

B.Com – IIIrd Year

SEM – VI

Previous Year

Question Papers

Academic Year:

(2018-19)



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

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**B.Com. (Part - III) (Semester - VI) (Revised) Examination,
March - 2019**

BUSINESS REGULATORY FRAMEWORK (Paper - II)

Sub. Code : 51461

Day and Date : Wednesday, 27 - 03 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

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

- a) State the nature of Right to Information Act, 2005.
- b) State the functions of SEBI in short.
- c) State the causes of revocation of digital signature certificate.

Q2) State the rights of consumer as per Consumer Protection Act, 1986. [8]

Q3) Explain the clauses of Memorandum of Association. [8]

Q4) What is Resolution? Explain the types of Resolution. [8]

Q5) Explain in detail the powers of SEBI. [8]

Q6) State legality and recognition procedure of e-commerce. [8]

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

- a) Depositories
- b) Intellectual Property Rights
- c) Unfair Trade Practices



P.T.O.

BRF

मराठी रूपांतर

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



- प्र.1) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. [8]
- अ) माहितीचा अधिकार कायदा, 2005 चे स्वरूप स्पष्ट करा.
ब) सेबीची कार्ये थोडक्यात सांगा.
क) अंकीय स्वाक्षरी प्रमाणपत्र रद्द होण्यामागील कारणे सांगा.
- प्र.2) ग्राहक संरक्षण कायदा, 1986 नुसार ग्राहकाचे हक्क सांगा. [8]
- प्र.3) घटनापत्रकातील कलमे स्पष्ट करा. [8]
- प्र.4) ठराव म्हणजे काय? ठरावाचे प्रकार स्पष्ट करा. [8]
- प्र.5) सेबीचे अधिकार सविस्तर स्पष्ट करा. [8]
- प्र.6) ई-कॉमर्सची कायदेशीरता व मान्यता स्पष्ट करा. [8]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [8]
- अ) निक्षेपागार
ब) बौद्धिक संपदा हक्क
क) अनुचित व्यापारी प्रथा



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B. Com. (Part - III) (Semester - VI) Examination, March - 2019
BUSINESS ENVIRONMENT (New) (Paper - II)
Indian Economic Environment
Sub. Code : 51460

[8]

Day and Date : Tuesday, 26 - 03 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

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

[8]

- Privatization
- Causes of adverse balance of payments of India.
- Direction of Indias foreign trade.

[8]

Q2) Explain the favourable and adverse impacts of globalization on Indian economy. [8]

[8]

Q3) Explain the broad objectives of Indian economic planning. [8]

[8]

Q4) Why the need of foreign capital to developing countries? [8]

[8]

Q5) Explain objectives & contribution of World Bank (IBRD). [8]

[8]

Q6) Explain the growing importance of service sector in Indian economy. [8]

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

- Main aspects in W.T.O.
- Objectives of 12th five year plan.
- Multi-national corporations

March 5 2019 Semester V

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Env B.E

मराठी रूपांतर

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

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

- अ) खाजगीकरण
ब) भारताच्या प्रतिकूल व्यवहारतोलाची कारणे
क) भारताच्या परकीय व्यापाराची दिशा



प्र.2) जागतिकीकरणाचे भारतीय अर्थव्यवस्थेवरील अनुकूल व प्रतिकूल परिणाम स्पष्ट करा. [8]

प्र.3) भारताच्या आर्थिक नियोजनाच्या प्रमुख उद्दिष्टांचा आढावा घ्या. [8]

प्र.4) विकसनशील देशांना विदेशी भांडवलाची गरज का भासते? [8]

प्र.5) जागतिक बँकेची उद्दिष्टे व कामगिरी सविस्तर स्पष्ट करा. [8]

प्र.6) भारतातील सेवा क्षेत्राचे वाढते महत्व विशद करा. [8]

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

- अ) जागतिक व्यापार संघटनेतील प्रमुख तरतूदी
ब) बाराव्या पंचवार्षिक योजनेची उद्दिष्टे
क) बहुराष्ट्रीय महामंडळे

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B.Com. (Part - III) (Semester - VI) Examination, March - 2019

CO-OPERATIVE DEVELOPMENT (Paper - II)

Sub. Code : 51463

[8]

Day and Date : Friday, 29 - 03 - 2019

Total Marks : 40

Time : 12.00 Noon to 02.00 p.m.

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

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

[8]

- a) Functions of Dairy co-operative.
- b) Functions of National Horticultural board.
- c) Powers of register

[8]

[8]

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

[8]

Q3) Explain the function and problem of cotton co-operative? [8]

[8]

Q4) Explain the function of NABARD? [8]

[8]

Q5) Explain the function of co-operative auditor? [8]

Q6) Discuss the effects of new economic policy on co-operative? [8]

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

- a) Function of fruits and vegetables co-operative.
- b) Types of co-operative Audit
- c) Government polices since 1991

P.T.O.

CO - OP

मराठी रूपांतर

सूचना :

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



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

[8]

- अ) सहकारी दुग्ध संस्थेची कार्ये.
- ब) राष्ट्रीय फलोत्पादन विकास मंडळ कार्ये
- क) सहकार निबंधकाचे अधिकार

प्र.2) आर्थिक विकासातील सहकारी साखर कारखान्यांची भूमिका सांगा?

[8]

प्र.3) कापूस सहकारी संस्थेची कार्ये आणि समस्या सांगा?

[8]

प्र.4) NABARD ची कार्ये सांगा?

