतात.
- अ) समुद्रातील भूकंप
ब) चक्रिवादळे
क) पूर
ड) जनिनीची घसरण
- vi) चिपको आंदोलनाची सुरवात कोणी केली.
- अ) अण्णा हजारे
ब) मेघा पाटकर
क) सुंदरलाल बहुगुणा
ड) यापैकी नाही



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vii) परिसंस्थेमधील सूक्ष्मजीवांमध्ये कोणत्या जीवांचा समावेश होतो.

- अ) प्राणी
- ब) जीवाणू
- क) वनस्पती
- ड) विषाणू

viii) मीनामाटा आजार कशामूळे होतो ?

- अ) कॅडमियम
- ब) आरसेनीक
- क) पारा
- ड) क्रोमिअम

ix) पृथ्वीवरील एकूण पाण्यापैकी किती टक्के पाणी समुद्रामध्ये आढळते.

- अ) 97.2
- ब) 93.2
- क) 80.12
- ड) 91.2

x) खालीलपैकी कोणत्या प्रकारचा मनोरा हा नेहमी सरळ असतो.

- अ) जीवसंख्येचा मनोरा
- ब) जैव वस्तुमानाचा मनोरा
- क) ऊर्जेचा मनोरा
- ड) यापैकी नाही

प्र.2) खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

[15]

- अ) ऊर्जा वापराचा पर्यावरणावरती होणारा परिणाम स्पष्ट करा.
- ब) घनकचरा व्यवस्थापनाच्या पद्धती सांगा.
- क) वाळवंटीय परिसंस्था स्पष्ट करा.
- ड) भारतातील पर्यावरण शिक्षणाची गरज स्पष्ट करा.
- इ) जैवविधतेचे संरक्षण ही संकल्पना स्पष्ट करा.



प्र.3) टिपा लिहा (कोणत्याही तीन)

[15]

- अ) प्रदूषण नियंत्रणातील वैयक्तिक भूमिका
- ब) जंगलाचे फायदे
- क) अंत्रजाळी
- ड) मानवी हक्क
- इ) शहरीकरण

प्र.4) ध्वनी प्रदूषण म्हणजे काय? ध्वनी प्रदूषणाची कारणे परिणाम व नियंत्रण उपाय स्पष्ट करा.

[10]

किंवा

नैसर्गिक आपत्ती म्हणजे काय? दुष्काळ आपत्ती व्यवस्थापन स्पष्ट करा.

प्र.5) भारताच्या वायु (प्रतिबंध व प्रदूषण नियंत्रण) कायद्या मधील प्रमुख तरतुदी सांगा.

[10]

किंवा

आम्लपर्जन्य व ओझोन क्षयाची निर्मिती व त्यांचे पर्यावरणीय दुष्परिणाम सांगा.

प्र.6) पर्यावरण म्हणजे काय? पर्यावरण शिक्षणाची संकल्पना व महत्त्व स्पष्ट करा.

[10]

किंवा

विकास प्रकल्पामुळे वाधीत होणाऱ्या लोकांच्या पुनर्वसन व पुनर्विस्थापन समस्यांची चर्चा करा.

[15]

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Seat No.	
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B.Com (Part - II) (Semester - IV) Examination, December - 2018

ENGLISH (Compulsory)

English for Business Communication (Paper - IV)

Sub. Code : 63120

Day and Date : Saturday, 08 - 12 - 2018

Total Marks : 50

Time : 12.00 noon to 2.00 p.m.

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

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

- i) The Financial Crisis of 2008 threw _____ into economic disaster.
a) India
b) United Kingdom
c) China
d) The U.S. and global liberal economies
- ii) One of the awkward moments in business is when people can't say _____.
a) It's my pleasure
b) Its ok
c) it's none of your business
d) it's nonsensical.
- iii) Another person's salary is none of our _____.
a) matters
b) issues
c) business
d) concept.
- iv) The frog caught by Simon at the river reminded him of _____.
a) the toy
b) the laboratory
c) the story
d) the hospital
- v) The profession of poet's father is _____.
a) import-export business
b) teacher
c) clerk
d) social worker.

