

B.COM – IIIrd Year

SEM – V & VI

Previous Year

Question Papers

Academic Year:

(2015-16 to 2017-18)



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



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B.Com. (Part - III) (Semester - V) Examination, April - 2016
MODERN MANAGEMENT PRACTICES (Revised) (New) (Paper - I)
Sub. Code : 51432

Day and Date : Saturday, 23 - 04 - 2016

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) Enumerate the role of Auditors in corporate Governance.
 - b) State the characteristics of organisational Environment.
 - c) What is SWOT analysis?
- Q2) State the advantages and disadvantages of Management by objectives (MBO) of peter Drucker. [8]**
- Q3) State the importance of Modern Management in the context of changing business environment. [8]**
- Q4) Explain the Factors of Macro - Environment. [8]**
- Q5) State the areas of corporate social Responsibility. [8]**
- Q6) State the steps in prevention and Mitigation of Disaster. [8]**
- Q7) Write short notes (Any Two): [8]**
- a) Process of knowledge management.
 - b) E- CRM (customer Relationship Management)
 - c) Characteristics of Disaster Management.

P.T.O.

मराठी रूपांतर



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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
 अ) कंपनीसाठी शासन व्यवस्थेअंतर्गत हिशोबतपासणीसाठी भूमिका वर्णन करा.
 ब) संघटनात्मक पर्यावरणाची वैशिष्ट्ये सांगा.
 क) स्वाॅट (SWOT) विश्लेषण म्हणजे काय?
- प्र.2) पीटर ड्रुकर यांच्या उद्दिष्टांद्वारे व्यवस्थापनाचे फायदे व तोटे थोडक्यात सांगा. [8]
- प्र.3) बदलत्या व्यवसायिक पर्यावरणाच्या संदर्भात आधुनिक व्यवस्थापनाचे महत्त्व सांगा. [8]
- प्र.4) व्यवसायाच्या स्थूलपर्यावरणाचे घटक स्पष्ट करा. [8]
- प्र.5) व्यवस्थापनाच्या सामाजिक जबाबदारीची विविध क्षेत्रे सांगा. [8]
- प्र.6) आपत्तीबाबत प्रतिबंधात्मक व हानी टाळण्याबाबत टप्पे स्पष्ट करा. [8]
- प्र.7) थोडक्यात टीपा लिहा. (कोणत्याही दोनवर) [8]
 अ) ज्ञान व्यवस्थापनाची प्रक्रिया
 ब) ई - ग्राहक संबंध व्यवस्थापन
 क) आपत्ती व्यवस्थापनाची वैशिष्ट्ये.

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B.Com. (Part - III) (Semester - V) Examination, April - 2016
CO-OPERATIVE DEVELOPMENT (New) (Paper - I) (Regular)

Sub. Code : 51433

Day and Date : Monday, 25 - 04 - 2016

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) Explain the role of co-operatives in Economic development.
 - b) Khushro committee Report.
 - c) Function of D.C.C. Bank.
- Q2) Explain the modern principles of co-operation. [8]**
- Q3) Discuss the functions and problems of primary co-operative Agricultural credit societies. [8]**
- Q4) Explain the functions and problems of NAFED? [8]**
- Q5) Discuss the types and problems of Housing co-operative? [8]**
- Q6) Explain the recommendation of vaidhyathan committee? [8]**
- Q7) Write short notes (any two) [8]**
- a) Functions of Labour co-operative
 - b) Function of urban - co-operative Banks
 - c) Types co-operative farming

P.T.O.

मराठी रूपांतर



सूचना : 1) सात प्रश्नांपैकी कोणतेही पाच सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

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

[8]

अ) आर्थिक विकासातील सहकाराची भूमिका स्पष्ट करा.

ब) खुस्रो समिती अहवाल.

क) जिल्हा मध्यवर्ती बँकेची कार्ये.

प्र.2) सहकाराची आधुनिक तत्वे स्पष्ट करा?

[8]

प्र.3) प्राथमिक कृषी सहकारी पतपुरवठा संस्थेची कार्ये आणि समस्यांची चर्चा करा.

[8]

प्र.4) राष्ट्रीय शेती सहकारी खरेदी - विक्री महासंघाची कार्ये आणि समस्या विषद करा?

[8]

प्र.5) सहकारी गृहनिर्माण संस्थेचे प्रकार आणि समस्या स्पष्ट करा?

[8]

प्र.6) वैद्यनाथन समितीच्या शिफारशी स्पष्ट करा?

[8]

प्र.7) टिपा लिहा. (कोणत्याही दोन)

[8]

अ) श्रमिक सहकारी संस्थेची कार्ये

ब) नागरी सहकारी बँकेची कार्ये

क) सहकारी शेतीचे प्रकार





B.Com. (Part - III) (Semester - V) Examination, April - 2016

ADVANCED ACCOUNTANCY (Paper - I) (New)

Sub. Code : 51434

2016

Day and Date : Tuesday, 26 - 04 - 2016

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) The following are the figure extracted from the books of vishwajeet bank Ltd sangli as on 31.03.2015.

<u>Particulars</u>	<u>Rs.</u>
Interest and discount received	37,05,738
Interest paid on deposits	20,37,452
Issued and subscribed capital	10,00,000
Salaries and allowances	200,000
Director's fee and allowances	30,000
Rent and taxes paid	90,000
Postage and Telegrams	60,286
Statutory reserve fund	800,000
Commission exchange, Brokerage	190,000
Rent received	65,000
Profit on sale of Investment	200,000
Depreciation on bank properties	30,000
Stationery expenses	40,000
Other Expenses	25,000
Audit fees	5,000

Other Information :

- a) A customer to whom a sum of Rs. 10 lakhs had been advanced has become insolvent and it is expected that only 50% can be recovered from his estate

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- b) Also there were other debts, for which a provision of Rs. 150,000 was found necessary by the auditors.
- c) Rebate on bills discounted on 31 - 3 - 2014 was Rs. 12000 and on 31 - 3 - 2015 was Rs. 16000.
- d) Provide Rs. 6,50,000 for Incometax.
- e) The directors desire to declare 10% dividend

From the above Information prepare

- i) Profit and loss account in vertical form [8]
- ii) Necessary schedules required for profit and loss Account. [8]

Q2) Attempt any two of the following.

- a) From the information given below, prepare a "crop account" to ascertain profit made by the farm. [8]

<u>Particulars</u>	<u>Rs.</u>
<u>Opening stock</u>	
Grain	30,000
Seeds and fertilizers	20,000
<u>Purchases</u>	
Seeds	5,000
fertilizers	15,000
sale of grain	150,000
Grain distributed as wages	20,000
wages paid in cash	30,000
Grain consumed by proprietor	20,000
Grain consumed by livestock	15,000
Repairs & maintenance of farm machinery	12,000
Depreciation of farm machinery	3,000
Crop Insurance	5,000
<u>Closing stock</u>	
Grain	60,000
Seeds and fertilizers	30,000

- b) Mr. Satyajeet purchased a motor car on hire purchase system from sahyadri motors on 1 - 4 - 2004 on paying Rs. 12000 down. The balance amount (Including 10% p.a.) was paid at the end of each year as under.



31.03.2005	Rs. 25,600
31.03.2006	Rs. 19,600
31.03.2007	Rs. 14,000
31.03.2008	Rs. 8800

Depreciation was charged by Satyajeet @ 10% under fixed instalment system. Calculate of Interest in each instalment and motor car A/c in the books of Mr. Satyajeet . [8]

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

- Date of fire 1st April - 2010
- Period of Indemnity - 4 month
- Policy amount - Rs. 300,000
- Sales from 1 - 1 - 2009 to 31.12.2009 Rs. 1800,000 ✓
- Sales from 1 - 4 2009 to 31.3.2010 Rs. 20,00,000 C
- 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)
- 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]

- Importance of cost Accounting.
- Distinction between financial accounting and cost accounting.
- Limitation of management accounting.
- Objective of farm accounting.



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Total No. of Pages : 1

B.Com. (Part - III) (Semester - V) Examination, April - 2016

ADVANCED ACCOUNTANCY

Auditing (Paper - II) (New)

Sub. Code : 51435

Audit
2016

Day and Date : Wednesday, 27 - 04 - 2016

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Answer the following questions :

- a) Define the term 'Auditing'. Explain difference between Investigation and Auditing. [8]
b) What are the importance of vouching. [8]

Q2) Attempt any two (out of three) :

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

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

- a) Error of Omission. [8]
b) External / Statutory Audit. [8]
c) Cash from Debtors vouching. [8]
d) Qualified Audit Report. [8]



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B.Com. (Part - III) (Semester - V) Examination, April - 2016

BUSINESS REGULATORY FRAMEWORK (Revised)

(Paper - I) (New)

Sub. Code : 51431

Day and Date : Friday, 22 - 04 - 2016

Total Marks : 40

Time : 12.00 noon to 02.00 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 meant by business law? ✓
- b) What are the modes of termination of agency by operation of law? ✓
- c) What are the types of delivery of goods? ✓

Q2) Which contracts are expressly declared as void by indian Contract Act, 1872? [8]

Q3) Define and distinguish between Contract of Indemnity and Contract of Guarantee. [8]

Q4) What are implied conditions in Contract of Sale of Goods? [8]

Q5) What are the remedies to breach of contract? [8]

Q6) State the silent features of Limited Liability Partnership. [8]

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

- a) Features of Contract of Bailment. ✓
- b) Meaning of Limited Liability Partnership. ✓
- c) An agreement to sell. ✓

P.T.O.

मराठी रूपांतर



- 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) व्यापारी कायदे म्हणजे काय?
 ब) कायद्यातील तरतूदीनुसार प्रतिनिधी करार समाप्त करण्याच्या पद्धती कोणत्या?
 क) माल पाठवणीच्या पद्धती कोणत्या आहेत?
- प्र.2) भारतीय करार कायदा, 1872 नुसार कोणते करार व्यर्थ घोषित केले आहेत? [8]
- प्र.3) जामिनकीचा करार व नुकसान भरपाईच्या कराराची व्याख्या सांगून त्यातील फरक स्पष्ट करा. [8]
- प्र.4) माल विक्री करारातील गृहित प्रमुख अटी कोणत्या आहेत? [8]
- प्र.5) करारभंगाबद्दलच्या उपाययोजना कोणत्या आहेत? [8]
- प्र.6) मर्यादित जबाबदारी भागीदारीची वैशिष्ट्ये सांगा. [8]
- प्र.7) टीपा लिहा (कोणत्याही दोन) [8]
 अ) निक्षेपाच्या कराराची वैशिष्ट्ये
 ब) मर्यादित जबाबदारी भागीदारीचा अर्थ
 क) माल विक्रीचा ठराव



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B.Com. (Part - III) (Semester - VI) Examination, April - 2016

BUSINESS ENVIRONMENT (New)

Indian Economic Environment (Paper - II)

Sub. Code : 51460

Day and Date : Monday, 04 - 04 - 2016

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]**
a) What is Privatisation?
b) State the structure of India's Exports.
c) State the importance of Service Sector.
- Q2) Explain the impact of Globalization on Indian Economy. [8]**
- Q3) State the major objectives of Economic Planning in India. [8]**
- Q4) Explain the Government of India's policy towards Foreign Capital. [8]**
- Q5) State the merits of Multinational Corporations. [8]**
- Q6) Explain the performance of World Bank. [8]**
- Q7) Write short notes. (Any Two) : [8]**
a) Objectives of IMF
b) Need DF Foreign Capital
c) Objectives of SAARC

P.T.O.