[8]

प्र.5) सहकारी हिशेब तपासनिसाची कार्ये सांगा.

[8]

प्र.6) नविन आर्थिक धोरणाचे सहकारी चळवळीवरील परिणाम सांगा?

[8]

प्र.7) टीपा लिहा (कोणत्याही दोन)

[8]

- अ) फले आणि भाजीपाला सहकारी संस्थेची कार्ये
- ब) सहकारी हिशेब तपासणीचे प्रकार
- क) सहकारी चळवळीबाबतचे 1991 नंतरचे शासकिय धोरणे.





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B.Com. (Part - III) (Semester - VI) Examination, March - 2019

MODERN MANAGEMENT PRACTICES (Paper - II)

Sub. Code : 51462

[8]

Day and Date : Thursday, 28 - 03 - 2019

Total Marks : 40

Time : 12.00 Noon to 02.00 p.m.

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

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

- a) Explain in brief types of benchmarking.
- b) State the steps in implementing six sigma.
- c) Explain the meaning of TQM.

[8]

Q2) Explain the contribution of Joseph Juran in Total Quality Management. [8]

[8]

Q3) Explain in brief 20 elements of ISO-9000. [8]

[8]

Q4) What are the organizational causes of stress? [8]

[8]

Q5) Describe the procedure of Event management. [8]

[8]

Q6) Explain the features of Japanese Management. [8]

[8]

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

- a) Deming wheel.
- b) Multinational companies challenges before home countries.
- c) Role of global managers.

MMP

मराठी रूपांतर

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



- प्र.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
अ) बेंचमार्किंगचे प्रकार थोडक्यात विशद करा.
ब) सिक्स सिग्माच्या अंमलबजावणीतील टप्पे सांगा.
क) संपूर्ण गुणवत्ता व्यवस्थापनाचा अर्थ स्पष्ट करा.
- प्र.2) जोसेफ ज्युरान यांचे संपूर्ण गुणवत्ता व्यवस्थापनातील योगदान स्पष्ट करा. [8]
- प्र.3) आय एस ओ-9000 चे 20 घटक थोडक्यात स्पष्ट करा. [8]
- प्र.4) ताणाची संघटनात्मक कारणे कोणती आहेत? [8]
- प्र.5) समारंभ व्यवस्थापनाच्या कार्यपद्धतीचे वर्णन करा. [8]
- प्र.6) जपानी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.7) टिपा लिहा. (कोणत्याही दोन) [8]
अ) डेमिंग चक्र
ब) बहुराष्ट्रीय कंपन्यांची स्वदेशापुढील आव्हाने
क) जागतिक व्यवस्थापकांची भूमिका





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B.Com. (Part - III) (Semester -VI) Examination, March - 2019
ADVANCED ACCOUNTANCY (Paper - III)

Sub. Code : 51464

Day and Date : Saturday, 30 - 03 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) From the following Balance sheets of Fortune Ltd. Make out

- a) Fund Flow statement [8]
- b) Statement of changes in working capital [8]

Balance Sheet

Liabilities	2016 Rs.	2017 Rs.	Assets	2016 Rs.	2017 Rs.
Equity share Capital	1,50,000	2,00,000	Goodwill	57,500	45,000
8% Redeemable Preference Share Capital	75,000	50,000	Land&Building	1,00,000	85,000
General Reserve	20,000	35,000	Plant	40,000	1,00,000
Profit & Loss A/c	15,000	24,000	Debtors	80,000	1,00,000
Proposed Dividend	21,000	25,000	Stock	38,500	54,500
Creditors	27,500	41,500	Bills Receivables	10,000	15,000
Bills Payable	10,000	8,000	Cash in Hand	7,500	5,000
Provision for Taxation	20,000	25,000	Cash at Bank	5,000	4,000
	3,38,500	4,08,500		3,38,500	4,08,500

Additional Information:

1. Depreciation of Rs. 5,000 and Rs. 10,000 has been charged on plant and building respectively in 2017.
2. An Interim Dividend is paid in 2017 of Rs. 10,000 has been paid in 2017.
3. Income tax Rs. 17,500 has been paid during the year 2017.

P.T.O.



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

a) From the following Trial Balance of the factory for the year ended 31st March 2017 was as follows: [8]

Particulars	Rs.	Rs.
Directors Fees	2,000	-
Discount Received	-	800
Motive Power	24,000	-
Indirect Wages	3,400	-
Bank Charges	100	-
Share Capital	-	19,200
Sales	-	2,50,000
Carriage Outward	3,600	-
Loose tools depreciation	1,900	-
Reserve for Bad debts	-	2,400
Opening stock: Raw Material	42,000	-
Finished Goods	37,600	-
Purchase of Raw Material	96,000	-
Productive wages	36,000	-
Salary: Workshop	12,000	-
Office	4,000	-
Dividend Paid	600	-
Delivery Van Expenses	5,800	-
Direct Expenses	3,400	-
	2,72,400	2,72,400

The Closing Stock was:

Raw Material- Rs. 21,200, Finished goods Rs, 40,600

Prepare cost sheet

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

1. P/V Ratio
2. Break-even point
3. Profit for the sales volume Rs. 1,00,000
4. Volume of sales to make a profit of Rs. 20,000

Information given by the company is:

- a. Fixed Cost Rs. 13,000
- b. Variable Cost Rs. 30,000
- c. Total Cost Rs.56,000
- d. Net Profit Rs. 4,000
- e. Net Sales Rs. 60,000

3.

