



**B.COM. – III<sup>rd</sup> Year**

**SEM – V & VI**

**Previous Year**

**Question Papers**

**Academic Year**

**(2023-24)**





**B.COM. – III<sup>rd</sup> Year**

**SEM – V**

**Previous Year  
Question Papers  
Academic Year  
(2023-24)**



**SJ - 05**

Total No. of Pages : 3

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**B.Com. (Part - III) (Semester - V) (CBCS) Examination, October - 2023**  
**ADVANCED ACCOUNTANCY (Paper - I)**  
**Sub. Code : 80244**

Day and Date : Monday, 30 - 10 - 2023

Total Marks : 40

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

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

**Q1)** Following is the trial balance of Sandhya Bank Ltd as on 31<sup>st</sup> March 2022.

Particulars	Dr. Rs.	Cr. Rs.
Share capital 30000 E/S of Rs. 100 each Rs. 50 paid up		15,00,000
Profit & Loss A/C (1 <sup>st</sup> April 2021)		1,22,250
Current Deposit Account		32,16,000
Fixed Deposit Account		35,14,500
Saving Bank Account		16,60,500
Directors fees	13,950	
Audit fees	13,200	
Furniture	1,28,850	
Interest paid	6,00,600	
Interest and discount		10,56,000
Commission and Exchange		3,04,500
6% Government Bonds	15,60,000	
Shares in companies	12,00,000	
Branch Adjustment A/C	3,06,000	
Postage and Printing	10,350	
Premises	25,54,500	
Salaries	1,00,500	
Law charges	7,950	
Provident Fund Contribution	16,800	
Cash in hand	3,10,500	
Bill Discounted and Purchased	1,00,500	
Unexpired Insurance	4,050	
Statutory Reserve Fund		1,27,500
Loan Cash Credit and Overdraft	45,73,500	
	1,15,01,250	1,15,01,250



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Additional Information:

- 1) Rebate on bill discounted amount to Rs.10,650.
- 2) Provide Rs. 57,750 for doubtful debts.
- 3) The bank has accepted bills worth Rs.3,75,000 on behalf of the customer against the securities of Rs.4,65,000 lodged with the bank.
- 4) Provide depreciation on premises Rs.1,09,500 and on Furniture Rs. 8,850.
- 5) Provide for taxation Rs. 11,250.

You are required to prepare:

- a) Profit and Loss Account for the year ended 31<sup>st</sup> March, 2022. [8]
- b) Balance sheet as on that date. [8]

**Q2) Attempt any Two questions (Out of three)**

- a) On 1<sup>st</sup> April 2020, Mahadev & Co. purchased a machine on hire purchase system from Shankar & Co. Ltd. The hire purchase price was Rs.3,20,000 payable at Rs.80,000 down and rest in three annual instalments of Rs.80,000 each. The cash price was Rs.2,97,200. The depreciation at 10% p.a. was written off under straight line method. The accounts were closed on 31<sup>st</sup> March every year. [8]

Show:

- i) Machine A/c for three years ending i.e. 31<sup>st</sup> March 2021 to 31<sup>st</sup> March 2023 in the books of Mahadev & Co. and
  - ii) Calculation of interest and Cash price.
- b) From the following information given below of a Farmer Shri Maruti, Prepare Dairy A/c and Poultry A/c and Profit & Loss A/c for the year ended 31<sup>st</sup> March, 2023 [8]

Particular	Rs.	Particular	Rs.
<b>Opening stock:</b>		<b>Sales:</b>	
Cattle	1,00,000	Cattle	60,000
Cattle Feed	16,000	Poultry	36,000
Poultry	20,000	Butter	4,000
Poultry Feed	3,000	Milk	20,000
<b>Purchases:</b>		Eggs	30,000
Cattle	70,000	<b>Closing Stock:</b>	
Cattle Feed	30,000	Cattle	1,30,000
Poultry	50,000	Cattle Feed	18,000
Poultry Feed	10,000	Poultry	40,000
<b>Expenses:</b>		Poultry Feed	5,000
Wages	24,000		
Insurance	2,000		
Depreciation	3,000		
Repairs	3,000		

Proprietor consumed the following products: Butter Rs.1,000, Milk Rs.7,200, Eggs Rs.1,600 and Poultry Rs.1,000.

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- c) Mr. Aditya had taken a loss of profit policy for Rs.1,20,000. The period of indemnity being 6 months after the fire. On 16<sup>th</sup> May 2022 his office premises were destroyed by fire. The following information is available from his books. [8]

	Rs.
Net profit for the year ended 2021	72,000
Standing charges for the year ended 2021	24,000
Sales for the year ended 2021	14,40,000
Sales from the year ending on 15 May 2022	15,00,000
Sales from 16 <sup>th</sup> May to 15 <sup>th</sup> Nov. 2021	9,00,000
Sales from 16 <sup>th</sup> May 2022 to 15 <sup>th</sup> Nov.2022	3,00,000

Calculate the amount of fire claim.

**Q3) Write Short Note on: (Any Two)**

[8]

- Benefits of GST
- Loss of Profit Policy
- Distinguish between Hire purchase and Sales
- Investments (Schedule 8)







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**Total No. of Pages : 1**

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**B.Com. (Part - III) (Semester - V) (CBCS)**  
**Examination, October - 2023**  
**ADVANCED ACCOUNTANCY (Paper - II)**  
**Auditing**  
**Sub. Code : 80245**

**Day and Date : Tuesday, 31 - 10 - 2023**

**Total Marks : 40**

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

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

**Q1) Answer the following questions.**

- a) Explain the basic principles of governing audit. **[8]**
- b) Explain the audit procedure for audit of tangible fixed assets. **[8]**

**Q2) Attempt any two questions (Out of three).**

- a) Distinguish between External Audit and Internal Audit. **[8]**
- b) Explain the powers of auditor of a company. **[8]**
- c) Explain the audit procedure of an Insurance Companies. **[8]**

**Q3) Write short notes (any two out of four).**

- a) Audit of sale of goods. **[8]**
- b) Joint audit
- c) Qualification of a company auditor.
- d) Qualified audit report.





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Total No. of Pages : 3

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**B.Com-III (Semester - V) (CBCS) (NEW)**

**Examination, April - 2024**

**ADVANCED ACCOUNTANCY (Paper-I) (DSE-A1)**

**Sub. Code : 80244**

**Day and Date : Monday, 01-04-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.30 p.m.**

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

**Q.1)** Following figures are extracted from the books of SUMA Bank Ltd. as on 31<sup>st</sup> March 2022. **[16]**

<b>Particulars</b>	<b>Rs.</b>
Interest received	12,00,000
Interest paid	7,50,000
Discount received	1,50,000
Commission and exchange	1,00,000
Sundry receipts	80,000
Salary to staff	1,60,000
Share capital (20000 share of Rs. 100 each)	20,00,000
Printing and stationary	25,000
Depreciation on bank property	50,000
Profit for the last year	4,00,000
Statutory reserve	3,00,000
Audit fees	45,000
Rent and rates	1,20,000
Directors fees	50,000
Postage and telegrame	15,000



Provide Rs. 55,000 for doubtful loan and Rs. 80,000 for taxation.  
From the above details prepare Profit and Loss Account in vertical format and necessary schedules required for Profit and Loss Account.

**Q.2)** Attempt any two out of A, B and C.

A) From the following information prepare Washing Machine Account. [8]

A) Hire purchaser	Sudha laundry
B) Hire vendor	Vijay agency
C) Asset purchase	Washing machine
D) Cash prise of Asset	Rs. 2,50,000
E) Date of signing agreement	01/04/2018
F) Down payment	Rs. 60,000
G) First instalment.	Rs. 70,000 on 31/03/2019
H) Second installment	Rs. 80,000 on 31/03/2020
I) Third installment	Rs. 90,000 on 31/03/2021
J) Rate of interest	10% p.a.
K) Depreciation	@ 20% p.a. under diminishing balance method

Note : Interest calculation is a part of your answer.

B) From the following information prepare dairy account In the books of Mr. Kanta for the year ended 31<sup>st</sup> March 2021. [8]

Particulars	Rs.
<b>Opening stock (01/04/2021)</b>	
Cattle	1,10,000
Cattle feed	2,100
<b>Purchase</b>	
Cattle	45,000
Cattle feed	4,900
Wages paid	8,000
Milk given to labours as wages	500
Milk consumed by farmer	1,100
<b>Sales</b>	
Cattle	62,000
Milk	27,000
Butter	2,400
<b>Closing stock (31/03/2022)</b>	
Cattle	1,35,000
Cattle feed	1,100



- C) A fire occurred in the premises of Shanti Ltd. on 9<sup>th</sup> August, 2020, destroying large amount of stock. The saved books of records show following details :

[8]

Particulars	Rs.
1. Stock on 31/03/2019	2,81,000
2. Stock on 31/03/2020	3,72,000
3. Purchases during the year 2019-20	25,48,000
4. Sales during the year 2019-20	35,10,000
5. Purchase from 01/04/2020 to 08/08/2020	8,40,000
6. Sales from 01/04/2020 to 08/08/2020	11,00,000
7. Salvaged stock	76,000
8. Amount of Insurance policy	4,00,000

Compute the amount of insurance claimed to be lodged with insurance company.

Q.3) Write short notes. (Any two)

[8]

- Indemnity period
- Features of GST
- Difference between Hire purchase system and Sales
- Objectives of Farm accounting





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**BACHELOR OF COMMERCE (CBCS)**

**EXAMINATION, APRIL 2024**

**Advanced Accountancy Paper - II**

**Sub. Code : 80245**

**Day and Date : Tuesday, 02-04-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.30 p.m.**

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

**Q1) Long Answer Questions. [16]**

- A) What is an Error? Explain in brief the different types of Errors.
- B) Explain the Duties of Auditors.

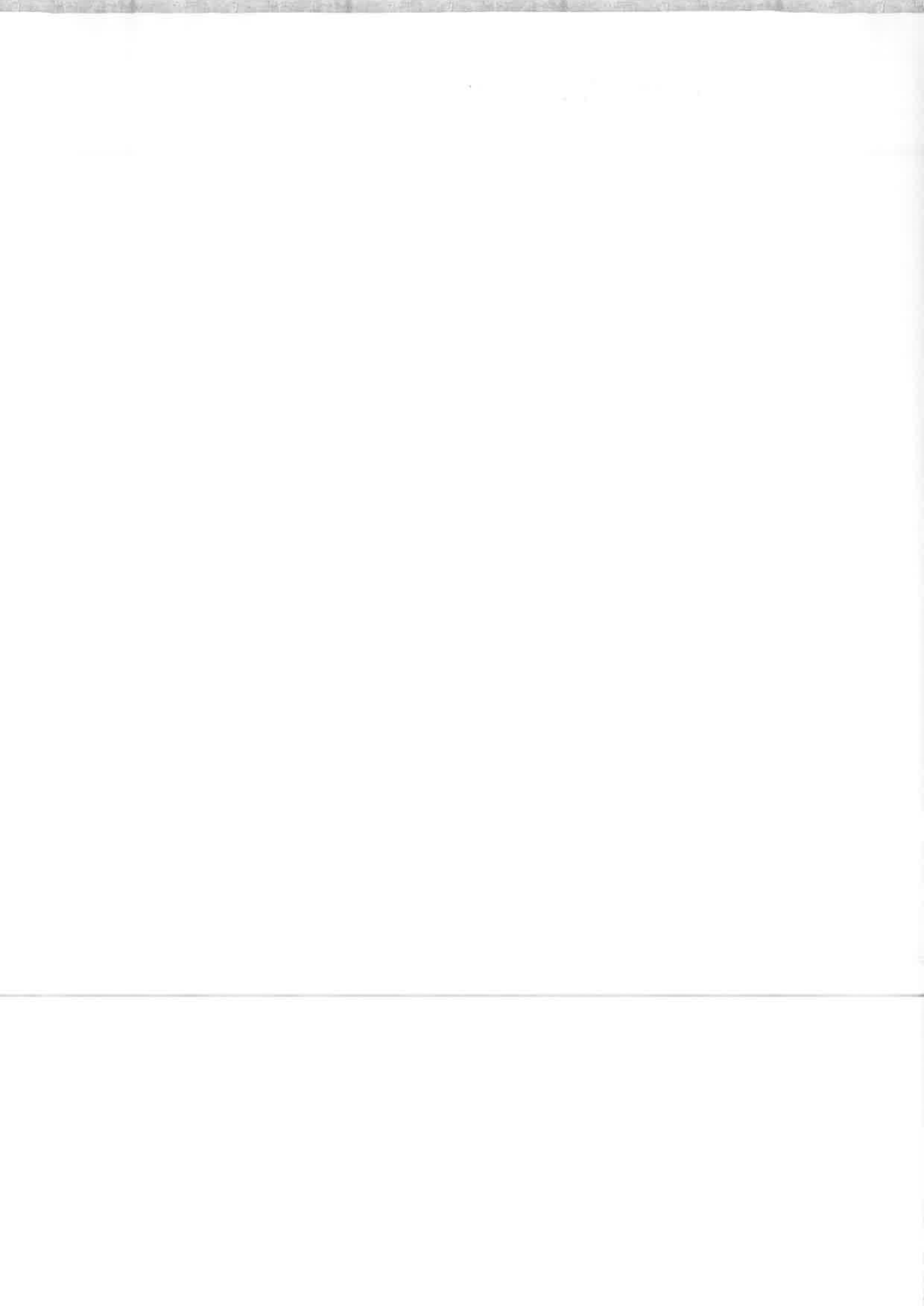
**Q2) Attempt any TWO questions (out of three). [16]**

- A) Give the Audit program for 'Share Capital' appearing in the Balance-Sheet of a Company.
- B) Explain the types of Audit Reports.
- C) State the provisions of Companies Act, 2013 regarding the appointment of the First and Subsequent Auditors of a Company.

**Q3) Write short notes (on any TWO out of FOUR). [8]**

- A) Objectives of Cost Audit.
- B) Basic Principles Governing Audit.
- Ci) Audit of Hospitals.
- D) Audit of Sale of Products and Services





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Total No. of Pages : 2

**B.Com. (Part - III) (Semester - V) (CBCS) Examination,**  
**October - 2023**  
**BUSINESS REGULATORY FRAMEWORK (Paper - I)**  
**Sub. Code : 80241**

Day and Date : Thursday, 26 - 10 - 2023

Total Marks : 40

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

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

**Q1) Write short notes on the following (Any two) : [8]**

- a) Free consent
- b) Employer under payment of Gratuity (Amendment) Act, 2018.
- c) Designated partner under Limited Liability Partnership Act, 2008

**Q2) Explain the remedies for breach of contract. [8]**

**Q3) Explain the consequences of non-compliances of provisions under Employees State Insurance Act, 1948. [8]**

**Q4) Explain the essential elements for valid contract of sale. [8]**

**Q5) Explain responsibilities of partner as per Indian Partnership Act, 1932. [8]**

**Q6) Explain the consequences of non-compliances of provisions under GST. [8]**

**Q7) Answer the following questions in short (any two) : [8]**

- a) What is consideration under Law of Contract, 1872?
- b) What do you mean Employees Provident fund under Employees Provident Fund Act, 1952.
- c) What are the limitations of liability of Limited Liability Partnership.

**P.T.O.**



सूचना : 1) सातपैकी कोणतेही पाच प्रश्न सौंडवा.

2) उजवीकडील अंक पूर्ण गुण दर्शवितात.



प्र.1) टिपा लिहा. (कोणत्याही दोन) :

[8]

अ) मुक्त संमती

ब) उपदान प्रदान (सुधारीत) कायदा, 2018 अंतर्गत नियोक्ता

क) मर्यादित दायित्व भागीदारी कायदा, 2008 अंतर्गत पदनिर्देशित भागीदार

प्र.2) कराराच्या भंगाबद्दल उपाययोजना स्पष्ट करा.

[8]

प्र.3) कर्मचारी राज्य विमा कायदा, 1948 मधील तरतुदींचे पालन न केल्यास होणारे परिणाम स्पष्ट करा. [8]

प्र.4) मालाच्या विक्रीचा करार होण्यासाठी आवश्यक घटक स्पष्ट करा.