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

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

- अ) खाजगीकरण म्हणजे काय ?
ब) भारताच्या निर्यातीची रचना लिहा.
क) सेवा क्षेत्राचे महत्व लिहा.

प्र.2) भारतीय अर्थव्यवस्थेवरील जागतिकीकरणाचे आघात स्पष्ट करा. [8]

प्र.3) भारतातील आर्थिक नियोजनाची प्रमुख उद्दिष्टे लिहा. [8]

प्र.4) विदेशी भांडवलाबाबत भारत सरकारचे धोरण स्पष्ट करा. [8]

प्र.5) बहुराष्ट्रीय महामंडळांचे फायदे लिहा. [8]

प्र.6) जागतिक बँकेची कामगिरी स्पष्ट करा. [8]

प्र.7) थोडक्यात टीपा लिहा (कोणत्याही दोन) [8]

- अ) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे
ब) विदेशी भांडवलाची गरज
क) सार्कची उद्दिष्टे

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Q2) Attempts any two of the following A.B.C.

A) From the information given below prepare Dairy A/c and Poultry A/c for the year ended on 31.3.2015

Opening stock :

Cattle	50,000
Cattle Food	8,000
Poultry	10,000
Poultry Food	1,500

Purchases :

Poultry	25,000
Cattle	35,000
Cattle Food	15,000
Poultry Food	5,000

Sales :

Cattle	30,000
Poultry	18,000
Butter	2,000
Milk	10,000
Eggs	15,000

Closing Stock :

Cattle	65,000
Cattle Food	9,000
Poultry	20,000
Poultry Food	2,500

Proprietor consumed the following products Butter ₹.500, Milk ₹. 3,600, Eggs ₹. 800, Poultry ₹.500.

[8]



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- B) Fire occurred in the premises of Kiran Company Ltd. on 10.4.2015. From the following particulars ascertain the claim for loss of stock

Particulars	₹.
Stock on 1.1.2014	1,44,000
Stock on 31.12.2014	90,000
Purchases during the year 2014	5,80,000
Sales during the year 2014	8,00,000
Purchases from 1.1.2014 to 9.4.2014	5,84,000
Sales from 1.1.2014 to 9.4.2014	7,56,000
Salvaged stock	28,000

The company follows the practice of Stock at cost less 10%. [8]

- C) Mr Deshmukh purchased a motor car on Hire purchase system from Sai Services Kolhapur on 1.4.2011 by paying ₹. 12,000 down. The balance amount (Including interest at 10% p.a) was paid at the end of each year as under.

31.3.2012	₹. 25,600
31.3.2013	₹. 19,600
31.3.2014	₹. 14,000
31.3.2015	₹. 8,800

Depreciation was charged by Patil at 10% under reducing balance method.

Show motor car account under partial cash price method in the books of Mr Deshmukh for first three years only also show the workings of interest calculation. [8]

Q3) Write short notes (any two) :

- Advantage of Cost Accounting
- Limitations of Management Accounting
- Scope of Management Accounting
- Limitations of Costing





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B.Com. (Part -III) (Semester - V) Examination, April-2017
TAX PROCEDURE & PRACTICE (Paper - IX)
Central Excise (Vocational)
Sub. Code : 51456

Day and Date : Friday, 07 -04 - 2017

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) Which are the kinds of central excise duty? What is taxable event? [10]

OR

Differentiate between central excise duty & Custom duty. Also state the similarities between them. [10]

Q2) State the interpretation rules made for classification of excisable goods. [10]

OR

Registration of manufacturer or dealer of excisable goods is compulsory under central excise rules. Briefly describe the rules made for it. [10]

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

- Compounded levy scheme
- Transaction value.
- Manufacture.
- Maintenance of record.
- CBEC.
- HSN system of classification.

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B.Com. (Part - III) (Semester - V) Examination, April - 2017

COOPERATIVE DEVELOPMENT (Paper - I) (New)

-Sub. Code : 51433

Day and Date : Thursday, 06 - 04 - 2017

Total Marks : 40

Time : 12.00 noon. to 2.00 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 cooperation.
 - b) Explain the function of PACCS.
 - c) Explain the structure of cooperative marketing.
- Q2)** Explain the manchester principles of cooperation. [8]
- Q3)** Explain the functions of state cooperative bank. [8]
- Q4)** Explain the types of cooperative farming [8]
- Q5)** Explain the problems and remedies of housing cooperatives. [8]
- Q6)** Explain the recommendations of vaidhyathan committee. [8]
- Q7)** Write short notes (Any Two) [8]
- a) Role of cooperation in economic development.
 - b) Kursro committee report.
 - c) Functions of urban cooperative banks.

P.T.O.



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मराठी रूपांतर

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

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

[8]

- अ) सहकाराची वैशिष्टे स्पष्ट करा.
- ब) प्राथमिक कृषि सहकारीपत संस्थांची कार्ये स्पष्ट करा.
- क) सहकारी खरेदी - विक्री संस्थांची रचना स्पष्ट करा.

प्र.2) मॅन्चेस्टरची सहकाराची तत्वे स्पष्ट करा.

[8]

प्र.3) राज्य सहकारी बँकेची कार्ये स्पष्ट करा.

[8]

प्र.4) सहकारी शेतीचे प्रकार स्पष्ट करा.

[8]

प्र.5) सहकारी गृहनिर्माण संस्थांच्या समस्या आणि उपाययोजना स्पष्ट करा.

[8]

प्र.6) वैद्यनाथन समितीच्या शिफारशी स्पष्ट करा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) सहकाराची आर्थिक विकासातील भूमिका.
- ब) खुस्रो समिती अहवाल.
- क) नागरी सहकारी बँकांची कार्ये.



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Total No. of Pages :3

B.Com. (Part - III) (Semester - V) Examination, December - 2017**BUSINESS ENVIRONMENT (Paper - I)****Indian Economic Environment****Sub. Code : 51430****Day and Date : Monday, 04 - 12 - 2017****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 internal factors of business environment.
- b) National Commission on farmers.
- c) Food Security in India.

Q2) State the importance of business environment. [8]**Q3) What are the problems of agricultural marketing in India? [8]****Q4) Explain the industrial progress in India during the globalization era. [8]****Q5) Suggest measures to solve the problem of poverty in India. [8]****Q6) Explain the features of Indian Population. [8]****P.T.O.**



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[8]

Q7) Write short notes (any two):

a) Causes of Black money

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✓b) Role of Small Scale Industries in India.

✓c) Problems & Trade Union Movement in India.

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मराठी रूपांतर

सूचना :

1) सर्व प्रश्नांना समान गुण आहेत.

2) सातपैकी कोणतेही पाच प्रश्न सोडवा.

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

[8]

अ) व्यावसायिक पर्यावरणाचे अंतर्गत घटक लिहा.

ब) राष्ट्रीय शेतकरी आयोग.

क) भारतातील अन्न सुरक्षितता.

प्र.2) व्यावसायिक पर्यावरणाचे महत्व विशद करा.

[8]

प्र.3) भारतातील कृषीमाल विपणनाच्या समस्या कोणत्या आहेत?

[8]

प्र.4) भारतातील औद्योगिक क्षेत्राची जागतिकीकरणाच्या काळातील प्रगती स्पष्ट करा.

[8]

प्र.5) भारतातील दारिद्र्याची समस्या सोडविण्यासाठी उपाययोजना सूचवा.

[8]



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प्र.6) भारतीय लोकसंख्येची वैशिष्ट्ये स्पष्ट करा.

[8]

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

[8]

अ) काळ्यापैशाची कारणे

ब) भारतातील लघु उद्योगांची भूमिका

क) भारतातील कामगार संघटना चळवळीच्या समस्या

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Total No. of Pages : 2

**B.Com. (Part - III) (Semester - V) (Revised) Examination,
December - 2017**

BUSINESS REGULATORY FRAMEWORK (Paper - I)

Sub. Code : 51431

Day and Date : Tuesday, 05 - 12 - 2017

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 is 'Coercion'?
 - b) What are the features of Bailment?
 - c) What is right to stoppage of good in transit?
- Q2)** What is void agreement? State the agreements which are expressly declared void. [8]
- Q3)** What is 'Consideration'? State essentials of valid consideration. [8]
- Q4)** What are the various modes of creating Contract of Agency? [8]
- Q5)** Define contract of Sale of goods. State its essential elements. [8]
- Q6)** State salient features of Limited Liability Partnership. [8]
- Q7)** Write short notes (any two) [8]
- a) Types of guarantee.
 - b) Difference between Condition and Warrantee.
 - c) Qualification of partners in Limited Liability partnership.

P.T.O.

BR&

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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) बलप्रयोग म्हणजे काय?
ब) निक्षेप कराराची वैशिष्ट्ये कोणती?
क) प्रवासात माल अडवण्याचा हक्क म्हणजे काय?
- प्र.2) व्यर्थ करार म्हणजे काय? भारतीय करार कायद्यान्वये व्यर्थ ठरवलेल्या करारांची माहिती द्या. [8]
- प्र.3) प्रतिफल म्हणजे काय? प्रतिफलाच्या आवश्यक अटी सांगा. [8]
- प्र.4) प्रतिनिधित्व करार निर्मितीचे मार्ग कोणते? [8]
- प्र.5) माल विक्री कराराची व्याख्या देवून त्याच्या आवश्यक अटी सांगा? [8]
- प्र.6) मर्यादित जबाबदारीच्या भागीदारीची वैशिष्ट्ये सांगा. [8]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [8]
अ) जामिनकीचे प्रकार
ब) प्रमुख अट व दुय्यम अट यातील फरक
क) मर्यादित जबाबदारीच्या भागीदारीमधील भागीदाराची पात्रता.





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B.Com. (Part - III) (Semester - V) Examination, December - 2017

MODERN MANAGEMENT PRACTICES (New) (Paper - I)

Sub. Code : 51432

Day and Date : Wednesday, 06 - 12 - 2017

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) State the characteristics of organisational Environment.
- b) State the Merits of Differentiation.
- c) State the concept of Modern Management.

