

B.Com – IIIrd Year

SEM – V

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.



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Total No. of Pages : 2

B.Com. (Part - III) (Semester - V) Examination, April - 2019
BUSINESS REGULATORY FRAMEWORK (Paper - I)
Sub. Code : 51431

Day and Date : Wednesday, 03 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Answer the following questions in short (any two) **[8]**

- What are the types of guarantee? ✕
- Explain in short the essentials of 'contract of sale of goods'.
- What are the features of Limited liability partnership Act?

Q2) What is contract? Explain the essential elements of contract. **[8]**

Q3) What is breach of contract? Explain the remedies for breach of contract. **[8]**

Q4) Explain the steps involved in incorporation of limited liability partnership. **[8]**

Q5) Who is called as unpaid seller? Explain the rights of unpaid seller. **[8]**

Q6) What is contract of bailment? Explain the features of contract of bailment. **[8]**

Q7) Write short notes (any two) **[8]**

- Agency by necessity.
- Types of delivery of goods.
- Limitations of liability of limited liability partnership firm.

P.T.O.



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BFF 2019

मराठी रूपांतर

सूचना: 1) कोणतेही पाच प्रश्न सोडवा.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.

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

[8]

अ) जामिनकीचे प्रकार कोणते?

ब) मालविक्री कराराच्या आवश्यक अटी स्पष्ट करा.

क) मर्यादित दायित्व भागीदारी कायद्याची वैशिष्ट्ये कोणती?

प्र.2) करार म्हणजे काय? कराराचे आवश्यक घटक स्पष्ट करा.

[8]

प्र.3) कराराचा भंग म्हणजे काय? करारभंगा बददलच्या उपाययोजना स्पष्ट करा.

[8]

प्र.4) मर्यादित दायित्व भागीदारी संस्थेच्या स्थापनेतील टप्पे स्पष्ट करा.

[8]

प्र.5) अदत्त विक्रेता कोणास म्हणतात? अदत्त विक्रेत्याचे हक्क स्पष्ट करा.

[8]

प्र.6) निक्षेपाचा करार म्हणजे काय? निक्षेपाच्या कराराची वैशिष्ट्ये स्पष्ट करा.

[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

[8]

अ) आवश्यकतेनुसार निर्माण झालेले प्रतिनिधित्व

ब) माल पाठविण्याच्या पद्धती

क) मर्यादित दायित्व भागीदारी संस्थेच्या दायित्व मर्यादा.



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B.Com. (Part - III) (Semester - V) Examination, April - 2019
BUSINESS ENVIRONMENT (Compulsory) (Paper - I)
Indian Economics Environment
Sub. Code : 51430

Day and Date : Tuesday, 02 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Write short Answers (Any Two) [8]

- Explain the Micro Components of Business Environment.
- State the problems of Rural Economy in India.
- Write the causes of Inequality of Income & wealth.

Q2) State the Remedies of unemployment in India. [8]

Q3) Explain the Agricultural price policy in India. [8]

Q4) Explain the External components of Business Environment. [8]

Q5) Explain the problems of small- scale industries in India. [8]

Q6) What are the features of 1991 Industrial policy [8]

Q7) Write short Answers (Any Two) [8]

- Agricultural Renewal Action plan.
- Importance of Business Environment.
- Causes of unemployment.

P.T.O.

BE 2019



मराठी रूपांतर



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सूचना: 1) सर्व प्रश्नांना समान गुण आहेत.

2) सातपैकी कोणतेही पाच प्रश्न सोडवा.

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

[8]

अ) व्यावसायिक पर्यावरणाचे सूक्ष्म घटक स्पष्ट करा.

ब) भारतातील ग्रामीण अर्थव्यवस्थेच्या समस्या लिहा.

क) उत्पन्न आणि संपत्तीतील विषमतेची कारणे लिहा.

प्र.2) भारतातील बेरोजगारीवरील उपाययोजना लिहा.

[8]

प्र.3) भारतातील शेतीमाल किंमत धोरण स्पष्ट करा.

[8]

प्र.4) व्यावसायिक पर्यावरणाचे बाह्य घटक स्पष्ट करा.

[8]

प्र.5) भारतातील लघु उद्योगांच्या समस्या विशद करा.

[8]

प्र.6) 1991 च्या औद्योगिक धोरणाची वैशिष्ट्ये कोणती आहेत?

[8]

प्र.7) थोडक्यात टीपा लिहा.

[8]

अ) शेतीविषयक नवीनीकरण कृती कार्यक्रम

ब) व्यावसायिक पर्यावरणाचे महत्व

क) बेरोजगारीची कारणे

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Total No. of Pages : 2

**B.Com. (Part - III) (Semester - V) Examination,
April - 2019**

CO-OPERATIVE DEVELOPMENT (Paper - I)

Sub. Code : 51433

Day and Date : Friday, 05 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Write short answers (any two) : [8]

- a) High-Power committee report on co-operation.
- b) Khusro committee report.
- c) Types of co-operative farming.

Q2) Explain the role of co-operatives in Economic development? [8]

Q3) State the functions and problems of primary agricultural co-operatives credit society. [8]

Q4) Explain the function of NAFED. [8]

Q5) Discuss the types and problems of co-operative Housing societies. [8]

Q6) Explain the function of Urban co-operative Bank. [8]

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[8]

Q7) Write short notes (any two) :

- Problems of co-operative marketing.
- Types of Labour co-operative.
- Functions of industrial co-operative.

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मराठी रूपांतर

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

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

[8]

- उच्चाधिकार समिती अहवाल.
- खुस्त्रो समिती.
- सहकारी शेतीचे प्रकार.

प्र.2) आर्थिक विकासातील सहकाराची भूमिका सांगा ?

[8]

प्र.3) प्राथमिक कृषी सहकारी संस्थेची कार्ये व समस्या स्पष्ट करा.

[8]

प्र.4) NAFED ची कार्ये सांगा.

[8]

प्र.5) सहकारी गृहनिर्माण संस्थांचे प्रकार आणि समस्याची चर्चा करा.

[8]

प्र.6) नागरी सहकारी बँकाची कार्ये सांगा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन) :

[8]

- सहकारी विपणन संस्थेचे प्रश्न
- श्रमीक सहकारी संस्थेची प्रकार
- औद्योगिक सहकारी संस्थेची कार्ये

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B.Com. (Part - III) (Semester - V) Examination, April - 2019

MODERN MANAGEMENT PRACTICES (Paper - I)

Sub. Code : 51432

Day and Date : Thursday, 04 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

- Instructions :**
- 1) Attempt any five questions.
 - 2) All questions carry equal marks.

- Q1) Write short answers (any two) [8]**
- a) State demerits of Management by objectives of peter Drucker.
 - b) What is SWOT analysis?
 - c) State importance of CRM.
- Q2) State the importance of Modern Management in the context of changing business environment. [8]**
- Q3) Explain differentiation Strategy. [8]**
- Q4) What is social responsibility? Explain areas of social Responsibilities. [8]**
- Q5) What is Disaster Management? Explain steps in prevention and mitigation of disaster. [8]**
- Q6) Define corporate Governance. Explain role of Auditor in corporate Governance. [8]**
- Q7) Write short notes. (Any Two) [8]**
- a) Types of Strategy
 - b) Parameters of knowledge management.
 - c) Ethical issues in management.

