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[Total No. of Printed Pages - 06

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M. Com. (Part - I) Examination – 2012
MANAGEMENT ACCOUNTING
(New : 1051)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. Define the term ‘Management Accounting’. Explain its objectives, advantages and limitations.

OR

What is Working Capital? Explain the various factors of determining working capital.

Q. 2. The following are the Balance Sheets of UNIPUNE Limited, Pune, prepared as on 31st March 2008 and 31st March 2009 :

Liabilities	31-03-08	31-03-09	Assets	31-03-08	31-03-09
Share Capital	12,00,000	14,00,000	Plant and Machinery	7,50,000	8,25,000
General Reserve	2,50,000	3,00,000	Land and Building	12,00,000	11,40,000
Profit and Loss A/c	1,52,000	1,56,000	Furniture	1,60,000	2,00,000
Bank Loan	3,50,000	–	Sundry Debtors	1,85,000	1,50,000
15% Debentures	4,00,000	5,00,000	Bills Receivable	80,000	45,000
Sundry Creditors	86,000	68,000	Stock	37,000	30,000
Bills Payable	68,000	73,000	Cash at Bank	78,000	1,10,000
Provision for Taxation	34,000	43,000	Preliminary expenses	50,000	40,000
	<u>25,40,000</u>	<u>25,40,000</u>		<u>25,40,000</u>	<u>25,40,000</u>

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You are required to prepare the Fund Flow Statement with necessary working notes after considering the following information :

- (a) Dividend was distributed on the shares @ 15%.
- (b) Plant and Machinery and Furniture was depreciated by 10% and Land and Building was depreciated by 5%.
- (c) The 15% Debentures were issued at 5% discount which was written off through the General Reserve Account.
- (d) During the year Rs. 30,000 are provided for taxes.
- (e) During the year a machine costing Rs. 50,000 having depreciated by 60% was lost by fire and the Insurance Company has settled the claim at 80% of the book value.
- (f) During the year new furniture of Rs. 1,00,000 was purchased and some of the old furniture was sold @ 60% loss.

OR

From the different ratios given below complete the Balance Sheet in the given format :

- Sales to total assets 3
- Sales to fixed assets 5
- Current Assets are 2/3rd of the fixed assets.
- Inventory Turnover Ratio 20
- Debtors' Turnover Ratio 15
- Current Ratio 2
- Total assets to Net worth 2.5
- Debt Equity Ratio 1
- Sales during the year are Rs. 30,00,000

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BALANCE SHEET

Liabilities		Assets	
Net Worth	?	Fixed Assets	?
Long term Debt	?	Inventories	?
Current Liabilities	?	Debtors	?
		Cash at Bank	?
<u>???</u>		<u>???</u>	

Q.3. The following are the estimates of Mr. Budget :

Months	Sales	Purchases	Wages	Overheads	
				Factory	Office
February	2,00,000	1,20,000	30,000	20,000	2,000
March	2,60,000	1,40,000	40,000	30,000	2,000
April	2,80,000	1,50,000	50,000	25,000	2,500
May	3,00,000	1,80,000	70,000	30,000	4,000
June	2,50,000	1,20,000	65,000	25,000	6,000
July	3,20,000	2,50,000	50,000	28,000	8,000
August	2,80,000	2,60,000	60,000	32,000	7,500

Additional Information :

- (1) 20% of the sales are cash sales. 60% of the credit sales are recovered in the next month while the remaining two months after.
- (2) 10% of the purchases are made by making an advance payment of one month, 20% of the purchases are on cash basis while the remaining purchases are made on 2 months credit.
- (3) 70% of the wages are paid to skilled workmen on monthly basis while the remaining wages are paid to unskilled workmen on weekly basis.
- (4) Factory and Office overheads are fixed to the extent 30% and 70% respectively which are paid one month in arrears.

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- (5) Variable overheads are paid in the same month.
- (6) Advance Income Tax Rs. 30,000 is to be deposited in the month of June. Interest on 10,000, 14% convertible debentures of Rs. 10 each, issued 2 years back at 20% premium, is due on 1st April and 1st October every year.
- (7) Balance as on 31st March 2009 was Rs. 1,00,000.

You are required to prepare Cash Budget for the period from 1st April to 31st July 2009.

OR

- (A) What is Cost of Capital ? Explain its importance in financial decisions. [10]
- (B) CC Limited, Pune, wants to raise long term fund amounting to Rs. 60,00,000 by issuing Equity Shares, Preference Shares and Debentures in any of the following ratios : [10]

Alternative I - 3 : 2 : 1

Alternative II - 1 : 2 : 3

Alternative III - 5 : 3 : 2

The specific cost of capital is as follows :

Equity Shares - 20%

Preference Shares - 16%

Debentures - 12%

You are required to advise the management as to the best alternative for the Company.

Q. 4. CAPBUD Limited, Pune, wants to purchase a new machine for the Company. There are three alternative machines available, the details of which are as follows :

Particulars	Machine A	Machine B	Machine C
Cost	Rs. 4.00	Rs. 5.00	Rs. 6.00
Life	5 Years	5 Years	5 Years

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Year	Net profit after depreciation and tax		
1 st	50,000	20,000	1,50,000
2 nd	50,000	30,000	1,00,000
3 rd	50,000	50,000	50,000
4 th	50,000	1,00,000	30,000
5 th	50,000	1,50,000	20,000

Depreciation has been charged by straight line method. The Company expects minimum rate of return at 10% at which the present value of Rs. 1 to be received at end of each year is given below :

Year	1	2	3	4	5
Present Value	0.909	0.826	0.751	0.683	0.621

You are required to advise the management which of the alternative machines is the best on the basis of the following methods appraisal :

- (a) Pay back method
- (b) Average return on average investment
- (c) Net Present Value
- (d) Profitability Index

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Q. 5. Write notes on **any four** of the following :

- (a) Limitations of Ratio Analysis
- (b) Break even chart
- (c) Budget Manual
- (d) Internal rate of return
- (e) Kinds of Reports
- (f) Characteristics of an Ideal Report



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M. Com. (Part - I) Examination – 2012
BUSINESS ADMINISTRATION
(Optional)
(Paper - II)
(Financial Management)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. What do you understand by Financial Management? Explain the role of Financial Manager in Financial Management.

OR

What is Capital Budgeting? Explain the significance of capital budgeting.

Q.2. Explain the concept of Working Capital. Discuss the factors which determine the requirement of working capital.

OR

What is Over Capitalization? State the causes, effects and remedies of Over Capitalization.

Q.3. What is Inflation Accounting? Discuss the importance of Inflation Accounting.

OR

Explain the meaning of a Cash Flow Statement. Discuss its important objectives and utility.

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Q. 4. Discuss the objectives and importance of Human Resource Accounting.

OR

What is Foreign Exchange Market? Who are the Participants in Foreign Exchange Market? What are their motivations?

Q. 5. Write short notes on **(any two)** :

- (a) Issue of Bonus Shares
 - (b) Functions of Stock Exchange
 - (c) Projected Profit and Loss Account
 - (d) Causes of Acquisition
-

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

सूचना : (१) सर्व प्रश्न सोडविणे आवश्यक आहे.

(२) सर्व प्रश्नांना समान गुण आहेत.

प्र. १. 'वित्तीय व्यवस्थापनापासून' तुम्हांस काय अर्थबोध होतो? वित्तीय व्यवस्थापनात वित्तीय व्यवस्थापकाची भूमिका स्पष्ट करा.

किंवा

भांडवली अंदाजपत्रक म्हणजे काय? भांडवली अंदाजपत्रकाचे महत्त्व स्पष्ट करा.