- c) Following is the balance sheet of Harshal Ltd. Pune as on 31st March 2018 [8]

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	10,00,000	Plant & Machinery	2,50,000
General Reserve	4,00,000	Furniture	1,25,000
Profit & Loss a/c	4,00,000	Motar Van	3,25,000
10% Debenture	2,00,000	Land & Building	1,00,000
Bank Overdraft	50,000	Stock	6,00,000
Bills Payable	1,00,000	Debtors	4,00,000
Sundry Creditors	2,50,000	Cash	6,00,000
	24,00,000		24,00,000

Calculate Following Accounting Ratio

- 1) Current Ratio
- 2) Quick Ratio
- 3) Proprietary Ratio
- 4) Debt-Equity Ratio

Q3) Write short notes (Any Two) [8]

- a) Advantages of Ratio Analysis
- b) Cost Sheet
- c) Break Even Analysis
- d) Factors determining working capital requirements





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B.Com. (Part - III) (Semester - VI) Examination, April - 2019
ADVANCED ACCOUNTANCY (Paper - I V)
Taxation
Sub. Code : 51465

Day and Date : Monday, 01 - 04 - 2019

Total Marks : 40

Time : 12.00 Noon to 02.00 p.m.

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

- Q1) a) Explain the deductions available under section 80 C.
- b) Miss Rekha Savardekar is working as an Executive Officer in a Multinational Company. Her office is at Bandra, Mumbai and she resides at Juhu, Mumbai. She gives you the following information regarding her salary income for the financial year 2017-18 and requests you to calculate her income from salary. Please, honour her request.
- Basic salary ₹ 42,350 per month.
 - Dearness Allowance – 50% of the basic salary. 50% of the dearness allowance enters into retirement benefits.
 - City Compensatory Allowance – 10% of the basic salary.
 - Transport Allowance for commuting between place of residence and office – 3% of basic salary.
 - Family Allowance – 5% of the basic salary and dearness allowance.
 - House Rent Allowance – 40% of the basic salary. Actually she is paying ₹ 20,000 as a rent for the flat where she resides.
 - She is allowed to use a motor car of 16 H P owned by the company for office purpose.
 - She is contributing 20% of her basic salary for Recognised Provident Fund for which the company is contributing an equal amount.
 - During the year an amount of ₹ 57,500 is credited to her Recognised Provident Fund Account as interest @ 11.5%.
 - For the year 2017-18, the company has paid her mobile bill of ₹ 2,000.
 - She has been provided free lunch during office premises. The cost of per meal is ₹ 49.50.
 - The company incurred ₹ 50,000 for her training at New York.
 - The company reimbursed medical bill of ₹ 1,32,567 incurred on the medical treatment of her mother in a hospital approved by the government.

P.T.O.



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

- a) Miss. Surekha Patil owns three houses. The names of the houses are 'Shantee', 'Vikas' and 'Pragati'. She has provided you the details of these three houses as below.

	Shantee	Vikas	Pragati
Used for the purpose of	Own residence	Own business	Let out
Municipal Value	₹ 2,50,000	₹ 3,80,000	₹ 1,50,000
Fair Rent	N. A.	₹ 4,00,000	₹ 1,40,000
Actual Rent	No	No	₹ 1,80,000
Standard Rent	N. A.	N. A.	₹ 1,20,000
Municipal Taxes	10%	15%	20%
Repairs	₹ 80,000	₹ 1,05,000	₹ 32,000
Insurance Premium	₹ 800	₹ 2,000	₹ 300
Interest on loan taken for construction	₹ 17,000	₹ 19,000	₹ 15,000

She requests you to calculate her income from house property. Kindly do this.

- b) Miss Nivedita Kamble is carrying a trading business. Her Profit & Loss A/c for the year ended on 31st March 2018 is as below.

Profit & Loss A/c

Particulars	₹	Particulars	₹
To Salary to Manager & Staff	3,32,000	By Gross Profit	11,27,000
To Salary to Proprietor	1,44,000	By Rent of House Property	60,000
To Administrative Expenses	96,000	By Dividend from Tata Co. Ltd.	4,400
To Rent of Shop & Godown	84,000	By Salary as a CHB Teacher	72,000
To Insurance of Stock	2,700	By Maturity amount of Life Policy	2,00,000
To Bad debts	1,900		
To Legal expenses	9,700		
To Repairs & Maintenance	45,800		
To Donation to a temple	5,555		
To Income Tax	12,230		
To Electricity charges	15,345		
To Depreciation	45,500		
To R. D. D.	1,000		
To Interest on Capital	25,000		
To Interest on Bank Loan	60,000		
To Advertisement	58,000		
To Loss on sale of Investments	4,170		
To Net Profit	5,20,500		
	14,63,400		14,63,400



Other Information :

- i) Legal expenses were incurred for the litigation in respect of agricultural land with her cousin.
- ii) According to Rules regarding depreciation, the allowable depreciation should be ₹ 42,000.
- iii) Loan from bank is taken for the purpose of expansion of the business.
- iv) All advertisement expenses are recurring.

She wants to pay Income Tax honestly but she doesn't know how to compute Taxable Income from Business. Will you please help her by computing Taxable Income from Business?

- C) C A Sunita Shah has her office at Ichalkarnji. She maintains her books of accounts on cash basis. Her Receipts and Payments Account for the financial year 2017-18 was as under.