[8]

प्र.5) भारतीय भागीदारी कायदा, 1932 नुसार भागीदाराच्या जबाबदाऱ्या स्पष्ट करा.

[8]

प्र.6) जी एस टी अंतर्गत तरतुदींचे पालन न केल्यास होणारे परिणाम स्पष्ट करा.

[8]

प्र.7) खालील प्रश्नांची थोडक्यात उत्तरे लिहा (कोणतेही दोन)

[8]

अ) भारतीय करारांचा कायदा, 1872 अंतर्गत प्रतिफल म्हणजे काय?

ब) कर्मचारी भविष्यनिर्वाह निधी कायदा, 1952 अंतर्गत कर्मचारी भविष्य निर्वाह निधी म्हणजे काय?

क) मर्यादित दायित्व भागीदारी संस्थेच्या दायित्व मर्यादा कोणत्या?

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**Total No. of Pages : 02**

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**B.Com. (Part-III) (Semester-V)**

**Examination, March 2024.**

**BUSINESS REGULATORY FRAMEWORK - I**

**Sub. Code : 80241**

**Day and Date: Wednesday, 27-03-2024**

**Total Marks: 40**

**Time: 02.30 p.m. to 04.30 p.m.**

- Instructions:**
- 1) **Attempt ANY FIVE questions out of seven.**
  - 2) **Figures to the right indicate full marks.**

- Q.1 Write short notes. (Any two) (8)**
- a) GST
  - b) Designated partner
  - c) Periodicity of payment and return
- Q.2 Explain the classification of contract according to their validity. (8)**
- Q.3 Explain the applicability criteria of Employees Provident Fund Act, 1952. (8)**
- Q.4 Explain the capacity of partners for doing contract. (8)**
- Q.5 Explain the essential elements of valid contract of sale. (8)**
- Q.6 Explain the responsibilities of partners under Indian Partnership Act, 1932. (8)**
- Q.7 Answer the following questions in short. (Any two) (8)**
- a) What do you mean by GST Returns?
  - b) State the difference between Partnership firm and Limited Liability Partnership firm.
  - c) State the consequences of non-compliance of conditions under Payment of Gratuity (Amendment) Act, 2018.



## मराठी रुपांतर

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

Q.1) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) जी.एस.टी.
- 2) पदनिर्देशित भागीदार
- 3) अंशदान आणि विवरणपत्र भरणा कालावधी

Q.2) कराराच्या वैधतेनुसार करारांचे वर्गीकरण स्पष्ट करा. (8)

Q.3) कर्मचारी भविष्यनिर्वाह निधी कायदा १९५२ लागू होण्यासंदर्भातील निकष स्पष्ट करा. (8)

Q.4) करार करण्यासाठी व्यक्तींची पात्रता स्पष्ट करा. (8)

Q.5) मालाच्या विक्रीचा करार होण्यासाठी आवश्यक घटक स्पष्ट करा. (8)

Q.6) भारतीय भागीदारी कायदा १९३२ अंतर्गत भागीदाराच्या जबाबदाऱ्या स्पष्ट करा. (8)

Q.7) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

- 1) जी.एस.टी. विवरणपत्र म्हणजे काय ?
- 2) भागीदारी संस्था आणि मर्यादित दायित्व भागीदारी संस्था यातील फरक सांगा.
- 3) उपदान प्रदान (सुधारीत) कायदा २०१८ अंतर्गत तरतुदींचे पालन न केल्याचे परिणाम सांगा.





**SJ - 03**

Total No. of Pages : 2

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**B.Com. (Part - III) (Semester - V) (CBCS) Examination, October - 2023**  
**MODERN MANAGEMENT PRACTICES (Paper - I)**  
**Sub. Code : 80242**

Day and Date : Friday, 27 - 10 - 2023

Total Marks : 40

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

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

- Q1) Write Short Answers (Any two) : [8]**  
a) Explain the Emotional Intelligence Skills.  
b) Explain the Importance of Customer Relationship Management.  
c) State the concept of Talent Management.
- Q2) Explain the concept of Reverse Innovation and state the reason leading to Reverse Innovation. [8]**
- Q3) Explain the Four Branch Model of emotional intelligence. [8]**
- Q4) Define Supply Chain Management. Explain the components of Supply Chain Management. [8]**
- Q5) Explain the concept of Lean Management. State the tools of Lean Management. [8]**
- Q6) Define Competitive Advantages. Explain the strategy of Competitive Advantages given by Michel Porter. [8]**
- Q7) Write short notes (Any two). [8]**  
a) e-Customer Relationship Management.  
b) Importance of social intelligence.  
c) Process of Talent Management.

**P.T.O.**



SJ - 03

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

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

- अ) भावनिक बुद्धिमत्ता कौशल्ये स्पष्ट करा.  
ब) ग्राहक संबंध व्यवस्थापनाचे महत्व विशद करा.  
क) प्रतिभा व्यवस्थापनाची संकल्पना स्पष्ट करा.

प्र.2) विरुद्ध दिशा नवनिर्मातीची (रिव्हर्स इनोव्हेशनची) संकल्पना स्पष्ट करून विरुद्ध दिशा नवनिर्मातीची (रिव्हर्स इनोव्हेशनची) कारणे विशद करा. [8]

प्र.3) भावनिक बुद्धिमत्तेचे चार शाखा प्रतिमान विशद करा. [8]

प्र.4) पुरवठा साखळी व्यवस्थापनाची व्याख्या लिहा. पुरवठा साखळी व्यवस्थापनाचे घटक (components) विशद करा. [8]

प्र.5) लिन व्यवस्थापनाची संकल्पना स्पष्ट करा. लिन व्यवस्थापनाची साधने विशद करा. [8]

प्र.6) स्पर्धात्मक फायदा म्हणजे काय? मायकेल पोर्टर यांनी सांगितलेली स्पर्धात्मक फायद्याची व्यूह रचना स्पष्ट करा. [8]

प्र.7) टीपा लिहा. (कोणतेही दोन) [8]

- अ) ई-ग्राहक संबंध व्यवस्थापन.  
ब) सामाजिक बुद्धिमत्तेचे महत्व.  
क) प्रतिभा व्यवस्थापन प्रक्रिया.



Set-A

SR-3

Total No. of Pages : 02

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

**Examination, March 2024.**

**MODERN MANAGEMENT PRACTICES (Paper-I)**

**Sub. Code : 80242**

**Day and Date: Thursday, 28-03-2024**

**Total Marks: 40**

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

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

**Q.1 Write short answers. (Any two) (8)**

- a) Explain the process of Customer Relationship Management.
- b) Explain the concept of Modern Management.
- c) State the importance of Social Intelligence.

**Q.2 Define Competitive Advantages. Explain the strategy of Competitive Advantages. (8)**

**Q.3 What is emotional intelligence? Explain its components. (8)**

**Q.4 Define Supply Chain Management. Explain the components of Supply Chain Management. (8)**

**Q.5 State the concept of Talent Management. Explain the components of Talent Management. (8)**

**Q.6 Explain the concept of Lean Management. State the tools of Lean Management. (8)**

**Q.7 Write short notes. (Any two) (8)**

- a) Concept of the Fortune at the Bottom of the Pyramid
- b) e-Customer Relationship Management
- c) Emotional Intelligence Skills



## मराठी रुपांतर

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

Q.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

- 1) ग्राहक संबंध व्यवस्थापन प्रक्रिया विशद करा.
- 2) आधुनिक व्यवस्थापनाची संकल्पना स्पष्ट करा.
- 3) सामाजिक बुद्धिमत्तेचे महत्त्व स्पष्ट करा.

Q.2) स्पर्धात्मक फायद्याची व्याख्या लिहा. स्पर्धात्मक फायद्याची व्यूहरचना स्पष्ट करा. (8)

Q.3) भावनिक बुद्धिमत्ता म्हणजे काय? भावनिक बुद्धिमत्तेचे घटक विशद करा. (8)

Q.4) पुरवठा साखळी व्यवस्थापनाची व्याख्या लिहा. पुरवठा साखळी व्यवस्थापनाचे घटक (Components) विशद करा. (8)

Q.5) प्रतिभा व्यवस्थापनाची संकल्पना स्पष्ट करा. प्रतिभा व्यवस्थापनाचे घटक (Components) विशद करा. (8)

Q.6) लिन व्यवस्थापनाची संकल्पना स्पष्ट करा. लिन व्यवस्थापनाची साधने विशद करा. (8)

Q.7) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) पिरॅमिडच्या तळाशी असलेले नशीब (Fortune at the Bottom of the Pyramid) ची संकल्पना.
- 2) ई-ग्राहक संबंध व्यवस्थापन
- 3) भावनिक बुद्धिमत्ता कौशल्ये





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**B.Com. (Part - III) (Semester - V) (CBCS) Examination, October - 2023**

**CO-OPERATIVE DEVELOPMENT (Paper - I)**

**Sub. Code : 80243**

**Day and Date : Saturday, 28 - 10 - 2023**

**Total Marks : 40**

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

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

**Q1) Write short answer (Any two) : [8]**

- a) Explain the recommendation of Kurian - Alagh Committee.
- b) Explain the functions of cooperative marketing societies in India.
- c) Explain the benefits of cooperative farming.

**Q2) Explain the types of consumer cooperative societies. [8]**

**Q3) Explain the role of dairy cooperative society in India. [8]**

**Q4) Explain the functions and problems of Primary Agricultural credit cooperative societies in India. [8]**

**Q5) Explain the problems of sugar cooperative in India. [8]**

**Q6) Explain the functions of consumer cooperative societies. [8]**

**Q7) Write Short Note (Any two). [8]**

- a) Structure of Cooperative marketing societies.
- b) Problems of Cooperative farming.
- c) Types of Urban Cooperative Banks.

**P.T.O.**



SJ - 04

- सूचना : 1) सात पैकी कोणतेही पाच प्रश्न सोडवा.  
2) उजवीकडील अंक पुर्ण गुण दर्शवितात.

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

- अ) कुरियन-अलाघ समितीच्या शिफारशी स्पष्ट करा.  
ब) भारतातील सहकारी खरेदी विक्री संस्थांची कार्ये स्पष्ट करा.  
क) सहकारी शेतीचे फायदे सांगा.

प्र.2) ग्राहक सहकारी संस्थांचे प्रकार स्पष्ट करा. [8]

प्र.3) भारतातील दुग्ध सहकारी संस्थांची भूमिका स्पष्ट करा. [8]

प्र.4) प्राथमिक कृषी सहकारी पतपुरवठा संस्थांची कार्ये आणि समस्या स्पष्ट करा. [8]

प्र.5) भारतातील सहकारी साखर कारखानांच्या समस्या विशद करा. [8]

प्र.6) ग्राहक सहकारी संस्थांची कार्ये स्पष्ट करा. [8]



प्र.7) टिपा लिहा. (कोणतेही दोन) [8]

- अ) सहकारी खरेदी विक्री संस्थांची रचना  
ब) सहकारी शेतीच्या समस्या  
क) नागरी सहकारी बँकाचे प्रकार



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**B.Com. (PART-III) (SEMESTER-V) (CBCS)**

**EXAMINATION, MARCH, 2024**

**Co-operative Development (Paper-I)**

**Sub. Code : 80243**

**Day and Date : Saturday, 30-03-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.30 p.m.**

**Instructions : 1) Attempt any Five Questions out of seven.**

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

**Q1) Write short answers (Any two). [8]**

- A) Definition and Features of Co-operative Farming.
- B) New Economic Policy and Co-operation.
- C) Vaidhyathan Committee (2004).

**Q2) Explain the Features of Co-Operative Principles. [8]**

**Q3) Explain the Flaws of Co-operative Credit Movement in India. [8]**

**Q4) Explain the problems of Primary Agricultural Co-operative Credit Society in India. [8]**

**Q5) Explain the role of Co-operative Sugar Factories in economic development. [8]**

**Q6) Explain the functions of co-operative marketing. [8]**

**Q7) Write short notes (Any two out of three). [8]**

- A) Functions of Non-Credit Co-operative Credit Society.
- B) Role of Co-operative dairy in rural development.
- C) Role of Consumer Co-operatives.



(मराठी रूपांतर)

- सुचना : 1) एकूण सात प्रश्नांपैकी कोणतेही पाच सोडवा.  
2) उजवीकडील अंग पुर्ण गुण दर्शवितात.

- Q1) थोडक्यात उत्तरे लिहा (तीन पैकी कोणतेही दोन). [8]
- A) सहकारी शेतीच्या व्याख्या व वैशिष्ट्ये.  
B) नवीन आर्थिक धोरण आणि सहकार.  
C) वैद्यनाथन समिती (2004).
- Q2) सहकारी तत्त्वांची वैशिष्ट्ये स्पष्ट करा. [8]
- Q3) भारतातील सहकारी पतपुरवठा चळवळीतील दोष स्पष्ट करा. [8]
- Q4) भारतातील प्राथमिक सहकारी पतपुरवठा संस्थांच्या समस्या सांगा. [8]
- Q5) सहकारी साखर कारखान्यांची आर्थिक विकासातील भूमिका स्पष्ट करा. [8]
- Q6) सहकारी खरेदी विक्री संस्थांची कार्ये स्पष्ट करा. [8]
- Q7) टिपा लिहा (तीन पैकी कोणत्याही दोन). [8]
- A) बिगर कृषी सहकारी पतसंस्थांची कार्ये.  
B) सहकारी दूध संस्थांची ग्रामीण विकासातील भूमिका.  
C) ग्राहक सहकारी संस्थांची भूमिका.





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**B.Com. (Part - III) (Semester - V) (CBCS)  
Examination, October - 2023  
ADVANCED BANKING  
Banking Laws in India (Paper - I)  
Sub. Code : 80248**

**Day and Date : Monday, 30 - 10 - 2023  
Time : 10.30 a.m. to 12.30 p.m.**

**Total Marks : 40**

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

**Q1) Write short answers (Any two out of three) : [8]**

- a) State the parties to the Promissory Note transaction.
- b) Explain the provisions of Indian Contract Act 1872.
- c) Explain the provisions of the Co-operative Societies Act, 1912.

**Q2) What is mean by Banking Laws? Explain the need and importance of Banking Laws. [8]**

**Q3) Explain the important provisions of the Banking Regulation Act, 1949. [8]**

**Q4) Explain the important provisions of the Maharashtra salaried Employees Co-operative credit Societies Act. [8]**

**Q5) What is mean by Bill of Exchange? Explain the features of the Bill of Exchange. [8]**

**Q6) Explain the functions and powers of Banking Ombudsman. [8]**

**Q7) Write short notes (Any two out of three) : [8]**

- a) Features of Cheque.
- b) Multi-State Co-operative Societies Act - 2002.
- c) Types of Mortgage.

**P.T.O.**



SJ - 07

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

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

- अ) वचनचिह्नी व्यवहारातील पक्षकार सांगा.  
ब) भारतीय करार कायदा 1872 च्या तरतुदी स्पष्ट करा.  
क) सहकारी संस्थांचा कायदा 1912 मधील तरतुदी स्पष्ट करा.

प्र.2) बँकिंग कायदे म्हणजे काय? बँकिंग कायद्याची आवश्यकता व महत्त्व स्पष्ट करा. [8]

प्र.3) बँकिंग नियमन कायदा 1949 मधील महत्त्वाच्या तरतुदी स्पष्ट करा. [8]

प्र.4) महाराष्ट्रातील पगारदार नोकरांच्या सहकारी पतसंस्था कायद्यातील महत्त्वाच्या तरतुदी स्पष्ट करा. [8]

प्र.5) हुंडी म्हणजे काय? हुंडीची वैशिष्ट्ये स्पष्ट करा. [8]

प्र.6) बँकिंग लोकपालाची कार्ये व अधिकार स्पष्ट करा. [8]

प्र.7) टीपा लिहा. (तीन पैकी कोणतेही दोन) [8]

- अ) धनादेशाची वैशिष्ट्ये  
ब) बहुराज्य सहकारी संस्था कायदा -2002  
क) गहाण खताचे प्रकार





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**B.Com. (Part - III) (Semester - V) (CBCS) Examination, October - 2023**

**ADVANCED BANKING (Paper - II)**

**Retail and Corporate Banking**

**Sub. Code : 80249**

**Day and Date : Tuesday, 31 - 10 - 2023**

**Total Marks : 40**

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

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

**Q1) Write Short Answers (Any two out of three). [8]**

- a) Explain the changing scenario of Retail banking in India.
- b) Explain the disbursement process of Gold loan.
- c) Explain the types of factoring services.