प्र. २. खेळते भांडवल म्हणजे काय? खेळते भांडवल ठरवित असताना विचारात घ्यावयाच्या घटकांची चर्चा करा.

किंवा

अधिक भांडवलीकरण (Over capitalisation) म्हणजे काय? अधिक भांडवलीकरणाची कारणे, परिणाम व उपाय सांगा

प्र. ३. चलनवाढ लेखांकन म्हणजे काय? चलनवाढ लेखांकनाचे महत्त्व स्पष्ट करा.

किंवा

'रोख प्रवाह तक्त्या'चा अर्थ स्पष्ट करा. त्याची प्रमुख उद्दिष्टे व उपयुक्तता स्पष्ट करा.

प्र. ४. मानवी संसाधन लेखांकनाची (Human resources accounting) उद्दिष्टे आणि महत्त्व सांगा.

किंवा

परकीय चलन बाजार (Foreign Exchange Market) म्हणजे काय? परकीय चलन बाजारात कोण सहभाग घेतात? त्यांच्या प्रेरणा (Motivations) कोणत्या असतात?

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प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- (अ) बोनस भाग वितरण (Issue of Bonus Shares)
- (ब) रोखे विनिमय केंद्राची कार्ये (Functions of Stock Exchange)
- (क) भावी काळाचे नफा-तोटा पत्रक (Projected Profit and Loss Account)
- (ड) संस्था ताब्यात घेण्याची कारणे (Causes of Acquisition)



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M. Com. (Part - I) Examination – 2012

**SECRETARIAL PRACTICES AND COMPANY
MANAGEMENT**

(Optional)

(Paper - II)

**(Laws and Practices Relating to Liberalization,
Privatization and Globalization)**

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. Explain in detail E-Commerce Modules with suitable examples.

OR

What is Front Page Editor? Explain various features of front page editor.

Q. 2. Explain the Purchase Procedure with reference to E-Commerce.

OR

Define E-Commerce. Explain the scope of E-commerce.

Q. 3. Write notes on :

- (a) Cyber Law
- (b) Role of I.S.P.

OR

Write notes on :

- (a) International Frame Work
- (b) Time and Place of Dispatch of Data Messages

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Q.4. Explain various miscellaneous provisions under sections 80 to 94 as per Information Technology Act, 2002.

OR

Explain various provisions relating to ‘Attribution of Data Messages’, and ‘Acknowledgement of Receipt’.

Q.5. Write short notes on **(any four)** :

- (a) Features of HTML
 - (b) Variation by Agreement
 - (c) E-Governance
 - (d) Retention of Data Messages.
 - (e) Supply Chain Management
 - (f) Cyber Crimes
-

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
-

प्र. १. ई-कॉर्मर्स प्रणाली उचित उदाहरणांसह सविस्तर स्पष्ट करा.

किंवा

‘फ्रंट पेज एडिटर’ म्हणजे काय? फ्रंट पेज एडिटरची विविध वैशिष्ट्ये स्पष्ट करा.

प्र. २. ई-कॉर्मर्सच्या संदर्भात खरेदी कार्यपद्धती स्पष्ट करा.

किंवा

ई-कॉर्मर्सची व्याख्या द्या. ई-कॉर्मर्सची व्याप्ती स्पष्ट करा.

प्र. ३. टिपा लिहा :

- (अ) सायबर कायदा (Cyber law)
- (ब) आय. एस. पी.ची भूमिका

किंवा

टिपा लिहा :

- (अ) आंतरराष्ट्रीय चौकट (International Frame work)
- (ब) डाटा संदेश पाठविण्याची वेळ व ठिकाण

प्र. ४. माहिती तंत्रज्ञान कायदा, २००२ अंतर्गत कलम ८० ते ९४ अनुसार इतर विविध तरतुदी स्पष्ट करा.

किंवा

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माहिती तंत्रज्ञान कायद्याअंतर्गत 'अँट्रीबूशन ऑफ डाटा मेसेजेस' व 'पोहोच पावती' या संदर्भातील विविध तरतुदी स्पष्ट करा.

प्र. ५. टिपा लिहा (कोणत्याही चार) :

- (अ) एच. टी. एम. एल.ची वैशिष्ट्ये
- (ब) व्हेरीयेशन बाय अँग्रीमेंट
- (क) ई-गव्हर्नन्स
- (ड) रिटेंशन ऑफ डाटा मेसेजेस
- (इ) पुरवठा साखळी व्यवस्थापन
- (फ) सायबर गुन्हे



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M. Com. (Part - I) Examination – 2012
SECRETARIAL PRACTICE AND COMPANY
MANAGEMENT
Paper - II
(Intellectual Property Laws) (1552)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q.1. Explain the nature of Intellectual Property. What are the various types of intellectual properties?

OR

Discuss the importance of protection of ‘Intellectual Property’.

Q.2. What do you mean by ‘Invention’? Which inventions are not patentable?

On which ground opposition can be made for grant of patents?

OR

Define the term ‘Patent’. State the provision of the Patent Act, 1970 with reference to ‘surrender’ and ‘revocation’ of patents.

Q.3. Explain the features of Trade Mark as an intellectual property. What are the functions of trade mark? State the essentials of good trade mark.

OR

What is infringement of trade mark? What are the remedies available if the trade mark is infringed?

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Q. 4. State the provisions of the Copyright Act, relating to registration of copyright.

OR

Who is an Author of a Work? What are his rights? How are these rights protected?

Q. 5. Write short notes on **(any four)** :

- (a) Patent of Addition.
 - (b) Subject matter of Copyright.
 - (c) Opposition to registration of Trade Mark.
 - (d) Rights of the Patentee.
 - (e) Infringement of Copyright.
 - (f) Register of Trade Mark.
-

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-
-

प्र. १. बौद्धिक संपदेचे स्वरूप स्पष्ट करा. बौद्धिक संपदेचे विविध प्रकार कोणते?

किंवा

- (अ) बौद्धिक संपदेच्या संरक्षणाचे महत्त्व विशद करा.
- (ब) राष्ट्राच्या आर्थिक विकासातील बौद्धिक संपदेची भूमिका स्पष्ट करा.

प्र. २. 'शोध' म्हणजे काय? कोणत्या शोधांचे पेटन्ट घेता येत नाही? पेटन्टच्या मान्यतेस कोणत्या पाश्वर्भूमीवर विरोध करता येतो?

किंवा

'पेटन्ट'ची व्याख्या करा. 'पेटन्ट परत करणे' आणि 'पेटन्ट रद्द करणे' यासंबंधी पेटन्ट कायदा, १९७०मधील तरतुदी सांगा.

प्र. ३. बौद्धिक संपदा म्हणून व्यापार चिन्हाची वैशिष्ट्ये स्पष्ट करा. व्यापार चिन्हाची कार्ये कोणती? चांगल्या व्यापार चिन्हाच्या आवश्यक बाबी सांगा.

किंवा

व्यापार चिन्हाचे उल्लंघन म्हणजे काय? व्यापार चिन्हाचे उल्लंघन झाल्यास कोणत्या उपाययोजना उपलब्ध असतात?

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प्र. ४. कॉपीराइटच्या नोंदणीसंबंधी कॉपीराइट कायद्यातील तरतुदी सांगा.

किंवा

कार्यमालक (Author of Work) म्हणजे कोण? त्याचे हक्क कोणते? हक्कांचे संरक्षण कसे केले जाते?