Receipts	₹	Payments	₹
To Balance b/d	38,500	By Salary to staff	2,88,000
To Audit fees	6,35,500	By Travelling allowance to staff	38,450
To Income Tax consultancy fees	4,21,300	By Daily allowance to staff	36,000
To Account consultancy fees	1,87,000	By Bonus and incentives to staff	42,000
To GST consultancy fees	1,14,000	By Electricity charges	28,635
To Charges for online services	18,700	By Mobile charges	1,200
To loan from bank for office renovation	7,00,000	By Insurance of office	1,300
To Salary from University as a honorary teacher	44,000	By Purchase of Professional books	22,400
To Dividend from Indian companies	23,900	By Subscription of professional journals	8,755
To Interest on deposits	17,400	By Motor car purchased	11,25,000
To Gifts from clients on the occasion of marriage anniversary	61,500	By Running and maintenance expenses of car	48,000
To Borrowings from clients for purchase of car	5,00,000	By Office renovation expenses	9,45,000
		By Maintenance of computers and laptops	15,300
		By Internet charges	12,000
		By Interest on loan from bank	28,000
		By Life insurance premium	5,400
		By Gift to wife on the occasion of marriage anniversary	35,160
		By Sundry office expenses	3,700
		By Drawings	60,000
		By Balance c/d	17,500
	27,61,800		27,61,800



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Further Information

- i) Use of car is 60% for office and 40% for personal purpose.
- ii) Total depreciation on motor car is ₹ 56,250.
- iii) Allowable depreciation on computers and laptops is ₹ 15,000.
- iv) Allowable depreciation on books is ₹ 8,960.
- v) Expenditure on office renovation is long term capital expenditure

Sunita wants to test your knowledge regarding computation of income from profession for the A. Y. 2018-19. Compute her income from profession and present her so that, she can test your knowledge.

Q3) Write Short Notes on any two.

- a) Definition of Assessee under section 2(7).
- b) Definition of Person under section 2(31).
- c) Death-cum-Retirement Gratuity under section 10(10)
- d) Input Tax Credit (ITC)

▽▽▽▽



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Total No. of Pages : 2

B.Com. (Part - III) (Semester - VI) Examination, March - 2019
TAX PROCEDURE & PRACTICE (Vocational) (Paper - XI)
Goods & Services Tax Act (SGST, CGST, IGST) (New)
Sub. Code : 70299

Day and Date : Saturday, 30 - 03 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

- Q1) Write short notes (Any two) [8]**
- a) Refund of tax
 - b) Consumer welfare fund
 - c) Appeals to Appellate High Court
 - d) Appeals not to be filed in certain cases
- Q2) Discuss the terms "Scrutiny of returns" and "Assessment of non-filer of returns" under CGST Act. [8]**
- Q3) Discuss Appeals to appellate authority. [8]**
- Q4) Crazy Ice Cream having following turnover for the period December 2018. Calculate tax liability for the said period. [8]**
- Outward supply of trading goods of Rs. 5,29,500, tax levied separately @ 12% IGST
 - Outward supply of trading goods of Rs. 3,25,000, tax levied separately @ 18% IGST
 - Outward supply of services of Rs. 5,59,000, tax levied separately @ 2.5% SGST and CGST each
 - Inward supply of Nil rated goods of Rs. 9,35,000.
 - Inward supply of transport vehicle of Rs. 14,55,000 tax separately @ 14% CGST and SGST each with Cess 5%

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- Q5) Ramesh Enterprises is a registered person having its registration under GST Act. Outward taxable supply is at Rs. 11,90,000 tax separately charged @ 14% SGST and CGST each. He has inward supply of taxable goods is at Rs. 6,37,000 tax separately charged @ 28% IGST. The registered person pays consultation fees to his advocate for Rs. 1,00,000 for legal services from advocate. Legal services has 18% GST. Calculate tax liability of Ramesh Enterprises. [8]
- Q6) Hotel Rohini choose option to pay tax by composition as hotelier. His turnover for the quarter ending December 2018 is at Rs. 7,53,200 which includes cold drinks also. His chartered accountant billed him as consulting and audit charges for Rs. 25,000 who has also levied tax separately in bill @ 9% CGST and SGST each. Calculate tax liability of the hotel. [8]
- Q7) M/s Ahinsa Electricals sold music systems of Rs. 6,05,000 tax levied separately @14% SGST and CGST each. Also sold television sets exceeding 32 inches for Rs. 6,69,000 tax levied separately @ 14% CGST and 14% SGST. M/s Ahinsa Electricals has inward supply of Dolby systems of Rs. 12,80,000 tax separately @ 28% IGST from Noida and television sets of Rs. 8,19,000 tax separately @ 14% SGST and CGST each from Pune. Calculate tax liability of M/s Ahinsa Electricals. [8]

▽▽▽▽





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B.Com. (Part - III) (Semester - VI) Examination, April - 2019
TAX PROCEDURE & PRACTICE (Paper - XII)
Finance (Customs) (Vocational) (New)
Sub. Code : 70300

Day and Date : Monday, 01 - 04 - 2019

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) What is meant by licenses under restricted import? What are the provisions regarding it? What are the types of these licenses? [10]

OR

Explain in brief the following concepts under Customs Act, 1962.