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

- i) What is the difference between market economy and market society?
 - ii) What were the different reactions after 2008 financial crisis in The U.S.?
 - iii) Comment on the people's habit of prying on someone's personal life.
- b) Write a short note in about 100 to 120 words on any ONE of the following:[5]
- i) Simon's mother
 - ii) Market economy
- c) Write a short note in about 100 to 120 words on any ONE of the following: [5]
- i) Theme of the poem 'Tribute to Papa'
 - ii) The power of non-violence in 'India Shines'



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Q3) Draft a circular letter of Pushpanjali Trading Company, Shahupuri, Kolhapur, announcing to open a new branch at Peth Vadgaon for their electrical appliances. [10]

Q4) a) Write a summary of the following extract and suggest a suitable title [7]

Marginality is a blot on humanity as a universal phenomenon. Marginality may have different forms but it exists globally. As R Bhongle writes: What is Marginality? The term applies to those areas of human interactions and activities which had only peripheral values. Marginality and suffering result into the search for the self-esteem and self-establishment. It's the reason why it is called "Incredible" India. One of the major drawbacks of the country, even today, is the caste system 'varnavyavastha'. The caste system was established in the name of religion and enforced with the help of law books such as the Manusmriti and the support of kings who considered themselves as upholders of religion - 'dharma'. The force of tradition, superstition, religious beliefs, fear of punishment, the Law of Karma - 'karma siddhant' also played an important role in its success. The caste system was based on birth. People inherited caste from their parents and passed it on to their children. The four main castes, recognized by the traditional Hindu society based primarily on hereditary occupation, are mentioned below: Brahmins: They were the priestly class, who were entitled to study the Vedas-the Hindu scriptures, perform rites and rituals for themselves and for others and obliged to observe the sacraments. They were believed to be the "middle" men between gods and ordinary men. Kshatriyas: They were the warrior class, who were commanded (by tradition) to protect the people. Vaishyas: They were the merchant and peasant class who were expected to tend cattle, offer sacrifices, trade, lend money and cultivate the land. Shudras: They were the labour class, whose only duty was to serve the other three castes. They were not allowed to eat food in the company of higher castes or marry higher caste women.

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

N. C. C, activities-Bring discipline — physical-mental fitness-personality development - opportunity- defence, air-force, police, Paramilitary - help at national days, festivals.





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Total No. of Pages : 4

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B.Com. (Part-II) (Semester-IV) Examination, December - 2018
CORPORATE ACCOUNTING (Paper - II)

Sub. Code : 63121

Day and Date : Monday, 10 - 12 - 2018

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

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

Q1) Ram Company Ltd sells its business to Sham Company Ltd as on 31st March 2017 on which date its Balance Sheet was as follows. [20]

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Paid up Capital 20000 Equity Shares of Rs.10 each	2,00,000	Goodwill	50,000
6% Debentures Rs. 1000 each	1,00,000	Freehold Property	1,50,000
Sundry Creditors	30,000	Machinery	83,000
Reserve Fund	50,000	Stock	35,000
P & L A/c	20,000	Bills Receivables	4,500
		Sundry Debtors	27,500
		Cash at Bank	50,000
	4,00,000		4,00,000

Sham Company Ltd agreed to take over the assets (exclusive of cash) at 10% less than the book value , to pay Rs. 75,000 for goodwill and take over the debentures.

P.T.O.



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The purchase consideration was to be discharged by the allotment to Ram Company Ltd of 1,500 Equity Shares of Rs. 100 each at a premium of Rs 10 per share and balance in cash.

The cost of liquidation amounted to Rs. 3,000 which is borne by Ram company Ltd.

You are required to

- Calculate purchase consideration and Realization A/c in the books of Ram Company Ltd.
- Prepare Equity Share holders A/c, Sundry Creditors A/c, Bank A/c, and Sham Company Ltd A/c in the books of Ram company ltd.

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

- M/S NILESH Ltd went into voluntary Liquidation on 30/06/2017. The balance sheet as on that date was as follows. [10]

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Share Capital 3000 shares of Rs.100 each	3,00,000	Plant	2,50,000
1500,8% Preference Shares of Rs 100 each	1,50,000	Stock	1,80,000
9% Debentures (Having a floating charge)	1,00,000	Sundry Debtors	1,45,000
Sundry Creditors	1,80,000	Bank	5,000
		P & L A/c	1,50,000
	7,30,000		7,30,000

The liquidator realized the assets as follows

- Plant and Stock Rs. 4,20,000



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ii) Sundry Debtors Rs. 1,90,000

Preference dividend was paid upto 30/06/2016. Preference share holder carried the right of payment of capital and dividend in arrears automatically before anything can be paid to the equity share holders. All claims were admitted. Expenses of liquidation amounted to Rs. 20000. Debentures were repaid on 31st December 2017 together with interest upto date. Liquidator was to get as his remuneration at 2% on the amount realized and 2% on the amount paid to equity share holders.