P.T.O.



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मराठी रूपांतर

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

MMP 2019

प्र.1) थोडक्यात उत्तरे लिहा.

[8]

- अ) पीटर ड्रकर यांच्या उद्दिष्टाभिमुख व्यवस्थापनाचे तोटे सांगा.
ब) स्वॉट विश्लेषण म्हणजे काय?
क) ग्राहक संबंध व्यवस्थापनाचे महत्व सांगा.

प्र.2) बदलत्या पर्यावरणामध्ये आधुनिक व्यवस्थापनाचे महत्व सांगा.

[8]

प्र.3) भेदकरण व्यूहरचना स्पष्ट करा.

[8]

प्र.4) सामाजिक जबाबदारी म्हणजे काय? सामाजिक जबाबदारीची विविध क्षेत्रे स्पष्ट करा.

[8]

प्र.5) आपत्ती व्यवस्थापन म्हणजे काय? आपत्तीबाबत प्रतिबंधात्मक व हानी टाळण्याचे टप्पे स्पष्ट करा.

[8]

प्र.6) कंपनीसाठी शासन व्यवस्थेची व्याख्या द्या. कंपनीसाठी शासन व्यवस्थेत हिशेबतपासनिसाची भूमिका स्पष्ट करा.

[8]

प्र.7) थोडक्यात टीपा लिहा.

[8]

- अ) व्यूहरचनेचे प्रकार
ब) ज्ञान व्यवस्थापनाचे घटक (Parameters)
क) व्यवस्थापनातील नीतिशास्त्रीय समस्या (Issues)





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B.Com. (Part - III) (Semester - V) Examination, April - 2019

ADVANCED ACCOUNTANCY (Paper - I)

Sub. Code : 51434

Day and Date : Monday, 08 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Following is the trial balance of Varad Bank as on 31st March 2018.

Debit Balance	Rs.	Credit Balance	Rs.
Balance with RBI	37,50,000	Share Capital	11,80,000
Cash in Hand	3,68,750	Statutory Reserve	5,75,000
Balance with Other Bank	21,72,500	Capital Reserve	40,000
Stationary and stamps	31,250	Revenue Reserve	5,00,000
Tax Paid in advance	63,750	Current year profit	12,50,000
Other Fixed assets	2,05,000	Interest Accrued	4,32,500
Premises	6,37,500	Inter Branch Adjustment	48,750
Cash credits	3,85,00,000	Bills Payable	12,00,000
Bills Purchased and discounted	15,00,000	Borrowings	2,00,000
Govt. Securities	2,97,50,000	Term Deposits	4,72,50,000
Shares	3,00,000	Saving Account	2,20,00,000
Debentures and bonds	27,62,500	Demand Deposits	53,65,000
Total	8,00,41,250	Total	8,00,41,250

Additional information:

- i) Acceptances, endorsement and other obligations amounted to Rs. 4,25,000
- ii) Bills for collection Rs. 40,000
- iii) Authorized capital is Rs. 25,00,000 divided into 25,000 shares of Rs. 100 each

From the above information prepare.

- a) Balance sheet as on 31-03-2018. **[8]**
- b) Necessary schedules required for Balance Sheet. **[8]**

P.T.O.



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

- a) On 1st January 2015 Shubhada purchased a machine from Balaji auto services Sangli on hire purchase basis. The particulars are as follows:
- Cash Price: Rs. 20,000
 - Amount to be paid on signing the agreement Rs. 8,000.
 - Balance to be paid in three yearly installment of Rs. 4,000 each plus interest.
 - Interest to be charged on outstanding balance at 5% p.a.
 - Depreciation to be charged at 10% p.a. on diminishing balance method.

You are required to show Interest calculation table and Machine a/c in the books of Shubhada. [8]

- b) M/s Ganesh traders is insured under a loss of profit policy for Rs. 62,000. Their books of accounts are closed on 31st Dec. every year. The fire occurred on 1/7/2017. The saved records disclosed the following information.

Particulars	Rs.
Turnover during the year ended 30-6-17	7,20,000
Turnover during the year ended 31-12-2016	6,00,000
Turnover from 1-7-2017 to 30-9-2017	30,000
Turnover in the corresponding period of 2016	1,80,000
Standing charges for the year ending 31-12-2016	36,000
Next profit during the year ending 31-12-2016	24,000

It has been ascertained that the business has consistently shown an increase of 25% turnover in the months preceding the fire over corresponding period of the previous year.

Calculate the amount of the claim. [8]



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- c) From the information given below of Jadhav & Sons, prepare Dairy and Poultry A/c and Profit & Loss account for the year ended 31st March 2016

Debit	Rs.	Credit	Rs.
Opening Stock:		Sales	
Cattle	1,00,000	Milk	20,000
Cattle food	16,000	Eggs	30,000
Poultry	20,000	Butter	4,000
Poultry food	3,000	Cattle	60,000
Purchases:		Poultry	36,000
Poultry	50,000	Closing Stock	
Poultry food	10,000	Poultry	40,000
Cattle	70,000	Cattle	1,30,000
Cattel food	30,000	Poultry food	5,000
Expenses:		Cattle Food	18,000
Wages	24,000		
Insurance	2,000		
Depreciation	3,000		
Repairs	3,000		

Proprietor consumed the following products:

Poultry -Rs.1,000, Butter Rs. 1,000, Milk Rs. 7,200, Eggs Rs. 1600.[8]

Q3) Write short notes (any two)

[8]

- Features of Farm Accounting.
- Advantages of Cost Accounting.
- Rebate on bills discounted.
- Distinction between Hire Purchase and Sale.





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B.Com. (Part - III) (Semester - V) Examination, April - 2019

ADVANCED ACCOUNTANCY (Paper - II)

Auditing

Sub. Code : 51435

Day and Date : Tuesday, 09 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Answer the following questions :

- a) Give the meaning and definition of Auditing. State the advantages of Auditing. [8]
- b) What do you mean by Continuous Audit? State the advantages and disadvantages of continuous audit. [8]

Q2) Attempt any two of the following (out of three) :

- a) State the difference between Internal Audit and Statutory Audit. [8]
- b) What are the special features of a Bank Audit? [8]
- c) What are the disqualifications of an auditor of a limited company? State the provisions regarding appointment of an auditor of a limited company. [8]

Q3) Write Short Notes (any two out of four) : [8]

- a) Contents and Advantages of Audit Note Book.
- b) Characteristics of a Good Internal Check System.
- c) The difference between Vouching and Verification.
- d) AAS1 and AAS2.



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Total No. of Pages :1

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B.Com (Part - III) (Semester - V) (Vocational) Examination, April - 2019

TAX PROCEDURE & PRACTICE

Customs (New) (Paper - X)

Sub. Code : 60260

Day and Date : Tuesday, 09 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) What is the importance of customs in our nation? State briefly. [10]

OR

Which kinds of duties are levied by customs on goods imported? [10]

Q2) Define and explain in brief following under the customs Act. [10]

- a) Shipping Bill
- b) Baggage
- c) Stores

OR

Explain ten purposes for which the Govt. Can exercise prohibition on the importation and exportation of goods under Customs Act. [10]

Q3) Write short notes on any four of the following: [20]

- a) Commissioner of Customs.
- b) Import Manifest.
- c) Bill of Lading.
- d) FOB.
- e) Goods.
- f) Foreign Going Vessel.