- a) Import by post
- b) Form ARE -1
- c) Types of Exporter

Q2) State the procedure of clearance of imported goods for warehousing. [10]

OR

- a) After visiting USA, Mrs. & Mr. Ahuja brought to India a laptop computer valued at Rs. 50,000/-, personal effects valued at Rs. 90,000/- and a personal computer for Rs. 62,000/-. What is the Customs Duty payable? [5]
- b) Mrs. Ahuja, a person of Indian origin, aged 28 years, having gone to China on tour on 15/04/2016, with her baby aged 1.5 years, she carried with her following goods -
 - i) Personal effects like clothes of Mrs. A valued at Rs. 40,000/-
 - ii) Used personal effects of infant valued at Rs. 60,000/-
 - iii) Laptop worth Rs. 65,000/-

P.T.O

- 
- iv) Travel souvenirs valued at Rs. 25,000/-
 - v) 1 litre of wine worth Rs. 20,000/-
 - vi) Mobile worth Rs. 20,000/-
 - vii) Digital camera Rs. 60,000/-
 - viii) Cigars 20 worth Rs. 1,340/-

What is the custom duty payable?

[5]

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

[20]

- a) Pro-forma Invoice
- b) Canalized Export
- c) Rules of Duty Drawback
- d) Quantity restrictions in Baggage
- e) Certificate of Origin
- f) Mate's Receipt





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B. Com. (Part - III) (Semester - VI) Examination, March - 2019
ADVANCED BANKING (Paper - III)
Banking Law & Practice
Sub. Code : 51468

[5]

Day and Date : Saturday, 30 - 03 - 2019

Total Marks : 40

[20]

Time : 12.00 noon to 02.00 p.m.

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

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

- State the functions of collecting banker.
- State the causes of dishonor of cheque.
- Explain the types of endorsement.

Q2) Explain the obligations and legal protection of paying banker. [8]

Q3) State the merits and demerits of E-banking. [8]

Q4) What is negotiable instrument? Discuss the types of negotiable instruments. [8]

Q5) State the principles of lending in detail. [8]

Q6) What is financial inclusion? Explain the steps taken by Reserve Bank of India for financial inclusion. [8]

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

- Types of crossing of cheque.
- Cyber crimes and frauds.
- Use of IT in banking.

P.T.O.



मराठी रूपांतर

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

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

- अ) वसुली बँकेची कार्ये सांगा.
ब) धनादेशाच्या अनादाराची कारणे सांगा.
क) पृष्ठांकनाचे प्रकार स्पष्ट करा.



[8]

प्र.2) प्रदायी बँकेच्या जबाबदाऱ्या आणि कायदेशीर संरक्षण स्पष्ट करा.

[8]

प्र.3) इलेक्ट्रॉनिक बँकिंगचे गुण-दोष स्पष्ट करा.

[8]

प्र.4) चलनक्षम दस्तऐवज म्हणजे काय? चलनक्षम दस्तऐवजांच्या प्रकारांची चर्चा करा.

[8]

प्र.5) बँक कर्ज विषयक विविध तत्वे सविस्तर स्पष्ट करा.

[8]

प्र.6) वित्तीय समावेशन म्हणजे काय? वित्तीय समावेशनासाठी रिझर्व बँकेने केलेले प्रयत्न स्पष्ट करा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) धनादेशाच्या रेखांकनाचे.
ब) सायबर गुन्हे आणि घोटाळे.
क) माहिती-तंत्रज्ञानाचा बँकिंग क्षेत्रातील वापर.



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B.Com. (Part - III) (Semester - VI) Examination, April - 2019
ADVANCED BANKING & FINANCIAL SYSTEM (Paper - IV)

Banks & Financial Institutions

Sub. Code : 51469

Day and Date : Monday, 01 - 04 - 2019

Total Marks : 40

Time : 12.00 Noon to 02.00 p.m.

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

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

- a) State the functions of state financial corporations.
- b) Investment banking.
- c) Nature of universal banking.

Q2) Explain the role of financial intermediaries in economic development. [8]

Q3) Describe the importance of development banking. [8]

Q4) State the structure and features of non-bank financial institutions. [8]

Q5) Explain the working and performance of mutual funds. [8]

Q6) Describe the functions and progress of IFCI. [8]

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

- a) Off-shore banking
- b) EXIM bank
- c) Multinational Banking



Banking

मराठी रूपांतर

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

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

[8]

- अ) राज्य वित्त महामंडळाची कार्ये सांगा.
ब) गुंतवणूक बँका
क) वैश्विक बँकांचे स्वरूप

प्र.2) आर्थिक विकासातील वित्तीय मध्यस्थ संस्थांची भूमिका स्पष्ट करा.

[8]

प्र.3) विकास बँकांचे महत्त्व विषद करा.

[8]

प्र.4) भारतातील बँकेतर वित्तीय संस्थांची रचना आणि वैशिष्ट्ये स्पष्ट करा.

[8]

प्र.5) म्युच्युअल फंडाची कार्यप्रणाली आणि प्रगती स्पष्ट करा.

[8]

प्र.6) भारतीय औद्योगिक वित्त महामंडळाची कार्ये व प्रगती विषद करा.

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

[8]

- अ) ऑफ शोअर बँकिंग
ब) आयात-निर्यात बँक
क) बहुराष्ट्रीय बँका

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

Sub. Code : 51461

Day and Date : Monday, 26 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

[8]

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

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

[8]

- a) What is Doctrine of ultra vires?
- b) What are the provisions regarding appointment of members of District Forum?
- c) What is Trademark?

[8]

Q2) State various persons involved in company management? [8]

[8]

Q3) Explain Powers and Functions of SEBI. [8]

[8]

Q4) What is e-commerce? Explain its nature. [8]

[8]

Q5) What is Regulation of Depositories? State conditions for its registration. [8]

[8]

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

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

- a) Company merger.
- b) Restrictive trade practices.
- c) Digital signature.