Q2) State the importance of Customer Relationship Management (CRM) in Modern Era. [8]

Q3) State the advantages and disadvantages of Management by Objectives (MBO) of Peter Drucker. [8]

Q4) What is knowledge Management? State the process of knowledge Management. [8]

Q5) Explain the concept of Corporate Governance. State the role of shareholders in Corporate Governance. [8]

Q6) State the different types of Disaster. [8]

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

- a) E-CRM (Customer Relationship Management)
- b) Areas of Social Responsibility
- c) SWOT Analysis.

P.T.O.

मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

Dec - 2017

2) सर्व प्रश्नांना समान गुण आहेत.

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

[8]

- अ) संघटनात्मक पर्यावरणाची वैशिष्ट्ये सांगा.
- ब) भेदकरणाचे फायदे सांगा.
- क) आधुनिक व्यवस्थापनाची संकल्पना सांगा.

प्र.2) ग्राहक संबंध व्यवस्थापनाचे आधुनिक काळातील महत्व सांगा.

[8]

प्र.3) पीटर ड्रकर यांच्या उद्दिष्टांद्वारे व्यवस्थापनाचे फायदे व तोटे सांगा.

[8]

प्र.4) ज्ञान व्यवस्थापन म्हणजे काय ? ज्ञान व्यवस्थापनाची प्रक्रिया सांगा.

[8]

प्र.5) कंपनीसाठी शासनव्यवस्था ही संकल्पना स्पष्ट करा. कंपनीसाठी शासनव्यवस्थेतील भागधारकांची भूमिका सांगा.

[8]

प्र.6) आपत्तीचे विविध प्रकार सांगा.

[8]

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

[8]

- अ) ई-ग्राहक संबंध व्यवस्थापन
- ब) सामाजिक जबाबदारीची विविध क्षेत्रे
- क) स्मॉट विश्लेषण





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B.Com. (Part - III) (Semester - V) Examination, December - 2017
CO-OPERATIVE DEVELOPMENT (Paper - I)

Sub. Code : 51433

Day and Date : Thursday, 07 - 12 - 2017

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 recommendations of Shivajirao Patil Committee.
- b) Explain the problems of Land Development Banks.
- c) Explain the types of co-operative farming in India.

Q2) Explain the Manchester principles of co-operation. [8]

Q3) Explain the role of co-operation in economic development. [8]

Q4) Explain the problems and their remedies of District central co-operative Banks. [8]

Q5) Explain the structure and functions of co-operative marketing. [8]

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

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

- a) Khusro committee Report.
- b) Types of housing co-operatives in India.
- c) Types of Labour co-operatives in India.

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

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

[8]

- अ) शिवाजीराव पाटील समितीच्या शिफारशी स्पष्ट करा.
 ब) भू-विकास बँकांच्या समस्या स्पष्ट करा.
 क) भारतातील सहकार शेतीचे प्रकार स्पष्ट करा.

प्र.2) सहकाराची मॅचेस्टर तत्वे स्पष्ट करा.

[8]

प्र.3) आर्थिक विकासातील सहकाराची भूमिका स्पष्ट करा.

[8]

प्र.4) जिल्हा मध्यवर्ती सहकारी बँकांच्या समस्या व त्यावरील स्पष्ट करा.

[8]

प्र.5) सहकारी विपणन संस्थांची रचना व कार्ये स्पष्ट करा.

[8]

प्र.6) औद्योगिक सहकारी संस्थांच्या समस्या आणि त्यांचे उपाय स्पष्ट करा.

[8]

प्र.7) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) खुन्नो समितीचा अहवाल
 ब) भारतातील गृहनिर्माण संस्थांचे प्रकार
 क) भारतातील श्रमिक सहकारी संस्थांचे प्रकार





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Total No. of Pages : 3

**B.Com.(Part - III)(Semester - V) Examination, December- 2017
ADVANCED ACCOUNTANCY****(Paper - I)****Sub. Code : 51434**

Day and Date : Friday, 08 - 12 - 2017

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

Total Marks : 40

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

Q1) Following figures are extracted from the books of Savita Bank Ltd Sangli as on 31.03.2015.

Particular	Rs.
Paid up capital	10,00,000
Bills discounted and purchased	9,00,000
Reserve fund	3,85,000
Cash credit and overdrafts	14,00,000
Unclaimed dividend	3,000
Bills payable	2,000
Saving and fixed deposits	15,00,000
Borrowing from R.B.I	8,00,000
Cash certificates	2,00,000
Furniture	20,000
Contingency account	15,00,000
Current deposits	5,00,000
Profit & loss A/c (Credit)	1,10,000
Term loans	23,00,000
Non banking assets	5,000
Cash at bank	2,50,000
Money at call and short notice	6,50,000
Investment at cost	4,75,000

P.T.O.



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Adjustment :

- a) The directors require the banks Investment to be shown in balance sheet at market value which is Rs. 5,25,000.
- b) The authorised capital of Bank is Rs. 12,00,000 from the above information prepare
- i) Balance sheet as on 31.3.2015 [8]
- ii) Necessary schedules required to prepare balance sheet. [8]

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

- a) Mr. Paris purchased a tractor on hire purchase system from Tata Motors Ltd, on 1.1.2012 on paying Rs. 24,000/- for down payment. The balance amount (Including interest 10% P.a) was paid at the end of each year as under.

31.12.2012	Rs. 51,200/-
31.12.2013	Rs. 39,200/-
31.12.2014	Rs. 28,000/-
31.12.2015	Rs. 17,600/-

Depreciation was charged by Mr. Paris at the rate of 10% under fixed instalment system.

Prepare tractor A/c in the books of Mr. Paris

[8]

- ✓ b) Fire occurred in the premises of M/s Sankalp and Co. on 1st September, 2015 and stock of value of Rs. 2,00,000 was salvaged & business books and records were saved. The following information was obtained.

	Rs.
Purchases for the year ended 31.03.2015	14,00,000
Sales for the year ended 31.03.2015	22,00,000
Purchases from 01.04.2015 to 1.09.2015	4,80,000
Sales from 01.04.2015 to 01.09.2015	7,20,000
Stock on 31.03.2014	6,00,000
Stock on 31.03.2015	6,80,000

It is also given that the stock on 31.03.2015 was over valued by Rs. 40,000. Calculate the amount of claim to be processed to the insurance company irrespective of losses. The rate of gross profit is to be based on the year ended 31.03.2015.

[8]



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✓) From the following details prepare farm account of sanjana farm kolhapur.

Particular	Opening stock(Rs.)	Closing stock(Rs.)
Fertilizers	11,000	23,000
Seeds	2,000	1,500
Crops	67,000	55,000
Growing crops	34,000	61,000
Agro chemicals	1,500	1,700

Purchases during the year :

fertilizers Rs. 74,000, Seeds Rs. 9000, Medicine Rs. 5000

Sales during the year :

Fruits Rs. 9000, Vegetables Rs. 11,000, Crops Rs. 1,55,000, Flowers Rs. 11,000.

Expenses during the year :

Cost of cultivation Rs. 23,000, Wages Rs. 2700, Insurance Rs. 500, Transportation Rs. 750, Water charges Rs. 1500

The workers has used certain items are fruits Rs. 250 and vegetables Rs. 200.

You are required to prepare farm account.

[8]

Q3) Write short notes (Any two)

[8]

- ✓ a) Objective of cost accounting.
- b) Distinction between cost accounting and management accounting.
- c) Scope of management accounting.
- ✓ d) Features of farm accounting.





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Total No. of Pages : 2

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B. Com. (Part - III) (Semester - V) Examination, December - 2017

ADVANCED ACCOUNTANCY (Paper - II)

Auditing (Revised)

Sub. Code : 51435

Day and Date : Saturday, 09 - 12 - 2017

Total Marks : 40

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

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

Q1) Answer the following questions :

- a) What is vouching? Explain the importance of vouching. [8]
- b) Explain the advantages of Auditing. [8]

Q2) Attempt any two (out of three) :

- a) Explain the provision of companies Act regarding appointment of auditor. [8]
- b) What points auditor should consider while conducting the Audit of Banks. [8]
- c) Define 'verification' and valuation of Assets and liabilities and Distinguish between there two. [8]

P.T.O.

Q3) Write short note (any two out of four) :

- a) Qualification of company Auditor
- b) Interim Audit
- c) Internal Check system
- d) Error of principle



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Total No. of Pages : 3

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B.Com (Part - III) (Semester - VI) Examination, March - 2017

BUSINESS REGULATORY FRAMEWORK

(Paper - II) (Revised)

Sub. Code : 51461

Day and Date : Saturday, 25 - 03 - 2017

Total Marks : 40

Time : 12.00 noon to 02.00 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]

- ✓ i) What is 'Complaint'?
- ✓ ii) What is the procedure of recognition of stock exchange?
- ✓ iii) Which are the computer based cyber crimes?

Q2) Explain various clauses in memorandum of association of a company.

[8]

Q3) What is the role of Stock Exchange in capital market?

[8]

Q4) What is Digital signature certificate? Explain its' procedure of revocation.

[8]

Q5) Explain procedure of a voluntary liquidation of a company.

[8]

Q6) Explain various rights of a consumer.

[8]

P.T.O.



Q7) Write short notes (any two)

[8]

- Importance of right to information act.
- Patent.
- Functions of SEBI.

मराठी रूपांतर

- 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]

- 'ग्राहक तक्रार' म्हणजे काय?
- भाग बाजाराच्या मान्यतेची कार्यपद्धती काय आहे?
- संगणक आधारित सायबर गुन्हे कोणते आहेत?

प्र.2) कंपनीच्या घटनापत्रकातील विविध कलमे विशद करा.

[8]

प्र.3) भांडवल बाजारातील भाग बाजारांची भूमिका कोणती आहे?

[8]

प्र.4) अंकीय स्वाक्षरी प्रमाणपत्र म्हणजे काय? ते रद्द करण्याची प्रक्रिया सांगा.

[8]

प्र.5) कंपनीच्या स्वेच्छाविसर्जनाची कार्यपद्धत स्पष्ट करा.

[8]

प्र.6) ग्राहकाचे विविध हक्क स्पष्ट करा.

[8]



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[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

- अ) माहिती अधिकार कायद्याचे महत्व.
- ब) पेटंट.
- क) सेबीची कार्ये.

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Total No. of Pages : 3

B.Com. (Part - III) (Semester - VI) Examination, March - 2017

BUSINESS ENVIRONMENT

Indian Economic Environment (Paper-II)

Sub. Code : 51460

Day and Date : Friday, 24 - 03 - 2017

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]

- a) What is globalization.
- b) State the problem of balance of payments.
- c) State the mobilization of financial resources for 12th five year plan.

Q2) Explain the impact of liberalisation of Indian Economy.

[8]

Q3) State the major objectives of Economic planning in India.

[8]

Q4) Explain the importance of service sector in Indian Economy.

[8]

Q5) State the Government of India's policy towards foreign capital.

[8]

Q6) Explain the performance of SAARC.

[8]

P.T.O.