प्र. ५. टिपा लिहा (कोणत्याही चार) :

- (अ) वाढीचे पेटन्ट
- (ब) कॉपीराइटचे प्रतिपाद्य विषय
- (क) व्यापार चिन्ह नोंदणीस विरोध
- (ड) पेटन्ट धारकाचे हक्क
- (इ) कॉपीराइटचे उल्लंघन
- (फ) व्यापार चिन्हांची नोंदवही



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M. Com. (Part - I) Examination – 2012
(New 1651)
Paper - I

(Co-operative Movement in India and Abroad)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q. 1. Elaborate the concept and nature of Modern Cooperation.

OR

Explain in detail the Principles of Cooperation and their applications in Cooperation.

Q. 2. Explain in detail the Cooperation in Capitalistic System.

OR

Elaborate the role of Cooperation in Mixed Economy.

Q. 3. Elaborate the cooperative movement in the pre-independence period.

OR

Explain the role of government control over cooperatives.

Q. 4. Explain in detail the provisions of Maharashtra State Cooperative Societies Act 1960.

OR

Explain the role of All India Rural Credit Survey Reports.

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Q. 5. Write short notes on (any four) :

- (a) Committee on Cooperative Administration
 - (b) Indian Planning and Cooperatives
 - (c) Cooperative Movement in Japan
 - (d) Cooperative Movement in China
 - (e) Philosophy of Cooperation
 - (f) Objectives of Government
-

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) उजवीकडील अंक गुण दर्शवितात.
-

प्र. १. आधुनिक सहकाराचे स्वरूप विशद करा.

किंवा

सहकाराची तत्त्वे सांगून त्या तत्त्वांचा सहकारात प्रत्यक्ष कसा उपयोग केला जातो त्याचे स्पष्टीकरण करा.

प्र. २. भांडवलशाही प्रणालीत सहकाराचे स्वरूप कसे असते ते स्पष्ट करा.

किंवा

मिश्र अर्थव्यवस्थेतील सहकाराची भूमिका विशद करा.

प्र. ३. भारतातील स्वातंत्र्यपूर्वकाळातील सहकारी चळवळ विशद करा.

किंवा

सहकारी संस्थांवरील सरकारच्या नियंत्रणाची भूमिका स्पष्ट करा.

प्र. ४. महाराष्ट्र राज्य सहकारी संस्था कायदा १९६०मधील तरतुदी सविस्तर स्पष्ट करा.

किंवा

अखिल भारतीय ग्रामीण पत पुरवठा सर्वेक्षण अहवाल स्पष्ट करा.

Total No. of Questions - 05]

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प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

- (अ) सहकारी प्रशासनासंबंधी समिती
- (ब) भारतीय नियोजन आणि सहकारी संस्था
- (क) जपानमधील सहकारी चळवळ
- (ड) चीनमधील सहकारी चळवळ
- (इ) सहकाराचे तत्वज्ञान
- (फ) सरकारचे उद्देश (सहकाराबाबतचे)



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 14

M. Com. (Part - I) Examination – 2012
CO-OPERATION AND RURAL DEVELOPMENT
(Optional)
Paper - II

(Organization and Management of Co-operative Business)
(Old Course - 1652)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. How are the principles of Co-operation and principles of Management integrated in Co-operatives?

OR

Explain the organizational chart of a large scale co-operative banking unit.

Q. 2. Explain the role of Communication and Leadership in co-operative organization.

OR

Explain the problems in Co-operative Education and Training.

Q. 3. Evaluate the role of Co-operative Marketing Organization in India.

OR

State and explain various criteria for evaluating the performance of Co-operative Business.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q.4. Explain the current trends relating to industrial relations in Indian co-operative business.

OR

Evaluate the performance of Housing Societies in India.

Q.5. Write short notes (**any two**) :

- (a) Importance of co-operative taxation
 - (b) Problems of Sugar co-operatives
 - (c) Social responsibilities of co-operative business
 - (d) Role of Directors in co-operatives
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

सूचना : (१) सर्व प्रश्न सोडविणे आवश्यक आहे.

(२) सर्व प्रश्नांना समान गुण आहेत.

प्र. १. सहकारी संस्थांमध्ये सहकाराची तत्त्वे आणि व्यवस्थापनाची तत्त्वे यांचे एकत्रीकरण कसे केले जाते?

किंवा

मोठ्या सहकारी बँकिंग संस्थेच्या संघटनात्मक तक्त्याची चर्चा करा.

प्र. २. सहकारी संघटनेतील संदेशवहन आणि नेतृत्वाची भूमिका स्पष्ट करा.

किंवा

सहकार शिक्षण व प्रशिक्षणामधील समस्यांची चर्चा करा.

प्र. ३. सहकारी विपणन संस्थांच्या भूमिकेचे मूल्यमापन करा.

किंवा

सहकारी व्यवसायाच्या कामगिरीचे मूल्यमापन करताना वापरले जाणारे निर्देशक सांगा आणि स्पष्ट करा.

प्र. ४. भारतीय सहकार व्यवसाय संस्थांच्या औद्योगिक संबंधांमधील आधुनिक प्रवाह स्पष्ट करा.

किंवा

भारतातील गृहनिर्माण संस्थांच्या कामगिरीचे मूल्यमापन करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- (अ) सहकारी कर पद्धतीचे महत्त्व
- (ब) सहकारी साखर कारखान्याच्या समस्या
- (क) सहकारी व्यवसायाची सामाजिक जबाबदारी
- (ड) सहकारी संस्थांमधील संचालकांची भूमिका



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 15

M. Com. (Part - I) Examination – 2012
ADVANCED BANKING AND FINANCE
Paper - I
(Law and Practice of Banking)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. Spell out the powers of the RBI, laid down in the Banking Regulation Act, 1949 pertaining to control over management of banking companies.

OR

Spell out the provisions of the Banking Regulation Act, 1949 pertaining to :

- (a) Winding up by High Court
- (b) Court Liquidator
- (c) Reserve Bank to be official liquidator
- (d) Powers of High Court in voluntary winding up.

Q. 2. Explain in detail the functions of Reserve Bank as per the Reserve Bank of India Act, 1934 pertaining to :

- (a) Government business
- (b) Assets and Liabilities of the Issue Department

OR

Define the following as defined under the Foreign Exchange Management Act, 1999 :

- (a) Current account transactions
- (b) Currency, Foreign and Indian currency

[4170] – 15

Page 1

P.T.O.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 3. Spell out the Meaning of 'Limitation' as under the Limitation Act, 1963.

Identify the limitation period for different banking transactions.

OR

What are the circumstances where the Banker is permitted to do away with his Duty of Secrecy about his customer's account?

Q. 4. Who is a Paying Banker? Spell out the statutory protection available to the paying banker.

OR

Explain the various risks faced by a banker while managing his asset - liability portfolio.

Q. 5. Write notes on (**any two**) :

- (a) Appropriation of accounts
 - (b) Payment in due course
 - (c) Statutory protection to a collecting banker.
 - (d) Reserve Bank guidelines for asset - liability management.
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. बँकिंग कंपन्यांच्या व्यवस्थापनावरील नियंत्रणासंदर्भातील बँकिंग नियमन कायदा, १९४९मधील भारतीय रिझर्व बँकेचे अधिकार सविस्तर नमूद करा.