**Q2) What is mean by Vehicle Loan? Explain the process of disbursement of Vehicle loan. [8]**

**Q3) State the nature of Infrastructure Finance Companies in India and state the important Infrastructure finance companies. [8]**

**Q4) What is mean by Merchant banking? Explain the various functions of Merchant Banking. [8]**

**Q5) Explain the importance of Corporate Banking in Indian economy. [8]**

**Q6) What is mean by Venture Capital? Explain the nature and functions of Venture Capital institutions. [8]**

**Q7) Write short notes (any two out of three). [8]**

- a) Types of Pre-Shipment finance
- b) Types of Home loan
- c) Importance of Corporate Banking

**P.T.O.**



SJ - 16

मराठी रूपांतर

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

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

- अ) भारतातील रिटेल बँकिंग क्षेत्रातील बदलती प्रवृत्ती स्पष्ट करा.  
ब) सोने तारण कर्ज वितरणाची प्रक्रिया स्पष्ट करा.  
क) फॅक्टरिंग सेवेचे प्रकार स्पष्ट करा.

प्र.2) वाहन कर्ज म्हणजे काय? वाहन कर्ज वितरणाची प्रक्रिया स्पष्ट करा. [8]

प्र.3) पायाभूत सेवा-सुविधा वित्तपुरवठा संस्थांचे स्वरूप सांगून भारतातील महत्वाच्या पायाभूत सेवा-सुविधा वित्तपुरवठा कंपन्या कोणत्या ते सांगा. [8]

प्र.4) प्रकल्प सेवी बँक (मर्चंट बँकिंग) म्हणजे काय? प्रकल्प सेवी बँकेचे (मर्चंट बँकेची) विविध कार्ये स्पष्ट करा. [8]

प्र.5) रिटेल बँकिंग व्यवसायाचे भारतीय अर्थव्यवस्थेतील महत्त्व स्पष्ट करा. [8]

प्र.6) साहस वित्तपुरवठा म्हणजे काय? साहस वित्तपुरवठा संस्थांचे स्वरूप व कार्ये स्पष्ट करा. [8]

प्र.7) टीपा लिहा. (तीन पैकी कोणतेही दोन) [8]

- अ) प्री.शिपमेंट वित्तपुरवठ्याचे प्रकार.  
ब) गृह कर्जाचे प्रकार.  
क) कार्पोरेट बँकांचे महत्त्व.



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

**Examination, April - 2024**

**ADVANCE BANKING ( Paper - I)**

**Banking Laws in India**

**Sub. Code : 80248**

**Day and Date : Monday, 01-04-2024**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.30 p.m.**

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

**Q.1) Write short answers. (Any two) [8]**

- a. Explain the concept of Garnishee order
- b. Explain the provisions of the Multi-State Cooperative Societies Act, 2002.
- c. Explain the features of the Bill of Exchange.

**Q.2) Explain the provisions of New Banking Licensing Policy, 2013. [8]**

**Q.3) Explain the provisions of the Co-operative Societies Act, 1912. [8]**

**Q.4) What is mean by Promissory Note? Explain the features of Promissory Note. [8]**

**Q.5) Explain the various types of the mortgage of immovable properties. [8]**

**Q.6) Explain the provisions of opening and closing of bank branches in India. [8]**

**Q.7) Write short notes. (Any two) [8]**

- a. Types of Cheque
- b. Bank Ombudsman Scheme-2006
- c. Importance of Banking Laws



## मराठी रूपांतर

सूचना : १. कोणतेही पाच प्रश्न सोडवा.

२. सर्व प्रश्नांना समान गुण आहेत.

३. उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.क्र.१. थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

अ. गारनिशी ऑर्डरची संकल्पना स्पष्ट करा.

ब. बहुराज्य सहकारी संस्था कायदा 2002 मधील तरतुदी स्पष्ट करा.

क. हुंडीची वैशिष्ट्ये स्पष्ट करा.

प्र.क्र.२. नवीन बँकिंग परवाना धोरण 2013 मधील तरतुदी स्पष्ट करा. [8]

प्र.क्र.३. सहकारी संस्थांचा कायदा 1912 मधील तरतुदी स्पष्ट करा. [8]

प्र.क्र.४. वचनचिठ्ठी म्हणजे काय? वचनचिठ्ठीची वैशिष्ट्ये स्पष्ट करा. [8]

प्र.क्र.५. स्थावर मालमत्ता गहाण ठेवण्याचे विविध प्रकार स्पष्ट करा. [8]

प्र.क्र.६. भारतातील बँक शाखा उघडण्याच्या आणि बंद करण्याच्या तरतुदी स्पष्ट करा. [8]

प्र.क्र.७. टीप लिहा. (कोणतेही दोन) [8]

अ. धनादेशाचे प्रकार

ब. बँकिंग लोकपाल योजना 2006

क. बँकिंग कायद्याचे महत्त्व





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**B.Com. (Part - III) (Semester - V) (CBCS) Examination, October - 2023**  
**BUSINESS ENVIRONMENT**  
**Indian Economics Environment (Paper - I)**  
**Sub. Code : 80240**

**Day and Date : Wednesday, 25 - 10 - 2023**  
**Time : 10.30 a.m. to 12.30 p.m.**

**Total Marks : 40**

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

**Q1) Write short Answers (Any two out of three):** [8]

- a) Explain the indicators of sustainable development.
- b) Discuss the causes of Unemployment in India.
- c) Explain the problems before small scale industries in India.

**Q2) What is business environment? Illustrate the importance of business environment.** [8]

**Q3) Explain the problems of agricultural marketing in India.** [8]

**Q4) Critically evaluate the industrial policy 1991.** [8]

**Q5) State the causes of inequality in income and wealth in India.** [8]

**Q6) Illustrate the major features of Indian demography.** [8]

**Q7) Write short notes (Any two out of three):** [8]

- a) Importance of agriculture price policy.
- b) Problems of labour union movement.
- c) Problems of Urban Economy.

**P.T.O.**





SJ - 01

- सूचना :** 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.  
2) उजवीकडील अंक पूर्ण गुण दर्शवतात.

**प्र.1)** थोडक्यात उत्तरे लिहा. (तीन पैकी कोणतेही दोन): [8]

- अ) शाश्वत विकासाचे दर्शक सांगा.  
ब) भारतातील बेकारी वाढीची कारणे सांगा.  
क) भारतातील लघु उद्योगासमोरील समस्या स्पष्ट करा.

**प्र.2)** व्यावसायिक पर्यावरण म्हणजे काय? व्यावसायिक पर्यावरणाचे महत्त्व विशद करा. [8]

**प्र.3)** भारतातील शेतमाल विपणनविषयक समस्या स्पष्ट करा. [8]

**प्र.4)** 1991 च्या औद्योगिक धोरणाचे टीकात्मक परीक्षण करा. [8]

**प्र.5)** भारतातील उत्पन्न आणि संपत्ती मधील विषमतेची कारणे सांगा. [8]

**प्र.6)** भारतीय लोकसंख्येची ठळक वैशिष्ट्ये स्पष्ट करा. [8]

**प्र.7)** टीपा लिहा. (तीन पैकी कोणतेही दोन) [8]

- अ) शेतमाल किंमत विषयक धोरणाचे महत्त्व/आवश्यकता.  
ब) भारतातील कामगार संघटना चळवळीच्या समस्या/दोष.  
क) नागरी अर्थव्यवस्थेच्या समस्या.



**SR-01**

**Total No. of Pages : 02**

<b>Seat No.</b>	
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**B. Com. (Part-III) (Semester-V) (CBCS)  
Examination, March 2024.**

**BUSINESS ENVIRONMENT (Paper-I)**

**Indian Economic Environment**

**Sub. Code : 80240**

**Day and Date: Tuesday, 26-03-2024**

**Total Marks: 40**

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

- Instructions:**
- 1) Attempt **ANY FIVE** questions out of seven.
  - 2) All questions carry **EQUAL** marks.

- Q.1 Write short answers. (Any two out of three) (8)**
- a) Stages of Marketing System
  - b) Importance of Agricultural Price Policy
  - c) Causes of farmers' suicide
- Q.2 Explain the importance of Business Environment. (8)**
- Q.3 Explain the indicators of Sustainable Development. (8)**
- Q.4 Explain the present status of agriculture. (8)**
- Q.5 Explain the provisions of Industrial Policy 1991. (8)**
- Q.6 Explain the features of Indian population. (8)**
- Q.7 Write short notes. (Any two out of three) (8)**
- a) Causes of rising unemployment
  - b) Problems of rural economy
  - c) Challenges before MSME



## मराठी रुपांतर

सूचना : १) सात पैकी कोणतेही पाच प्रश्न सोडवा.

२) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

Q.1) थोडक्यात उत्तरे लिहा. (तीन पैकी कोणतेही दोन) (8)

- 1) विपणन व्यवस्थेचे टप्पे
- 2) शेतमाल किंमतविषयक धोरणाचे महत्त्व
- 3) शेतकऱ्यांच्या आत्महत्या कारणे

Q.2) व्यावसायिक पर्यावरणाचे महत्त्व स्पष्ट करा. (8)

Q.3) शाश्वत विकासाचे दर्शक सांगा. (8)

Q.4) भारतीय शेतीची सद्यस्थिती स्पष्ट करा. (8)

Q.5) 1991 च्या औद्योगिक धोरणातील तरतुदी स्पष्ट करा. (8)

Q.6) भारताच्या लोकसंख्येची वैशिष्ट्ये स्पष्ट करा. (8)

Q.7) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) बेकारी वाढण्याची कारणे
- 2) ग्रामीण अर्थव्यवस्थेच्या समस्या
- 3) सूक्ष्म, लघु, मध्यम उद्योगासमोरील आव्हाने





**SJ-22**

Total No. of Pages : 2

Seat No.	
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**B.Com. (Part - III) (Semester - V) (CBCS) (New) (Vocational)  
Examination, October - 2023  
TAX PROCEDURE & PRACTICE (Paper - X)  
Customs  
Sub. Code : 80267**

**Day and Date : Tuesday, 31 - 10 - 2023**

**Total Marks : 40**

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

- Instructions :**
- 1) Solve any 5 questions out of 7.
  - 2) Figures to the right indicate full marks.

- Q1) Write about Basic, IGST & Protective duties of Customs. [8]**
- Q2) Define and explain in brief following under the Customs Act. [8]**
- a) Safeguard Duty
  - b) Stores
  - c) Shipping Bill
- Q3) Customs is an important aspect at border of any nation. Explain. [8]**
- Q4) State any 10 reasons for which central government prohibits import or export of some goods. [8]**
- Q5) Write short notes on any two of the following. [8]**
- a) Bill of Entry
  - b) Letter of Credit
  - c) Goods
  - d) Exporter
- Q6) Farewell Ltd. imported a machine from UK in May, 2023. The details in this regard are as under - [8]**
- a) FOB value of the machine - 10,000 UK pound.
  - b) License Fee, the buyer was required to pay 400 UK pounds.
  - c) Buying Commission paid in India Rs. 20,000/-

**P.T.O.**



**SJ-22**

- d) Date of Bill of Entry was 20/05/2023 & the rate of exchange notified by CBIC on This date was Rs. 99/- per 1 pound, rate of BCD was 7.5%.
- e) Date of arrival of aircraft was 25/05/2023 & the rate of exchange notified by CBIC on this date was Rs. 98.50 per 1 pound & rate of BCD was 10%.
- f) Integrated tax was 12% & ignore GST compensation cess.
- g) Insurance premium details were not available.

You are required to compute the total custom duty & Integrated tax payable on the importation of machine. You may make suitable assumptions wherever required.

**Q7)** Foreign Trade International Ltd. has imported one machine from England. It has given following particulars - **[8]**

- a) Price of machine 8000 UK Pounds
- b) Freight paid (Air) 2500 UK Pounds
- c) Design and development charges paid in UK 500 UK Pounds
- d) Date of Bill of Entry - 24/10/2022 Rate of BCD 10%,  
Exch. Rate Rs. 100/- per pound
- e) Date of arrival of aircraft - 20/10/2022 Rate of BCD 20%  
Exch. Rate Rs. 98/- per pound
- f) Integrated tax is 12%
- g) Insurance charges have been actually paid but details are not available.

Compute total customs duty & IGST payable by Foreign Trade International Ltd. Ignore GST Compensation Cess.

**ॐ ॐ**

SR-122

Total No. of Pages : 2

Seat No.	
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**B.Com. (PART-III) (SEMESTER - V)**  
**(CBCS) (New) (Vocational)**  
**Examination, April 2024**  
**TAX PROCEDURE & PRACTICE (Paper X)**  
**CUSTOMS (New)**  
**Sub. Code : 80267**

Day and Date : Tuesday, 02/04/2024

Total Marks : 40

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

- Instructions : 1) Solve any 5 questions out of 7.  
2) Figures to the right indicate full marks.

Q1) What is the importance of customs at the border of any nation? [8]

Q2) What is Customs Tariff Act? Write about any 5 types of custom duties. [8]

Q3) Define and explain the following terms under Customs Act. [8]

- 1) Bill of Export
- 2) Bill of lading
- 3) FOB

Q4) Explain 10 purposes for which the overnment can exercise the prohibition [8]  
on the import and export of goods, under Customs Act.



P.T.O.

**Q5)** Write short notes on any two of the following. **[8]**

- 1) Smuggling
- 2) Foreign Going Vessel
- 3) Dutiable goods
- 4) Exporter

**Q6)** Assessable value of an item imported is Rs. 1,00,000/-. BCD is 10%, **[8]**  
integrated tax is 10% and social welfare surcharge 10%. Compute the duty and  
integrated tax payable.

**Q7)** From the particulars given below, find out the assessable value of the imported **[8]**  
goods under Customs Act, 1962.

<u>Particulars</u>	<u>US \$</u>
Cost of the machine of the factory of the exporter	10,000
Freight charges from the factory of exporter to the port of shipment	500
Handling charges paid for loading the machine in shop	50
Buying commission paid by importer	50
Freight charges from exporting country to India	1,000
Exchange rate to be considered 1\$ = Rs. 70/-	
Actual insurance charges paid are not ascertainable.	





**SJ-13**

Total No. of Pages : 2

Seat No.	
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**B.Com. (Part - III) (Semester - V) (CBCS)**

**Examination, October - 2023**

**TAX PROCEDURE AND PRACTICE (New) (Vocational)**

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

**Sub. Code : 80266**

Day and Date : Monday, 30-10-2023

Total Marks : 40

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

- Instructions :
- 1) Attempt any Five out of Seven Questions.
  - 2) Each Question carries 8 marks.