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B.Com. (Part - III) (Semester - V) Examination, April - 2019
TAX PROCEDURE & PRACTICE (Vocational Course) (Paper - IX)
Goods and Services Tax Act (SGST, CGST, IGST) (New)
Sub. Code : 60259

Day and Date : Monday, 08 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

- Instructions : 1) Attempt any Five.
2) Each question carries 8 marks.

Q1) Write a short notes (Any Two) [8]

- Discuss "Furnishing of details of outward supply" under CGST Act
- Discuss final return under SGST Act
- Provisions "Tax Collected at Source" (TCS) under CGST Act
- Interest provision u/s 50 of SGST Act

Q2) Discuss provisions of TDS under CGST Act. [8]

Q3) Discuss payment of tax, interest and penalty under section 49 of CGST Act. [8]

Q4) Ramesh Traders has details of turnover for the month of January 2019 as under [8]

- Inward supply of raw material inputs worth Rs. 2,00,000/- on which CGST and SGST is paid @ 14% each. Finished outward supply at Rs. 2,09,213/- on which he has collected CGST @ 14% and SGST @ 14%.

Calculate tax liability of the registered person.

P.T.O.



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Q5) Help Shri Kulkarni to prepare tax liability from the following. [8]

- a) Inputs-Net amount Rs. 1,25,000 Rate of Tax separately @ 28% IGST.
- b) Inputs-Net amount Rs. 77,000 Rate of Tax separately @ 9% CGST and 9% SGST.
- c) Inward supply of packing material - Net amount Rs. 25,200 tax separately @ 6% CGST and SGST each.
- d) Outward supply of Rs.12,25,000/- tax levied separately @ 18% (9% CGST and 9% SGST).

Q6) Sara Movers and Packers having registered service providing company at Kolhapur. They are in transporting business. They have opt to pay tax @ 12% (6% SGST and 6% CGST each). They have turnover of Rs. 13,09,850/- for the month of December. They have also purchased a goods vehicle truck for transportation services for Rs. 859375/- (tax levied @ 14% CSGT and SGST each separately). Calculate tax liability of the dealer for the month of December. [8]

Q7) Upletwala Traders has inward supply of Rs. 5,97,000 at 9% CGST and SGST each. The registered person has inward supply of NIL rated goods for Rs. 1,35,000. Upletwala Traders has outward supply of Rs. 8,00,000 of Nil rated goods and at Rs. 2,45,000 of 82% IGST. Calculate tax liability of the same. [8]

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B.Com. (Part - III) (Semester - V) Examination, January - 2019

BUSINESS ENVIRONMENT (Compulsory) (Paper - I)

Indian Economic Environment

Sub. Code : 51430

Day and Date : Thursday, 03 - 01 - 2019

Total Marks : 40

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) [8]

- a) State the macro components of Business environment.
- b) State the problems of urban economy.
- c) State agricultural renewal plan.

Q2) State food security of India. [8]

Q3) State problems of small scale industries in Indian economy. [8]

Q4) State causes of black money in India. [8]

Q5) Explain problems of trade unions in India. [8]

Q6) State an importance of business environment. [8]

Q7) Write short notes (Any two) [8]

- a) Sex ratio in India.
- b) Causes of poverty.
- c) Problems of agricultural marketing.

P.T.O.



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मराठी रूपांतर

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

BE 2019

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
अ) व्यावसायिक पर्यावरणाचे स्थूल घटक विशद करा.
ब) नागरी अर्थव्यवस्थेच्या समस्या विशद करा.
क) कृषी नुतनीकरण कृती आराखडा विशद करा.
- प्र.2) भारतातील अन्नसुरक्षा स्पष्ट करा. [8]
- प्र.3) भारतीय अर्थव्यवस्थेतील लघुउद्योगांच्या समस्या विशद करा. [8]
- प्र.4) भारतातील काळ्या पैशाची कारणे विशद करा. [8]
- प्र.5) भारतातील कामगारसंघटनांच्या समस्या स्पष्ट करा. [8]
- प्र.6) व्यावसायिक पर्यावरणाचे महत्व विशद करा. [8]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [8]
अ) भारतातील स्त्रीपुरूष प्रमाण
ब) दारिद्र्याची कारणे.
क) भारतीय शेतीमाल बाजारपेठेच्या समस्या.





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B.Com. (Part - III) (Semester - V) Examination, January - 2019
BUSINESS REGULATORY FRAMEWORK (Paper - I)

Sub. Code : 51431

Day and Date : Friday, 04 - 01 - 2019

Total Marks : 40

Time : 3.00 p.m. to 05.00 p.m.

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

Q1) Answer the following questions in short (Any Two) [8]

- a) What is agency created by ratification?
- b) Who is called as designated partner?
- c) What is right of lien?

Q2) 'All contracts are agreement but all agreements are not contract' Comment. [8]

Q3) Define and distinguish between contract of bailment and contract of pledge. [8]

Q4) State implied conditions of contract of sale of goods. [8]

Q5) Define discharge of contract and state the discharge of contract by impossibility of performance. [8]

Q6) Explain the procedure of incorporation of Limited Liability Partnership. [8]

Q7) Write short notes (Any two) [8]

- a) Delivery of goods.
- b) Types of guarantee.
- c) Remedies to breach of contract.

P.T.O.

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



- प्र.1) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
 अ) पश्चात संमतीने निर्माण झालेले प्रतिनिधित्व म्हणजे काय?
 ब) पदनामित भागीदार कोणाला म्हणतात?
 क) मालावरील ताबेहक्क म्हणजे काय?
- प्र.2) 'सर्व करार हे ठराव असतात परंतु सर्व ठराव हे करार नसतात' चर्चा करा. [8]
- प्र.3) निक्षेपाचा करार व तारण कराराची व्याख्या सांगून दोहोंतील फरक स्पष्ट करा. [8]
- प्र.4) माल विक्री करारातील गृहित प्रमुख अटी सांगा. [8]
- प्र.5) करार समाप्ती म्हणजे काय ते सांगून करारपूर्वतेच्या अशक्यतेमुळे होणारी करार समाप्ती स्पष्ट करा. [8]
- प्र.6) मर्यादित जबाबदारी भागीदारी संस्थेच्या स्थापनेची कार्यपद्धती विशद करा. [8]
- प्र.7) टीपा लिहा. (कोणत्याही दोन) [8]
 अ) मालाची पाठवणी
 ब) जामिनकीचे प्रकार
 क) करारभंगाबद्दलच्या उपाययोजना



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B.Com. (Part - III) (Semester - V) (New) Examination, January - 2019
MODERN MANAGEMENT PRACTICES (Paper -I)

Sub. Code : 51432

Day and Date : Saturday, 05 - 01 - 2019

Total Marks : 40

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

Instructions: 1) **Attempt any five questions.**
 2) **All questions carry equal marks.**



- Q1) Write short answers (any two) [8]**
- State demerits of Management by objectives (MBO).
 - State advantages of Differentiation.
 - Explain e-CRM.
- Q2) What is strategic Management? State its importance. [8]**
- Q3) Explain contribution of C.K. Parlhad. [8]**
- Q4) Define corporate Governance. Explain the role of shareholders in corporate Governance. [8]**
- Q5) Explain the concept and parameters of knowledge Management. [8]**
- Q6) Explain steps in prevention and mitigation of disaster. [8]**
- Q7) Write short notes (Any Two): [8]**
- Areas of social Responsibilities.
 - Competitive Advantage.
 - Ethical issues in Management.