Q7) Write short notes (any two)

- a) Objectives of WTO
- b) Demerits of MNCs
- c) World Bank

March 2017

Business Environment



मराठी रूपांतर

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

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

[8]

- अ) जागतिकीकरण म्हणजे काय?
- ब) व्यवहारतोलाची समस्या लिहा.
- क) 12 व्या पंचवार्षिक योजनेसाठीच्या वित्तीय साधनसामग्रीची जमवाजमव लिहा.

प्र.2) भारतीय अर्थव्यवस्थेवरील उदारीकरणाचे परिणाम स्पष्ट करा.

[8]

प्र.3) भारतातील आर्थिक नियोजनाची प्रमुख उद्दिष्टे लिहा.

[8]

प्र.4) भारतीय अर्थव्यवस्थेतील सेवा क्षेत्राचे महत्व स्पष्ट करा.

[8]

प्र.5) भारत सरकारचे विदेशी भांडवलाबाबतचे धोरण लिहा.

[8]

प्र.6) सार्कची कामगिरी स्पष्ट करा.

[8]

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[8]

प्र.७) थोडक्यात टीपा लिहा (कोणत्याही दोन)

अ) जागतिक व्यापार संघटनेची उद्दिष्टे

२०१७

ब) बहुराष्ट्रीय कंपन्यांचे तोटे

क) जागतिक बँक

▲ ▲ ▲



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B.Com (Part - III) (Semester - VI) Examination, March - 2017

MODERN MANAGEMENT PRACTICES (Paper - II)

Sub. Code : 51462

Day and Date : Monday, 27 - 03 - 2017

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 advantages of Benchmarking.
- b) State four causes of stress.
- c) State the concept of Quality.

Q2) Explain the contribution of Joseph Juran in total quality management. [8]

Q3) What is six sigma? State advantages of six sigma. [8]

Q4) Explain the techniques of time management? [8]

Q5) Explain Japanese management. [8]

Q6) What is stress? Explain remedial measures to cope with stress. [8]

P.T.O.

2017

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[8]

Q7) Write short notes (any two)

- a) Role of Global managers
- b) Importance of Event management
- c) Importance of ISO quality standards

March 2017
Management



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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) बेंचमार्किंग चे फायदे सांगा.
- ब) ताणाची चार कारणे सांगा.
- क) गुणवत्तेची संकल्पना सांगा.

प्र.2) संपूर्ण गुणवत्ता व्यवस्थापनाबाबत जोसेफ जुरॅन चे योगदान स्पष्ट करा.

[8]

प्र.3) सिक्स सिग्मा म्हणजे काय? सिक्स सिग्मा चे फायदे सांगा.

[8]

प्र.4) वेळेच्या व्यवस्थापनाचे तंत्र स्पष्ट करा.

[8]



प्र.5) जपानी व्यवस्थापन स्पष्ट करा.

[8]

प्र.6) ताण म्हणजे काय? ताण नियंत्रणासाठी उपाय योजना स्पष्ट करा.

[8]

प्र.7) थोडक्यात टीपा लिहा (कोणत्याही दोन)

[8]

- अ) जागतिक व्यवस्थापकाची भूमिका.
- ब) समारंभ व्यवस्थापनाचे महत्व.
- क) आयएसओ गुणवत्ता मानकांचे महत्व.





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B.Com. (Part - III) (Semester - VI) Examination, March - 2017

BUSINESS ENVIRONMENT

Indian Economic Environment (Paper-II)

Sub. Code : 51460

Day and Date : Friday, 24 - 03 - 2017

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]

- a) What is globalization.
- b) State the problem of balance of payments.
- c) State the mobilization of financial resources for 12th five year plan.

Q2) Explain the impact of liberalisation of Indian Economy. [8]

Q3) State the major objectives of Economic planning in India. [8]

Q4) Explain the importance of service sector in Indian Economy. [8]

Q5) State the Government of India's policy towards foreign capital. [8]

Q6) Explain the performance of SAARC. [8]

P.T.O.

Q7) Write short notes (any two)

March 2017

[8]

- a) Objectives of WTO
- b) Demerits of MNCs
- c) World Bank



March 2017

मराठी रूपांतर

सूचना : 1) सर्व प्रश्नांना समान गुण आहेत.

B.E 2017
March

2) सातपैकी कोणतेही पाच प्रश्न सोडवा.

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

[8]

- अ) जागतिकीकरण म्हणजे काय?
- ब) व्यवहारतोलाची समस्या लिहा.
- क) 12 व्या पंचवार्षिक योजनेसाठीच्या वित्तीय साधनसामग्रीची जमवाजमव लिहा.

प्र.2) भारतीय अर्थव्यवस्थेवरील उदारीकरणाचे परिणाम स्पष्ट करा.

[8]

प्र.3) भारतातील आर्थिक नियोजनाची प्रमुख उद्दिष्टे लिहा.

[8]

प्र.4) भारतीय अर्थव्यवस्थेतील सेवा क्षेत्राचे महत्व स्पष्ट करा.

[8]

प्र.5) भारत सरकारचे विदेशी भांडवलाबाबतचे धोरण लिहा.

[8]

प्र.6) सार्कची कामगिरी स्पष्ट करा.

[8]



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[8]

प्र.7) थोडक्यात टीपा लिहा (कोणत्याही दोन)

- अ) जागतिक व्यापार संघटनेची उद्दिष्ट्ये
- ब) बहुराष्ट्रीय कंपन्यांचे तोटे
- क) जागतिक बँक

B. E

March 2017





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B.Com. (Part - III) (Semester - VI) Examination, March - 2017
ADVANCED BANKING AND FINANCIAL SYSTEM (Paper - III)
Law and Practice of Banking in India
Sub. Code : 51468

Day and Date : Thursday, 30 - 03 - 2017

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) Answer in short (any two):

[8]

- a) State the types of crossing of cheque.
- b) Define promissory note.
- c) What are the types of endorsement.

Q2) What is meant by Negotiable instrument. State its features.

[8]

Q3) Explain the obligations and protection of collecting banker.

[8]

Q4) Describe the liability of paying banker when customer's signature on cheque is forged.

[8]

Q5) Explain the importance of financial inclusion.

[8]

P.T.O.

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Q6) State the Principles of lending.

[8]

Q7) Write a short note (any two):

[8]

- a) Electronic banking
- b) Cyber crimes and frauds management
- c) Challenges of E-banking

2017 Bank

मराठी रूपांतर

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

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

[8]

- अ) चेकच्या रेखांकणाचे प्रकार सांगा?
- ब) वचन चिठ्ठीचा अर्थ सांगा.
- क) पृष्ठांकणाचे प्रकार कोणते.

प्र.2) चलनक्षम दस्तऐवज म्हणजे काय? त्याची वैशिष्ट्ये सांगा.

[8]

प्र.3) वसुली बँकरची जबाबदारी व तिला मिळणारे संरक्षणाचे स्पष्टीकरण करा.

[8]

प्र.4) चेकवरील बनावट सही बदल केलेल्या प्रदानाबाबत प्रदायी बँकरचे दायित्व विषद करा.

[8]

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प्र.5) वित्तीय समावेशनाचे महत्व स्पष्ट करा.

[8]

प्र.6) अग्रिमे देण्याची तत्वे सांगा.

[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

[8]

- अ) इलेक्ट्रॉनिक बँकिंग
- ब) सायबर गुन्हे व भ्रष्टाचार
- क) ई-बँकिंगच्या समस्या





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B.Com (Part - III) (Semester - VI) Examination, March - 2017

CO-OPERATIVE DEVELOPMENT (Paper - II) (New)

Sub. Code : 51463

Day and Date : Wednesday, 29 - 03 - 2017

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) Problems of Dairy Co-operative in Maharashtra.
- b) Function of National Horticultural Board.
- c) Kind of Audit.

Q2) Explain the role of Co-operative Sugar factories in rural Development.

[8]

Q3) Explain the function of NABARD?

[8]

Q4) Explain the function and responsibilities of Auditor?

[8]

Q5) Explain the powers and functions of registrar.

[8]

Q6) Explain the effects of globalisation on Co-operative movement.

[8]

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[8]

Q7) Write short notes (any two)

- a) Function of NCDC
- b) Guidance of Co-operative
- c) Remedies to strength on Co-operative movement.



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मराठी रूपांतर

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

co-operation

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

[8]

- अ) दुग्ध सहकारी संस्थांच्या समस्या. ✓
- ब) राष्ट्रीय फलोत्पादन विकास मंडळाची कार्ये. ✓
- क) हिशेब तपासणीचे प्रकार. ✓

प्र.2) ग्रामीण विकासामधील सहकारी साखर कारखान्यांची भूमिका स्पष्ट करा. ✓

[8]

प्र.3) नाबार्डची (NABARD) कार्ये विषद करा? ✓

[8]

प्र.4) हिशेब तपासनिसाठी कार्ये आणि जबाबदाऱ्या स्पष्ट करा. ✓

[8]

प्र.5) सहकार निबंधकाचे अधिकार आणि कार्ये स्पष्ट करा.

[8]

प्र.6) जागतिकीकरणाचे सहकारी चळवळीवरील परिणाम स्पष्ट करा.

[8]



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[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

- अ) NCDC ची कार्ये ✓ *CO-OP March 17*
- ब) सहकारी संस्थाना मार्गदर्शन ✓
- क) सहकारी चळवळ सशक्त करण्यासाठीच्या उपाययोजना





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B.Com. (Part - III) (Semester - VI) Examination, March - 2017

ADVANCED ACCOUNTANCY

Taxation (Paper - IV)

Sub. Code : 51465

Day and Date : Friday, 31 - 03 - 2017

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) A) Give 8 examples of tax free perquisites.

[8]

B) Mr. Rana is an employee of Sagar Ltd. Co. Kolhapur he give the following information for the A.Y. 2016-17.

[8]

- a) Basic salary Rs. 96000 p.a.
- b) Advance salary for marriage of daughter Rs. 25,000
- c) Children's Hostel allowance Rs. 15,000 p.a. for two children.
- d) Transport allowance for travelling between place of work and residence Rs. 2000 per month.
- e) Medical allowance Rs. 500 p.m. (He has incurred medical expenditure of Rs. 2000 during the year).
- f) Accommodation at Kolhapur owned by company and deducted 10% of basic salary towards rent. Furniture costing Rs. 25000 provided in the house.
- g) The company gives him free services of sweeper Rs.500 p.m. and chaukidar Rs. 400 p.m.
- h) Company has been paid his LIC premium of Rs. 12000 during the previous year
- i) Professional tax paid by Mr. Rana Rs. 500 p.m.

Compute the taxable income from salary of Mr. Rana for the A.Y. 2016-17 assuming population of Kolhapur is 2.5 lakh.

P.T.O.