Prepare liquidators final statement of account.

b) Following is the Balance Sheet of SHIVDIP Ltd as on 31st March 2017. [10]

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Issued Capital 40000 Shares of Rs. 10 each	4,00,000	Fixed Assets	5,00,000
General Reserve	90,000	Current Assets	2,00,000
P & L A/c	20,000	Goodwill	40,000
5% Debentures	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

On 31st March 2017 the fixed assets was independently valued at Rs. 5,50,000 and goodwill valued at Rs 50000. The net profits for the last three years were Rs. 51,600, Rs. 51,650 and 52,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken 10%.

Compute the value of company's share by

- Net Asset Method
- Yield Method ad
- Fair Value Method.



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- c) Compute Purchase Consideration under AS -14 from the following information, [10]

Sun Ltd takeover the business of Moon Ltd. The share capital of Moon Ltd consists of 1,000 equity shares of Rs. 100 each fully paid and 1,000 preference shares of Rs. 100 each fully paid. The debentures of Moon Ltd is Rs. 2,00,000.

Sun Ltd agreed to pay Moon Ltd in the form of shares, debentures and cash as under.

- i) To issue 4 preference shares of Rs 100 each for every 5 preference shares of Moon Ltd.
- ii) To issue 5 Equity shares of Rs 100 each at the market value of Rs 120 each in exchange of every 4 Equity shares of Moon Ltd and pay Rs. 160 per Equity share in cash.
- iii) To issue 20000 12% debentures of Rs 100 each at a discount of Rs. 5 per debenture.

Q3) Write Short Notes (Any Two)

- a) Amalgamation of Companies
- b) Creation of Company under Tally
- c) Features of tally
- d) Liquidators Remuneration





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Total No. of Pages : 2

B.Com. (Part - II) (Semester - IV) Examination, December - 2018
BUSINESS ECONOMICS (Paper - IV)
Sub. Code : 63122

Day and Date : Tuesday, 11 - 12 - 2018

Time : 12.00 noon to 02.00 p.m.

Total Marks : 50

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

Q1) Write short answers. (Any two)

- a) Explain the phases of trade cycle. [10]
- b) Explain the merits of value added tax (VAT).
- c) Explain the advantages of International trade.

Q2) Explain the Hawtrey's trade cycle theory.

[10]

Q3) Explain the merits and demerits of direct tax.

[10]

Q4) Explain the Ricardian theory of International trade.

[10]

Q5) Explain the causes of growth in public expenditure.

[10]

Q6) Explain the causes and remedies of correcting disequilibrium of balance of payment.

[10]

Q7) Write short notes. (Any Two)

- a) Objectives of deficit finance. [10]
- b) Merits of devaluation.
- c) Arguments for protectionism.

P.T.O.



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मराठी रूपांतर

६००

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

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

[10]

- अ) व्यापार चक्राच्या अवस्था स्पष्ट करा.
ब) मुल्य वर्धित कराचे (व्हॅट) गुण स्पष्ट करा.
क) आंतरराष्ट्रीय व्यापाराचे फायदे स्पष्ट करा.

प्र.2) हॉट्रेचा व्यापार चक्र विषयक सिध्दांत स्पष्ट करा.

[10]

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

[10]

प्र.4) रिकार्डोंचा आंतरराष्ट्रीय व्यापाराचा सिध्दांत स्पष्ट करा.

[10]

प्र.5) सार्वजनिक खर्चातील वाढीची कारणे स्पष्ट करा.

[10]

प्र.6) व्यवहारतोलाच्या असमतोलाची कारणे व असमतोल दुरूस्त करण्याचे उपाय स्पष्ट करा.

[10]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[10]

- अ) तुटीच्या अर्थभरण्याची उद्दिष्टे
ब) अवमुल्यनाचे फायदे
क) संरक्षणवादाचे समर्थन

▽▽▽▽



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Total No. of Pages : 2

B. Com. (Part - II) (Semester - IV) Examination, December - 2018
FUNDAMENTALS OF ENTREPRENEURSHIP (Paper -II)
Sub. Code : 63123

Day and Date : Wednesday, 12 - 12 - 2018

Time : 12.00 noon to 02.00 p.m.

Total Marks : 50

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

Q1) Write short answers: (any two)

[10]

- a) Describe the entrepreneurial qualities of Dhirubhai Ambani.
- b) Explain the strategies for Rural Entrepreneurship development.
- c) Explain the role of self Help Groups in Women Entrepreneurship Development.

Q2) Define 'Women Entrepreneur'. Explain the characteristics of women Entrepreneur.

[10]

Q3) Describe problems of Entrepreneurship in Agricultural and Village Industry.

[10]

Q4) Explain the concept of 'Project', and stages of 'Project Management'.