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

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

[8]

- अ) उद्दिष्टाभिमुख व्यवस्थापनाचे तोटे सांगा.
ब) भेदकरणाचे फायदे सांगा.
क) ई - ग्राहक संबंध व्यवस्थापन स्पष्ट करा.



प्र.2) व्यूहरचनात्मक व्यवस्थापन म्हणजे काय? व्यूहरचनात्मक व्यवस्थापनाचे महत्व सांगा.

[8]

प्र.3) सी. के. प्रल्हाद यांचे योगदान स्पष्ट करा.

[8]

प्र.4) कंपनीसाठी शासनव्यवस्थेची व्याख्या द्या. कंपनीसाठी शासनव्यवस्थेबाबत भागधारकांची भूमिका स्पष्ट करा.

[8]

प्र.5) ज्ञान व्यवस्थापन संकल्पना व त्याचे घटक (parameters) स्पष्ट करा.

[8]

प्र.6) आपत्तीबाबत प्रतिबंधात्मक व हानी टाळण्याचे टप्पे स्पष्ट करा.

[8]

प्र.7) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सामाजिक जबाबदारीची विविध क्षेत्रे.
ब) स्पर्धात्मक फायदा.
क) व्यवस्थापनातील नीतिशास्त्रीय समस्या.



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B.Com. (Part - III) (Semester - V) Examination, January - 2019
CO-OPERATIVE DEVELOPMENT (Paper -I) (Revised)
Sub. Code : 51433

Day and Date : Monday, 07 - 01 - 2019

Total Marks : 40

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 indicate full marks.



- Q1) Write short answers (any two):** **[8]**
- a) Explain the role of co-operation in Economic Development.
 - b) Explain the recommendations of Kurian-Alagh Committee report.
 - c) Explain the problems of NAFED.
- Q2) Explain the features of co-operation.** **[8]**
- Q3) Explain the types and problems of co-operative farming.** **[8]**
- Q4) Explain the problems and their remedies of Primary Agricultural credit co-operative societies.** **[8]**
- Q5) Explain the recommendations of Khusro Committee.** **[8]**
- Q6) Explain the problems and their remedies of Urban Co-operative Banks.** **[8]**
- Q7) Write short notes (Any Two):** **[8]**
- a) Types of Housing Co-operatives in India.
 - b) Functions of Co-operative Marketing in India.
 - c) Functions of Labour Co-operatives in India.



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मराठी रूपांतर

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

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

- अ) आर्थिक विकासातील सहकाराची भूमिका स्पष्ट करा.
- ब) कुरियन - अलघ समितीच्या शिफारशी स्पष्ट करा.
- क) नाफेडच्या समस्या स्पष्ट करा.

प्र.2) सहकाराची वैशिष्ट्ये स्पष्ट करा.

प्र.3) सहकार शेतीचे प्रकार आणि समस्या स्पष्ट करा.

प्र.4) प्राथमिक कृषी पतपुरवठा सहकारी संस्थांच्या समस्या व त्यावरील उपाय स्पष्ट करा.

प्र.5) खुस्रो समितीच्या शिफारशी स्पष्ट करा.

प्र.6) नागरी सहकारी बँकांच्या समस्या व त्यावरील उपाय स्पष्ट करा.

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) भारतातील सहकारी गृह - निर्माण संस्थांचे प्रकार.
- ब) भारतातील विपणन सहकारी संस्थांची कार्ये.
- क) भारतातील श्रमिक सहकारी संस्थांची कार्ये.





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B.Com. (Part - III) (Semester - V) Examination, January - 2019

ADVANCED ACCOUNTANCY (Paper - I)

Sub. Code : 51434

Day and Date : Tuesday, 08 - 01 - 2019

Total Marks : 40

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

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

Q1) The following are the balance of Karad bank Ltd., for the year ended 31st March 2017.

<u>Particulars.</u>	<u>Rs.</u>
i) Interest on loans	10,36,000
ii) Interest on fixed deposits	90,000
iii) Commission received	20,000
iv) Salaries and allowances	2,16,000
v) Discount on bills discounted	5,84,000
vi) Rebate on bills discounted	1,96,000
vii) Interest on cash credits	8,92,000
viii) Interest on current Accounts	1,68,000
ix) Rent and taxes	72,000
x) Interest on overdrafts	6,16,000
xi) Directors fee	12,000
xii) Auditors fee	4,000
xiii) Interest on saving bank deposits	2,72,000
xiv) Postage and telegrams	6,000
xv) Printing and stationery	12,000
xvi) Locker rent	4,000
xvii) Transfer fees	2,000
xviii) Depreciation of bank's properties	20,000
xix) General expenses	8,000
xx) Profit on sale of Investment	12,000
xxi) Interest on borrowing from Satara Bank	20,000

P.T.O

**Other informations**

- a) Provision for bad debts Rs. 1,60,000
- b) Provision for income tax Rs. 6,00,000

You are asked to prepare

- a) Necessary Schedules [8]
- b) Profit and Loss account as on 31st march 2017 [8]

Q2) Attempts any two of the following a, b, c.

- a) On 1st April 2015, India Ltd., purchased a machine on Hire purchase system from Bharat Ltd.. The cash price of machine was Rs. 1,49,000/- and the payment was to be made as follows.

Rs.40,000/- was to be made on signing to agreement and the balance in three annual installments of Rs 40,000/- each at the end of each year, 5% interest is charged by Bharat Ltd., per annum. India Ltd., was decided to write off 10% depreciation per annum on reducing value of the machine. Prepare Machine A/c in the books of India Ltd. for first three years only, Also show the working of interest calculation. [8]

- b) Fire occurred in the premises of Anju & Manju co. on 1st sept. 2015 and stock of the value of Rs. 2,00,000 was salvaged and business books and records were saved.