किंवा

- बँकिंग नियमन कायदा, १९४९मधील खालील बाबींसंदर्भातील तरतुदी सविस्तर नमूद करा :
- (अ) उच्च न्यायालयाद्वारे समापन
 - (ब) न्यायालयाचा परिसमापक
 - (क) भारतीय रिझर्व बँक अधिकृत परिसमापक
 - (ड) ऐच्छिक परिसमापनासंदर्भातील उच्च न्यायालयाचे अधिकार

प्र. २. भारतीय रिजर्व बँक कायदा, १९३४ अनुसार खालील बाबींसंदर्भातील भारतीय रिझर्व बँकेची कार्ये स्पष्ट करा :

- (अ) सरकारी व्यवहार
- (ब) प्रचालन विभागाच्या मत्ता व देणी

किंवा

- विदेशी विनिमय कायदा, १९९९ अनुसार खालील बाबींच्या व्याख्या क्या :
- (अ) चालू खात्यावरील व्यवहार
 - (ब) चलन, परकीय आणि भारतीय चलन

Total No. of Questions - 05]

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प्र. ३. मर्यादा कायदा, १९६३ला अनुसरून 'मर्यादा' याची व्याख्या सविस्तर स्पष्ट करा. विविध बँकिंग व्यवहारांसाठीचा मर्यादा कालावधी सविस्तर लिहा.

किंवा

कोणत्या परिस्थितीत बँकरला ग्राहकाच्या खात्यासंदर्भातील गुप्तता न पाळण्याची संमती मिळू शकते?

प्र. ४. प्रदायी बँकर म्हणजे कोण? प्रदायी बँकरला उपलब्ध असलेले वैधानिक संरक्षण सविस्तर नमूद करा.

किंवा

मत्ता व देणी यांच्या संग्रहाचे व्यवस्थापन करताना बँकर कोणत्या विविध जोखिमांना सामोरे जातो ते स्पष्ट करा.

प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- (अ) खात्यांचे विनियोजन
- (ब) यथाविधी प्रदान
- (क) वसुली बँकरला उपलब्ध वैधानिक संरक्षण
- (ड) मत्ता व देणी व्यवस्थापनासाठीच्या भारतीय रिझर्व बँकेची नियमावली



Total No. of Questions - 05]

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[4170] – 16

M. Com. (Part - I) Examination – 2012
ADVANCED BANKING AND FINANCE
(Paper - II)
(Central Banking and Monetary Policy)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. Explain the definition of Money Supply and Liquidity by Reserve Bank of India.

OR

Describe the structure and recent trends of India's Money Supply.

Q. 2. Explain the role and importance of Nonbanking Financial Intermediaries in India.

OR

Explain the objectives and effectiveness of Monetary Policy.

Q. 3. Explain the importance of Selective Credit Controls in India.

OR

What is Monetary Management? How it is implemented with the instruments of Reserve Requirement and Open Market Operations?

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q.4. Describe the Reserve Bank of India's policy regarding Licensing of Banks.

OR

What is Exchange Control? Explain the methods of Exchange Control.

Q.5. Write notes on (any two) :

- (a) High Powered Money
 - (b) Bank Rate Policy
 - (c) Amalgamation of Banks
 - (d) Liquidation of Banks
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-
-

प्र. १. भारतातील रिझर्व्ह बँकेने पैशाचा पुरवठा आणि तरलता यांची केलेली व्याख्या स्पष्ट करा.

किंवा

भारतातील चलन पुरवठ्याची संरचना आणि अलिकडील काळातील प्रवृत्तींचे वर्णन करा.

प्र. २. भारतातील बँकेतर वित्तीय मध्यस्थांची भूमिका आणि महत्त्व विशद करा.

किंवा

चलनविषयक धोरणाची उद्दिष्टे आणि परिणामकारकता स्पष्ट करा.

प्र. ३. भारतातील निवडक पतनियंत्रणाच्या साधनांच्या परिणामकारकतेची चर्चा करा.

किंवा

चलनीय व्यवस्थापन म्हणजे काय? राखीव निधीचे प्रमाण आणि खुल्या बाजारातील खरेदी-विक्री या साधनांच्या सहाय्याने त्याची अंमलबजावणी कशी केली जाते?

प्र. ४. बँकांचा परवाना यासंबंधी रिझर्व्ह बँकेचे धोरण विशद करा.

किंवा

विनिमय नियंत्रण म्हणजे काय? विनिमय नियंत्रणाच्या पद्धती स्पष्ट करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. कोणत्याही दोनवर टिपा लिहा :

- (अ) जननक्षम पैसा
- (ब) व्याजदर धोरण
- (क) बँकांचे एकीकरण
- (ड) बँकांचे व्यवहार गुंडाळणे



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 17

M. Com. (Part - II) Examination – 2012

BUSINESS FINANCE

(Compulsory)

Paper - II

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q. 1. Explain the term Financial Plan. State and explain the characteristics and limitations of financial plan.

OR

Explain in details the various sources of finance available to co-operative sector.

Q. 2. What is NRI? Explain the need, government regulations and incentives in respect of NRI investment in India.

OR

What do you mean by Foreign Direct Investment? Explain its need and government regulations in India.

Q. 3. Define Stock Exchange. Explain the importance, organization and functions of stock exchanges in India.

OR

What is Credit Rating? Explain the need and methods of Credit Rating.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 4. What is Merchant Banking? Explain in detail the various services rendered by merchant banker.

OR

- (a) Benefits of Depository System in India.
- (b) Explain the various types of mutual funds.

Q. 5. Write short notes on **(any four)** :

- (a) Loan Syndication
 - (b) Portfolio Management
 - (c) Scripless Trading
 - (d) National Stock Exchange
 - (e) E-Broking
 - (f) Players in primary capital market
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - (४) परिभाषेसंबंधी शंका निर्माण झाल्यास इंग्रजीतील प्रश्नपत्रिका प्रमाणभूत मानण्यात येईल.
-
-

प्र. १. वित्तीय योजना ही संज्ञा स्पष्ट करा. वित्तीय योजनेची वैशिष्ट्ये आणि मर्यादा सांगा व स्पष्ट करा.

किंवा

सहकारी क्षेत्रासाठी उपलब्ध असलेले विविध वित्तीय मार्ग सविस्तरपणे स्पष्ट करा.

प्र. २. अनिवासी भारतीय म्हणजे काय? अनिवासी भारतीयांच्या गुंतवणुकीची भारतातील गरज, सरकारी नियंत्रणे आणि प्रोत्साहने स्पष्ट करा.

किंवा

परकीय थेट गुंतवणूक म्हणजे काय? भारतातील त्याची गरज आणि सरकारी नियंत्रणे स्पष्ट करा.

प्र. ३. भाग बाजाराची व्याख्या द्या. भारतातील भाग बाजाराचे महत्त्व, संघटन आणि कार्ये स्पष्ट करा.

किंवा

पत श्रेणी म्हणजे काय? पत श्रेणीची गरज आणि पद्धती स्पष्ट करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ४. मर्चट बँकिंग म्हणजे काय? मर्चट बँकरकडून दिल्या जाणाऱ्या विविध सेवांचे सविस्तरपणे वर्णन करा.

किंवा

- (अ) भारतातील झिपॉझिटरी पद्धतीचे फायदे.
- (ब) परस्पर निधीचे विविध प्रकार स्पष्ट करा.

प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

- (अ) कर्ज मंडळ
- (ब) रोखे संग्रह व्यवस्थापन
- (क) कागदविरहित व्यापार
- (ड) राष्ट्रीय भाग बाजार
- (इ) ई-ब्रोकिंग
- (फ) प्राथमिक भांडवल बाजारातील सहभागी घटक



Total No. of Questions - 05]

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[4170] – 18

M. Com. (Part - II) Examination – 2012
INDUSTRIAL ECONOMICS
(Compulsory Paper - II)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

(iii) *Answers should be precise and to the point.*

Q. 1. State and explain the need and significance of the study of Industrial Economics.

OR

What is Location of Industries? Discuss the factors influencing location of industries.