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मराठी रूपांतर

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

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

- अ) निष्फलतेचे तत्व म्हणजे काय?
ब) जिल्हा मंचाच्या सदस्य नेमणूक विषयक तरतूदी कोणत्या आहेत?
क) व्यापारी चिन्ह म्हणजे काय?

प्र.2) कंपनी व्यवस्थापनात सहभागी असणाऱ्या विविध व्यक्तींची माहिती द्या?

प्र.3) सेबीचे अधिकार व कार्ये स्पष्ट करा.

प्र.4) ई कॉमर्स म्हणजे काय? त्याचे स्वरूप सांगा.

प्र.5) निक्षेपगार नियमन म्हणजे काय? निक्षेपगार नोंदणीच्या अटी सांगा.

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

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) कंपनी विलिनीकरण.
ब) प्रतिबंधित व्यापारी प्रथा.
क) अंकीय स्वाक्षरी.

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B.Com. (Part - III) (Semester - VI) Examination, November - 2018
BUSINESS ENVIRONMENT (Compulsory) (Paper - II)

Indian Economic Environment

Sub. Code : 51460

[8]

Day and Date : Saturday, 24 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

[8]

Q1) Write short answers (any two)

[8]

- a) State objectives of SAARC.
- b) State the objectives of economic planning in India.
- c) Discuss the balance of payments crisis in India.

[8]

[8]

Q2) Explain effects of privatization in India.

[8]

[8]

Q3) State merits of multinational corporations.

[8]

[8]

Q4) State importance of service sector in Indian economy.

[8]

[8]

Q5) State the achievements of International Monetary Fund.

[8]

Q6) Explain the need of foreign capital in India.

[8]

Q7) Write short notes (any two)

[8]

- a) 12th five year plan
- b) Liberalization
- c) World Trade Organization (WTO)

C

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मराठी रूपांतर

सूचना : 1) सर्व प्रश्न समान गुण दर्शवितात.

2) सातपैकी कोणतेही पाच प्रश्न सोडवा.

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

अ) सार्कची उद्दिष्टे विशद करा.

ब) भारतातील आर्थिक नियोजनाची उद्दिष्टे स्पष्ट करा.

क) भारतातील व्यवहारतोल समस्येची चर्चा करा.

प्र.2) खाजगीकरणाचे भारतात झालेले परिणाम स्पष्ट करा.

प्र.3) बहुराष्ट्रीय महामंडळाचे गुण विशद करा.

प्र.4) भारतीय अर्थव्यवस्थेत सेवा क्षेत्राचे असणारे महत्व विशद करा.

प्र.5) आंतरराष्ट्रीय नाणेनिधीचे यश विशद करा.

प्र.6) भारतात विदेशी भांडवलाची गरज स्पष्ट करा.

प्र.7) टीपा लिहा. (कोणत्याही दोन)

अ) 12 वी पंचवर्षीक योजना

ब) उदारीकरण

क) जागतिक व्यापार संघटना



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

[8]

CO-OPERATIVE DEVELOPMENT (Paper - II)

Sub. Code : 51463

Day and Date : Wednesday, 28 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

[8]

[8]

Q1) Write short answers (Any two) :

[8]

[8]

a) Function Dairy Co-operatives

[8]

b) Role of NABARD.

[8]

c) Powers of registrar.

[8]

Q2) Explain the role of sugar Co-operative in rural development?

[8]

Q3) Explain the function of Fruits and Vegetables Co-operatives?

[8]

Q4) Explain the functions of NCDC.

[8]

Q5) Explain the responsibilities of Auditor?

[8]

Q6) Explain the remedies to strengthen Co-operative movement?

[8]

Q7) Write Short Notes (Any two) :

[8]

a) Function NABARD

b) Objectives of Co-operative Audit

c) Powers of auditor

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मराठी रूपांतर

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

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

- अ) सहकारी दुध संस्थाची कार्ये.
ब) नाबार्डची भूमिका.
क) सहकार निबंधकाचे अधिकार

[8]

प्र.2) ग्रामीण विकासामधील सहकारी साखर कारखाण्याची भूमिका स्पष्ट करा.

[8]

प्र.3) फळे आणि भाजीपाला सहकारी संस्थाची कार्ये सांगा ?

[8]

प्र.4) NCDC ची कार्ये स्पष्ट करा.

[8]

प्र.5) हिशेब तपासणीसाठीच्या जबाबदाऱ्या स्पष्ट करा ?

[8]

प्र.6) सहकारी चळवळ बळकट करण्यासाठीचे उपाय स्पष्ट करा ?

[8]

प्र.7) टीपा लिहा. (कोणत्याही दोन)

- अ) NABARD कार्ये
ब) हिशेब तपासणीचे उद्देश
क) हिशेब तपासणीसाठीच्या अधिकार



[8]





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B.Com. (Part - III) (Semester - VI) Examination, November - 2018
MODERN MANAGEMENT PRACTICES (Revised) (Paper - II)
Sub. Code : 51462

Day and Date : Tuesday, 27 - 11 - 2018
Time : 12.00 noon to 02.00 p.m.