The following information was obtained.

i) Purchases for the year ended 31.03.2015	14,00,000
ii) Sales for the year ended 31.03.2015	22,00,000
iii) Purchase from 01.04.2015 to 01.09.2015	4,80,000
iv) Sales from 01.04.2015 to 01.09.2015	7,20,000
v) Stock on 31.03.2014	6,00,000
vi) Stock on 31.03.2015	6,80,000

It is also given that the stock on 31.3.2015 was overvalued by Rs. 40,000. Calculate the amount of claim to be processed to the insurance company irrespective of losses. Rate of gross profit is to be based on the year ended 31.3.2015. [8]



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c) From the following Trial Balance extracted from the book's of Vishwajeet the year ended 31st March 2017: [8]

Debit Balance		Rs	Credit Balance		Rs
Stock on 1-4-2016			Sales		
Lives stock	3,00,000		Live stock	96,000	
Paddy	1,20,000				
Cattle feed	22,000		Paddy	4,24,000	
Fertilizers	10,000		Milk	3,14,000	
Seeds	6,000				
		4,58,000			8,34,000
Purchases:					
Live stock	60,000				
Cattle feed	1,20,000		Sundry creditors	52,000	
Fertilizers	32,000		Outstanding expenses	8,800	
Seeds	11,600				
		2,23,600	Capital account	8,83,600	
Sundry Debtors		42,000			
Repairs and maintainance		24,000			
Of farm equipments					
Farm equipments		3,00,000			
Crop expenses		1,00,800			
Live stock expenses		25,000			
General expenses		23,400			
Cash in hand		14,600			
Cash at bank		17,000			
Land		5,50,000			
		17,78,400			17,78,400



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Additional Information:

- i) Closing stock as on 31-03-2017 Live stock Rs. 2,64,000; Paddy Rs. 60,000; cattle feed Rs. 12,000; Fertilizers Rs. 7,000; Seeds Rs. 5,400.
- ii) The consumption of the farm output by the proprietor:

Milk etc.	Rs. 12,000
Paddy	Rs. 19,000
- iii) Provide 10% depreciation on farm equipments and 2% on land and buildings.

From the above information you are required to prepare trading P & L A/c as on 31.03.2017

Q3) Write short note (any two)

[8]

- a) Advantages of cost Accounting.
- b) Objectives of Management Accounting.
- c) Difference between cost Accounting and management Accounting.
- d) Loss of Profit Policy



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B.Com. (Part - III) (Semester - V) Examination, January - 2019

ADVANCED ACCOUNTANCY - II (Auditing) (Paper - II)

Sub. Code : 51435

Day and Date: Wednesday, 09 - 01 - 2019

Total Marks : 40

Time : 03.00 pm. to 05.00 p.m.

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



Q1) Answer the following questions.

- a) What is Internal check? Explain five objectives of Internal check system. [8]
- b) What are the importance of vouching. [8]

Q2) Attempt any two (out of three)

- a) Qualification and disqualification of an auditor of company. [8]
- b) Explain any four points of distinction between verification & valuation of Assets. [8]
- c) Explain any eight points should be auditor consider while conducting the audit of co-operative society. [8]

Q3) Write short notes (Any two out of four) [8]

- a) Error of principle
- b) Annual Audit
- c) Audit Report
- d) Valuation of stock in trade





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Total No. of Pages : 3

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B.Com. (Part - III) (Semester - V) Examination, January - 2019
ADVANCED COSTING (New) (Paper - I)

Sub. Code : 51436

Day and Date : Thursday, 10 - 01 - 2019

Total Marks : 40

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

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

Q1) A) M. Yusuf cooling Ltd., Belgaum manufactured and sold 500 refrigerators in the year ending 31-12-1999. The summarised Trading and profit & loss A/C is set below:

	Rs.	By Sales	Rs.
To Cost of materials	80,000		4,00,000
To Direct wages	1,20,000		
To Other manufacturing cost	50,000		
To Gross profit	1,50,000		
	4,00,000		4,00,000
To Management & Staff salaries	60,000	By Gross profit	1,50,000
To Rent rates & insurance	10,000		
To Selling expenses	30,000		
To General expenses	20,000		
To Net Profit	30,000		
	1,50,000		1,50,000

[8]

B) For the year ending 31-12-2000 it is estimated that:-

- i) Output and sales will be 600 refrigerators.
- ii) Price of materials will go up by 20% on the level of previous year.
- iii) Wages will rise by 5%.
- iv) Manufacturing cost will rise in proportion to the combined cost of materials & wages.
- v) Selling cost per unit will remain unchanged.
- vi) Other expenses will remain constant

P.T.O.



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You are required to submit a statement to the board of directors showing the price at which the refrigeration should be market so as to show a profit of 25% on selling price.

[8]

Q2) Attempt any two (out of three)

A) From the following transaction relating to material 'MJ' prepare the stores ledges wing weighted average method.

Date	Receipts	Issues
1-1-1994	Opening stock 100 units @ Rs. 2.1	—
3-1-1994	400 units @ 2.1	—
15-1-1994	500 units @ 2.2	—
20-1-1994	—	500 units
26-1-1994	600 units @ 2.5	—
28-1-1994	300 units @ 2.4	—
29-1-1994	—	900 units
30-1-1994	500 units @ 2.2	—
31-1-1994	—	300 units

[8]

B) Calculate the earning under Taylor differential piece rate from the given information:

Rate per hour Rs. 6

Standard time per unit – 30 minutes

Differential piece rates to be applied

75% of piece rate below standard

125% of piece rate at or above standard

In 8 hours of a day the actual output of the workers are:

Anil – 15 units

Balu – 25 units

[8]



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- C) During a certain week, a worker manufactured 300 articles. He receives wages for 48 hours a week at the rate of Rs. 4 per hour. The estimated time to produce one article is 10 minutes but under incentive schemes the time allowed is increased by 20%. Calculate his gross wages under:
- i) Halsey plan and
 - ii) Rowan plan.

[8]

Q3) Write short notes (Any two out of four)

[8]

- a) Objectives of costing
- b) Elements of cost
- c) Economic order quantity
- d) Fixation of stock levels





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Total No. of Pages : 3

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B.Com. (Part - III) (Semester - V) Examination, January - 2019
ADVANCED COSTING (Paper - II) (Revised)
Sub. Code : 51437

Day and Date : Friday, 11 - 01 - 2019

Total Marks : 40

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

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

- Q1) a) Ashok Manufactures Ltd. have three production departments A, B, C and two service departments D & E. The details relating to which are as under - [8]

	A	B	C	D	E
Direct wages (Rs.)	2,000	3,000	4,000	1,000	2,000
Direct Material (Rs.)	1,000	2,000	2,000	1,500	1,500
Staff (Nos)	100	150	150	50	50
Electricity (Kwh.)	4,000	3,000	2,000	1,000	1,000
Light Point (Nos.)	10	16	4	6	4
Assets Value (Rs.)	60,000	40,000	30,000	10,000	10,000
Area (sq. ft.)	150	250	50	50	50

The Expenses for the period were -

	Rs.		Rs.
Motive power	550	Depreciation	15,000
Lighting	100	Repairs & maintenance	3,000
Stores overhead	400	General overheads	6,000
Amenities to staff	1,500	Rent & Taxes	275

You are required to prepare a statement showing distribution of overheads to various departments.

P.T.O



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- b) From Q.No. 1 (a) above, Apportion the expenses of service department E proportionate to Direct wages and those of department D in the ratio of 5:3:2 to department A, B and C respectively. [8]

Q2) Attempt any two of the following.