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

- A) From the following profit and loss account of Mrs. Meena compute her income from business for the A.Y. 2016-17. [8]

Profit and loss account for the year ended. 31.3.2016.			
Particular	Rs.	Particular	Rs.
To salary to proprietor	10,000	By Gross profit	1,00,000
To staff salary	30,000	By interest on debenture	9,500
To general Exp.	5,000	By agricultural income	3,000
To interest on husband	1,000	By interest on post office S.B. A/c	4,000
Loan			
To Drawing	23,800		
To baddebts	2,000	By life insurance	10,000
To R.D.D.	3,000	Policy amount received	
To income tax	500		
To LIC premium	400	By commission	15,000
To law charges	3,500	received	
To furniture purchased	2,500		
To donation	1,600		
To charity to student	1,700		
To sales tax	8,000		
To wealth tax	3,000		
To depreciation	4,000		
To Net profit	41,500		
Total	1,41,500	Total	1,41,500

Additional information

- Depreciation allowable as per rules amounted to Rs. 6000
- Income of Rs. 12000 earned in gold smuggling during the previous year has not been recorded in the books.



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- B) Mrs. Kamal is a leading advocate at Nashik following is the summary of cash book for the year ending 31-3-2016 compute her income from profession for the A.Y. 2016-17 [8]

Particular	Rs.	Particular	Rs.
To opening balance	50,000	By salary of assistant	25,000
To professional fees	1,20,000	By rent of chamber	18,000
To Gift from client	1,00,000	By drawings	1,20,000
To Arbitration fees	80,000	By membership fees	6,000
To interest on Bank deposits	2,00,000	By car expenses	20,000
		By fixed deposits	2,50,000
To Agriculture income	70,000	By books for profession	10,000
		By advance income tax	5,000
		By donation to temple	4,000
		By bonus to staff	20,000
		By Telephone expenses	13,000
		By closing balance	1,29,000
Total	6,20,000	Total	6,20,000

Additional information

- Depreciation allowable on assets as per income tax rules amounted to Rs. 16,000. Including Rs. 5000 on car but excluding that on cost of books purchased
- $\frac{1}{5}$ of car expenses are related to personal use.
- Membership fees included Rs. 3000 to bar council and balance to private club



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C) Mr. Alok has two houses at pune particular of which are as under. [8]

<u>Particulars</u>	<u>House A</u>	<u>House B</u>
a) Nature of use	Self occupied	Let out for Residence
b) Municipal valuation	2,40,000	1,60,000
c) Fair Rent	2,80,000	1,80,000
d) Rent received	-	2,00,000
e) Municipal taxes paid	10%	10%
f) Ground rent	6,000	4,000
g) Fire insurance	8,000	6,000
h) Collection charges	4,000	7,000
i) Land revenue	14,000	10,000
j) Interest on loan		
i) For marriage of daughter	-	60,000
ii) For construction	40,000	-

Compute income from house property of Mr. Alok for the A.Y. 2016-17

Tax

Q3) Write short note (any two)

[8]

- Any six exempted income
- Steps in e-filing income tax
- Previous year
- Agricultural income

▽▽▽▽



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B.Com (Part - III) (Semester - VI) Examination, March - 2017

BUSINESS REGULATORY FRAMEWORK

(Paper - II) (Revised)

Sub. Code : 51461

Day and Date : Saturday, 25 - 03 - 2017

Total Marks : 40

Time : 12.00 noon to 02.00 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]

- i) What is 'Complaint'?
- ii) What is the procedure of recognition of stock exchange?
- iii) Which are the computer based cyber crimes?

Q2) Explain various clauses in memorandum of association of a company. [8]

Q3) What is the role of Stock Exchange in capital market? [8]

Q4) What is Digital signature certificate? Explain its' procedure of revocation. [8]

Q5) Explain procedure of a voluntary liquidation of a company. [8]

Q6) Explain various rights of a consumer. [8]

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Q7) Write short notes (any two)

[8]

- a) Importance of right to information act. ✓
- b) Patent. ✓
- c) Functions of SEBI. ✓

BRF 2017

मराठी रूपांतर

- 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) 'ग्राहक तक्रार' म्हणजे काय?
- ब) भाग बाजाराच्या मान्यतेची कार्यपद्धती काय आहे?
- क) संगणक आधारित सायबर गुन्हे कोणते आहेत?

प्र.2) कंपनीच्या घटनापत्रकातील विविध कलमे विशद करा.

[8]

प्र.3) भांडवल बाजारातील भाग बाजारांची भूमिका कोणती आहे?

[8]

प्र.4) अंकीय स्वाक्षरी प्रमाणपत्र म्हणजे काय? ते रद्द करण्याची प्रक्रिया सांगा.

[8]

प्र.5) कंपनीच्या स्वेच्छाविसर्जनाची कार्यपद्धत स्पष्ट करा.

[8]

प्र.6) ग्राहकाचे विविध हक्क स्पष्ट करा.

[8]



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[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

अ) माहिती अधिकार कायद्याचे महत्व.

ब) पेटंट.

BRF march 17

क) सेबीची कार्ये.

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B.Com. (Part-III) (Semester - VI) Examination, March-2017**ADVANCED ACCOUNTANCY (Paper - III)****Sub. Code : 51464****Day and Date : Thursday, 30 - 03 - 2017****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) The following are the Balance sheet of 'VKS' Ltd. Satara.

Balance sheet of 'VKS' Ltd.

Liabilities	2015 Rs.	2016 Rs.	Assets	2015 Rs.	2016 Rs.
Share capital	2,00,000	2,00,000	Goodwill	24,000	24,000
General Reserve	28,000	36,000	Building	80,000	72,000
Profit & Loss A/c	32,000	26,000	Plant	74,000	72,000
Sundry creditor	16,000	10,800	Investment (Longterm)	20,000	22,000
Bank overdraft	2,400	1,600	Stock	60,000	46,800
Provision for tax	32,000	36,000	Accounts Receivable	4,000	6,400
Accounts payable	800	1,200	Debtors	36,000	38,000
			Cash in hand	13,200	30,400
Total	3,11,200	3,11,600	Total	3,11,200	3,11,600

Additional Information:

- i) Depreciation charged on plant was Rs. 8,000 and on Building Rs. 8,000
- ii) Provision for taxation Rs. 38,000 was made during the year.
- iii) Interim dividend of Rs. 16,000 was paid during the year 2016.
- iv) Fund from operations were Rs. 72,000

From the above information prepare.

A) Statement of changes in working capital. [8]

B) Funds flow statement. [8]

P.T.O.



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Q2) Attempt any Two out of following a, b, & c.

- a) From the following information given prepare a statement of cost showing prime cost, work cost, cost of production, cost of sales and profit for the year ended 31st December 2016. [8]

<u>Particular</u>	<u>Rs.</u>
✓ Material purchases ✓	6,40,000
✓ Wages to direct workers	4,00,000
Salary of accountant O	80,000
Repairs of machines F	40,000
Indirect materials F	60,000
Indirect wages F	50,000
Drawing office salary F	24,000
Power of machine F	48,000
Salary of factory supervisor F	60,000
Show room expenses S	1,00,000
Office expenses O	68,000
<u>Inventory work</u>	<u>Opening</u> <u>Closing</u>
Raw material -R	80,000 1,20,000
Work in process R	1,00,000 80,000
Finished goods O	70,000 60,000
Sales	- 20,00,000

- b) From the following information find out [8]

- P/V ratio
- Break - even point
- Profit for the sales volume Rs. 6,00,000
- The volume of sales to make a net profit of Rs. 1,20,000



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<u>Particular</u>	<u>Rs.</u>
i) Fixed cost	1,56,000
ii) Variable cost	1,80,000
iii) Total cost	3,36,000
iv) Net profit	24,000
v) Net sales	3,60,000

c) Following is the Balance sheet of 'Tommy' Ltd. Pune as on 31.12. 2016.[8]

Liabilities	Rs.	Assets	Rs.
Equity share capital	20,00,000	Plant & Machinery	5,00,000
General reserve	8,00,000	Furniture	2,50,000
Profit & Loss A/c	8,00,000	Machinery	2,00,000
10% Debenture	4,00,000	Land & Building	12,00,000
Bank overdraft	1,00,000	Stock	8,00,000
Bills payable	2,00,000	Sundry Debtors	12,00,000
Sundry Creditors	5,00,000	Cash at Bank	6,50,000
Total	48,00,000	Total	48,00,000

Compute the following Accounting Ratio

- Current Ratio
- Liquid Ratio
- Proprietary Ratio
- Debt - Equity Ratio

A/C



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[8]

Q3) Write short notes (any two):

- a) Factors determining requirement of working capital 2
- b) Current ratio
- c) Advantages of marginal costing
- d) Items excluded from cost sheet 2



X दांडे ✓
X ईश ✓
X बायकवाड ✓
X माकणे ✓
X काळे ✓
X कांबळे ✓
X S.B. Patil ✓
X दीरसागर ✓
X एकवी ✓
X R.V. Patil ✓



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Total No. of Pages : 3

B.Com (Part - III) (Semester - VI) Examination, March - 2017

MODERN MANAGEMENT PRACTICES (Paper - II)

Sub. Code : 51462

Day and Date : Monday, 27 - 03 - 2017

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 advantages of Benchmarking.
- b) State four causes of stress.
- c) State the concept of Quality.

Q2) Explain the contribution of Joseph Juran in total quality management. [8]

Q3) What is six sigma? State advantages of six sigma. [8]

Q4) Explain the techniques of time management? [8]

Q5) Explain Japanese management. [8]

Q6) What is stress? Explain remedial measures to cope with stress. [8]

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[8]

Q7) Write short notes (any two)

- a) Role of Global managers
- b) Importance of Event management
- c) Importance of ISO quality standards



2017
MMP March-17
मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

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

[8]

- अ) बेंचमार्किंग चे फायदे सांगा.
- ब) ताणाची चार कारणे सांगा.
- क) गुणवत्तेची संकल्पना सांगा.

प्र.2) संपूर्ण गुणवत्ता व्यवस्थापनाबाबत जोसेफ जुरॅन चे योगदान स्पष्ट करा.

[8]

प्र.3) सिक्स सिग्मा म्हणजे काय? सिक्स सिग्मा चे फायदे सांगा.

[8]

प्र.4) वेळेच्या व्यवस्थापनाचे तंत्र स्पष्ट करा.

[8]



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[8]

प्र.5) जपानी व्यवस्थापन स्पष्ट करा.

प्र.6) ताण म्हणजे काय? ताण नियंत्रणासाठी उपाय योजना स्पष्ट करा.

[8]

प्र.7) थोडक्यात टीपा लिहा (कोणत्याही दोन)

MMP march 17

[8]

अ) जागतिक व्यवस्थापकाची भूमिका.

ब) समारंभ व्यवस्थापनाचे महत्व.

क) आयएसओ गुणवत्ता मानकांचे महत्व.





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B.Com.(Part - III) (Semester - VI) Examination, November - 2017
BUSINESS ENVIRONMENT (New) (Paper - II)

Indian Economics Environment

Sub. Code : 51460

Day and Date : Sunday, 26 - 11 - 2017

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) Answer in short. (Any Two)

[8]

- a) Liberalization
- b) Economic Planning
- c) Foreign Trade Policy after 1991

Q2) Explain the impact of Globalization on Indian Economy.