Total Marks : 40

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

- Q1) Write short answers (any two) : [8]**
- a) Concept of total Quality Management.
 - b) Importance of six sigma.
 - c) Meaning of stress.
- Q2) Explain contribution of Edward Deming in Total Quality Management. [8]**
- Q3) What is Benchmarking? Explain its advantages. [8]**
- Q4) What is Time Management? State its importance. [8]**
- Q5) Explain Japanese Management. [8]**
- Q6) State challenges before Host countries of Multinational companies. [8]**
- Q7) Write short notes (any two) : [8]**
- a) Importance of ISO quality standards.
 - b) Types of Events.
 - c) Coping strategies for stress.

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मराठी रूपांतर

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



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

- अ) संपूर्ण गुणवत्ता व्यवस्थापन संकल्पना.
ब) सिक्स सिग्माचे महत्व.
क) ताण संज्ञेचा अर्थ.

[8]

प्र.2) संपूर्ण गुणवत्ता व्यवस्थापन अभ्यासात एडवर्ड्स डेमिंग यांचे योगदान स्पष्ट करा.

[8]

प्र.3) बेंचमार्किंग म्हणजे काय? त्याचे फायदे स्पष्ट करा.

[8]

प्र.4) वेळेचे व्यवस्थापन म्हणजे काय? त्याचे महत्व सांगा.

[8]

प्र.5) जपांनी व्यवस्थापन स्पष्ट करा.

[8]

प्र.6) बहुराष्ट्रीय कंपन्यांचे यजमान देशापुढील आव्हाने सांगा.

[8]

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

[8]

- अ) आय एस्. ओ. गुणवत्ता मानकांचे महत्व.
ब) समारंभाचे प्रकार
क) ताण नियंत्रणासाठी उपाययोजना





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B.Com. (Part - III) (Semester - VI) Examination, November - 2018
ADVANCED ACCOUNTANCY (Paper - III)

Sub. Code : 51464

[8] Day and Date : Thursday, 29 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

[8]

Q1) The following is the summarized Trading & Profit and loss A/c of VM Manufacture Ltd. For the year ending 31st March, 2016 in which year 800 fans were sold by the said company

[8]

Trading & Profit & Loss Account

[8]

Particular	Rs.	Particular	Rs.
To cost of materials	3,20,000	By Sales	16,00,000
To Direct Wages	4,80,000		
To Manufacturing Charges	2,00,000		
To Gross Profit	6,00,000		
	16,00,000		16,00,000
To Office Salaries	2,40,000	By Gross Profit	6,00,000
To Rent & Taxes	40,000		
To Selling Expenses	80,000		
To General Expenses	1,20,000		
To Net Profit	1,20,000		
	6,00,000		6,00,000

[8]

Following estimates were made by the costing department of the company for the year ending 31st March 2017

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- a) The output & the sales will be of 1000 fans
- b) The price of materials will rise by 25% on the previous year level
- c) Wages during the year will rise by 12½ %
- d) Manufacturing cost will rise in proportion to the combined cost of materials and wages
- e) Selling cost per unit will remain unchanged
- f) Other expenses will remain unaffected by the rise in output

from the above information prepare :

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

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

- a) Vijay Trading Co. Ltd. provides you the following information [8]
 - i) Sales of the year ending on 31st March 2016- 12,00,000
 - ii) Components of selling price are: material – 60% Operating expenses – 15% and Profit – 25%
 - iii) Average credit allowed to debtors - 2½ months
 - iv) Average credit allowed by creditors 1½ months
 - v) Materials remain in store on average - 1 month
 - vi) Average processing period - 2 months
 - vii) Finished goods remain in warehouse on average – 3 months
 - viii) 10% of the working capital is required for contingencies
 - ix) Bank of Maharashtra sanctioned 5,00,000 as overdraft which, can be used as working capital

You required determining the working capital requirement of the company.

- b) You are presented with the following figures prepared from the audited profit and loss A/c and Balance Sheet of Ashwin Ltd. on 31st March 2016. [8]

Liabilities	Rs.	Assets	Rs.
Paid up share capital	2,24,000	Plant & Machinery	48,000
Profit & Loss A/C	40,000	Furniture	40,000
Trade Creditors	1,04,000	Stock	2,00,000
Bills Payable	40,000	Sundry debtors	1,00,000
		Bills Receivables	20,000
Total	4,08,000	Total	4,08,000

Sales 4,00,000

Gross profit 1,00,000

Net profit 20,000

The stock at beginning of the year was Rs. 16,000

You required to calculate:

- 1) Current Ratio
- 2) Acid test ratio
- 3) Stock turnover ratio
- 4) Fixed Asset to Net worth ratio

c) Kamal Industries Sangli provide the following cost data. [8]

Particular	Rs.
Sales	1,50,000
Marginal Cost	1,20,000
Gross Profit	60,000
Fixed overhead	20,000
Net Profit	40,000

You are require to calculate

- 1) P/V Ratio
- 2) BEP (Sales)
- 3) Margin of Safety when sales are Rs. 4,00,000
- 4) Net profit when sales are Rs. 4,00,000

Q3) Write Short Note (any Two) : [8]

- a) Liquid Ratio.
- b) Factors determining requirement of working capital.
- c) Advantages of cost sheet.
- d) Limitation of marginal costing.