**Q1) Write short notes on (Any Two) [8]**

- a) Inspection and Seizure
- b) Concept of TCS
- c) Payment of Tax and Interest
- d) Annual Return

**Q2) Write down the detail provisions regarding TDS under CGST Act, 2017.[8]**

**Q3) Explain in detail the provisions relating to Accounts and Records under CGST Act, 2017. [8]**

**Q4) From the following information determine the value of taxable supply as per provisions of Section 15 of CGST Act, 2017. [8]**

Value of supply of goods (including GST @ 12%) Rs. 22,00,000

The value of supply includes the following:

- a) Design and Engineering charges - Rs. 20,000
- b) Cost of packing - Rs. 15,000
- c) Loading charges - Rs. 3,000

**P.T.O.**



SJ-13

Other Information -

- Freight and Insurance charges paid by recipient on behalf of supplier Rs. 12,000
- Subsidy received from state government for setting up factory Rs. 45,000
- Commission paid to agent by recipient on instruction of supplier Rs. 13,000
- Subsidy received from NGO Rs. 40,000

**Q5)** From the following information determine the value of taxable supply as per provisions of section 15 of CGST Act, 2017. [8]

Value of Machine (Including GST @ 5%) Rs. 6,00,000

The invoice value includes the following -

- Inspection Charges - Rs. 4,000
- Loading and Unloading charges - Rs. 2,000
- Taxes (other than GST) - Rs. 3,000
- Design charges - Rs. 2,500

Other Information -

- Commission paid to agent by recipient on instruction of supplier Rs. 6,600
- Subsidy received from central government for setting up of business Rs. 10,000
- Subsidy received from private entity Rs. 19,000
- Freight paid by recipient on behalf of supplier Rs. 5,000

**Q6)** Laxmi Ltd. supplied goods to Bharat Ltd. and issued invoice for the said supply on 11<sup>th</sup> March, 2023. Laxmi Ltd. makes the payment entry for the same on 13<sup>th</sup> March, 2023 and amount credited in its bank account on 16<sup>th</sup> March, 2023. Determine the Time of Supply of Goods in the given situation. [8]

**Q7)** Mr. Rajkamal purchased goods worth Rs. 2,25,000 (excluding CGST and SGST @ 2.5% each). He sold those goods for Rs. 6,32,000 to Suresh Traders, by levying (CGST and SGST @ 2.5% each). Calculate tax liability of the trader. [8]

Seat No.-



Student Sign.



PRN. No.

Supervisor Sign.

Examiner Sign.

Total Marks

/50

Shivaji University, Kolhapur  
Centre - Smt. Mathubai Garware Kanya Mahavidyalaya, Sangli  
**B.Com. III Sem. V (CBCS) Oct./Nov. 2023 Exam**  
**Compulsory Civic Course (CCC)**  
**Sub.- Introduction to Indian Constitution (IIC)**

- सूचना:- १. प्रश्नपत्रिकेतील २५ प्रश्नसोडविणे आवश्यक आहे.  
२. प्रत्येक प्रश्न २ गुणांचा आहे.  
३. a, b, c, d पर्यायापैकी बरोबर पर्याय प्रश्नांसमोरील चौकोनामध्ये न खाडाखोड करत लिहिणे.

Date- 26/10/2023

Time- 12.30 to 1.30 pm

1. The union list consist of
- a) 97 Subjects                      b) 61 Subjects
- c) 47 Subjects                      d) 73 Subjects
2. The constituent Assembly was set according to the proposals of
- a) Cripps Mission                      b) The cabinet Mission
- c) Mountbatten Plan                      d) Rajgopalachari Plan
3. Which article of the constitution of India deals with the fundamental Duties?
- a) Article 32                      b) Article 50
- c) Article 51                      d) Article 51A
4. In India Right to property is a -----
- a) Moral Right                      b) Legal right
- c) Fundamental Right                      d) Personal right
5. The Directive Principles of State Policy have been adopted from?
- a) US Constitution                      b) Irish Constitution
- c) French Constitution                      d) Canadian Constitution
6. Keshavanada Bharati Case was associated with -----
- a) Fundamental rights                      b) Directive Principles of State Policy
- c) State right                      d) Armed rebellion
7. The Constitution of India is
- a) Rigid                      b) Flexible
- c) Combination of rigidity and flexibility                      d) Neither rigid nor flexible
8. Right to freedom is guaranteed in which article
- a) 17                      b) 19
- c) 18                      d) 20
9. Directive Principles of State Policy is -----
- a) Justifiable                      b) Non-Justifiable
- c) Mandatory                      d) None of these
10. The word secularism was added to the Preamble of the constitution of India by which amendment?
- a) 40<sup>th</sup>                      b) 42<sup>nd</sup>
- c) 44<sup>th</sup>                      d) 46<sup>th</sup>

11. Right to property is included in Article.

- a) 32                      b) 19  
c) 31                      d) 14

12. The Procedure for amending the Constitution of India is

- a) Rigid                      b) Flexible  
c) Partly rigid and flexible      d) None of these

13. Panchayatraj is included in the

- a) Union List                      b) Concurrent List  
c) State List                      d) Residuary Power

14. The Chairman of the National Development Council is the

- a) Prime Minister                      b) President  
c) Vice president                      d) Governor

15. The member of the Council of state in India is elected for a period of -----

- a) 4 year                      b) 5 year  
c) 6 year                      d) Life Time

16. The President can't ----- Lok sabha

- a) Dissolve                      b) adjourn  
c) Prorogue                      d) Summon

17. In India the Council of state is responsible to -----

- a) The people                      b) The State  
c) Local government                      d) None of These

18. The number of nominated member to the council of state is

- a) 18                      b) 12  
c) 20                      d) 16

19. Who was the Chairman of the Constitution Drafting Committee?

- a) Jawaharlal Nehru                      b) Dr. B. R. Ambedkar  
c) Dr. Rajendra Prasad                      d) Sardar Vallabhai Patel

20. QGU warran to is

- a) Writ                      b) Statute  
c) Treaty                      d) Act

21. The Indian constitution guarantees how many categories of fundamental Rights

- a) 5                      b) 6  
c) 7                      d) 8

22. Which constitutional amendment incorporated the fundamental duties in the constitution of India?

- a) 40<sup>th</sup>                      b) 44<sup>th</sup>  
c) 42<sup>nd</sup>                      d) 50<sup>th</sup>

23. Article 32 stands suspended during an emergency under article.

- a) 352                      b) 356  
c) 360                      d) 362

24. Equality before law and equal protection of law have been modeled on the constitution of -----

- a) Britain                      b) America  
c) Russian                      d) Switzerland

25. 42<sup>nd</sup> amendment Act was adopted by the parliament in

- a) 1967                      b) 1968  
c) 1976                      d) 1977





Seat No.-

PRN. No.

Student Sign.

Supervisor Sign.

Examiner Sign.

Total Marks

/50

Shivaji University, Kolhapur  
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२. प्रत्येक प्रश्न २ गुणांचा आहे.  
३. a, b, c, d पर्यायापैकी बरोबर पर्याय प्रश्नांसमोरील चौकोनामध्ये न खाडाखोड करतालिहिणे.

Date- 26/10/2023

Time- 12.30 to 1.30 pm

1. ----- हा मंत्री मंडळाचा अध्यक्ष असतो.
- अ) पंतप्रधान                      ब) सरपंच  
क) सभापती                        ड) यापैकी नाही
2. भारतात केंद्र राज्य संघर्ष सोडविण्याचे, घटनेचा अर्थ लावण्याचे काम ----- करते.
- अ) सर्वोच्च न्यायालय              ब) सभापती  
क) मुख्यमंत्री                      ड) यापैकी नाही
3. ----- हे घटना परिषदेचे अध्यक्ष होते.
- अ) म. गांधी                              ब) बी. एन. राव  
क) राजेंद्र प्रसाद                      ड) यापैकी नाही
4. ----- या कलमानुसार घटनादुरुस्ती करता येते
- अ) ५२ व्या                                ब) १०२ व्या  
क) ५ व्या                                 ड) ३६८ व्या
5. भारतामध्ये ----- हा घटनात्मक प्रमुख आहे.
- अ) मुख्यमंत्री                      ब) न्यायाधीश  
क) राष्ट्रपती                            ड) यापैकी नाही
6. ----- या घटनादुरुस्ती नुसार भारतीय राज्यघटनेत मुलभूत कर्तव्यचा समावेश केला आहे
- अ) १९ व्या                                ब) २१ व्या  
क) ४२ व्या                                ड) यापैकी नाही
7. संसदीय लोकशाहीची राज्यघटनेतील कल्पना ----- च्या राज्यघटनेवरून घेण्यात आली आहे.
- अ) इंग्लंड                                ब) कॅनडा  
क) श्रीलंका                              ड) यापैकी नाही
8. राज्यघटनेच्या ----- व्या भागात मुलभूत अधिकारांचा समावेश आहे.
- अ) पहिल्या                              ब) तिसऱ्या  
क) १२ व्या                              ड) यापैकी नाही
9. संस्थानिकांचे तनखे रद्द करणारे विधायक ----- साली मांडण्यात आले.
- अ) १९३५                                ब) १९४७  
क) १९७१                                ड) यापैकी नाही
10. ----- या दिवशी भारतीय राज्यघटना अंगलात आली.
- अ) २६ जाने. १९५०                      ब) २६ मार्च १९५१                      क) २६ मे १९५१                      ड) यापैकी नाही



11. संसदेचे कनिष्ठ व प्रथम सभागृह ----- होय. ...
- अ) राज्यसभा                      ब) विधानपरिषद  
क) लोकसभा                      ड) जिल्हापरिषद
12. ----- कलमानुसार राज्य सरकारांना ग्रामपंचायती स्थापन करता येतील.
- अ) कलम २०                      ब) कलम २१  
क) कलम २५                      ड) कलम ४०
13. ----- कलमानुसार कायद्यापुढे समानता आहे.
- अ) कलम १४                      ब) कलम २०  
क) कलम ५०                      ड) यापैकी नाही
14. आपत्कालीन स्थितीत ----- घटकराज्यातील विधानसभा बरखास्त करून राष्ट्रपती राजवट लादू शकतात.
- अ) राष्ट्रपती                      ब) खासदार  
क) आमदार                      ड) सभापती
15. संसदेचे ----- सभागृहे असतात
- अ) १                      ब) २                      क) ५                      ड) यापैकी नाही
16. ----- कलमानुसार अस्पृश्यता पाळण्यास बंदी आहे
- अ) कलम २                      ब) कलम १०  
क) कलम ११                      ड) कलम १७
17. ----- कलमानुसार शिक्षणसंस्थातून धार्मिक शिक्षण देण्यास बंदी आहे
- अ) कलम २८                      ब) कलम ८०  
क) कलम ८४                      ड) यापैकी नाही
18. ----- हे संसदेचे वरिष्ठ अथवा दिव्तीय सभागृह आहे
- अ) राज्यसभा                      ब) विधानसभा  
क) विधानपरिषद                      ड) यापैकी नाही
19. मार्गदर्शक तत्त्वांची संकल्पना ----- च्या राज्यघटनेवरून घेतली आहे.
- अ) श्रीलंका                      ब) ब्रम्हदेश  
क) केनिया                      ड) आयर्लंड
20. ----- साली सरनाम्यामध्ये समाजवादी व धर्मनिरपेक्ष या शब्दांचा समावेश करण्यात आला.
- अ) १९७६                      ब) १९८६  
क) १९९०                      ड) २०००
21. नेहरू रिपोर्ट ----- साली करण्यात आला.
- अ) १९२०                      ब) १९२२  
क) १९२५                      ड) १९२८
22. ----- हा घटनेचा प्राण किंवा आत्मा समजला जातो.
- अ) राष्ट्रपती                      ब) सरनामा  
क) मुख्यमंत्री                      ड) यापैकी नाही
23. भारतीय नागरिकांना ----- नागरीकत्व मिळते.
- अ) दुहेरी                      ब) तिहेरी  
क) एकेरी                      ड) यापैकी नाही
24. ----- कलमानुसार घटनेने राष्ट्रपती पदाची निर्मिती केली आहे.
- अ) ५२                      ब) ६९                      क) ७९                      ड) यापैकी नाही
25. लोकसभेचा कार्यकाळ सर्वसाधारण स्थितीत ----- वर्ष असतो.
- अ) एक                      ब) दोन                      क) तीन                      ड) ५ वर्षे



**B.COM. – III<sup>rd</sup> Year**

**SEM – VI**

**Previous Year**

**Question Papers**

**Academic Year**

**(2023-24)**





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Total No. of Pages : 5

Seat No.	
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**B.Com. (Part-III) (Semester-VI) (CBCS)**  
**Examination, October - 2023**  
**ADVANCED ACCOUNTANCY (Paper-III)**  
**Sub. Code : 80274**

Day and Date : Saturday, 28 - 10 - 2023

Total Marks : 40

Time : 2.30 p.m. to 4.30 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 balances of Kanhaiyya Traders for the year ended 31<sup>st</sup> March 2022. **[16]**

Particulars	1/4/2021	31/3/2022
Stock of Raw materials	80,000	1,00,000
Work in progress	30,000	20,000
Stock of finished goods	12,000	30,000
Purchase of Raw material	-	9,50,000
Carriage inward	-	25,000
Wages	-	3,50,000
Works managers salary	-	60,000
Factory employee's salary	-	1,20,000
Factory rent and taxes	-	13,060
Power expenses	-	19,000
Other production exp.	-	86,000

**P.T.O.**



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Sales for the year	-	18,00,000
Income tax	-	10,000
Interest on Debentures	-	20,000
Dividend Received	-	5,000
Sales expenses	-	32,000
General exp	-	41,000
Office rent	-	24,000
Commission on sales	-	8,000
Audit fees	-	6,000
Advertisement	-	20,000
Salesman salaries	-	12,000
Depreciation (Office)	-	14,000
Carriage outward	-	20,000
Electricity (Office)	-	20,000

From the above information prepare cost sheet indicating:

- Material consumed
- Prime cost
- Factory cost
- Cost of production
- Total cost & profit





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[16]

Q2) Attempt any one problem from the following:

- a) Sahara I.td. provides you the following Balance Sheet for the year ended 31<sup>st</sup> March 2021 and 31<sup>st</sup> March 2022 respectively.

	Particulars	Note No.	As on 31/3/2021 Rs.	As on 31/3/2022 Rs.
<b>I</b>	<b>Equity and Liabilities</b>			
	1) Shareholders' Funds			
	a) Share capital		1,00,000	1,50,000
	b) Reserves and surplus			
	Surplus in P&L statement		60,000	80,000
	2) Current liabilities			
	a) Trade payables (Creditors)		30,000	25,000
	b) Short term provisions		30,000	40,000
	<b>Total</b>		<b>2,20,000</b>	<b>2,95,000</b>
<b>II</b>	<b>Assets</b>			
	1) Non-current Assets			
	a) Fixed Assets		91,000	1,18,000
	2) Non-current Investment		4,000	8,000
	3) Current Assets			
	a) Inventories (Stock)		80,000	1,09,000
	b) Trade Receivables (Debtors)		30,000	40,000
	c) Cash and cash equivalents cash		15,000	20,000
	<b>Total</b>		<b>2,20,000</b>	<b>2,95,000</b>



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Notes to Account (Balance Sheet)

Note No.	Particulars	31/3/2021 Rs.	31/3/2022 Rs.
1	Short term provisions		
	Provision for taxation	20,000	25,000
	Proposed Dividend	10,000	15,000
		<b>30,000</b>	<b>40,000</b>
2	Fixed Assets	1,00,000	1,30,000
	Less Dep.	(9,000)	(12,000)
		<b>91,000</b>	<b>1,18,000</b>

Additional information.

- Tax and Dividend were paid Rs. 22,000 and Rs. 12,000 respectively during the year ending 31/3/2022.
- Profit for the year ended 31<sup>st</sup> March 2022 before charging depreciation amounted to Rs.67,000.

Prepare Cash flow statement for the year ending 31<sup>st</sup> March 2022.

- From the following Balance Sheet of Padmaja Ltd. as on 31<sup>st</sup> March 2022 and Profit & Loss a/c compute the following ratios.
  - Current Ratio
  - Liquid Ratio
  - Return on Proprietors fund
  - Debt to Equity Ratio
  - Gross Profit Ratio
  - Net Profit Ratio
  - Operating Ratio

Balance sheet as on 31<sup>st</sup> March 2022

Liabilities	Rs.	Assets	Rs.
6% preference share capital	2,00,000	Plant & Machinery	4,00,000
Equity share capital	8,00,000	Building	6,50,000
Profit & Loss a/c	9,25,000	Furniture	2,00,000
5% Debentures	2,00,000	Cash in Hand	3,50,000
Creditors	1,50,000	Sundry Debtors	3,75,000
Bank overdraft	20,000	Stock	3,00,000
		Prepaid exp.	20,000
	<b>22,95,000</b>		<b>22,95,000</b>



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Profit & Loss a/c for the year ended 31/3/2022

Particulars	Rs.
Sales	24,00,000
Less cost of goods sold	16,00,000
<b>Gross profit</b>	<b>8,00,000</b>
Less expenses	7,00,000
<b>Net profit</b>	<b>1,00,000</b>

Q3) Write short notes (Any 2)

[8]

- Features of GST.
- Advantages of cost sheet.
- Limitations of ratio analysis.
- Advantages of cash flow.