- a) Compute Machine Hour Rate for a machine. [8]
- Purchase price of the machine Rs. 90,000
 - Installation charges Rs. 10,000
 - Life of the machine 10 years at 2,000 working hours per year.
 - Repairs charges - 50% of the depreciation.
 - Lubricating oil at Rs. 2 per day of 8 hours.
 - Consumable stores at Rs. 10 per day of 8 hours.
 - Direct wages of the operator at Rs. 4 per day of 8 hours.
 - Consumption of electric power - 10 units per hour at 7 paise per unit.
- b) Profit as per cost records Rs. 1,72,400
- Profit as per financial records Rs. 1,28,755
- Prepare Reconciliation statement showing results from the following. [8]

	Rs.
- Works Overhead under recorded in cost	3,120
- Administration overhead recorded is Excess in cost	1,700
- Depreciation over charged in cost.	1,300
- Loss due to obsolescence charged in financial accounts	5,700
- Income Tax provided in financial accounts	40,300
- Bank interest and Transfer fees in Financial Books	750
- Interest on investments in financial Books	8,000
- Stores Adjustments credited in Financial Book	475
- Loss due to depreciation in stock values charged in Financial Accounts	6,750



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- c) Journalise the following transactions assuming cost and financial accounts are integrated : [8]

	Rs.
Raw Materials purchased on credit	20,000
Direct Materials issued to production	15,000
Wages paid	12,000
Wages charged to production	9,500
Manufacturing expenses paid	8,400
Manufacturing overheads charged to production	9,200
Selling & Distribution expenses incurred	2,000
Finished Product at cost	20,000
Sales (On credit)	29,000

Q3) Write Short Notes (Any two) [8]

- Classification of overheads
- Reasons for Reconciliation of cost & finance.
- Machine Hour Rate.
- Activity Based Costing.





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B.Com. (Part - III) (Semester - V) Examination, November - 2018
BUSINESS REGULATORY FRAMEWORK (Paper - I)
Sub. Code : 51431

Day and Date : Friday, 16 - 11 - 2018

Total Marks : 40

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

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

- Q1)** Answer the following questions in short (Any Two) [8]
a) What are the sources of business laws?
b) What are the features of Contract of bailment?
c) What are the types of delivery of goods?
- Q2)** State various kinds of contract. [8]
- Q3)** Define and distinguish between Contract of Indemnity and Contract of Guarantee. [8]
- Q4)** Explain meaning and difference between sale and an agreement to sell. [8]
- Q5)** What is consent? When it is said to be free? [8]
- Q6)** State the nature of Limited Liability Partnership. [8]
- Q7)** Write short notes (Any two) [8]
a) Termination of agency by operation of law.
b) Incorporation of Limited Liability Partnership.
c) Right to resale.

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मराठी रूपांतर

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

प्र.1) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

- अ) व्यापारी कायद्यांचे स्रोत कोणते?
ब) निक्षेपाच्या कराराची वैशिष्ट्ये कोणती?
क) माल पाठवणीच्या पद्धती कोणत्या आहेत?

प्र.2) कराराचे विविध प्रकार सांगा. [8]

प्र.3) जामिनकीचा करार व नुकसान भरपाईच्या कराराची व्याख्या सांगून त्यातील फरक स्पष्ट करा. [8]

प्र.4) माल विक्री व माल विक्री ठराव म्हणजे काय ? त्यातील फरक स्पष्ट करा. [8]

प्र.5) संमती म्हणजे काय ? ती मुक्त केंव्हा समजली जाते ? [8]

प्र.6) मर्यादित जबाबदारी भागीदारीचे स्वरूप सांगा. [8]

प्र.7) टीपा लिहा. (कोणत्याही दोन) [8]

- अ) कायद्यातील तरतूदीनुसार प्रतिनिधित्वाच्या कराराची समाप्ती
ब) मर्यादित जबाबदारी भागीदारीची स्थापना
क) पुनर्विक्रीचा हक्क

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B.Com. (Part - III) (Semester - V) Examination, November - 2018

BUSINESS ENVIRONMENT (Paper - I)

Indian Economic Environment

Sub. Code : 51430

Day and Date : Thursday, 15 - 11 - 2018

Total Marks : 40

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) [8]**
- a) State the industrial policy - 1991
 - b) State Problems of Agricultural Labours.
 - c) Which are the problems of rural economy?
- Q2) State the problems of Agricultural Marketing in India? [8]**
- Q3) Explain the role of small scale Industries in Indian Economy. [8]**
- Q4) State causes of unemployment in India. [8]**
- Q5) State the features of Indian Population [8]**
- Q6) Explain the micro components of Business Environment. [8]**
- Q7) Write short notes. (Any Two) [8]**
- a) Food Security in India.
 - b) Importance of Business Environment.
 - c) Problems of Trade Unions.

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मराठी रूपांतर

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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
अ) 1991 चे औद्योगिक धोरण विशद करा.
ब) शेतमजुरांच्या समस्या विशद करा.
क) ग्रामीण अर्थव्यवस्थेच्या कोणत्या समस्या आहेत?
- प्र.2) शेतीमाल बाजारपेठेमधील समस्या स्पष्ट करा. [8]
- प्र.3) भारतीय अर्थव्यवस्थेत लघुउद्योगांची भूमिका विशद करा. [8]
- प्र.4) भारतातील बेरोजगारीची कारणे विशद करा. [8]
- प्र.5) भारतीय लोकसंख्येची वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.6) व्यावसायिक पर्यावरणाचे सूक्ष्म घटक विशद करा. [8]
- प्र.7) टीपा लिहा (कोणत्याही दोन) [8]
अ) भारतातील अन्नसुरक्षा
ब) व्यावसायिक पर्यावरणाचे महत्व.
क) भारतीय कामगार संघटनांच्या समस्या.





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B.Com. (Part - III) (Semester - V) Examination, November - 2018

CO-OPERATIVE DEVELOPMENT (Paper - I)

Sub. Code : 51433

Day and Date : Monday, 19 - 11 - 2018

Total Marks : 40

Time : 3.00 p.m. to 05.00 p.m.

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

Q1) Write short answers. (Any Two) [8]

- a) Explain the features of Co-operation.
- b) Problems of primary Agricultural co-op-credit society.
- c) Types of co-operative farming.

Q2) Explain the manchester principles 1995. [8]

Q3) Explain the functions of District central Co.Op.Bank. [8]

Q4) Explain the functions of NAFED? [8]

Q5) Explain the problems and remedies of urban co-operative bank? [8]

Q6) Explain the functions and problems of Industrial co-operatives. [8]

Q7) Write short notes. (any two) [8]

- a) Khusro committee.
- b) Function of co-operative marketing.
- c) Types of Housing co-operative.

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मराठी रूपांतर

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

- प्र.1) थोडक्यांत उत्तरे लिहा. (कोणतेही दोन) [8]
अ) सहकाराची वैशिष्ट्ये सांगा.
ब) प्राथमिक कृषि पतपुरवठा संस्थांच्या समस्या.
क) सहकारी शेतीचे प्रकार.
- प्र.2) 1995 ची मॅचेस्टरची सहकाराची तत्वे स्पष्ट करा? [8]
- प्र.3) जिल्हा मध्यवर्ती सहकारी बँकाची कार्ये सांगा? [8]
- प्र.4) नाफेडची कार्ये स्पष्ट करा? [8]
- प्र.5) नागरी सहकारी बँकाच्या समस्या सांगून त्यावरील उपाय सांगा? [8]
- प्र.6) औद्योगिक सहकारी संस्थाची कार्ये व समस्या स्पष्ट करा. [8]
- प्र.7) टीपा लिहा (कोणत्याही दोन) [8]
अ) खुस्रो समिती
ब) सहकारी खरेदी - विक्री संस्थाची कार्ये.
क) सहकारी गृहनिर्माण संस्थाचे प्रकार.