Q. 2. Write short notes on (any two) :

- (a) Factors affecting productivity.
- (b) Need for balanced regional industrial development.
- (c) Problems of small scale industries.
- (d) Role of Public Sector in India.

Q. 3. Give brief review of Industrial Progress during the planning period.

OR

Explain Economic Crisis and Structural Changes in Indian Industries after 1991.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 4. Describe the progress and problems of Sugar Industry in India.

OR

What is Economic Liberalization? What are the effects of economic liberalization on Indian industry?

Q. 5. Write short notes on **(any two)** :

- (a) Effects of Globalization on Indian industry.
 - (b) Unemployment of industrial labour.
 - (c) Evolution of modern industries.
 - (d) Impact of industrialization in the form of pollution.
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहेत.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) उत्तरे नेमकी आणि मुद्देसूद असावीत.
 - (४) संदर्भासाठी मूळ इंग्रजी प्रश्नप्रतिका पहावी.
-

प्र. १. औद्योगिक अर्थशास्त्राच्या अभ्यासाची गरज आणि महत्त्व स्पष्ट करा.

किंवा

औद्योगिक स्थाननिश्चिती म्हणजे काय? औद्योगिक स्थाननिश्चितीवर परिणाम करणाऱ्या घटकांची चर्चा करा.

प्र. २. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- (अ) उत्पादकतेवर परिणाम करणारे घटक
- (ब) समतोल प्रादेशिक औद्योगिक विकासाची आवश्यकता
- (क) लघुउद्योगाच्या समस्या
- (ड) भारतातील सार्वजनिक क्षेत्राची भूमिका

प्र. ३. नियोजन काळातील भारताच्या औद्योगिक प्रगतीचा आढावा घ्या.

किंवा

१९९१ नंतर भारताच्या औद्योगिक क्षेत्रात निर्माण झालेले आर्थिक संकट आणि रचनात्मक बदल स्पष्ट करा.

Total No. of Questions - 05]

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प्र. ४. भारतीय साखर उद्योगाची प्रगती व समस्यांचे वर्णन करा.

किंवा

आर्थिक उदारीकरण म्हणजे काय? आर्थिक उदारीकरणाचे भारतीय उद्योगावरील परिणाम स्पष्ट करा.

प्र. ५. टिपा लिहा (कोणत्याही दोन) :

- (अ) भारतीय उद्योगावरील जागतिकीकरणाचा परिणाम.
- (ब) औद्योगिक कामगारांमधील बेरोजगारी.
- (क) आधुनिक उद्योगांची उत्क्रांती.
- (ड) औद्योगीकरणाचा प्रदूषणाच्या स्वरूपातील परिणाम.



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 19

M. Com. (Part - II) Examination – 2012
BUSINESS STATISTICS
Paper - II
(Annual Pattern)

Time : Three Hours

Total Marks : 100

- Note :**
- (i) *All questions are compulsory.*
 - (ii) *Figures to the right indicate full marks.*
 - (iii) *Use of calculator and statistical table is allowed.*
 - (iv) *Symbols and abbreviations have their usual meanings.*
-

Q. 1. Attempt any four of the following : [20]

- (a) In a hypothetical population, the values of units on a certain characteristic are 19, 38, 25, 30 and 18. Draw all possible samples of size 2 using Simple Random Sampling without Replacement (SRSWOR) and examine whether sample mean is unbiased estimator of population mean. [5]
- (b) Describe in brief any one component of time series. [5]
- (c) Define the following terms :
 - (i) Independent events
 - (ii) Complementary events
 - (iii) Disjoint events
 - (iv) Probability of an event
 - (v) Sample space[5]
- (d) Write short note on chance, causes and assignable causes of variation. [5]

Total No. of Questions - 05] [Total No. of Printed Pages - 04

- (e) An oil exploration firm finds that 5% of the test wells it drills, [5] yield a deposit of natural gas. If it drills 6 wells, find the probability that at least one well will yield natural gas.

Q. 2. Attempt any four of the following : [20]

- (a) Write probability mass function (p. m. f.) of Poisson distribution. [5]
Also state its any three important properties.
- (b) If 3% of the items produced by a machine are defective, find the [5] probability that in a sample of 100 items :
(i) Exactly 5 items are defective
(ii) No item is defective. [Given $e^{-3} = 0.047949$]
- (c) What are requirements of a good questionnaire? [5]
- (d) The mean height of 1000 students in a college is 165 cm and S.D. [5]
10 cm. Assuming normal distribution, find the number of students whose height is between 159 and 178 cm.
- (e) Explain graphical method of estimating trend in time series. [5]

Q. 3. Attempt any four of the following : [20]

- (a) Define Karl Pearson's correlation coefficient between two [5] variables X and Y. Also state its four important properties.
- (b) Write short note on 'Systematic Sampling'. [5]
- (c) In a sample of 250 people in Maharashtra, 140 are coffee drinkers [5] and remaining are tea drinkers. Can you assume that both coffee and tea are equally popular in the state. (Use 5% level of significance)
- (d) Daily sales of 40 shopkeepers selected in a random sample showed [5] average sales of Rs. 528 and standard deviation of Rs. 600. Do these data support assertion that daily sales on the average is Rs. 400 at 5% level of significance.

Total No. of Questions - 05]**[Total No. of Printed Pages - 04**

- (e) From the following data, obtain the yield when rain fall is 29 inches. [5]

	Rainfall (in inches)	Yield (Per acre)
Arithmetic Mean	27	40
Standard deviation	3	6

Correlation coefficient between rainfall and yield is 0.8

Q. 4. Attempt any two of the following : [20]

- (a) Find Karl Pearson's correlation coefficient between sales and expenditure on advertisement of a firm over 10 weeks as given below and also interpret its value. [10]

Week	1	2	3	4	5	6	7	8	9	10
Sales (in lakh of Rs.)	70	70	75	80	80	85	80	80	85	85
Advertisement expenditure	20	22	23	22	23	25	25	22	24	24

- (b) The following table gives values of the mean and range for 10 samples each of size 5. [10]

Mean (\bar{X})	42	41	40	46	39	47	40	36	42	40
Range (R)	5	3	7	1	6	3	3	5	3	5

Draw \bar{X} and R charts and comment on the state of control of the process. (Given $A_2 = 0.58$, $D_3 = 0$, $D_4 = 2.12$ for $n = 5$)

- (c) Calculate 4 yearly moving average from following data. [10]

Year	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Production (in lakhs of tonnes)	68	62	61	63	65	68	63	67	60	59

Also plot the trend values and original data on the same graph.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 5. Attempt **any two** of the following :

[20]

- (a) (i) Write short note on ‘Functions of Central Statistical Organization’ (CSO). [5]
- (ii) Fit a straight line trend to the following time series. Estimate the profit for year 2012. [5]

Year	2005	2006	2007	2008	2009	2010	2011
Profit (in lakhs of Rs.)	125	128	136	132	140	141	143

- (b) Find the equation of line of regression of supply on price from following data : [10]

Price (in Rs.)	12	14	19	21	24	26	28	29
Supply (in kg.)	28	33	35	38	40	43	45	48

Find estimate of supply when price is Rs. 24.5.

- (c) (i) A random sample of 100 farms in a certain year gives an average yield of barley of 2000 lbs per acre with a standard deviation of 192 lbs. A random sample of 100 farms in the next year gives an average yield of 2,100 lbs per acre with a standard deviation of 224 lbs. Are these data consistent with the hypothesis that the average yield in the country was same in the two years? [Use 1% level of significance] [5]
- (ii) Write short note on ‘Stratified Sampling’. [5]



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 2

M. Com. (Part - I) Examination – 2012

(Compulsory)

**(Principles of Management and Management
Information System)**

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. Define the term ‘Management’. Explain various Principles of Management.