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Total No. of Pages : 3

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Advanced Accountancy (Paper-III)**  
**B. Com. Part-III (Semester - VI)**  
**Examination - March/April - 2024**  
**Sub. Code: 80274**

Day and Date : Wednesday, 10-04-2024

Total Marks : 40

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

**Instructions:**

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

**Q.1** From the following particular prepare cost statement showing the component of prime cost, work cost, cost of production, total cost and profit for the year ended 31-3-2023. (16)

Particular	Amount
Opening stock on 1-4-2022	
- Raw Material	20,000
- Work-in-progress	7,500
- Finished goods	3,000
Closing stock on 31-3-2023	
- Raw Material	25,000
- Work-in-progress	5,000
- Finished goods	7,500
Purchases of raw material	2,37,500
Carriage Inwards	6,250
Wages	87,500
Works manager salary	15,000
Factory employees salaries	30,000
Factory rent, taxes and insurance	3,625
Power expenses	4,750
Other production expenses	21,500
Sales for the year	4,30,000



Income tax	2,500
Interest on debentures	5,000
Dividend received	1,250
Payment of GST	8,000
General expenses	10,250
Office rent	6,000

**Q.2. Attempt any one problem (out of two)**

**(16)**

A) Following are the financial statement of ABC Ltd. for the year ended 31-3-2022.

**Balance Sheet as on 31-3-2022**

<b>Liabilities</b>	<b>Amount</b>	<b>Asset</b>	<b>Amount</b>
Equity shares capital in Rs. 10 per shares	10,00,000	Fixed assets	15,00,000
General reserve	9,00,000	<b>Current assets-</b> stock	4,25,000
Profit and loss A/c	75,000	- Sundry creditors	1,90,000
6% Debentures	3,00,000	- Cash at bank	6,10,000
Sundry creditors	3,50,000		
Proposed dividend	1,00,000		
	<b>27,25,000</b>		<b>27,25,000</b>

**Income Statement for the year ended 31-3-2022**

<b>Particular</b>	
<b>Sales during the year</b>	<b>30,00,000</b>
Less cost of goods sold	- 18,00,000
<b>Gross Profit</b>	<b>12,00,000</b>
Less : Overhead Expenses	- 10,00,000
<b>Net Profit</b>	<b>2,00,000</b>

You are required to compute following ratio -

1. Gross Profit Ratio
2. Net Profit Ratio
3. Current Ratio
4. Quick Ratio
5. Equity to total asset ratio.



B) The comparative balance sheet of M/s. Stifi Graph Ltd. are given below. (16)

Liabilities	2022	2023	Assets	2022	2023
Shares capital	7,00,000	7,40,000	Land & Building	1,80,000	2,82,000
Profit and loss A/c.	1,00,400	1,05,600	Goodwill	1,00,000	50,000
Debentures	1,20,000	60,000	Furniture's	20,000	18,000
Creditors	1,00,000	98,000	Stock	4,92,000	4,27,000
Outstanding expenses	3,600	20,400	Book debts	1,49,000	1,77,000
Provision for doubts debts	7,000	8,000	Cash	90,000	78,000
	<b>10,31,000</b>	<b>10,32,000</b>		<b>10,31,000</b>	<b>10,32,000</b>

Additional Information -

1. Dividend paid during 2023 amounted to Rs. 35,000.
2. Furniture is depreciated at 10%.

You are required to prepare a cash flow statement of the company for the period ended 31-3-2023 in accordance with the Indian Accounting Standard 3 (revised)

Q.3 Write short notes (Attempt any Two out of Four) (8)

- a) Objectives of Goods and Service Tax
- b) Advantages of Ratio Analysis
- c) Cash flow statement
- d) Non cost items excluded from cost

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Total No. of Pages : 5

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**B.Com (CBCS)**  
**Examination, April - 2024**  
**ADVANCED ACCOUNTANCY (Paper - III)**  
**Sub. Code : 80274**

Day and Date : Monday, 01-04-2024

Total Marks : 40

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

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

Q.1) Prepare a cost sheet from the details given below for the year ended 31st March 2022. [16]

Particulars	1 <sup>st</sup> April 2021	31 <sup>st</sup> March 2022
Stock of finished goods	6,000	15,000
Stock of raw material	40,000	50,000
Work in progress	10,000	15,000
Purchase of raw materials		4,75,000
Carriage inwards		12,500
Wages		1,75,000
Works managers salary		30,000
Factory employees salary		60,000
Factory rent, taxes and insurance		7,250
Power expenses		9,500
Other production expenses		43,000
Sales for the year		8,60,000
Income tax		5,000
<del>Interest on debentures</del>		<del>10,000</del>
Transfer to sinking fund for replacement of machinery		20,000
Dividend received		2,500
Goodwill written off		10,500
Payment of sales tax		16,000
General expenses		20,500
Office rent		12,000



Calculate :

- i) Material consumed
- ii) Prime cost
- iii) Works cost
- iv) Cost of production
- v) Cost of sales
- vi) Total cost and profit

**Q.2) Attempt any one problems.**

**[16]**

- a) Following are the Balance Sheet of Amit Co. Ltd. for the year ended 31<sup>st</sup> March 2021 and 31<sup>st</sup> March, 2022.

	<b>Particulars</b>	<b>As on 31-3-2021</b>	<b>As on 31-3-2022</b>
<b>I</b>	<b>Equity and Liabilities</b>		
	<b>1. Shareholders Fund:</b>		
	a. `Share capital	70,000	70,000
	b. Reserves and surplus		
	Surplus in the statement of Profit and Loss	7,000	10,000
	<b>2. Net Current Liabilities</b>		
	a. Long term borrowings and loans		
	Secured loan		40,000
	<b>3. Current liabilities</b>	14,000	39,000
	a. Trade payables (Creditors)		
	b. Short term Provisions		
	Provision for taxation	1,000	3,000
	<b>Total</b>	<b>92,000</b>	<b>1,62,000</b>



II	Asset		
	<b>1. Non Current Assets :</b>		
	a. Fixed Assets :		
	i. Tangible Assets		
	Plant and Machinery	50,000	91,000
	<b>2. Current Assets</b>		
	a. Inventories	15,000	40,000
	b. Trade Receivables (Debtors)	5,000	20,000
	c. Cash and Cash Equivalents cash	20,000	7,000
	d. Other Current Assets		
	Prepaid expenses	2,000	4,000
	<b>Total</b>	92,000	1,62,000

## Statement of Profit and Loss of Amit Co. Ltd.

As on 31st March, 2022

	Particulars	Note No.	Amount
I	<b>Revenue from Operations</b>		
	Sales		1,00,000
II	Income from other sources		----
III	Total Revenue (A)		1,00,000
IV	<b>Expenses</b>		
	Purchases		98,000
	Changes in Inventories		(25,000)
	Depreciation and Amortization		
	Expenses (Depreciation)		8,000
V	<b>Other expenses</b>		
	General expenses		11,000
VI	Total expenses (B)		92,000
VII	Profit Befor Tax (A – B)		8,000
VIII	Provision for taxation		(4,000)
	Net profit for the current year		4,000



b) From the following particulars ascertain the following ratios :

- |                        |                                  |
|------------------------|----------------------------------|
| i) Current ratio       | ii) Liquid ratio                 |
| iii) Proprietary ratio | iv) Debt-Equity ratio            |
| v) Gross profit ratio  | vi) Net profit ratio             |
| vii) Operating ratio   | viii) Return on capital employed |

Balance Sheet as on 31/03/2021

Liabilities	Amount	Assets	Amount
100000 Eq. Shares of Rs. 5/- each	5,00,000	Land and Building	3,50,000
General Reserve	2,00,000	Plant and Machinery	2,50,000
Profit & Loss A/c	2,00,000	Stock	3,00,000
8% Debentures	1,00,000	Sundry Debtors	2,00,000
Sundry Creditors	2,00,000	Stock	1,00,000
Total	12,00,000	Total	12,00,000

Trading and Profit & Loss Account for the year ended 31/03/2021

Particulars	Rs.	Particulars	Rs.
To Opening Stock	1,00,000	By Sales (Credit sales less return)	16,00,000
To Purchases-Credit	8,00,000	By Closing Stock	2,00,000
To Gross Profit	9,00,000	Total	18,00,000
Total	18,00,000	By Gross Profit	9,00,000
To Office Expenses	2,00,000	By Profit on sale of assets	25,000
To Selling and Distribution Expenses	1,00,000		
To Other Expenses	25,000		
To Net Profit	6,00,000		
Total	9,25,000	Total	9,25,000

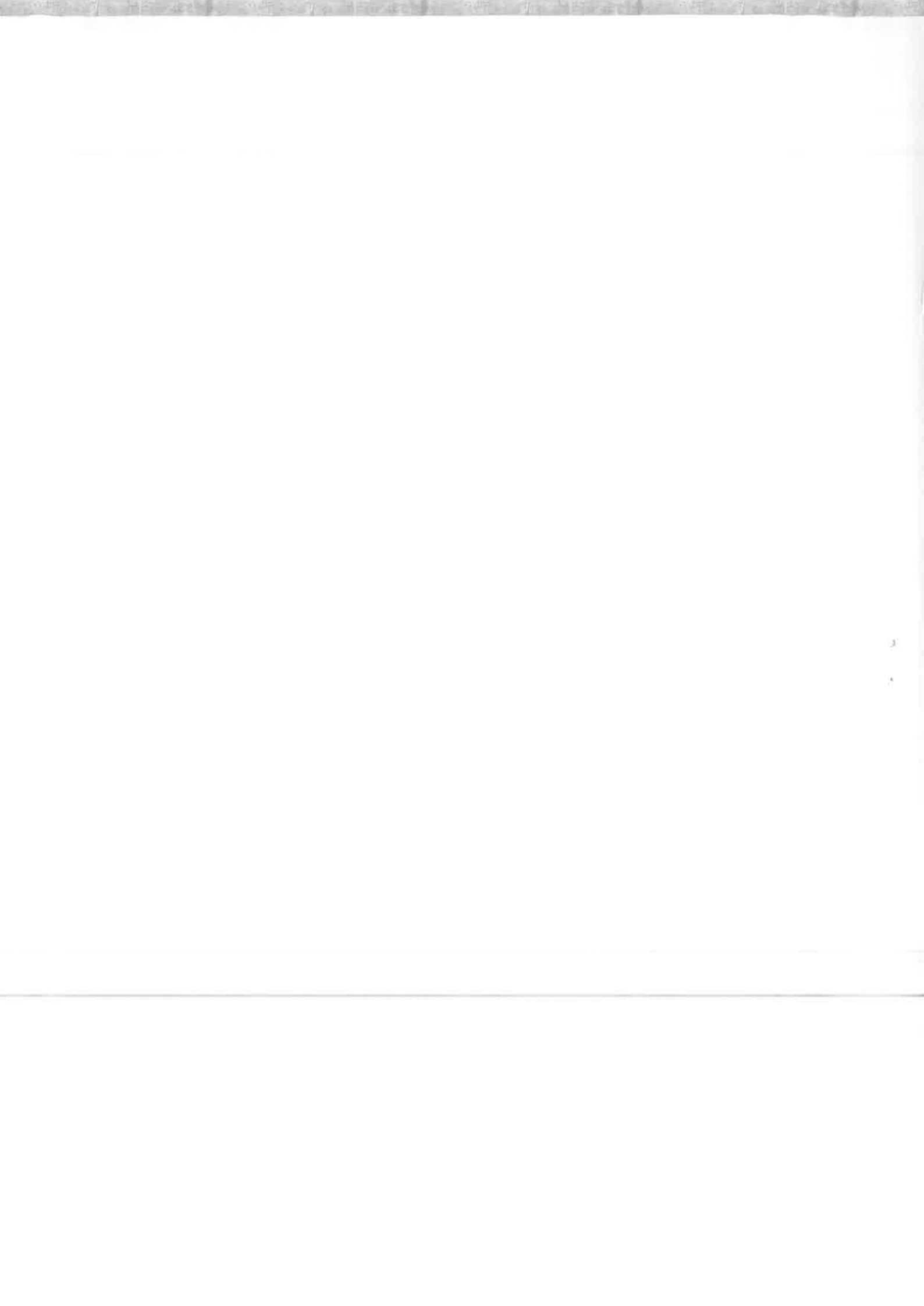


Q.3) Write short notes on (Any two)

[8]

- a) Cost center
- b) Different tools of Financial Analysis
- c) Place of Supply under GST
- d) Gross Profit Ratio







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Total No. of Pages : 4

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**B.Com. (Part - III) (Semester - VI) (CBCS)  
Examination, October - 2023  
ADVANCED ACCOUNTANCY (Paper - IV)  
Taxation  
Sub. Code : 80275**

Day and Date : Monday, 30 - 10 - 2023  
Time : 2.30 p.m. to 4.30 p.m.

Total Marks : 40

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

**Q1)** Mr. Soham Patel Furnishes the following details of his income for the A.Y. 2022-23.

He is working in a company, receiving the following emoluments:

Basic Salary ₹ 20,000 p.m.

Dearness Allowance ₹ 7,500 p.m. (Part of retirement benefit).

Transport Allowance ₹ 3,700 p.m. (he is 60% handicapped)

Employer's contribution to R.P.F. ₹ 3,500 p.m. He also makes an equal contribution. He was provided with a rent free furnished accommodation for which company pays ₹ 10,500 p.m. and recovers ₹ 2,500 p.m. from him. The Furniture costing ₹ 25,000 is also provided in the house, Free of cost to Soham.

He also received the following:

Interest on his R.P.F. Balance @ 10% p.a. ₹ 20,500.

Interest on P.P.F. ₹ 1,40,000

Besides his interest due on NSC excluding 6 years is ₹ 15,000.

During the year he had borrowed ₹ 25,00,000 for education @ 11% for himself. He paid half year interest on it.

He paid the following:

- a) LIC premium of ₹ 20,000 on a policy of ₹ 5,00,000
- b) He donated ₹ 5,000 for rural development
- c) He made a deposit of ₹ 25,000 in 5 years term in post office.

Compute total taxable income of Mr. Sohan Patel for the A.Y. 2022-23. [16]

**P.T.O.**



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

- a) Mr. Ramesh an employee in Bajaj Auto Ltd. Pune gives the following information for the previous year 2021-22. [8]
- i) Basic pay ₹ 8,000 p.m.
  - ii) Dearness allowance (which enters into the retirement benefit) ₹ 2,000 p.m.
  - iii) Bonus ₹ 15,000 p.a.
  - iv) Entertainment allowance ₹ 1,000 p.m.
  - v) Employee's contribution to R.P.F. ₹ 20,000 with equal contribution made by the employer also.
  - vi) Interest credited to the fund @ 13% p.a. ₹ 26,000.
  - vii) House Rent Allowance received ₹ 3,500 p.m. (He paid rent ₹ 1,500 p.m.)
  - viii) Free use of car 1.6 CC, both for official and personal purposes.
  - ix) LIC premium paid by Mr. Ramesh ₹ 10,000 on Life Policy of ₹ 1,25,000
  - x) Professional tax paid ₹ 400 p.m.

Compute taxable salary of Mr. Ramesh and amount of deduction u/s 80C.

- b) Mrs. Sarita owns the houses properties, the detailed information is given below. [8]

- i) Self-occupied House
  - 1) Municipal Valuation of ₹ 2,25,000
  - 2) She paid Municipal taxes 10% on municipal value.
  - 3) She paid interest on loan taken for construction ₹ 22,500.



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ii) Following information related to the let out house for the previous year.

Municipal valuation	₹ 2,80,000
Fair rent	₹ 2,60,000
Standard rent	₹ 2,40,000
Rent received	₹ 2,30,000
Interest on loan (for construction)	₹ 1,05,000
Fire Insurance premium	₹ 10,000



The owner however bears the following expenses on tenant's amenities.