[10]

Q5) Prepare the 'Project Report' for starting 'Dairy'.

[10]

Q6) State the entrepreneurial sketch & qualities of J.R.D. TATA.

[10]

Q7) Write short notes (Any Two)

[10]

- a) Special Economic Zone [SEZ].
- b) Entrepreneurial Sketch of Steve Jobs.
- c) Shri Mahila Gruhuddyog [Lijjat Papad]

P.T.O.



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मराठी रूपांतर

- सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.
2) खालील सात प्रश्नांपैकी कोणत्याही पाच प्रश्नांची उत्तरे लिहा.
3) उजव्या बाजूकडील अंक पूर्ण गुण दर्शवितात.

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- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [10]
अ) 'धिरूभाई अंबानी' यांचे उद्योजकीय गुण विषद करा.
ब) ग्रामीण उद्योजकता विकासाची व्यूहरचना स्पष्ट करा.
क) महिला उद्योजकता विकासामध्ये स्वयंसहाय्यता समूहाची भूमिका स्पष्ट करा.
- प्र.2) 'महिला उद्योजक' व्याख्या लिहा, महिला उद्योजकाची वैशिष्ट्ये स्पष्ट करा. [10]
- प्र.3) कृषी क्षेत्र व ग्रामीण उद्योगातील उद्योजकतेच्या समस्या विषद करा. [10]
- प्र.4) 'प्रकल्प' ही संकल्पना स्पष्ट करा. आणि प्रकल्प व्यवस्थापनाच्या अवस्था स्पष्ट करा. [10]
- प्र.5) 'दूध संस्था' (डेअरी) सुरू करण्याचा प्रकल्प अहवाल तयार करा. [10]
- प्र.6) जे.आर.डी टाटा यांचे उद्योजकीय जीवनकार्य आणि गुण विशद करा. [10]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [10]
अ) विशेष आर्थिक क्षेत्र (सेझ)
ब) स्टिव्ह जॉन्स यांचे उद्योजकीय जीवनकार्य
क) श्री महिला गृहउद्योग (लिज्जत पापड)





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B.Com. (Part - II) (Semester - IV) Examination, December - 2018

BUSINESS STATISTICS (Paper - II)

Sub. Code : 63124

Day and Date : Thursday, 13 - 12 - 2018

Total Marks : 50

Time : 12.00 noon to 02.00 p.m.

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

- Q1) a) State the relation between Laspeyre's, Paasche's and Fisher's price index numbers. Use it to find Paasche's price index number when Laspeyre's and Fisher's price index numbers are 125.61 and 124.8 respectively. [5]
- b) Write a note on c-chart. [5]

- Q2) What are the components of time series? Explain any one of them. [10]
- Calculate the 4-yearly centered moving averages only from the data given below :

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Data	21	15	16	29	51	58	36	16	23	28

- Q3) Draw a neat diagram of Normal curve. State any four properties of normal distribution. The weights in kg of 1000 students are normally distributed with their mean 40 kg and S.D. is 4 kg. Find the number of students with weights :
- a) less than 36 kg
 - b) more than 45 kg
 - c) between 36 kg and 45 kg.

[Area under S.N.V. from $Z = 0$ to $Z = 1$ is 0.3413 and from $Z = 0$ to $z = 1.25$ is 0.3944] [10]

- Q4) Define

- a) index number
- b) value index number

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Find quantity index numbers by Laspeyre's, Paasche's and Fishers quantity index numbers the following data :

Commodity	Base year		Current year	
	Price	quantity	price	quantity
A	20	8	40	6
B	50	10	60	5
C	40	14	50	10
D	20	19	20	13

[10]

Q5) What do you understand by S.Q.C.? Write control limits of \bar{x} - chart and R-chart. Following data gives readings of 11 samples in the production of certain components.

Sample no :	1	2	3	4	5	6	7	8	9	10	11
\bar{x} :	43	49	37	44	45	37	51	46	43	47	45
Range :	5	6	5	7	4	7	8	6	4	6	5

Calculate the control limits of \bar{x} - chart and R-chart. Draw mean chart and comment on the state of control. [Given for $n = 5$, $A_2 = 0.577$, $D_3 = 0$ and $D_4 = 2.11$]

[10]

Q6) Define and give an example of

- sample space
- an event

State addition law of probabilities and multiplication law of probabilities.

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

- a king card
- either non spade card or a picture card.

[10]

Q7) a) The mean and variance of Binomial distribution are 6 and 4 respectively, find parameters n and p .

[5]

- Explain method of progressive averages related to time series.

[5]

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