OR

Write notes on :

- (a) Importance of Delegation of Authority.
- (b) Limitations of centralization and decentralization.

Q.2. Define the term ‘Motivation’. Describe various Theories of Motivation.

OR

Write notes on :

- (a) Scope and benefits of Management Audit.
- (b) Barriers to Communication.

Q.3. Define Management Information System, Describe its Characteristics and Importance in Modern Management.

OR

Write notes on :

- (a) Advantages of Management by objectives.
- (b) Social responsibility and management.

Q.4. What is Total Quality Management? State major ingredients in Total Quality Management and describe its importance.

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P.T.O.

Total No. of Questions - 05]

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OR

Write notes on :

- (a) Management of Change.
- (b) Advantages of Control

Q. 5. What is Case Study Method? State the advantages and limitations of Case Study Method.

OR

Pioneer Firm

One pioneer firm was established through the earnest zeal and hard work of a gentleman with no technical background. The firm earned a reputation for its product. However, with the passage of time the monopoly was lost. In view of growing competition, the gentleman realized the need of infusing new blood into the organization. His sons were, however, not interested in running the business nor did they seem to have sufficient knowledge of administration or technical know-how. He inducted a sincere man with good technical knowledge and with an understanding of ultimately promoting him as a partner. The firm made good progress after the entry of this man within a short time.

Trouble started when the new man insisted on admitting him as a partner and advised wide ranging expansion, recruiting specialists, etc. The owner tried to escape the issue by delaying tactics. The firm showed symptoms of losing business. On his death, one of his sons became the proprietor. He tried to run the firm without this new man and intended to follow his father's policy of not adopting new methods and technical know-how through expert opinion of other people. The business reached a dwindling stage. Later he compromised and took the new man as a partner, introduced and expanded various methods to improve the product, invited specialized knowledge and accepted many of their suggestions. The firm had improved quite a lot, still it is thought by many that as a pioneer organization it could have achieved greater results with more imagination, foresight and by taking advantage of being pioneer in the line.

Analyze the above case and suggest the solution.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. 'व्यवस्थापन' या संज्ञेची व्याख्या द्या. व्यवस्थापनाची विविध तत्त्वे स्पष्ट करा.

किंवा

टिपा लिहा :

- (अ) अधिकार प्रदानाचे महत्त्व
- (ब) केंद्रीकरण व विकेंद्रीकरणाच्या मर्यादा

प्र. २. 'अभिप्रेरण' या संज्ञेची व्याख्या द्या. अभिप्रेरणेच्या विविध सिद्धांतांचे वर्णन करा.

किंवा

टिपा लिहा :

- (अ) व्यवस्थापन हिशेबतपासणीची व्याप्ती व फायदे
- (ब) संदेशवहनातील अडथळे

प्र. ३. व्यवस्थापन माहिती पद्धतीची व्याख्या द्या. आधुनिक व्यवस्थापनातील या पद्धतीचे महत्त्व आणि गुणवैशिष्ट्ये। वर्णन करा.

किंवा

टिपा लिहा :

- (अ) उद्दिष्टाद्वारे व्यवस्थापनाचे फायदे
- (ब) सामाजिक जबाबदारी आणि व्यवस्थापन

प्र. ४. संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनातील मुख्य घटकांचे वर्णन करून त्यांचे महत्त्व सांगा.

किंवा

टिपा लिहा :

- (अ) बदलाचे व्यवस्थापन
- (ब) नियंत्रणाचे फायदे

प्र. ५. समस्या अभ्यास पद्धती म्हणजे काय? समस्या अभ्यास पद्धतीचे फायदे व मर्यादा सांगा.

किंवा**पायोनिअर किंवा मूळ संस्था**

एका तांत्रिक पार्श्वभूमी नसलेल्या सदगृहस्थाने अतिशय कष्टाने व कळकळीने एक संस्था स्थापन केली. ही संस्था उत्पादित करीत असलेल्या मालाला बाहेर बाजारपेठेत चांगला लौकिक होता. परंतु काही काळानंतर बाजारात असणारी या मालाची मक्तेदारी संपुष्टात आली. या सदगृहस्थांना वाटले, की संस्थेमध्ये नवीन व तरुण रक्ताचे आणखी कर्मचारी घेणे आवश्यक आहे. दुर्देवाने त्यांच्या या उद्योगधंद्यात त्यांच्या स्वतःच्या मुलांना रस नव्हता, तसेच तांत्रिक ज्ञान नसून प्रशासनाबाबत आंवडही नव्हती. या सदगृहस्थांना तांत्रिक ज्ञान असलेला व अतिशय कष्टाळू असा एक माणूस भेटला. त्यांनी या नवीन व्यक्तीला, तुला भागीदार करून घेऊ या आश्वासनावर संस्थेमध्ये नोकरीस घेतले. ही नवीन व्यक्ती आल्यानंतर दोन वर्षांच्या कालावधीत संस्थेची चांगली प्रगती झाली.

परंतु काही काळानंतर ही नवीन व्यक्ती भागीदार करण्याविषयी तसेच संस्थेचा विस्तार करण्याविषयी व तंत्रज्ञ नेमण्याविषयी आग्रह धरू लागली. परंतु या सदगृहस्थाने युक्त्याप्रयुक्त्यांनी त्याचा हा आग्रह मोडून काढला. परंतु त्याचा असा परिणाम झाला, की संस्था मोडकळीस आली. नंतर हे सदगृहस्थ मृत झाल्यावर त्यांच्या मुलांपैकी एक जण या संस्थेचा मालक बनला, आणि त्याने या नवीन व्यक्तीच्या मदतीशिवाय संस्था चालविण्याचा प्रयत्न केला व वडिलांच्या धोरणानुसार संस्था चालविली. या मुलाने नवीन तंत्रे व पद्धती स्वीकारल्या नाहीत व तजांचा सल्लाही मानला नाही. आता हा उद्योगधंदा अतिशय डबघाईस आला होता. म्हणून या मुलाने तडजोड केली व त्या व्यक्तीला उद्योगधंद्यात भागीदार म्हणून घेतले. नवीन पद्धती व तंत्र स्वीकारले. विशेषज्ञांची मदतही घेतली गेली. आता ही संस्था नावारूपाला येऊन तिने खूप प्रगती केली. परंतु जर या संस्थेकडे योग्य ती दूरदृष्टी व कल्पकता असती तर या उद्योगधंद्यात ती सुरुवातीस एकमेव संस्था असताना खूप विकास केला असता असे लोकमत आहे.

समस्येचे विश्लेषण करा व उपाय सुचवा.



Total No. of Questions - 05]

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M. Com. (Part - II) Examination – 2012

ADVANCED ACCOUNTING AND TAXATION

(Optional)

Paper - III

(Advanced Auditing)

(Group A)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note :

- (i) *All questions are compulsory.*
- (ii) *All questions carry equal marks.*

Q. 1. What is Audit Programme? State the advantages and disadvantages of audit programme. Explain how will you draft an audit programme for audit of a Limited Company.

OR

How would you verify the following assets and liabilities?

- (a) Petty Cash
- (b) Provision for Taxation
- (c) Leasehold Property
- (d) Investment

Q. 2. Write short notes on **(any two)** :

- (a) Scope of statutory duties of an auditor of a company.
- (b) Role of Accounting Standard Board in India.
- (c) Advantages of auditing.
- (d) Tax Audit u/s 44 AB of Income Tax Act, 1961.