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B.Com. (Part - III) (Semester - V) Examination, November - 2018

MODERN MANAGEMENT PRACTICES (Paper - I)

Sub. Code : 51432

Day and Date : Saturday, 17 - 11 - 2018

Total Marks : 40

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

- Instructions :**
- 1) Attempt any five questions.
 - 2) All questions carry equal marks.

- Q1) Write short answers (any two) [8]**
- a) What is SWOT Analysis?
 - b) State the merits of Differentiation.
 - c) State the characteristics of Management By Objectives (M.B.O.)
- Q2) State the importance of Modern Management in changing environment. [8]**
- Q3) Explain the concept of corporate governance. State the role of Board of Directors in Corporate Governance. [8]**
- Q4) State the areas of corporate social Responsibilities. [8]**
- Q5) State the steps in prevention/Mitigation of Disaster. [8]**
- Q6) State the importance of customer relationship management in modern era. [8]**
- Q7) Write short notes (any two) [8]**
- a) Process of knowledge management.
 - b) E - CRM (Customer Relationship Management)
 - c) Strengths and Weaknesses of Individual.

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मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

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

[8]

अ) स्वॉट (SWOT) विश्लेषण म्हणजे काय?

ब) भेदकरणाचे फायदे सांगा.

क) उद्दिष्टाभिमुख व्यवस्थापनाची वैशिष्ट्ये सांगा.

प्र.2) बदलत्या पर्यावरणातील आधुनिक व्यवस्थापनेचे महत्व सांगा.

[8]

प्र.3) कंपनीसाठी शासनव्यवस्था ही संकल्पना स्पष्ट करा. कंपनीसाठी शासनव्यवस्थेमध्ये संचालक मंडळाची भूमिका सांगा.

[8]

प्र.4) व्यवस्थापनाच्या सामाजिक जबाबदारीची विविध क्षेत्रे सांगा.

[8]

प्र.5) आपत्तीबाबत प्रतिबंधात्मक व हानी टाळण्याबाबत टप्पे सांगा.

[8]

प्र.6) ग्राहक संबंध व्यवस्थापनाचे आधुनिक काळातील महत्व सांगा.

[8]

प्र.7) थोडक्यात टीपा लिहा. (कोणत्याही दोन)

[8]

अ) ज्ञान व्यवस्थापनाची प्रक्रिया.

ब) ई - ग्राहक संबंध व्यवस्थापन (E-CRM)

क) व्यक्तीसाठी बलस्थाने व दुर्बलस्थाने





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B.Com. (Part - III) (Semester - V) Examination, November - 2018

ADVANCED ACCOUNTANCY (Paper - I).

Sub. Code : 51434

Day and Date : Thursday, 22 - 11 - 2018

Total Marks : 40

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

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

Q1) The following figures are extracted from the books of Savita Bank Ltd Pune as on 31.3.2015

<u>Particulars</u>	<u>Rs.</u>
Paid up capital (Rs. 10)	400,000
Bills discounted	360,000
Fixed Deposits	700,000
Loans (credit)	50,000
Cash certificate	50,000
Profit & Loss A/c (credit)	44,000
Stamps & stationary	500
Branch Adjustment (Dr.)	1,500
Reservefund	1,54,000
Overdraft and cash credit	5,60,000
Branch Adjustment (cr.)	1,000
Loans	9,20,000
Current Account	6,00,000
Unclaimed dividend	1,000
Furniture	8,000

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Saving Account	4,00,000
Cash in hand and with RBI	99,500
Tax paid in Advance	500
Cash with other Banks	200,000
Investment at cost in share	190,000
Money at call and short notice	60,000

The directors decided to take investment at market value of Rs. 2,10,000 from the above information you are require to prepare

- Necessary schedule relating to balance sheet. [8]
- Balance sheet of the Bank as per Banking Regulation Act. [8]

Q2) Answer any two from the following :

- From the following information given below prepare "Crop Account" to ascertain profit made by the farm [8]

<u>Particular</u>	<u>Rs.</u>
Opening Stock	60,000
Seeds and Fertilizers	40,000
<u>Purchases</u>	
Seeds	10,000
Fertilizers	30,000
Sale of grain	3,00,000
Grain distributed as wages	40,000
Wages paid in cash	60,000
Grain consumed by proprietor	40,000
Grain consumed by live stock	30,000
Repairs of Machinery	24,000
Depreciation of Machinery	6,000
Crop Insurance	10,000
<u>Closing Stock</u>	
Grain	1,20,000
Seeds and fertilizers	60,000



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- b) On 1st April 2012 the Neha transport Ltd. purchased a motor truck from hindustan motors Ltd. on hire purchase basis. The payment was made as under [8]

Rs. 50,000 on signing the agreement

Rs. 65,000 on 31.3.2013

Rs. 60,000 on 31.3.2014

Rs. 55,000 on 31.3.2015

Interest includes in cash price @ 10% P.a. Neha depreciates the truck at 20% on WDY.

You are require to prepare motor truck A/c in the Books of Neha traders Ltd.

- c) From the following information, calculate the amount of claim under loss of profit policy. [8]

i) Date of fire 1-4-2010

ii) Period of indemnity - 4 month

iii) Policy amount Rs. 300,000

iv) Sales from 1-1-2009 to 31-12-2009 Rs. 1800,000

v) Sales from 1-4-2009 to 31-3-2010 Rs. 20,00,000

vi) Net profit for the year ended 31-12-2009 Rs. 200,000 and standing charges Rs. 200,000 (out of which Rs. 40,000 were uninsured)

vii) Sales during dislocation period Rs. 200,000 and during the corresponding period in the last year Rs. 600,000

Q3) Write short note (any two) :

[8]

- a) Objective of management accounting.
- b) Advantages of farm accounting.
- c) Loss of stock policy.
- d) Rebate on bills discounted.





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B.Com. (Part -III) (Semester - V) Examination, November- 2018
ADVANCED ACCOUNTANCY (Auditing) (Paper-II)
Sub. Code : 51435

Day and Date : Saturday, 24 - 11 - 2018

Total Marks : 40

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

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

Q1) Answer the following questions:

- a) Define Auditing and state its Advantages. [8]
- b) Explain in brief various types of External Audit. [8]

Q2) Attempt any two from the following:

- a) What is Internal Check? What are the requirements of good internal check system? [8]
- b) What do you mean by vouching? What are the important points that are to be considered while vouching? [8]
- c) What are the special features of a Bank Audit. [8]

Q3) Write short notes (any two) [8]

- a) Disqualifications of a Company Auditor.
- b) The difference between Vouching and Verification.
- c) Auditing and Assurance standards - AAS1 and AAS2.
- d) Give a specimen of a Qualified Audit Report of a company.