Salaries of gardner	₹ 16,000
Lighting charges	₹ 20,000

He claims the following deduction of the let out houses.

Collection charges	₹ 10,200
Municipal taxes	₹ 28,000
Legal expenses incurred on purchase of house	₹ 22,000

Compute the taxable income from house property for the A.Y. 2021-22.



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- c) Following is the profit and Loss Account of Mr. Deshmukh, Aurangabad for the year ended on 31<sup>st</sup> March 2022. [8]

Profit and Loss Account

Particulars	₹	Particulars	₹
To Salary	1,80,000	By Gross profit	4,59,600
To Bonus	50,000	By Commission	56,000
To Commission	26,000	By Interest on Bank	
To Rent and Taxes	35,000	Deposits	24,700
To Advertisement	10,000	By Birthday Gifts	40,000
To RDD	9,000		
To Depreciation	15,000		
To Conveyance	11,400		
To Printing and Stationery	26,000		
To Interest on capital	20,600		
To Contribution to PF	18,000		
To Net Profit	1,79,300		
	<u>5,80,300</u>		<u>5,80,300</u>

Additional Information :-

- Depreciation allowable under income tax rule is amounted to ₹ 20,000.
  - Rent and Taxes includes ₹ 12,000, municipal tax on residence house.
  - Advertisement includes ₹ 5,000 the cost of permanent signboard.
- Compute taxable income from business of Mr. Deshmukh, Aurangabad for the A.Y. 2022-23.

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

- Person (sec. 2 (31))
- Constitutional provisions of GST
- Tax Free Receipts (sec. 10)
- House Rent Allowance

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Seat No.	
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**B.Com. (Part-III) (Semester-VI) (CBCS)****Examination, April 2024.****ADVANCED ACCOUNTANCY (TAXATION)****(Paper-IV)****Sub. Code : 80275****Day and Date: Tuesday, 02-04-2024****Total Marks: 40****Time: 10.30 a.m. to 12.30 p.m.**

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

**Q.1** Following is the summary of cash transactions of Dr. Deshpande for the previous year ending 31-03-2023. (16)

Particulars	Rs.	Particulars	Rs.
Opening Balance	1,21,750	Rent of hospital	1,30,000
Consultation fees	7,50,000	Staff salary	1,40,000
Rent from house property	1,20,000	Cost of medicines	1,25,000
Visiting fees	2,40,000	Surgical equipments	1,50,000
Sale of medicines	3,90,000	Income tax	30,000
Gifts	1,50,000	Medical books	40,000
Pathological test fees	2,00,000	Magazines	20,000
Interest on government securities	20,000	General expenses	40,000
Interest on post office S.B. account	15,000	Household expenses	7,10,000
Dividend from Indian company	40,000	Municipal taxes	10,000
Lottery income (Net)	1,75,000	Repairs	20,000
		Fire insurance	3,000
		Wealth tax	70,000
		Deposits in post office	1,50,000
		Car expenses	20,000
		Donations	90,000
		Charity	5,000
		Laboratory expenses	30,000
		Collection charges	2,500
		Closing Balance	4,36,250
	2,22,1750		23,21,750



Other information:

- a) Municipal taxes, fire insurance and repairs are in connections with house property let out.
- b) On 31-03-2023, there was a stock of medicines of Rs. 25,000.
- c) Gifts include Rs. 40,000 from father-in-law and the balance from patients.
- d) Depreciation as per rules Rs. 50,000 on all block of assets including on books and the portion applicable on car.
- e) Magazines of Rs. 10,000 only were related to professions.
- f) Household expenses included Rs. 10,000 payment by cheque on "Medicclaim" scheme and Rs. 60,000 paid to Jeevan Suraksha Policy of LIC.
- g) One fourth of car expenses were related to personal use.
- h) Collection charges Rs. 500 for dividend and Rs. 2,000 for house property.
- i) Donations were given to National Blood Transfusion Council.

Compute his total taxable income for the A.Y. 2023-24 (only Regular Tax Regime - Old).

**Q.2 Attempt ANY TWO of a, b and c of the following. (16)**

- a) Mr. Parekh is a director of Tata Ltd., Mumbai. During the year ended 31st March, 2023, his emoluments were as under.
  - 1) Salary @ Rs. 2,00,000 per month
  - 2) Fees for attending board meetings Rs, 1,12,500
  - 3) Ex-gratia payment Rs. 1,50,000
  - 4) Salary in lieu of leave Rs. 75,000
  - 5) Car of 2000 cc capacity owned by Mr. Parekh is used for office as well as personal works. Company meets all maintenance and running expenses including chauffeur's salary which amounted to Rs. 1,75,000.
  - 6) Salary of household employees paid by company Rs 50,000
  - 7) Free lunch facility during office hours Rs 12,000 @ Rs. 100 per meal

He was also provided with free-holiday home facility at Nainital for his entire family, the cost of which was ascertained at Rs. 75,000.

The company deducted professional tax of Rs. 2,400 and income tax of Rs. 25,000 from his salary during the previous year.

He is also provided free mobile phone facility by company and paid telephone bills of Rs. 7,500.

Compute his taxable income under the head salaries for A.Y. 2023-24.



- b) Mrs. Sujata is owner of two houses at Satara. She has furnished the following details.

Particulars	House A	House B
Annual fair rent	3,60,000	3,00,000
Municipal valuation	3,20,000	3,60,000
Rent per month	40,000	24,000
Used by tenants	Residential	Office
Construction completed	01-04-2019	01-06-2021
Repairs expenses	12,000	16,000
Rent collection charges	1,600	2,000
Land revenue	1,500	1,800
Interest on loan		
1) For construction	60,000	-
2) For marriage of daughter	-	48,000

Municipal taxes 20% of Municipal valuation. Municipal tax of House 'A' was paid by the owner but Municipal tax of House 'B' was paid by tenant. House 'B' remained vacant for two months during the previous year.

Compute income from house property for the Assessment Year 2023-24.

- c) Dr. Surekha is a medical practitioner, who maintains books of account on cash basis. She furnished her receipt and payment account as on 31-03-2023.

Receipts	Rs.	Payments	Rs.
Balance b/d	56,000	Rent of clinic	24,000
Consultation fees	80,000	Electricity and water	8,000
Visiting fees	1,20,000	Purchase of professional books	16,000
Loan from bank	1,00,000	Household expenses	31,600
Pathological tests	40,000	Motor car purchased	1,20,000
Receipts from indoor patients	2,00,000	Surgical equipments	19,200
Gifts and presents	20,000	Income tax	40,000
Interest on bank deposits	92,000	Salary to staff	60,000
		Life insurance premium	80,000
		Interest on loan	8,000
		Car expenses	60,000
		Purchase of medicines	1,60,000
		Balance c/d	81,200
	7,08,000		7,08,000



Compute her taxable income from profession for the assessment year 2023-24 after taking into account the following additional information.

- 1) 1/3 of the use of car was related to his personal use.
- 2) Depreciation on motor car allowable is 20%, on books 100% and on surgical equipments 25%.
- 3) Gifts and presents include Rs 12,000 from patients and Rs. 8,000 received as birthday gifts
- 4) Closing stock of medicines amounted to Rs. 22,000.

**Q.3 Write short notes on. (Any two out of four)**

**(8)**

- a) Person (Sec. 2 (31))
- b) Assessment Year (Sec 2 (g))
- c) Need of GST
- d) SGST and UGST.





**SJ-25**

**Total No. of Pages : 2**

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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination,  
October - 2023**

**MODERN MANAGEMENT PRACTICES (Paper - II)**

**Sub. Code : 80272**

**Day and Date : Thursday, 26 - 10 - 2023**

**Total Marks : 40**

**Time : 02.30 p.m. to 04.30 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 principles of total quality management.
- b) Explain the Ringi system in Japanese management.
- c) Explain the need of performance management.

**Q2) Explain the elements of quality standard ISO 9000. [8]**

**Q3) Explain the characteristics of Chinese management. [8]**

**Q4) Define event management. State the importance of event management. [8]**

**Q5) Define stress management. Explain the various causes of stress. [8]**

**Q6) Explain the concept and importance of time management. [8]**

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

- a) Concept of quality
- b) Kaizen
- c) Concept of performance management.

**P.T.O.**



SJ-25

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

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

- अ) संपूर्ण गुणवत्ता व्यवस्थापनाची तत्वे स्पष्ट करा.  
ब) जपानी व्यवस्थापनातील रिंगी पद्धत स्पष्ट करा.  
क) कामगिरी व्यवस्थापनाची गरज विशद करा.

प्र.2) आय एस ओ 9000 या गुणवत्ता मानकाचे घटक स्पष्ट करा. [8]

प्र.3) चिनी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [8]

प्र.4) समारंभ व्यवस्थापनाची व्याख्या द्या. समारंभ व्यवस्थापनाचे महत्त्व सांगा. [8]

प्र.5) ताण व्यवस्थापनाची व्याख्या द्या. ताण निर्माण होण्याची कारणे विशद करा. [8]

प्र.6) वेळेच्या व्यवस्थापनाची संकल्पना व महत्त्व स्पष्ट करा. [8]

प्र.7) टिपा लिहा. (कोणत्याही दोन) [8]

- अ) गुणवत्ता संकल्पना  
ब) कायदेन  
क) कामगिरी व्यवस्थापनाची संकल्पना

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Total No. of Pages : 02

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

**Examination, March 2024.**

**MODERN MANAGEMENT PRACTICES**

**(Paper - II)**

**Sub. Code : 80272**

**Day and Date: Thursday, 28-03-2024**

**Total Marks: 40**

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

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

- Q.1 Write short answers. (Any two) (8)**
- a) Explain the concept of six sigma.
  - b) Explain the Muda and Mura concepts of Japanese management.
  - c) What are the social effects of stress?
- Q.2 What is meant by total quality management? Describe the elements of total quality management. (8)**
- Q.3 Explain the characteristics of Chinese management. (8)**
- Q.4 What is meant by event management? Explain the types of event. (8)**
- Q.5 Explain the concept of the performance management and its process. (8)**
- Q.6 Define time management. State the importance of time management. (8)**
- Q.7 Write short notes. (Any two) (8)**
- a) Financial Benchmarking
  - b) Poka - yoke
  - c) Stress management



P.T.O.

## मराठी रुपांतर

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

Q.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

- 1) सिक्स सिग्मा ही संकल्पना स्पष्ट करा.
- 2) जपानी व्यवस्थापनातील मुडा आणि मुरा या संकल्पना स्पष्ट करा.
- 3) तानाचे सामाजिक परिणाम काय होतात ते स्पष्ट करा.

Q.2) संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनाचे घटक स्पष्ट करा. (8)

Q.3) चिनी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. (8)

Q.4) समारंभ व्यवस्थापन म्हणजे काय? समारंभाचे विविध प्रकार विशद करा. (8)

Q.5) कामगिरी व्यवस्थापनाची ही संकल्पना स्पष्ट करून कामगिरी व्यवस्थापनाची प्रक्रिया स्पष्ट करा. (8)

Q.6) वेळेचे व्यवस्थापन व्याख्या द्या, वेळेच्या व्यवस्थापनाचे महत्त्व स्पष्ट करा. (8)

Q.7) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) वित्तीय बेंच मार्किंग
- 2) पोका-योके
- 3) ताण व्यवस्थापन





**SJ - 24**

Total No. of Pages : 2

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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination, October - 2023**  
**BUSINESS REGULATORY FRAMEWORK (Paper - II)**  
**Sub. Code : 80271**

**Day and Date : Wednesday, 25 - 10- 2023**  
**Time : 2.30 p.m. to 4.30 p.m.**

**Total Marks : 40**

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

- Q1) Write short notes on the following (any two) [8]**
- a) Patent
  - b) Promissory note
  - c) Role of SEBI
- Q2) Explain the stages in the formation of a company. [8]**
- Q3) Explain the powers of competition commission as per Competition Act, 2002. [8]**
- Q4) Explain the powers of directors of a company. [8]**
- Q5) Explain the legality and recognition of e-commerce. [8]**
- Q6) Explain the features of Negotiable Instruments. [8]**
- Q7) Answer the following questions in short (any two) [8]**
- a) Why digital signature certificate revoked?
  - b) What do you mean by restrictive trade practices under Consumer Protection Act, 1986?
  - c) What do you mean by crossing of cheque?

**P.T.O.**



SJ - 24

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

- प्र.1) टिपा लिहा. (कोणत्याही दोन) [8]  
अ) स्वामित्व हक्क  
ब) वचनचिठ्ठी  
क) सेबीची भुमिका
- प्र.2) कंपनी स्थापनेतील अवस्था स्पष्ट करा. [8]
- प्र.3) स्पर्धा कायदा, 2002 नुसार स्पर्धा आयोगाचे अधिकार स्पष्ट करा. [8]
- प्र.4) कंपनी संचालकांचे अधिकार स्पष्ट करा. [8]
- प्र.5) ई-कॉमर्सची कायदेशीर आणि अधिकृत मान्यता स्पष्ट करा. [8]
- प्र.6) चलनक्षम दस्तऐवजांची वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.7) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]  
अ) ई - स्वाक्षरी प्रमाणपत्र का रद्द केले जाते?  
ब) ग्राहक संरक्षण कायदा, 1986 अंतर्गत प्रतिबंधात्मक व्यापारी प्रथा म्हणजे काय?  
क) धनादेशाचे रेखांकन म्हणजे काय?

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Total No. of Pages : 02

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**B.Com. (Part-III) (Semester-VI)**  
**Examination, March 2024.**

**BUSINESS REGULATORY FRAMEWORK - II**

**Sub. Code : 80271**

**Day and Date: Wednesday, 27-03-2024**

**Total Marks: 40**

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

- Instructions:**
- 1) Attempt ANY FIVE questions out of seven.
  - 2) Figures to the right indicate full marks.

- Q.1 Write short notes. (Any two) (8)**
- a) Patent
  - b) Unfair trade practice
  - c) Crossing of cheque
- Q.2 Explain the features of a company. (8)**
- Q.3 Explain the legality and recognition of e-Commerce. (8)**
- Q.4 Explain the features of Negotiable Instrument. (8)**
- Q.5 Explain the powers of Directors of a company. (8)**
- Q.6 Explain the powers of Competition Commission under Competition Act, 2002. (8)**
- Q.7 Answer the following questions in short. (Any two) (8)**
- a) What is the role of SEBI in Capital Market?
  - b) What do you mean by Cyber Crimes?
  - c) What do you mean by dishonour of cheque?



## मराठी रुपांतर

सूचना : 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

Q.1) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) स्वामित्त्व हक्क.
- 2) अनुचित व्यापारी स्पर्धा
- 3) धनादेशाचे रेखांकन

Q.2) संयुक्त भांडवली संस्थेची वैशिष्ट्ये स्पष्ट करा. (8)

Q.3) ई-कॉमर्सची कायदेशीर आणि अधिकृत मान्यता स्पष्ट करा. (8)

Q.4) चलनक्षम दस्तऐवजांची वैशिष्ट्ये स्पष्ट करा. (8)

Q.5) कंपनी संचालकांचे अधिकार स्पष्ट करा. (8)

Q.6) स्पर्धा कायदा २००२ अंतर्गत स्पर्धा आयोगाचे अधिकार स्पष्ट करा. (8)

Q.7) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

- 1) भांडवल बाजारामध्ये सेबीची भूमिका काय असते?
- 2) सायबर गुन्हेगारी म्हणजे काय?
- 3) धनादेशाचा अनादर म्हणजे काय?





**SJ - 26**

**Total No. of Pages : 2**

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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination, October - 2023**

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

**Sub. Code : 80273**

**Day and Date : Friday, 27 - 10 - 2023**

**Total Marks : 40**

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

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

**Q1) Write short answers (Any two) : [8]**

- a) State the advantages and limitations of Internal Audit.
- b) State the Rights of Liquidator.
- c) State the Importance of Co-operative Education.