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Total No. of Questions - 05]

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Q.3. Explain the objects of Government Audit and role of Comptroller General of India.

OR

State the special points to be considered in the audit of Co-operative Societies.

Q.4. Explain the nature, scope and purpose of Internal Audit.

OR

Describe the points in audit of banks.

Q.5. Write short notes on (any four) :

- (a) Cost Audit
- (b) Efficiency Audit
- (c) Public Accounts Committee
- (d) Management Audit
- (e) System Audit
- (f) Secretarial Audit.



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 21

M. Com. (Part - II) Examination – 2012

ADVANCED COST ACCOUNTING AND COST SYSTEM

(Paper - III)

(Cost and Management Audit)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) Attempt *all* questions.

(ii) All questions carry *equal* marks.

(iii) Use of nonprogrammable calculator is allowed wherever necessary.

Q.1. Enumerate at least twelve points which you would look into in [20] constructing a Cost Audit Programme of Material, Labour and Overhead.

OR

Describe in general terms the requirements of the Cost Accounting Record Rules, 2001 u/s 209 (1) (d) of the Companies Act, 1956 for different industries in respect of direct materials and work-in-progress.

Q.2. Write short notes (**any four**) : [20]

- (a) Duties of Cost Auditor
- (b) Legal provisions in relation to Cost Audit.
- (c) Advantages of Cost Audit
- (d) Contents of Cost Audit Report
- (e) Disqualifications of Cost Auditor

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

OR

Q. 5. From the following data ascertain the Profit or Loss as per financial records and cost records and reconcile them appropriately :

Particulars	Rs.
Materials Consumed	50,00,000
Labour	30,00,000
Factory Overheads	16,00,000
Administrative Overheads	7,00,000
Selling and Distribution Overheads	9,60,000
Closing Stock of Finished Goods (4,000 units)	3,20,000
Closing Stock of Work in Progress	2,40,000
Sales (1,20,000 units)	1,20,00,000
Legal Charges	10,000
Interest on Deposits Received	20,000
Preliminary Expenses written off	40,000
Bad Debts	80,000
Dividend Received	1,00,000

The Cost Accounts for same period reveal that the materials consumption was Rs. 56,00,000. Factory O.H. is recovered @ 20% on prime cost, Administrative O.H. is recovered @ Rs. 6 per unit of production, Selling and Distribution O.H. recovered @ Rs. 8 per unit sold.



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

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M. Com. (Part - II) Examination – 2012
ENTREPRENEURSHIP DEVELOPMENT
(Optional)
Paper - III

(GR - C : Business Practices and Environment)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. What is ‘Entrepreneurship’? Explain in brief the qualities of Entrepreneurship.

OR

Explain the features of Entrepreneurship.

Q.2. Explain the objectives and importance of Entrepreneurship Development Programme.

OR

Explain the Role of Trainer - Motivator in Entrepreneurship Training Programme.

Q.3. Explain the problems in Entrepreneurship Development.

OR

State the role of specialized institutions in Entrepreneurship Development Programme.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q.4. What is ‘Project Management’? Explain the issues in Project Management and Project Direction.

OR

Explain the term ‘PERT’. State importance of Project Evaluation Review Technique in developing new business.

Q.5. Write short notes (**any four**) :

- (a) Critical path method.
 - (b) Scope for Entrepreneurship in service sector.
 - (c) Project cost evaluation.
 - (d) Entrepreneurship within organization.
 - (e) Qualities of Trainer-Motivator.
 - (f) Changes in the concept of Entrepreneurship.
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
-

प्र. १. उद्योजकता म्हणजे काय? उद्योजकतेसंबंधित गुण थोडक्यात स्पष्ट करा.

किंवा

उद्योजकतेसंबंधित वैशिष्ट्ये स्पष्ट करा.

प्र. २. उद्योजकता विकास कार्यक्रमाची उद्दिष्टे आणि महत्त्व स्पष्ट करा.

किंवा

प्रशिक्षक-प्रेरकाची उद्योजकता विकास कार्यक्रमातील भूमिका स्पष्ट करा.

प्र. ३. उद्योजकता विकासाच्या समस्या स्पष्ट करा.

किंवा

उद्योजकता विकास कार्यक्रमातील विशेषतज्ज संस्थांची भूमिका सांगा.

प्र. ४. 'प्रकल्प व्यवस्थापन' म्हणजे काय? प्रकल्प व्यवस्थापन व प्रकल्प दिग्दर्शनामधील घटक स्पष्ट करा.

किंवा

'पर्ट' (PERT) ही संज्ञा स्पष्ट करा. प्रकल्प मूल्यमापन व आढावा तंत्राचे नवीन व्यवसायाच्या विकासातील महत्त्व सांगा.

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प्र. ५. थोडक्यात टिपा लिहा (कोणतेही चार) :

- (अ) टीकात्मक मार्ग पद्धत (Critical path method)
- (ब) सेवा क्षेत्रातील उद्योजकतेची व्याप्ती.
- (क) प्रकल्प खर्च मूल्यमापन
- (ड) संघटनांतर्गत उद्योजकता
- (इ) प्रशिक्षक-प्रेरकाचे गुण
- (फ) उद्योजकता या संकल्पनेतील बदल



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M. Com. (Part - II) Examination – 2012

BUSINESS ADMINISTRATION

(Optional)

Paper - III

(Human Resource Management)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. Explain the need and importance of Human Resource Management in Modern Business.

OR

What are the objectives and importance of Human Resource Planning.

Q.2. What are the causes of accidents? State the various protective measures to prevent accidents.

OR

Describe the Indian perspective in Employee Counselling and Empowerment.

Q.3. What is Job Design? Explain the techniques of job design.

OR

Explain the different methods or types of Training.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 4. State the various benefits and services that are provided to employees in an organization.

OR

Define management development programmes. Explain Methods / Techniques of Management Development Programme.

Q. 5. Write short notes on **(any four)** :

- (a) Objectives of Transfer.
 - (b) Flexi Time
 - (c) Health Programmes.
 - (d) Human Resource Audit.
 - (e) Principal of Training.
 - (f) Voluntary Retirement Scheme.
-

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. आधुनिक व्यवस्थापनात मानवी संसाधन व्यवस्थापनाची गरज आणि महत्त्व विशद करा.

किंवा

मानवी संसाधन नियोजनाची उद्दिष्टे व महत्त्व स्पष्ट करा.

प्र. २. अपघाताची कारणे कोणती? अपघाताला प्रतिबंध करण्यासाठी घेण्यात येणाऱ्या प्रतिबंधात्मक उपाय योजना स्पष्ट करा.

किंवा

कर्मचारी मार्गदर्शन आणि सक्षमीकरण या संदर्भातील भारतीय चित्र स्पष्ट करा.

प्र. ३. कामाचा आराखडा म्हणजे काय? कामाच्या आराखड्याची तंत्रे विशद करा.

किंवा

प्रशिक्षणाच्या विविध पद्धती अथवा प्रकार स्पष्ट करा.

प्र. ४. व्यवसाय संघटनेमध्ये कर्मचाऱ्यांना देण्यात येणारे निरनिराळे फायदे आणि सेवा स्पष्ट करा.

किंवा

व्यवस्थापन विकास कार्यक्रमाची व्याख्या सांगून व्यवस्थापन विकास कार्यक्रमाच्या पद्धती व तंत्रे स्पष्ट करा.