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B.Com. (Part - III) (Semester - VI) Examination, November - 2018
ADVANCED ACCOUNTANCY (Paper - IV)

Taxation

Sub. Code : 51465

Day and Date : Friday, 30 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

- Q1) a) Residential status of HUF and a Company. [8]**
- b) Mr. Ajit is an employee of Bajaj Auto Ltd. Aurangabad give the following information for the A. Y. 2017-18 [8]
- i) Basic Salary ₹ 8,000 p.m.
 - ii) Advance Salary for marriage of daughter ₹ 26,000
 - iii) Children's Hostel allowance ₹ 16,000 p.a. for two children
 - iv) Transport allowance for travelling between place of work and residence ₹ 2,000 p.m.
 - v) Medical allowance ₹ 600 p.m. (He has incurred medical expenditure of ₹ 2,000 during the year)
 - vi) Accommodation at Aurangabad owned by company and deducted 10% of basic Salary towards rent. Furniture costing ₹ 25,000 provided in the house.
 - vii) The company gives him free Services of sweeper ₹ 600 p.m. and chaukidar ₹ 500 p.m.
 - viii) Company has been paid his LIC premium of ₹ 13,000 during the previous year.
 - ix) Professional tax paid by Mr. Ajit ₹ 600 p.m.
- Compute the taxable income from salary of Mr. Ajit for the A.Y. 2017-18 assuming population of Aurangabad is 2.5 Lakh.

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

a) Mr. Suresh has two houses at Pune particular of which are under. [8]

Particulars	House A	House B
	Self occupied	Let out for Residence
i) Nature of Use		
ii) Municipal Value	4,80,000	3,20,000
iii) Fair Rent	5,60,000	3,60,000
iv) Rent received	-	4,00,000
v) Municipal taxes paid	10%	10%
vi) Ground rent	12,000	8,000
vii) Fire Insurance	16,000	12,000
viii) Collection charges	8,000	14,000
ix) Land revenue	28,000	20,000
x) Interest on Loan		
I) For marriage of daughter	-	1,20,000
II) For construction	80,000	-

Compute income from house property of Mr. Suresh for the A.y. 2017-18

b) Dr. Rahul Deshmukh, a medical practitioner, Submit below his receipts and payment Account for the year ending March 31, 2017. [8]

Receipts		Payments	
	₹		₹
To Balance b/d	1,10,000	By clinic Rent	1,20,000
To Visiting fees	1,65,000	By Staff Salaries	1,80,000
To Consultation fees	1,65,000	By Electricity	9,000
To Sale of Medicines	1,25,000	By Medical Books	4,000
To Sale of old Equipments at Book Value	8,000	By Purchase of Medicine	80,000
To operation Theatre Rent	1,15,000	By Motor Car exp.	60,000
To Interest and Dividend	20,000	By Audit fees	20,000
		By Staff welfare Expenses	8,000
		By Entertainment	6,000
		By Surgical Equip.	1,30,000
		By Balance c/d	91,000
	<u>7,08,000</u>		<u>7,08,000</u>

Additional information.

- Depreciation as per Income Tax Rules on Motor Car for professional Use ₹ 12,000.
- One-third of Motor Car expenses relate to his personal use.



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- iii) The rate of depreciation on Surgical equipment is 15%. The W.D.V. of equipment bought forward from earlier year ₹ 46,000
- iv) Audit fees include income tax appeal expenses ₹ 10,000
- Compute the taxable income from profession for the A.Y. 2017-18
- c) Following is the Profit and Loss account of Mr. Raja for the year ended 31st March, 2017. [8]

Particulars	₹	Particulars	₹
To Salaries	48,000	By Gross profit	1,61,200
To General expenses	13,000	By Bad debts Recovered	4,000
To Interest on Capital	17,200	By Interest on Debenture	3,000
To Bad debts	2,000	By Dividend	13,000
To R.D.D.	8,000		
To Interest on Loan	14,000		
To Income Tax Provision	10,000		
To Donation	5,000		
To Motor Car Expenses	10,000		
To Depreciation Provision	12,000		
To Net profit	42,000		
	<u>1,81,200</u>		<u>1,81,200</u>

Additional Information

- i) Depreciation allowed ₹ 8,000
- ii) Motor Car is used for private purpose
- iii) General expenses include ₹ 1,000 for travelling at Nashik Tirthayatra (Pilgrimage)

Compute the taxable income from business for the A.Y. 2017-18

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

[8]

- a) Person UIS2 (31)
- b) E-payment of Income Tax
- c) Tax free perquisites (any Eight)
- d) House Rent Allowance

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B.Com. (Part - III) (Semester - VI) Examination, November- 2018
TAX PROCEDURE & PRACTICE (Vocational) (New)
Finance (Customs) (Paper -XII)
Sub. Code : 70300

Day and Date : Friday, 30 - 11 - 2018

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

Q1) What is Duty Drawback Scheme? State the types of it. [10]

OR

Which documents are to be attached with Bill of Entry for clearance of imported goods?

- Q2) a) After visiting USA, Mrs. & Mr. Ahuja brought to India a Laptop Computer valued at Rs. 40,000/- personal effects valued at Rs. 90,000/- and a personal computer for Rs. 42,000/-. What is the customs duty payable? [5]**
- b) Mr. A, an Indian resident, aged 50 years, returned to India after visiting England on 10/04/2009. He had been to England on 01/04/2009. On his way back to India he brought following goods with him. [5]
- his personal effects like clothes etc. valued at Rs. 40,000/-
 - 1 Litre of wine worth Rs. 1,000/-
 - A video cassette recorder worth Rs. 11,000/-
 - A microwave oven worth Rs. 20,000/-
- What is the custom duty payable?

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

- Advance license
- Pro-forma invoice
- Import of Gold & Silver
- Import through Courier
- Certificate of Inspection
- Form ARE-1

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