[8]

Q3) Discuss on broad objectives of economic planning in India.

[8]

Q4) What is mean by foreign capital? Explain the need of foreign capital in India.

[8]

Q5) Write major provisions in world trade organisation.

[8]

Q6) Explain objectives & working of International Monetary Fund.

[8]

Q7) Write short notes. (Any Two)

[8]

- a) Multinational corporations.
- b) S.A.A.R.C.
- c) I.B.R.D. (World Bank)

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Nov - 2017



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

B.E. R-17

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

[8]

- अ) उदारीकरण
ब) आर्थिक नियोजन
क) 1991 नंतरचे परराष्ट्रीय व्यापाराचे धोरण

प्र.2) जागतिकीकरणाचे भारतीय अर्थव्यवस्थेवरील परिणाम स्पष्ट करा.

[8]

प्र.3) भारताच्या आर्थिक नियोजनाच्या प्रमुख उद्दिष्टांची चर्चा करा.

[8]

प्र.4) विदेशी भांडवल म्हणजे काय? भारतात विदेशी भांडवलाची आवश्यकता (गरज) स्पष्ट करा.

[8]

प्र.5) जागतिक व्यापार संघटनेतील (W.T.O.) प्रमुख तरतूदी लिहा.

[8]

प्र.6) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे आणि कार्ये स्पष्ट करा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) बहुराष्ट्रीय महामंडळे
ब) सार्क (S.A.A.R.C)
क) जागतिक बँक (I.B.R.D)

▽▽▽▽



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Total No. of Pages : 2

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B.Com. (Part - III) (Semester - VI) Examination, November- 2017
BUSINESS REGULATORY FRAMEWORK (Revised) (Paper - II)
Sub. Code : 51461

Day and Date : Monday, 20 - 11 - 2017

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

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

- a) What is the meaning of patent as intellectual property right?
- b) What is the procedure of Registration of depository?
- c) Who is complainant under consumer protection Act 1986?

Q2) State the various types of company meetings. [8]

Q3) What are the rights of consumers under consumer protection act? [8]

Q4) Define Digital signature and state need and functions of digital signature. [8]

Q5) What is the role of Stock Exchanges in Capital Market? [8]

Q6) Explain the doctrine of Indoor Management and give exceptions to doctrine of Indoor - management. [8]

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

- a) Nature of right to Information Act.
- b) Listing of securities.
- c) Types of Cyber Crime.

P.T.O.

मराठी रूपांतर

Nov - 2017

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

BRF - R



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

- अ) बौद्धीक संपदा हक्क म्हणून स्वामित्व हक्क म्हणजे काय?
ब) निषेगार सहभागीच्या नोंदणीची कार्यपद्धती सांगा?
क) ग्राहक संरक्षक कायदा 1986 प्रमाणे तक्रारदार कोण असतात?

[8]

प्र.2) कंपनीच्या विविध संभाचे प्रकार सांगा.

[8]

प्र.3) ग्राहक संरक्षण कायद्यान्तर्गत ग्राहकांचे हक्क कोणते?

[8]

प्र.4) अंकीय स्वाक्षरीची व्याख्या देवून त्याची गरज आणि कार्य स्पष्ट करा.

[8]

प्र.5) भांडवल बाजारपेठामध्ये भाग-बाजारांची भूमिका स्पष्ट करा.

[8]

प्र.6) 'अन्तर्गत व्यवस्थापनाचे तत्वं' विषद करून त्यास असणारे अपवाद सांगा.

[8]

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

[8]

- अ) माहिती अधिकार कायद्याचे स्वरूप
ब) भागांची भाग बाजारातील नोंद
क) सायबर गुन्ह्याचे प्रकार.



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B.Com. (Part - III) (Semester - VI) Examination, November - 2017

MODERN MANAGEMENT PRACTICES (Paper - II)

Sub. Code : 51462

Day and Date : Tuesday, 21 - 11 - 2017

Time : 12.00 noon to 02.00 p.m.

Total Marks : 40

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

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

- a) State Quality Trilogy of Joseph Juran.
- b) State characteristics of Stress.
- c) State Advantages of Benchmarking.

Q2) What is six sigma? State advantages of six sigma. [8]

Q3) Define Event management. Explain procedure of event management. [8]

Q4) Define 'Z' theory and write its characteristics. [8]

Q5) What is mean by time management? Write techniques of time management. [8]

Q6) What is mean by ISO standards? State importance of ISO standards. [8]

Q7) Write Short Notes. (Any two)

- a) Types of stress
- b) Importance of Event management
- c) Challenges before home countries of multinational companies



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[8]

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

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

- अ) जोसेफ ज्युरॉन यांची गुणवत्ता त्रिसुत्री सांगा.
- ब) ताणाची वैशिष्ट्ये सांगा.
- क) बेंचमार्किंगचे फायदे सांगा.

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[8]

प्र.2) सिक्स सिग्मा म्हणजे काय? सिक्स सिग्माचे फायदे सांगा.

[8]

प्र.3) समारंभ व्यवस्थापनाची व्याख्या द्या. समारंभ व्यवस्थापनाची कार्यपद्धती स्पष्ट करा.

[8]

प्र.4) 'झेड' सिद्धांताची व्याख्या देवून त्याची वैशिष्ट्ये लिहा.

[8]

प्र.5) वेळेचे व्यवस्थापन म्हणजे काय? वेळेच्या व्यवस्थापनाची तंत्रे लिहा.

[8]

प्र.6) आय. एस्. ओ. मानके म्हणजे काय? आय. एस्. ओ. मानकांचे महत्व सांगा.

[8]



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[8]

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

- अ) ताणाचे प्रकार (Types of stress)
- ब) समारंभ व्यवस्थापनाचे महत्व
- क) बहुराष्ट्रीय कंपन्यांची स्वदेशापुढील आव्हाने.

11MP NOV 17

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B.Com. (Part - III) (Semester - VI) Examination, November - 2017
CO-OPERATIVE DEVELOPMENT (Paper - II) (Revised)

Sub. Code : 51463

Day and Date : Wednesday, 22 - 11 - 2017

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.
 - 3) Figures to the right indicate full marks.

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

- a) Explain the problems of sugar co-operatives in Maharashtra.
- b) Explain the inspection of co-operatives.
- c) Explain the remedies to strengthen co-operative movement in India.

Q2) Explain the problems and their remedies of dairy co-operatives in Maharashtra. [8]

Q3) Explain the role of NABARD, in the development of co-operative movement. [8]

Q4) Explain the kinds of co-operative audit. [8]

Q5) Explain the functions of co-operative Registrar. [8]

Q6) Explain the effects of New Economic Policy on co-operative movement. [8]

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

- a) Functions of the fruits and vegetables, co-operatives.
- b) Role of National Horticultural Board.
- c) Government policies since 1991.

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

NOV-2017



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

- अ) महाराष्ट्रातील सहकारी साखर कारखान्यांच्या समस्या स्पष्ट करा.
ब) सहकारी संस्थांचे निरीक्षण स्पष्ट करा.
क) भारतातील सहकार चळवळ बळकट करण्याचे उपाय स्पष्ट करा.

CO-OP.

[8]

प्र.2) महाराष्ट्रातील सहकारी दूधव्यवसाय संस्थांच्या समस्या व त्यावरील उपाय स्पष्ट करा.

[8]

प्र.3) सहकार चळवळीच्या विकासात नाबार्डची भूमिका स्पष्ट करा.

[8]

प्र.4) सहकारी संस्थेच्या अंकेक्षणाचे प्रकार स्पष्ट करा.

[8]

प्र.5) सहकार निबंधकाची कार्ये स्पष्ट करा.

[8]

प्र.6) नवीन आर्थिक धोरणाचे सहकार चळवळीवरील परिणाम स्पष्ट करा.

[8]

प्र.7) टिपा लिहा. (कोणत्याही दोन)

[8]

- अ) फळे व भाजीपाला सहकारी संस्थांची कार्ये
ब) राष्ट्रीय फलोद्यान मंडळाची भूमिका
क) 1991 पासूनची सरकारी धोरणे



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B. Com. (Part - III) (Semester - VI) Examination, March - 2018**MODERN MANAGEMENT PRACTICES (Paper - II)****Sub. Code : 51462****Day and Date : Saturday, 24 - 03 - 2018****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) Explain meaning of TQM.
- b) State characteristics of Six Sigma.
- c) What is 'Z' theory?

Q2) Explain the contribution of Dr. W. Edwards Deming in Total Quality Management. [8]**Q3) Describe the advantages and limitations of Benchmarking. [8]****Q4) Explain the procedure of Event management. [8]****Q5) What are the individual causes of stress? [8]****Q6) Explain the challenges before host countries, in respect of multi-national companies. [8]****Q7) Write short notes (Any two) : [8]**

- a) Quality Trilogy of Josheph Juran
- b) ISO - 9000
- c) Japanese management

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मराठी रूपांतर

सूचना : 1) कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

March - 2018

MMP



[8]

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

अ) संपूर्ण गुणवत्ता व्यवस्थापनाचा अर्थ स्पष्ट करा.

ब) सिक्स सिग्माची वैशिष्ट्ये सांगा.

क) 'झेड' सिद्धांत म्हणजे काय?

प्र.2) डॉ. डब्ल्यू. एडवर्ड डेमिंग यांचे संपूर्ण गुणवत्ता व्यवस्थापनातील योगदान स्पष्ट करा.

[8]

प्र.3) बेंचमार्किंगचे फायदे व मर्यादा विशद करा.

[8]

प्र.4) समारंभ व्यवस्थापनाची कार्य पद्धती स्पष्ट करा.

[8]

प्र.5) ताणाची व्यक्तिगत कारणे कोणती आहेत?

[8]

प्र.6) बहुराष्ट्रीय कंपन्यांची स्वदेशापूढील आव्हाने स्पष्ट करा.

[8]

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

[8]

अ) जोसेफ ज्युरॉन यांची गुणवत्ता त्रिसुत्री

ब) आय एस ओ - 9000

क) जपानी व्यवस्थापन





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B. Com. (Part - III) (Semester - VI) Examination, March - 2018

BUSINESS ENVIRONMENT (Paper - II)

Indian Economic Environment

Sub. Code : 51460

Day and Date : Thursday, 22 - 03 - 2018

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]

- a) What is balance of Payments crisis? problem 2
- b) State the unfavourable impact of privatisation on Indian economy.
- c) State the progress of service sector in India. 2

Imp

Q2) What is liberalisation? Explain its implementation in India. 3 [8]

Impol

Q3) State the mobilisation and allocation of financial resources in the 12th Five Year Plan. 2 [8]

Q4) Discuss the need of foreign capital in India. 2 [8]

Q5) Explain the need of Regional Co-operation and state the objectives of SAARC. 3 [8]

Q6) Explain the performance of World Bank. 3 [8]

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

- a) Economic Planning in India 2
- b) Demerits and MNCs 2
- c) Objectives of IMF.