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Total No. of Pages : 2

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**B.Com. (Part - III) (Semester - V) Examination,
November - 2018
TAX PROCEDURE AND PRACTICE (Vocational) (New)
Goods and Services Tax Act (SGST, CGST & IGST) (Paper - IX)
Sub. Code : 60259**

Day and Date : Thursday, 22 - 11 - 2018

Total Marks : 40

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

- Instructions :
- 1) Attempt any five.
 - 2) Each question carries 8 marks.

- Q1) Write short notes (Any two) :** [8]
- a) Inward supply under CGST Act
 - b) GSTR 1 under CGST Act
 - c) Furnishing of return under CGST Act
 - d) Annual Return under CGST Act
- Q2) Discuss the provision relating to TCS under CGST Act.** [8]
- Q3) Discuss the provisions relating to matching of input credit.** [8]
- Q4) Gayatri Enterprises is proprietorship firm trading in Sugar. He has purchased sugar from outside the state of Maharashtra at Rs.9,55,000 @ 5% IGST separately. Gayatri Enterprises has made outward supply for Rs.4,45,000 at Karnataka. Calculate tax liability of Gayatri Enterprises.** [8]
- Q5) M/s Sai Company Ltd. has inward supply of goods worth Rs.9,00,000/- on which CGST and SGST is paid @ 14% each. These goods are used in the manufacturing. The manufacturing goods are used for outward supply at Rs. 11,66,500/- on which he has collected IGST @ 28%. Calculate tax liability of the registered person.** [8]

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2018
Q6) ABC Consultancy services issued invoice for services rendered to Mr. A on 5th August 2018. Determine the time of supply in following cases: [8]

The provisions of services were completed on 1st July 2018.

The provisions of services were completed on 15th July 2018.

Mr. A made the payment on 3rd August 2018, where provisions of services were remaining to be completed.

Mr. A made the payment on 15th August 2018, where provisions of services were remained to be completed.

Q7) Rashi Ltd., a registered firm received services from Nakshatra Ltd., an unregistered firm for Rs. 1,50,000. Rashi Ltd. has also received goods worth Rs. 5,70,000 with IGST. separately @ 12% from Tare Ltd, Kerala. Calculate tax liability of Rashi Ltd. [8]





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Total No. of Pages : 1

B.Com. (Part - III) (Semester - V) Examination, November - 2018
TAX PROCEDURE & PRACTICE (Vocational)
Customs (Paper - X)(New)
Sub. Code : 60260

Day and Date : Saturday, 24 - 11 - 2018

Total Marks : 40

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

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

Q1) How the assessable value of imported goods is calculated by customs officer?
Explain. **[10]**

OR

Explain various administrative and operational authorities in the organization of customs in India.

Q2) Define and explain in brief following under the Customs Act: **[10]**

- a) FOB
- b) Bill of Entry
- c) Exporter

OR

Explain ten purposes for which the Govt. can exercise prohibition on the Importation and exportation of goods under Customs Act.

Q3) Write short notes on any four of the following - **[20]**

- a) Anti-dumping Duty.
- b) Basic Custom Duty.
- c) Functions of Customs Department.
- d) Importer.
- e) Shipping Bill.
- f) IGST on imported goods.





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B.Com. (Part - III) (Semester - V) Examination, November - 2018
ADVANCED BANKING AND FINANCIAL SYSTEM (Paper - I)
Law and practice of Banking in India
Sub. Code : 51438

Day and Date : Thursday, 22 - 11 - 2018

Total Marks : 40

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.

Q1) Answer in a short (Any two)

- a) Discuss the evolution of Indian Banking system.
- b) State the procedure of setting up of new bank.
- c) Explain the concept of CRR and SLR.

Q2) Explain the role of General Manager in branch management.

Q3) State the bank services of commercial banks in India.

Q4) Describe the major provisions of Banking Regulation Act 1949.

Q5) Explain the general relationship between banker and customer.

Q6) Explain the powers and duties of Banking ombudsman.

Q7) Write a short note (Any two)

- a) Credit card.
- b) A. T. M.
- c) Statement of Account.

P.T.O.



मराठी रूपांतर

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

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

- अ) भारतीय बँकिंग पध्दतीच्या उत्क्रांतीची चर्चा करा.
ब) नविन बँक सुरू करण्याची कार्य पध्दती सांगा.
क) रोख राखीव निधी व कायदेशीर राखीव निधी या संकल्पना स्पष्ट करा.

प्र.2) बँक व्यवस्थापनातील मुख्य व्यवस्थापकाची भूमिका स्पष्ट करा.

प्र.3) भारतातील व्यापारी बँकांच्या विविध सेवा सांगा.

प्र.4) बँकिंग नियमन कायदा 1949 च्या प्रमुख तरतुदी विशद करा.

प्र.5) बँक आणि ग्राहक यांचे सर्वसाधारण संबंध स्पष्ट करा.

प्र.6) बँक लोकपालांचे अधिकार व जबाबदाऱ्या स्पष्ट करा.

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) क्रेडीट कार्ड
ब) ए. टी. एम्. सेवा
क) बँक खाते उतारा



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B. Com. (Part - III) (Semester - V) Examination, November - 2018
ADVANCED BANKING & FINANCIAL SYSTEM (Paper -II)
Advanced Banking & Financial Institutions
Sub. Code : 51439

Day and Date : Saturday, 24 - 11 - 2018

Total Marks : 40

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.

Q1) Write short answers: (any two) [8]

- Productivity, profitability and efficiency of Private banks in India.
- Implementation of Banking reforms by Narsiham committee (1991).
- Traditional functions of RBI.

Q2) Explain the progress of commercial banks after nationalization. [8]

Q3) State the role of RBI as a central bank of India. [8]

Q4) Explain the various features of India money market. [8]

Q5) Which are the various features of capital market. [8]

Q6) State the role of financial markets in economic development. [8]

Q7) Write short notes (Any Two) [8]

- Narsiham committee: IInd stage (1998)
- CAMEL analysis.
- Importance of money market.

P.T.O.



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मराठी रूपांतर

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

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

- अ) भारतातील खाजगी बँकांची उत्पादकता, लाभता व कार्यक्षमता.
ब) नरसिंहम समितीच्या (1991) बँकिंग सुधारणा बाबत अंमलबजावणी.
क) रिझर्व्ह बँकेची पारंपारिक कार्ये.

प्र.2) भारतातील राष्ट्रीयीकृत व्यापारी बँकांची राष्ट्रीयीकरणानंतरची प्रगती स्पष्ट करा.

प्र.3) भारताची मध्यवर्ती बँक म्हणून रिझर्व्ह बँकेची भूमिका विशद करा.

प्र.4) भारतीय नाणेबाजाराची विविध वैशिष्ट्ये स्पष्ट करा.

प्र.5) भांडवल बाजाराची विविध वैशिष्ट्ये कोणती?

प्र.6) आर्थिक विकासात वित्तीय बाजारपेठेची भूमिका विशद करा.

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) नरसिंहम समिती दूसरा टप्पा (1998)
ब) कॅमल (CAMEL) विश्लेषण
क) नाणेबाजाराचे महत्त्व.