**Q2) Explain the salient features of Multi-State Co-operative Societies Act. [8]**

**Q3) Explain the registration process of Co-operative Society. [8]**

**Q4) Explain the powers and responsibilities of Co-operative Registrar. [8]**

**Q5) Explain the different types of Co-operative Audit. [8]**

**Q6) Explain the problems in Co-operative Education. [8]**

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

- a) GDCA Certification.
- b) Internal Audit
- c) Career opportunities in Co-operative Sector

**P.T.O.**



SJ - 26

मराठी रूपांतर

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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]  
अ) अंतर्गत लेखापरीक्षणाचे फायदे-तोटे सांगा.  
ब) अवसायकाचे अधिकार स्पष्ट करा.  
क) सहकारी शिक्षणाची आवश्यकता स्पष्ट करा.
- प्र.2) बहुराज्यीय सहकारी कायद्यातील सहकारी कायद्याची ठळक वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.3) सहकारी गृहनिर्माण संस्थेच्या नोंदणीची प्रक्रिया स्पष्ट करा. [8]
- प्र.4) सहकार निबंधकाचे अधिकार आणि जबाबदाऱ्या स्पष्ट करा. [8]
- प्र.5) सहकारी लेखापरीक्षणाचे विविध प्रकार स्पष्ट करा. [8]
- प्र.6) सहकारी शिक्षण व प्रशिक्षणातील समस्या स्पष्ट करा. [8]
- प्र.7) टीपा लिहा. (कोणतेही दोन) [8]  
अ) शासकीय सहकार व लेखापदविका प्रमाणपत्र.  
ब) अंतर्गत लेखापरीक्षण.  
क) सहकार क्षेत्रामध्ये रोजगाराच्या संधी.



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Total No. of Pages : 2

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**B.Com. (PART-III) (SEMESTER-VI)  
EXAMINATION, MARCH, 2024  
Co-operative Development (Paper-II)  
Sub. Code : 80273**

**Day and Date : Saturday, 30-03-2024**

**Total Marks : 40**

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

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

**Q1) Write short answer (Any two). [8]**

- A) Types of co-operative societies.  
B) Benefits of co-operative education  
C) Role of Registrar

**Q2) Explain the Role of Auditor. [8]**

**Q3) Explain objectives and scope of multistate co-operative society act 2002. [8]**

**Q4) Explain the Rights and duties of Liquidator. [8]**

**Q5) Explain the various training programme run by VAMNICOM. [8]**

**Q6) Review of Maharashtra Co-operative housing societies Model Bye-Laws. [8]**

**Q7) Write short note (Any two). [8]**

- A) Types of Audit  
B) Functions of NCCT  
C) Importance of Housing co-operatives.



P.T.O.

(मराठी रूपांतर)

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

- Q1) थोकड्यात उत्तरे लिहा (कोणतेही दोन). [8]  
A) सहकारी संस्थांचे प्रकार.  
B) सहकारी शिक्षणाचे फायदे  
C) सहकारी निबंधकाची भूमिका
- Q2) लेखा परिक्षकाची भूमिका स्पष्ट करा. [8]
- Q3) बहुराज्य सहकारी संस्था कायदा 2002 चे उद्देश आणि व्याप्ती स्पष्ट करा. [8]
- Q4) परिसमापकाचे अधिकार आणि कर्तव्ये स्पष्ट करा. [8]
- Q5) वैकुंठ मेहता राष्ट्रीय सहकारी व्यवस्थापन संस्थेद्वारे चालविण्यात येणाऱ्या प्रशिक्षण कार्यक्रमाची माहिती द्या. [8]
- Q6) महाराष्ट्र सहकारी गृह निर्माण संस्था आदर्श उपविधिचा आढावा घ्या. [8]
- Q7) टिपा लिहा (कोणत्याही दोन). [8]  
A) लेखापरिक्षणाचे प्रकार.  
B) राष्ट्रीय सहकारी प्रशिक्षण परिषदेची कार्ये  
C) सहकारी गृहनिर्माण संस्थेचे महत्त्व





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Total No. of Pages : 2

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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination, October - 2023**  
**BUSINESS ENVIRONMENT (Compulsory) (Paper-II)**  
**Indian Economic Environment**  
**Sub. Code : 80270**

**Day and Date : Monday, 23 - 10 - 2023**  
**Time : 02.30 p.m. to 04.30 p.m.**

**Total Marks : 40**

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

- Q1) Write Short Answers (Any two) [8]**
- a) Liberalization
  - b) Need of Foreign Capital in India
  - c) Objective of IMF
- Q2) State structure and function of NITI Ayog. [8]**
- Q3) Explain objectives and Contribution of IBRD [8]**
- Q4) State importance of service sector in India. [8]**
- Q5) Explain broad objectives of Indian Economic Planning. [8]**
- Q6) Explain Impacts of Globalization on Indian Economy. [8]**
- Q7) Write Short Answers (Any two) [8]**
- a) Balance of Payment Crisis
  - b) Importance of service sector
  - c) Direction of Indian Foreign Trade

*P.T.O.*



SJ - 23

मराठी रूपांतर

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

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

- अ) उदारीकरण.  
ब) भारतात विदेशी भांडवलाची गरज.  
क) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे.

प्र.2) नीती आयोगाची रचना आणि कार्ये सांगा. [8]

प्र.3) जागतिक बँकेची उद्दिष्टे आणि भूमिका स्पष्ट करा. [8]

प्र.4) भारतातील सेवा क्षेत्राचे महत्व विषद करा. [8]

प्र.5) भारतातील आर्थिक नियोजनाची उद्दिष्टे विषद करा. [8]

प्र.6) जागतिकीकरणाचे भारतीय अर्थ व्यवस्थेवरील परिणाम सांगा. [8]

प्र.7) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

- अ) व्यवहारतोल असमतोल समस्या.  
ब) सेवा क्षेत्राचे महत्व.  
क) भारताच्या विदेशी व्यापाराची दिशा.



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

**Examination, March 2024.**

**Business Environment (Compulsory) (Paper-II)**

**INDIAN ECONOMIC ENVIRONMENT**

**Sub. Code : 80270**

**Day and Date: Tuesday, 26-03-2024**

**Total Marks: 40**

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

- Instructions:**
- 1) All questions carry **EQUAL** marks.
  - 2) Attempt **ANY FIVE** questions out of seven.

**Q.1 Write short answers. (Any two) (8)**

- a) State objective of IMF.
- b) State broad objectives of Economic Planning in India.
- c) Discuss balance of payment crisis in India.

**Q.2 Explain impact of liberalization on Indian economy. (8)**

**Q.3 State structure and function of NITI Ayog. (8)**

**Q.4 Explain merits and demerits of Multinational Corporation. (8)**

**Q.5 State function and role of World Trade Organization. (8)**

**Q.6 State importance of service sector in India. (8)**

**Q.7 Write short notes. (Any two) (8)**

- a) SAARC
- b) Privatization
- c) Exchange Rate and Rupee



**P.T.O.**

## मराठी रुपांतर

सूचना : 1) सात पैकी कोणतेही पाच प्रश्न सोडवा.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

- Q.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 08
- 1) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे विशद करा.
  - 2) भारतातील आर्थिक नियोजनाची उद्दिष्टे विशद करा.
  - 3) भारतातील व्यवहारतोल समस्येची चर्चा करा.
- Q.2) उदारीकरणाचे भारतीय अर्थव्यवस्थेवरील परिणाम स्पष्ट करा. 08
- Q.3) नीती आयोगाची रचना आणि कार्ये सांगा. 08
- Q.4) बहुराष्ट्रीय महामंडळाचे गुण आणि दोष सांगा. 08
- Q.5) जागतिक व्यापार संघटनेची कार्ये आणि भूमिका स्पष्ट करा. 08
- Q.6) भारतीय अर्थव्यवस्थेतील सेवा क्षेत्राचे महत्त्व विशद करा. 08
- Q.7) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 08
- 1) सार्क
  - 2) खाजगीकरण
  - 3) विनिमय दर आणि भारतीय रुपया





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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination, October - 2023**

**ADVANCED BANKING**

**Bank Management Practices (Paper - III)**

**Sub. Code : 80278**

**Day and Date : Saturday, 28 - 10 - 2023**

**Total Marks : 40**

**Time : 2.30 p.m. to 4.30 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) Banking Business and Its Importance.
  - b) Functions of Bank Head office.
  - c) Administrative Structure of Bank Regional Offices.
- Q2) Explain Nature and Importance of Audit of the Banks.** [8]
- Q3) State Importance of Regional Offices of the Bank.** [8]
- Q4) State Duties and Responsibilities of Bank CEO.** [8]
- Q5) Explain Structure of Small and Large Bank Branch.** [8]
- Q6) State Duties and Responsibilities of Loan and Recovery Officer.** [8]
- Q7) Write Short Answers (Any two) :** [8]
- a) Administrative Structure of Bank Head Office.
  - b) Functions of Bank Regional Offices.
  - c) Role of Bank Branch Manager.

*P.T.O.*



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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) बँकिंग व्यवसाय आणि त्याचे महत्त्व.  
ब) बँकेच्या मुख्य कार्यालयाची कार्ये.  
क) बँकेच्या प्रादेशिक कार्यालयांची प्रशासकीय रचना.

प्र.2) बँकांच्या लेखापरीक्षणाचे स्वरूप आणि महत्त्व विषद करा. [8]

प्र.3) बँकेच्या प्रादेशिक कार्यालयांचे महत्त्व सांगा. [8]

प्र.4) बँकेच्या मुख्य कार्यकारी अधिकाऱ्याची कर्तव्ये आणि जबाबदाऱ्या सांगा. [8]

प्र.5) लहान आणि मोठ्या बँकेच्या शाखेची रचना स्पष्ट करा. [8]

प्र.6) कर्ज आणि वसुली अधिकाऱ्याची कर्तव्ये आणि जबाबदाऱ्या सांगा. [8]

प्र.7) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]

- अ) बँकेच्या मुख्य कार्यालयाची प्रशासकीय रचना.  
ब) बँकेच्या क्षेत्रीय कार्यालयांची कार्ये.  
क) बँकेच्या शाखा व्यवस्थापकाची भूमिका.





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**B.Com. (Part - III) (Semester - VI) (CBCS) Examination, October - 2023**  
**ADVANCED BANKING**  
**Financial Markets & Services (Paper-IV)**  
**Sub. Code : 80279**

Day and Date : Monday, 30 - 10 - 2023  
Time : 2.30 p.m. to 4.30 p.m.

Total Marks : 40

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

**Q1) Write Short Answers (Any two) [8]**

- a) Features of Capital Market in India.
- b) Non-Banking Financial Company (NBFC)
- c) Role of Financial Markets in Economics Development.

**Q2) Explain Meaning, Nature and Grading of IPO. [8]**

**Q3) Explain the functions of Credit Rating Agencies. [8]**

**Q4) Explain in detail Indian Clearing Corporation Limited (ICCL) [8]**

**Q5) Explain Structure of Primary and Secondary Capital Market. [8]**

**Q6) State types of orders for selling and buying of stocks. [8]**

**Q7) Write Short Answers (Any two) [8]**

- a) Structure of Financial System in India.
- b) Listing of Securities.
- c) Features of Money Market in India.

**P.T.O.**



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मराठी रूपांतर

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

- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]  
अ) भारतातील भांडवली बाजाराची वैशिष्ट्ये  
ब) बँकेतर वित्तीय कंपनी (NBFC)  
क) आर्थिक विकासात वित्तीय बाजारांची भूमिका
- प्र.2) इनिशियल पब्लिक ऑफरिंग (IPO) चा अर्थ, स्वरूप आणि वर्गीकरण स्पष्ट करा. [8]
- प्र.3) पतदर्जा संस्थांची (क्रेडिट रेटिंग एजन्सी) कार्ये स्पष्ट करा. [8]
- प्र.4) इंडियन क्लिअरिंग कॉर्पोरेशन लिमिटेडचे (ICCL) तपशीलवार विवेचन करा. [8]
- प्र.5) प्राथमिक आणि दुय्यम भांडवली बाजाराची रचना स्पष्ट करा. [8]
- प्र.6) रोख्यांच्या खरेदी आणि विक्री करण्यासाठीच्या आदेशाचे प्रकार सांगा. [8]
- प्र.7) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]  
अ) भारतातील वित्तीय रचनेचे स्वरूप  
ब) रोखे सूची  
क) भारतीय नाणेबाजाराची वैशिष्ट्ये



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**B.Com. (PART-III) (SEMESTER-VI) (CBCS)**

**EXAMINATION, APRIL 2024**

**ADVANCED BANKING Paper - IV**

**Financial Markets And Services**

**Sub. Code : 80279**

**Day and Date : Tuesday, 02-04-2024**

**Total Marks : 40**

**Time : 10.30 a.m. to 12.30 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) Features of Capital Market in India.
- B) Types of Orders
- C) Features of Money Market in India.

**Q2) Explain in detail Indian Clearing Corporation Limited (ICCL). [8]**

**Q3) State Structure and Features of Capital Market in India. [8]**

**Q4) Explain meaning, nature and grading of IPO. [8]**

**Q5) Explain functions of Credit Rating Agencies. [8]**

**Q6) State role of Financial Markets in Economics Development. [8]**

**Q7) Write short answers (Any two). [8]**

- 1) Instruments of Indian Capital Market.
- 2) Non-Banking Financial Company (NBFC).
- 3) Secondary Capital Market.



**P.T.O.**

(मराठी रूपांतर)

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

- Q1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन). [8]  
A) भारतीय भांडवल बाजाराची वैशिष्ट्ये.  
B) आदेशाचे प्रकार.  
C) भारतीय नाणेबाजारेची वैशिष्ट्ये.
- Q2) इंडियन क्लिअरिंग कॉर्पोरेशन लिमिटेडचे (ICCL) तपशीलवार विवेचन करा. [8]
- Q3) भारतीय भांडवल बाजाराची रचना आणि वैशिष्ट्ये सांगा. [8]
- Q4) इनिशियल पब्लिक ऑफरिंग (IPO) चा अर्थ, रचना आणि वर्गीकरण सांगा. [8]
- Q5) पतदर्जा संस्थांची (क्रेडीट रेटिंग एजन्सी) कार्ये स्पष्ट करा. [8]
- Q6) वित्तीय बाजाराची आर्थिक विकासातील भूमिका सांगा. [8]
- Q3) थोडक्यात उत्तरे लिहा (कोणत्याही दोन). [8]  
A) भारतीय भांडवल बाजाराची साधने.  
B) बँकेतर वित्तीय संस्था (NBFC).  
C) दुय्यम भांडवल बाजार.



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

**Examination, April - 2024**

**ADVANCED BANKING (Bank Mgt. Practices) (Paper - III)**

**Sub. Code : 80278**

**Day and Date : Monday, 01-04-2024**

**Total Marks : 40**

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

**Instruction : 1) Solve any five questions.**

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

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

**Q.1) Write short answers. (Any two) [8]**

- Responsibilities of CEO/MD
- Role of Bank Branch Manager
- Functions of Regional Offices

**Q.2) Explain structure of small and large bank branch. [8]**

**Q.3) State importance of Head Office of the bank. [8]**

**Q.4) Explain duties and responsibilities of Bank Regional Manager. [8]**

**Q.5) State the importance of Internal and Statutory Audit of the Banks. [8]**

**Q.6) State duties and responsibilities of Bank Cashier. [8]**

**Q.7) Write short notes. (Any two) [8]**

- Administrative structure of Bank Head Office
- Investment policy of Bank
- Principles of Banking Business



P.T.O.