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मराठी रूपांतर

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



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

[8]

अ) व्यवहारतोलाचे अरिष्ट म्हणजे काय?

ब) भारतीय अर्थव्यवस्थेवरील खाजगीकरणाचे अनिष्ट आघात लिहा.

क) भारतातील सेवा क्षेत्राची प्रगती लिहा.

प्र.2) उदारीकरण म्हणजे काय? त्याची भारतातील अंमलबजावणी स्पष्ट करा.

[8]

प्र.3) 12 व्या पंचवार्षिक योजनेच्या वित्तीय साधनसामग्रीची जमवाजमव आणि क्षेत्रीय वाटप विशद करा.

[8]

प्र.4) 'भारतातील विदेशी भांडवलाची आवश्यकता' यावर चर्चा करा.

[8]

प्र.5) प्रादेशिक सहकार्याची आवश्यकता स्पष्ट करा आणि सार्कची उद्दिष्टे लिहा.

[8]

प्र.6) जागतिक बँकेची कामगिरी स्पष्ट करा.

[8]

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

[8]

अ) भारतातील आर्थिक नियोजन

ब) बहुराष्ट्रीय महामंडळाचे तोटे

क) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे





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B.Com (Part-III) (Semester - VI) Examination, March - 2018

CO-OPERATIVE DEVELOPMENT (Paper - II)

Sub. Code : 51463

Day and Date : Monday, 26 - 03 - 2018

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.
 - 3) Figures to the right indicate full marks.

Q1) Write short answers (any two)

[8]

- ✓a) Functions of cotton co-operatives
- b) Role of NABARD /
- ✓c) Types of co-operative Audit

Q2) Elaborate the problem and Remedies of co-operative sugar factories in Maharashtra.

[8]

Q3) Explain the functions and Responsibilities of a co-operative registrar.

[8]

Q4) State the functions of National Co-operative Development corporation (NCDC)

[8]

Q5) Suggest the Remedies to strengthen the co-operative movement in India.

[8]

Q6) Discuss the functions of National Horticultural Board.

[8]

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[8]

Q7) Write short notes (any two)

- a) State the Government policy on co-operation since -1991
- b) Problems of Dairy Co-operative society
- c) Co-operative supervision

(Co-op
March - 2018)

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

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

[8]

- अ) कापूस सहकारी संस्थेची कार्ये.
- ब) राष्ट्रीय कृषी आणि ग्रामीण विकास बँकेची (नाबार्ड) भूमिका.
- क) सहकारी संस्थेच्या अंकेक्षणाचे (हिशेब तपासणी) प्रकार.

प्र.2) महाराष्ट्रातील सहकारी साखर कारखान्यासमोरील समस्या सांगून त्यावरील उपाययोजना स्पष्ट करा. [8]

प्र.3) सहकारी निबंधकाची कार्ये व जबाबदाऱ्या स्पष्ट करा. [8]

प्र.4) राष्ट्रीय सहकारी विकास महामंडळाची कार्ये सांगा. [8]

प्र.5) सहकारी चळवळ बळकट करण्याचे उपाययोजना स्पष्ट करा. [8]

प्र.6) राष्ट्रीय फलोद्यान विकास मंडळाची कार्ये स्पष्ट करा. [8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) 1991 पासूनची सरकारची धोरणे
- ब) दुग्ध सहकारी संस्थासमोरील समस्या
- क) सहकारी संस्थांचे पर्यवेक्षण



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B. Com. (Part - III) (Semester - VI) Examination, March - 2018
BUSINESS REGULATORY FRAMEWORK (Paper - II) (Revised)

Sub. Code : 51461

Day and Date : Friday, 23 - 03 - 2018

Total Marks : 40

Time : 12.00 Noon to 02.00 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 'Complaint'?
- b) What are the Powers of SEBI?
- c) What is meant by Patent?

Q2) Describe in brief Company Management. [8]

Q3) What is Regulation of Depositories? State conditions for its registration. [8]

Q4) State legality and recognition procedure of e-commerce. [8]

Q5) State procedure of winding up of a company by company tribunal. [8]

Q6) Describe 'National Commission' as consumer dispute redressal agency. [8]

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

- a) Nature of Right to Information Act.
- b) Revocation of Digital Signature.
- c) Listing of Securities.

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मराठी रूपांतर



BRF-2018 march

- 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) ग्राहक तक्रार म्हणजे काय?

ब) सेबीचे अधिकार कोणते?

क) पेटंट म्हणजे काय?

प्र.2) कंपनी व्यवस्थापन थोडक्यात विशद करा.

[8]

प्र.3) निक्षेपगार नियमन म्हणजे काय? निक्षेपगार नोंदणीच्या अटी सांगा.

[8]

प्र.4) ई कॉमर्सची कायदेशीरता व मान्यता स्पष्ट करा.

[8]

प्र.5) कंपनी न्यायाधीकरणाद्वारे केल्या जाणाऱ्या कंपनी विसर्जनाची कार्यपद्धती स्पष्ट करा.

[8]

प्र.6) ग्राहक तक्रार निवारण यंत्रणा म्हणून राष्ट्रीय आयोगाची माहिती द्या.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

अ) माहिती अधिकार कायद्याचे स्वरूप

ब) अंकीय स्वाक्षरी रद्दता

क) प्रतिभूतीची नोंदणी





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B.Com (Part -III) (Semester - VI) Examination, March - 2018

ADVANCED ACCOUNTANCY(Paper -III)

Sub. Code : 51464

Day and Date : Tuesday, 27 - 03 - 2018

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 are the particular for the produciton of 2000 fans of India co Ltd. for the year 31st March, 2016.

Particular	Amount
Cost of Material	6,40,000
Wages	9,60,000
Manufacturing Expenses	4,00,000
Salaries	4,80,000
Rent, Rate and Insurance	80,000
Selling Expenses	2,40,000
General Expenses	1,60,000
Sales	32,00,000

The company plans to manufacture 3,000 Fans during 31st. March, 2017. The following additional information is supplied regarding it.

- i) The price of Material is expected to increase by 20%.
- ii) Wages rate are expected to show an increase of 5%.
- iii) Manufacturing expenses will rise in proportion to the combined cost of materials and wages.
- iv) Selling expenses will remain the same.
- v) Other expenses will remain unaffected by rise in output.

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From the above information ^{selling price - 31,56,000} prepare:

- A cost sheet showing Total cost, & Profit for the year ending 31st March 2016. [8]
- A cost sheet showing the price at which the fans would be marketed so as to show a profit of 10% on the selling price for the year ending 31st March 2017. [8]

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

- A) Following is the trading and profit and loss account of Sagar Co. Ltd for the year ending 31st March 2017 and Balance Sheet as on the date. [8]

Balance Sheet as on 31.03.2017

Liabilities	Rs	Assets	Rs
2,00,000 Eq Shares of Rs 5 Each	10,00,000	Land & Building	7,00,000
General Reserve	4,00,000	Plant & Machinery	5,00,000
Profit & Loss A/C	4,00,000	Stock	6,00,000
8% Debenture	2,00,000	Sundry debtors	4,00,000
Sundry Creditors	4,00,000	Cash at bank	2,00,000
Total	24,00,000	Total	24,00,000

Trading and Profit and Loss Account

For the year ended 31.03,2017

Particular	Rs	Particular	Rs
To opening stock	2,00,000	By sales	32,00,000
To Purchases-	16,00,000		
To Gross Profit	<u>18,00,000</u>	By Closing Stock	<u>4,00,000</u>
	<u>36,00,000</u>		<u>36,00,000</u>
To Office and administrtion Expenses	4,00,000	By Gross profit	18,00,000
To Selling and distribution Expenses	2,00,000	By Profit on sale of Assets	50,000
To Other Expenses	50,000		
To Net Profit	12,00,000		
Total	18,50,000	Total	18,50,000

Calculate the following Ratio



- i) Current Ratio
- ii) Liquid Ratio⁺
- iii) Debt Equity Ratio
- iv) Operating Ratio

B) Devadkar Co. Ltd. Kolhapur the sales profit for the two periods are as given below: [8]

Period	Sales(Rs.)	Profit(Rs.)
I	1,00,000	9,000
II	1,20,000	13,000

You are required to calculate,

- 1) P/V Ratio
- 2) BEP (Sales)
- 3) Profit when Sales are Rs 1,50,000
- 4) Sales required to earn profit Rs. 50,000

C) Birla cement Ltd. Its product on a gross profit of 20% on sales. The following information is extracted from its annual accounts for the year ended 31st Dec. 2017. - 13.2.2019 [8]

Particular	Rs
Sales at 3 month credit	60,00,000
Raw Material	18,00,000
Wages paid 15 days in arrears	14,40,000
Manufacturing Exps Paid(one month in Arrears)	18,00,000
Administrative Exps Paid(one month in Arrears)	7,20,000
Sales Promotion Expenses payable half yearly in advance	3,00,000

The company enjoy one month credit form the suppliers of raw materials and maintains 2 months stock of raw materials and one and half month of finished goods. Cash balance is maintained at Rs 1,50,000 Assuming a 10% margin for contingencies, find out the working capital requirements.

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[8]

Q3) Short Notes (Any Two)

- ✓ i) Importance of working capital
- ✓ ii) Limitation of Ratio
- iii) Items excluded from cost sheet
- ✓ iv) Limitation of marginal costing





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B.Com. (Part - III) (Semester - VI) Examination, March - 2018

ADVANCED BANKING & FINANCIAL SYSTEM (Paper - IV)

Banks & Financial Institutions

Sub. Code : 51469

Day and Date : Wednesday, 28 - 03 - 2018

Total Marks : 40

Time : 12.00 Noon to 02.00 p.m.

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

- Q1) Short answer (any two) :** [8]
- a) Universal Banking
 - b) Importance of Development banking
 - c) L.I.C.
- Q2) Describe the characteristics of Non-banking financial institutions.** [8]
- Q3) Explain the importance of mutual funds and progress of mutual funds in India.** [8]
- Q4) Explain the present status & functions of IFCI in India.** [8]
- Q5) Explain the role of financial institutions in economic development.** [8]
- Q6) What is mean by multinational banking? Which are the functions of multinational banking?** [8]
- Q7) Short notes (any two) :** [8]
- a) off - shore banking
 - b) I.D.B.I.
 - c) Investment banks

P.T.O.

मराठी रूपांतर

2018 Bank

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



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

[8]

- अ) वैश्विक बँकिंग
ब) विकास बँकांचे महत्व
क) आयुर्विमा महामंडळ

प्र.2) बँकेतर वित्तीय संस्थांच्या वैशिष्ट्यांचे वर्णन करा.

[8]

प्र.3) भारतातील परस्पर निधीचे महत्व आणि त्यांची प्रगती सविस्तर लिहा.

[8]

प्र.4) भारतीय औद्योगिक वित्त महामंडळाची सद्यःस्थिती व कार्ये स्पष्ट करा.

[8]

प्र.5) आर्थिक विकासातील वित्तीय संस्थांची भूमिका स्पष्ट करा.

[8]

प्र.6) बहुराष्ट्रीय बँकिंग म्हणजे काय? बहुराष्ट्रीय बँकिंगची कार्ये कोणती?

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) ऑफ-शोर बँकिंग
ब) भारतीय औद्योगिक विकास बँक
क) गुंतवणूक बँका





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B.Com. (Part - III) (Semester - VI) Examination, March - 2018

ADVANCED ACCOUNTANCY

Taxation (Paper - IV)

Sub. Code : 51465

Day and Date : Wednesday, 28 - 03 - 2018

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) A) Explain income exempt from income tax any 12 items. [8]

B) Mr. Vishva is a General Manager of a Textile Company of Delhi. He has submitted the following particulars of his income for the financial year 2016-2017. [8]

- i) Basic salary Rs.2,10,000(Annual)
- ii) D.A. Rs.12,000 p.m.(Rs.5000 p.m. enters in to retirement benefits)
- iii) Education allowance for two children at Rs.1300 p.m. per child and hostel expenditure allowance for elder son @Rs.1450 p.m.
- iv) Commission on sales Rs.20,000.
- v) Entertainment allowance Rs.800 p.m.
- vi) Travelling allowance for his official tours Rs.40,000
[Actual expenditure on tours amounted to Rs.27000]
- vii) He resides in the Bungalow of the company. Its fair rent is Rs.12,000 p.m. He pays Rs.51,000 p.a. as rent for the house.
- viii) A watchman and a cook have been provided by the company who were paid Rs.1400 per month each.

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- ix) He has been provided with a motor car of 1.8 liter engine capacity (i.e. 1800 cc) power with a driver for his official as well as personal use. Running and maintenance expenses are borne by the company.
- x) The company has contributed Rs. 35,000 to his R. P. F.
- xi) Interest credited to RPF account was @13% p.a. amounted to Rs.16,250. 41,73,102.
- xii) Professional tax paid Rs.2,500.

Computation of taxable income from salary of Mr. Vishva for the A.Y. 2017-2018

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

- ✓A) Mrs. Savita owns two houses, particulars of which are as follows: [8]

Particulars	House 'A' (Let 2,00,000 Out) Rs.	House 'B' (Let 2,64,000. Out) Rs.
i) Municipal Valuation	3,60,000	4,80,000
ii) Fair Rent	3,70,000	4,70,000
iii) Standard Rent	3,80,000	4,65,000
iv) Annual Rent	3,78,000	4,50,000
v) Period of vacancy	One month	N.A.
vi) Municipal Taxes at 10% of M.V.	Paid by tenants	Paid by Savita
vii) Constr. Completed on	10-4-2003	10-10-2007
viii) Loan taken for construction on	16-11-2000	15-7-2004
ix) Interest paid on Loan	1,70,000	1,53,000

You are required to determine taxable income from house property of Mrs. Savita for the A.Y. 2017-18



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B) Mr. Mahesh is a leading advocate at Pune. Following is the summary of cash book for the year ending 31-3-2017. [8]

Particulars	Rs.	Particulars	Rs.
To Opening balance	50,000	By Salary of assistants	50,000
To Professional fees	3,20,000	By Rent of chamber	36,000
To Arbitration fees	80,000	By Household expenses	2,40,000
To Gifts	50,000	By Membership fees	12,000
To L.I.C. Policy amount received on maturity of Policy	4,00,000	By Car Expenses	
		Fixed deposit in SBI	40,000
			5,00,000
To Agricultural Income	1,80,000	By Books for profession	20,000
		By Advance Income-tax	10,000
		By Donation to National Relief fund	8,000
		By Bonus & gifts to staff	40,000
		By Purchase of typewriter	20,000
		By Telephone expenses	26,000
		By Closing Balance	78,000
Total	5,40,000	Total	5,40,000

Additional Information

- i) Gifts included Rs.14,000 received from friends and relatives on family function and balance from clients.
- ii) Depreciation allowable on assets as per income-tax rules amounted to Rs.32,000 including Rs.10,000 on car but excluding that on cost of books purchased.
- iii) One fifth of the car expenses are related to personal use.
- iv) Membership fees included Rs.4,000 to Bar Council and balance to private club.

Compute his income from profession for the assessment year 2017-18.



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- C) From the following Profit and Loss Account of Mrs. Suvarna, for the year Ending 1-3-2017. [8]

Profit and Loss A/C. as on 31-3-2017

Particulars	Rs.	Particulars	Rs.
Salary to Staff	68,400	Gross Profits	2,00,000
Salary to Proprietor	12,000	Agricultural Income	5,120
General Expenses	10,000	Life Insurance Policy	
Interest on Capital	8,000	amount Received	20,000
Drawings	40,000	Commission & Brokerage	4,980
Income-tax	7,600	Interest on Debentures	6,000
Bad Debts	4,000	Interest on Bank Deposits	15,900
Provision for Bad Debts	6,000	Interest on Post Office	
Life Insurance Premium	800	S.B. Account	2,000
Furniture Purchased	5,000		
Donations	3,200		
Charity to Students	600		
Wealth Tax	2,800		
Sales Tax	17,600		
Depreciation	14,000		
Net Profit	54,000		
Total	2,54,000	Total	2,54,000

The other information available was as under :

- General expenses include Rs.2,000 being compensation paid to an employee on termination of his service in the interest of the business.
- Income of Rs.12,000 earned in gold smuggling during the previous year has not been recorded in the books.
- Depreciation allowable as per rules amounted to Rs.12,000.

Compute his taxable income from business for the assessment year 2017-18

Take Q3) Write short note (Any Two) [8]

- Person u/s 2(31)
- Agricultural Income
- E-payment of Income Tax
- Valuation of Rent free Accommodation





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B.Com. (Part - III) (Semester - VI) Examination, March - 2018
ADVANCED BANKING & FINANCIAL SYSTEM (Paper - III)
Law and Practice of Banking in India
Sub. Code : 51468

Day and Date : Tuesday, 27 - 03 - 2018

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)** Answer in a short sentences (Any two) : [8]
a) State the definition and types of cheque.
b) Explain the types of endorsement.
c) What is meant by Negotiable Instrument state its types.
- Q2)** Describe the obligation and protection of paying banker. [8]
- Q3)** Explain the difference between bills of exchange and promissory note. [8]
- Q4)** Explain the principles of lending. [8]
- Q5)** What is meant by Financial Inclusion? State its steps taken by RBI. [8]
- Q6)** Explain the merits and demerits of E banking. [8]
- Q7)** Write a short note (Any Two) : [8]
a) Priority sector advances
b) Cyber crimes
c) Collecting banker

P.T.O.



मराठी रूपांतर

सूचना : 1) खालील सात पैकी कोणतेही पाच प्रश्न सोडवा.

2) सर्व प्रश्नांना समान गुण आहेत.

2018 Bank

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

[8]

अ) चेकची व्याख्या आणि प्रकार सांगा.

ब) पृष्ठांकणाचे प्रकार स्पष्ट करा.

क) चलनक्षम दस्तऐवज म्हणजे काय? त्याचे प्रकार सांगा.

प्र.2) प्रदाची बँकरची कर्तव्ये सांगून तिला कोणत्या परिस्थितीत संरक्षण मिळते.

[8]

प्र.3) हुंडी आणि वचनचिठ्ठी यातील फरक स्पष्ट करा.

[8]

प्र.4) कर्ज देण्याची तत्वे स्पष्ट करा.

[8]

प्र.5) वित्तीय समावेशन म्हणजे काय? भारतीय रिझर्व्ह बँकेने वित्तीय समावेशनाबाबत केलेले प्रयत्न सांगा.

[8]

प्र.6) ई - बँकिंगचे गुण-दोष स्पष्ट करा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

अ) अग्रक्रम क्षेत्राचा कर्जपुरवठा

ब) सायबर गुन्हे

क) वसूली बँकर





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B.Com. (Part - III) (Semester - VI) Examination, March - 2018
TAX PROCEDURE & PRACTICE (Vocational Course) (New)
Goods and Services Tax Act (SGST, CGST, IGST) (Paper - XI)
Sub. Code : 70299

Day and Date : Tuesday, 27 - 03 - 2018

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 short notes (Any two):

- a) Special Audit
- b) Provisional Assessment
- c) Interest on delayed refund
- d) Appeals not to be filed in certain cases

Q2) Discuss Audit under section 65 of the CGST Act.

Q3) Discuss provisions of refund of tax under section 54 of the CGST Act.

Q4) Hotel Navratna is registered person under the GST Act and choose option to pay tax by composition as a hotelier. His turnover for the quarter ending December 2017 is at Rs.17,65,300 which includes cold drinks also. He has inward supply of services from his chartered accountant for Rs.30,000 who has also levied tax separately in bill @ 9% CGST and SGST each. Calculate tax liability of the hotel.

Q5) M/s Akashwani Electricals sold television sets of Rs. 16,35,000 tax levied separately @ 14% SGST and CGST each. Also sold audio systems of Rs.9,86,000 tax levied separately @ 28% IGST. The registered person has inward supply of television sets of Rs. 13,38,000 tax separately @ 28% IGST and audio systems of Rs.9,99,000 tax separately @ 14% SGST and CGST each. Calculate tax liability of M/s Akashwani Electricals.

P.T.O.



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Q6) Sharif Enterprises is a registered person having details of turnover for the month of January 2018 as follows -

- a) outward supply of manufactured taxable goods is at Rs.65,000, tax separately @ 6% SGST and CGST each
- b) outward supply of manufactured taxable goods is at Rs.1,10,000 tax separately @14% SGST and CGST each
- c) outward supply of trading goods is at Rs.3,22,200 tax levied @ 5% IGST
- d) inward supply of raw material of Rs.2,28,000 tax levied separately @ 18% IGST
- e) inward supply of raw material of Rs.3,93,000 tax levied separately @ 14% SGST and CGST each
- f) inward supply of building material for repair work of building Rs.1,50,000 tax @ 6% SGST and CGST each
- g) inward supply of service labour charges for repair of building Rs.30,000 from unregistered service provider

24330

Calculate tax liability for the period.

Q7) Kalpit Traders having turnover for the period December 2017 as under. Calculate tax liability for the said period.

- Outward supply of trading goods of Rs.3,20,500, tax levied separately @ 12%IGST
- outward supply of trading goods of Rs. 1,25,000 tax levied separately @ 28% IGST
- Outward supply of services of Rs.2,50,000 tax levied separately @ 6% SGST and CGST each
- Inward supply of Nil rated goods of Rs.3,35,000
- Inward supply of transport vehicle of Rs.9,00,000 tax separately @ 14% CGST and SGST each

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