## मराठी रुपांतर

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

- प्र.क्र.१. थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]  
 अ. मुख्य कार्यकारी अधिकाऱ्याच्या जबाबदाऱ्या  
 ब. बँक शाखा व्यवस्थापकाची भूमिका  
 क. प्रादेशिक कार्यालयांची कार्ये
- प्र.क्र.२. लहान आणि मोठ्या बँकेच्या शाखेची रचना स्पष्ट करा. [8]
- प्र.क्र.३. बँकेच्या मुख्य कार्यालयाचे महत्त्व विशद करा. [8]
- प्र.क्र.४. बँकेच्या प्रादेशिक व्यवस्थापकाची कर्तव्ये आणि जबाबदाऱ्या स्पष्ट करा. [8]
- प्र.क्र.५. बँकांच्या अंतर्गत आणि वैधानिक लेखपरीक्षणाचे महत्त्व सांगा. [8]
- प्र.क्र.६. बँकेच्या कॅशियरची कर्तव्ये आणि जबाबदाऱ्या सांगा. [8]
- प्र.क्र.७. टीप लिहा. (कोणतेही दोन) [8]  
 अ. बँकेच्या मुख्य कार्यालयाची प्रशासकीय रचना  
 ब. बँकेचे गुंतवणूक धोरण  
 क. बँकिंग व्यवसायाची तत्त्वे





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**B.Com. (Part-III) (Semester - VI) (CBCS) Examination, October - 2023**  
**TAX PROCEDURE AND PRACTICE**  
**Goods and Services Tax (CGST,SGST and IGST) (Paper-XI)**  
**Sub. Code : 80298**

Day and Date : Saturday, 28 - 10 - 2023

Total Marks : 40

Time : 02.30 p.m. to 04.30 p.m.

- Instructions :
- 1) Attempt any Five questions out of seven.
  - 2) Each question carries 8 marks.

**Q1) Write short notes on (Any Two) [8]**

- a) Audit by Taxable person
- b) Interest on delayed refund of tax
- c) Self Assessment
- d) Summery Assessment

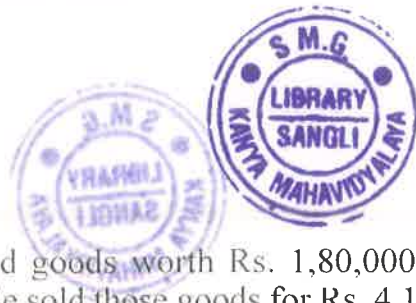
**Q2) Explain in detail the provisions of Audit under CGST Act, 2017. [8]**

**Q3) Write down the detail provisions regarding Appeals and Revisions under CGST Act, 2017. [8]**

**Q4) Determine the amount of Input Tax Credit admissible to Hindustan Ltd. in respect of following goods obtain by it in month of April, 2023. [8]**

- a) Goods used in construction of an additional floor of office building- Rs. 18,000.
- b) Packing material used in factory-Rs. 3,000
- c) Goods destroyed due to natural calamities- Rs. 2,200
- d) Goods used for repairing the office building and cost of such repairs- Rs. 4,100
- e) Paper for photocopying machine used in office- Rs. 1,800

*P.T.O.*



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**Q5)** Mr. Gajanan purchased goods worth Rs. 1,80,000 (excluding CGST and SGST @2.5% each). He sold those goods for Rs. 4,10,000 to Akash Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader. [8]

**Q6)** M/s. Bharat and Sons is a Wholesalers running business in Maharashtra. In Financial Year 2022-23, total value of supplies are Rs. 88,00,000. [8]

The breakup of supplies are as follows :

- a) Intra state supplies made under normal course of business-Rs.30,00,000
- b) Intra state supplies which are chargeable to GST at Nil rate-Rs.20,00,000
- c) Intra state supplies which are wholly exempt u/s 11 of CGST Act-Rs.20,00,000
- d) Value of inward supplies on which tax is payable under Reverse Charge Mechanism-Rs.18,00,000

Advice whether M/s. Bharat and Sons is eligible to opt for composition scheme in F. Y. 2023-24 and amount of tax payable by it.

**Q7)** Compute the Input Tax Credit available with Mahindra Motors Ltd., manufacturers of Cars, in respect of following services availed by it in the month of March 2023. [8]

Particulars of Input Tax Paid:

- a) Accounting and Auditing services-Rs. 6,500
- b) Health insurance services for employees-Rs.9,000
- c) Routine maintenance of the cars manufactured by mahindra Motors Ltd.-Rs. 12,000
- d) Repair services for office building-Rs.10,000
- e) Hotel accommodation and conveyance facilities to employees on vacation-Rs. 4,000
- f) Testing services availed for car engines-Rs. 3,000



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**B.Com. (Part-III) (Semester-VI)**

**Examination, April 2024.**

**Tax Procedure and Practice (New)**

**Goods and Service Tax (CGST, SGST and IGST) (Paper XI)**

**Sub. Code : 80298**

**Day and Date: Monday, 01-04-2024**

**Total Marks: 40**

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

- Instructions:**
- 1) Attempt ANY FIVE questions out of seven.
  - 2) Each question carries 8 marks.

**Q.1 Write short notes on ANY TWO. (8)**

- 1) Scrutiny Assessment
- 2) General Audit
- 3) Audit by Taxable Person
- 4) Interest on delayed refund of tax

**Q.2 Explain in detail the provisions of Advance Rulings under CGST Act, 2017. (8)**

**Q.3 Write down the detail provisions regarding Appeals and Revisions under CGST Act, 2017. (8)**

**Q.4 Determine the amount of Input Tax Credit admissible to ABC Ltd., in respect of following goods obtain by in month of February, 2024. (8)**

- a) Packing material used in factory - Rs. 4,200
- b) Goods given as a free sample - Rs. 1,300
- c) Goods used in construction of an additional floor of office building - Rs. 15,000
- d) Goods used for repairing the office building and cost of such repairs - Rs. 6,300
- e) Paper for photocopying machine used in office - Rs. 2,200



**P.T.O.**

## SR-125

**Q.5** Mr. Sagar purchased goods worth Rs. 7,00,000 (excluding CGST and SGST @ 2.5% each). He sold those goods for Rs. 9,50,000 to Dinesh Traders, by levying (CGST and SGST @ 6% each). Calculate tax liability of the trader.

**Q.6** M/s. Prakash and Sons is a wholesalers running business in Rajasthan. In financial year 2022-23, total value of supplies are Rs. 65,00,000. (8)

The breakup of supplies is as follows:

- a) Intra state supplies made under normal course of business - Rs. 39,00,000
- b) Intra state supplies which are chargeable to GST at Nil rate - Rs. 27,00,000
- c) Intra state supplies which are wholly exempted u/s 11 of CGST Act - Rs. 18,00,000
- d) Value of inward supplies on which tax is payable under Reverse Charge Mechanism - Rs. 13,00,000

Advice whether M/s. Prakash and Sons is eligible to opt for composition scheme in F.Y. 2023-24 and amount of tax payable by it.

**Q.7** Compute the Input Tax Credit available with Bajaj Motors Ltd., manufacturers of cars, in respect of following services availed by it in the month of January, 2024. (8)

Particulars of Input Tax Paid:

- a) Routine maintenance of the cars manufactured by Bajaj Motors Ltd. - Rs. 7,000
- b) Repair services for office building - Rs. 9,000
- c) Accounting and Auditing services - Rs. 4,500
- d) Health insurance services for employees - Rs. 16,000
- e) Hotel accommodation and conveyance facilities to employees on vacation - Rs. 8,000
- f) Testing services availed for car engines - Rs. 2,200





**SJ - 45**

Total No. of Pages : 2

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**B.Com. (Part - III) (Semester - VI) (CBCS)**  
**Examination, October - 2023**  
**TAX PROCEDURE & PRACTICE (Paper - XII)**  
**Customs (Vocational) (New)**  
**Sub. Code : 80299**

**Day and Date : Monday, 30 - 10 - 2023**

**Total Marks : 40**

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

- Instructions :**
- 1) Solve any 5 questions out of 7.
  - 2) Figures to the right indicate full marks.

**Q1) Is a passenger coming to India from outside has to pay any duty under Customs Act? Explain the provisions in brief. [8]**

**Q2) Explain in brief the following concepts under Customs Act, 1962. [8]**

- a) Export Oriented Undertaking (EOU)
- b) Import by courier
- c) All Industry rate of duty Drawback

**Q3) Describe the procedure for clearance of goods imported for home consumption. [8]**

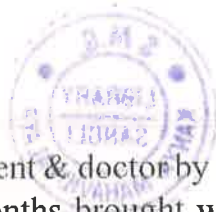
**Q4) a) After visiting USA, Mrs. & Mr. Ahuja brought to India a laptop computer valued at Rs. 80,000/-, personal effects valued at Rs. 90,000/- and a personal computer for Rs. 52,000/- What will be the Customs Duty payable? [4]**

- b) An Indian resident, aged 18 years, having gone to China on tour on 15/04/2019 purchased a refrigerator of Rs. 20,000/- and a vacuum cleaner of Rs. 5,000/- and brings the same to India. What is the duty payable?[4]**

**Q5) Write short notes on any two of the following. [8]**

- i) Commercial Invoice
- ii) Advance License
- iii) Canalized Import
- iv) Certificate of Origin

**P.T.O.**



**SJ - 45**

**Q6)** Mr. X, an Indian resident & doctor by his profession in engaged his profession in Germany for 4 months brought with him on 20.06.2023. The following items were with him on his return to India- **[8]**

- |                                                                             |                |
|-----------------------------------------------------------------------------|----------------|
| i) Used Personal effects                                                    | Rs. 50,000/-   |
| ii) A video cassette recorder                                               | Rs. 25,000/-   |
| iii) Jewellery of 20 grams                                                  | Rs. 65,000/-   |
| iv) Word processing machine                                                 | Rs. 1,20,000/- |
| v) His professional equipments like Stethoscope & other surgical equipments | Rs. 1,30,000/- |
| vi) A Laptop Computer                                                       | Rs. 1,20,000/- |
- Determine the duty payable.

**Q7)** Miss Sujata, an Indian citizen, residing in London, since last 3 years, has transferred Her residence to India. On arrival the details given by her are as follows- **[8]**

- Used Personal effects Rs. 3,00,000/-
- Domestic refrigerator of capacity 250 litres worth Rs. 25,000/-
- Jewellery worth Rs. 90,000/-
- LED TV worth Rs. 50,000/-

Compute duty liability assuming that she has not visited India during these 3 years.



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Total No. of Pages : 2

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**B.Com. (PART-III) (SEMESTER - VI)**

**(CBCS) (New) (Vocational)**

**Examination, April 2024**

**TAX PROCEDURE AND PRACTICE (Paper - XII)**

**CUSTOMS (New)**

**Sub. Code : 80299**

**Day and Date : Tuesday, 02/04/2024**

**Total Marks : 40**

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

- Instructions :**
- 1) Solve any 5 questions out of 7.
  - 2) Figures to the right indicate full marks.

**Q1) Differentiate between 'SEZ' and 'EOU' with reference to Customs Act, 1962. [8]**

**Q2) What is the import clearance procedure for warehousing of imported goods? [8]**

**Q3) Write short notes on any two of the following - [8]**

- 1) Import through courier
- 2) Decmcd Export
- 3) DFRC License
- 4) Pro-forma invoice

**Q4) Explain in brief about Duty Drawback Rules and conditions and the documents required. [8]**



P.T.O.

**Q5)** Ms. Sujata, an Indian citizen, residing in London since last 3 years, has transferred her residence to India. On arrival, the details given by her are as follows - **[8]**

- 1) Personal effects Rs. 3,00,000/-
- 2) Domestic refrigerator of capacity 250 liters worth Rs. 25,000/-
- 3) Jewellery worth Rs. 90,000/-
- 4) LED TV worth Rs. 50,000/-

Compute duty liability assuming that she has not visited India during these 3 years.

**Q6)** Mr. Mehra, aged 30 years brought the following while returning to India from United States, after 6 days of stay. **[8]**

- 1) Personal effects valued Rs. 35,000/-
- 2) Personal Computer bought for Rs. 60,000/-
- 3) A Laptop computer for Rs. 90,000/-

Compute the customs duty payable.

**Q7)** An Indian resident, Mr. Mukharjee, aged 18 years, having gone to Bhutan on tour on 15.04.2016, purchased refrigerator of Rs. 20,000/- and a vacuum cleaner of Rs. 5,000/- and brought the same to India. **[8]**

What is the customs duty payable if he returns to India on 17.04.2016?



No.-

PRN. No.

Student Sign.

Supervisor Sign.

Examiner Sign.

Total Marks

/50

Shivaji University, Kolhapur  
Centre - Smt. Mathubai Garware Kanya Mahavidyalaya, Sangli  
**B.Com III Sem. VI (CBCS) March 2024**  
**Skill Development Courses (SDC)**  
**Sub- Interview & Personal Presentation Skill**

- सूचना:-
- प्रश्नपत्रिकेतील २५ प्रश्न सोडविणे आवश्यक आहे.
  - प्रत्येक प्रश्न २ गुणांचा आहे.
  - a, b, c, d पर्याया पैकी बरोबर पर्याय प्रश्नांसमोरील चौकोनामध्ये न खाडाखोड करता लिहिणे.

Date- 28/03/2024

Time- 12.30 to 1.30

- Language has ----- mediums of communication.
- a) One            b) Two            c) Three            d) Four
2. Only the ----- are written on the slides.
- a) Key-points            b) maximum sentences            c) inappropriate words            d) none of these
3. ----- are used in speech
- a) Short sentences            b) Long sentences            c) huge sentences            d) none of these
4. ----- of the presentation is the most important part.
- a) End            b) middle            c) conclusion            d) Beginning
5. Feedback could be verbal or non-verbal and it is given when you -----the message
- a) understand            b) do not understand            c) misunderstand            d) none of these
6. To make the presentation effective and impressive you should use -----
- a) a simple and active form of sentences            b) passive sentences
- c) complex sentences            d) jargon
7. What are the successful strategies for interview.
- a) Personal support            b) Good eye contact
- c) clear idea of the key point            d) all of the above
8. A person who appears for interview is known as -----
- a) interview            b) panel            c) interviewer            d) interviewee
9. Interviews are conversations with \_\_\_\_\_
- a) fun            b) purpose            c) friendliness            d) informality
10. Wear \_\_\_\_\_ clothes for good impression at the time of interview
- a) formal            b) gaudy
- c) fashionable            d) informal
11. you should always arrive at least \_\_\_\_\_ minutes early for an interview.
- a) 5            b) 2
- c) 10            d) 30
12. Show \_\_\_\_\_ to your previous organization at the time of interview.
- a) loyalty            b) disloyaty
- c) dishonesty            d) all of these



13. ....is the primary purpose of a job interview
- A) To showcase personal achievements  
 B) To assess the candidate's skills and suitability for the role  
 C) To discuss personal preferences  
 D) To negotiate salary
14. Which of the following is a component of emotional intelligence?
- A) Ignoring others' feelings  
 B) Reacting impulsively to situations  
 C) Recognizing and managing one's own emotions  
 D) Avoiding emotional expression
15. In presentation which things are play equal role?
- (a) Content and voice  
 (b) Text and font  
 (c) Time and size  
 (d) Sort and indent
16. How can we deliver the right message to our target audience effectively?
- (a) With Researched, planned and prepared professionally  
 (b) Casual  
 (c) Superficiality  
 (d) Unprepared
17. What is a good rule of thumb during presentation?
- (a) One slide per minute  
 (b) Five slides per minute  
 (c) One slide in few seconds  
 (d) Avail max time
18. A good technique to get your audience attention is-----
- (a) a statement made to surprise  
 (b) asking rhetorical questions  
 (c) asking introduction to the audience  
 (d) none of these
19. A presentation is a form of oral communication in which person shares factual information with an audience that is.
- (a) specific (b) small  
 (c) large (d) mixed
20. What features should our presentation have?
- (a) Impressive and effective (b) Inefficient  
 (c) Incompetent (d) Ordinary
21. To make your presentation more effective you need to take control of -----
- a) the material b) the audience  
 c) your behavior d) all of the above
22. Generally, speech is considered to be the ----- medium of language.
- A) Secondary b) Third c) Primary d) Writing
23. ----- Presentation requires writing and spoken skills.
- a) PPT b) Oral c) Non-Verbal d) None of these
24. Which is a quality that employers looking for in employees?
- a) trust worthy b) lazy  
 c) disloyal d) none of these
25. Which expression will you use if you don't know the answer \_\_\_\_
- a) I am afraid  
 b) I haven't come across that piece of information sir  
 c) Sorry Sir,I don't know it  
 d) all of these