Total No. of Questions - 05]

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प्र. ५. टिपा लिहा (कोणत्याही चार) :

- (अ) बदल्यांची उद्दिष्टे
- (ब) कामाचे लवचिक तास
- (क) आरोग्य उपक्रम
- (ड) मानवी संशोधन अंकेक्षण
- (इ) प्रशिक्षणाची तत्वे
- (फ) स्वेच्छा निवृत्ती योजना



Total No. of Questions - 05]

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[4170] – 24

M. Com. (Part - II) Examination – 2012
SECRETARIAL PRACTICE AND COMPANY
MANAGEMENT
(Optional)
Paper - III (2551)
(World Trade Organization)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*
(ii) *All questions carry equal marks.*

Q. 1. Explain the Structure and Working of W.T.O.

OR

What do you know about W.T.O. Accession? State the current status of individual accession.

Q. 2. What is Dumping? Discuss the objectives, types and effects of Dumping.

OR

Review critically the ‘Anti - Dumping’ measures adopted by W.T.O.

Q. 3. Write short notes on **(any four)** :

- (a) W.T.O. and Indian Agriculture.
- (b) ‘Dispute Settlement Mechanism’ of W.T.O.
- (c) Liberalization of Trade through W.T.O.
- (d) Objects of SICA.

Total No. of Questions - 05]

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- (e) Incentives under Income Tax Act in case of Amalgamation.
- (f) Board for Industrial and Financial Reconstruction (BIFR).

Q. 4. What is Amalgamation of Banking Companies? How banking companies are amalgamated? Explain.

OR

What is Sick Company and Potentially Sick Company. Explain the role of BIFR under SICA in amalgamation of sick companies.

Q. 5. Write short notes on **(any four)** :

- (a) Amalgamation and capital gain tax.
 - (b) RBI's role in amalgamation of Banking Company.
 - (c) Provisions relating to set off losses in amalgamation scheme.
 - (d) Nonbanking companies.
 - (e) Deductions in respect of profit of new undertaking under Chapter VI A as per I. T. Act.
 - (f) Jurisdiction and scope of SICA.
-

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. जागतिक व्यापार संघटनेची रचना व कामकाज स्पष्ट करा.

किंवा

जागतिक व्यापार संघटन अँक्सेशनबाबत आपणांस काय माहीत आहे? वैयक्तिक अँक्सेशनची सद्यस्थिती सांगा.

प्र. २. डम्पिंग म्हणजे काय? डम्पिंगची उद्दिष्टे, प्रकार आणि परिणाम यांवर चर्चा करा.

किंवा

जागतिक व्यापार संघटनेने योजलेल्या 'अँन्टी डम्पिंग' उपाय योजनांचा टीकात्मक आढावा घ्या.

प्र. ३. टिपा लिहा (कोणत्याही चार) :

- (अ) जागतिक व्यापार संघटना आणि भारतीय शेती
- (ब) जागतिक व्यापार संघटनेची 'विवाद निवारण यंत्रणा'
- (क) जागतिक व्यापार संघटनेच्या माध्यमातून व्यापाराचे उदारीकरण
- (ड) एस. आय. सी. ए.ची उद्दिष्टे
- (इ) आयकर कायद्यांतर्गत एकत्रीकरणसंबंधी प्रोत्साहने.
- (फ) औद्योगिक वित्तीय पुनर्रचना मंडळ (BIFR)

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प्र. ४. बँकिंग कंपन्यांचे एकत्रीकरण म्हणजे काय? बँकिंग कंपन्या कशा एकत्रित होतात? स्पष्ट करा.

किंवा

आजारी आणि आजारी होऊ घातलेली कंपनी म्हणजे काय? आजारी कंपनीच्या एकत्रीकरणासंबंधी एस. आय. सी. ए. अंतर्गत औद्योगिक व वित्तीय पुनर्रचना मंडळाची भूमिका स्पष्ट करा.

प्र. ५. टिपा लिहा (कोणत्याही चार) :

- (अ) एकत्रीकरण आणि भांडवली नफा कर
- (ब) बँकिंग कंपनीच्या एकत्रीकरणासंबंधी रिझर्व्ह बँकेची (RBI) भूमिका
- (क) एकत्रीकरण योजनेअंतर्गत आयकर कायद्याप्रमाणे तोट्याच्या वजावटीच्या तरतुदी
- (ड) बँकेतर कंपन्या
- (इ) आयकर कायद्यांतर्गत प्रकरण व्ही. आय. ए. (Chapter VI A) अनुसार नवीन उद्योगांना मिळणाऱ्या नफ्यासंबंधी वजावटी
- (फ) एस. आय. सी. ए.ची न्याय कक्षा आणि व्याप्ती



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[4170] – 25

M. Com. (Part- II) Examination – 2012
CO-OPERATION AND RURAL DEVELOPMENT
Paper - III
(Co-operative Credit and Banking System)
(Annual Pattern)

Time : Three Hours

Total Marks : 80

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q. 1. Explain the progress of Co-operative Credit in India. State its drawbacks. **[16]**

OR

State the problem of credit in Rural Economy in India. Explain the role of co-operatives in solving this problem since independence.

Q. 2. Describe the performance of District Central Co-operative Banks in Rural Credit in India. **[16]**

OR

Explain the role of R.B.I. in Co-operative Credit Organization.

Q. 3. Explain the promotion and registration process of primary co-operative society. State the role of District Registrar of co-operative societies in it. **[16]**

OR

Explain the eligibility for and procedure of sanction of advances under Integrated Rural Development Programmes.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 4. Describe the progress and problems of Urban Co-operative Banks in [16]
India.

OR

Evaluate refinance linkages of NABARD with commercial banks.
Suggest measure to improve them.

Q. 5. Write notes on (**any four**) : [16]

- (a) Land Development Banks.
 - (b) Priority Sectors and Co-operative Credit Organization.
 - (c) Bye laws of Co-operative Credit Society.
 - (d) Linking of Co-operative Credit with Co-operative Marketing.
 - (e) R.B.I. and Co-operative Credit Structure.
 - (f) Problem of Overdues in Credit Co-operatives.
-

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : ८०

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. भारतातील सहकारी पतपुरवठ्याची प्रगती स्पष्ट करा. त्याचे दोष सांगा. [१६]

किंवा

भारतातील ग्रामीण अर्थव्यवस्थेतील कर्जपुरवठ्याची समस्या सांगा. स्वांत्र्यापासून सहकारी संस्थांनी ही सोडविण्यासाठी पार पाडलेली भूमिका स्पष्ट करा.

प्र. २. भारतातील ग्रामीण पुरवठ्यामधील जिल्हा मध्यवर्ती सहकारी बँकांच्या भूमिकेचे वर्णन करा. [१६]

किंवा

सहकारी पतपुरवठा संघटनेतील भारतीय रिझर्व्ह बँकेची भूमिका स्पष्ट करा.

प्र. ३. प्राथमिक सहकारी पतपुरवठा संस्थेच्या स्थापनेची व नोंदणीची प्रक्रिया स्पष्ट करा. त्यामधील सहकारी संस्था जिल्हा निबंधकाची भूमिका सांगा. [१६]

किंवा

एकात्मिक ग्रामीण विकास योजनेअंतर्गत मंजूर करण्यात येणाऱ्या अग्रिमांसाठीची पात्रता व मंजुरीची पद्धती स्पष्ट करा.

प्र. ४. भारतातील नागरी सहकारी बँकांची प्रगती व समस्यांचे वर्णन करा. [१६]

किंवा

नाबाईचे व्यापारी बँकांबरोबरचे पुनर्वित पुरवठ्याच्या दुव्यांचे मूल्यमापन करा. त्यांच्यात सुधारणा करण्यासाठी उपाय सुचवा.

Total No. of Questions - 05]

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प्र. ५. टिपा लिहा (कोणत्याही चार) :

[१६]

- (अ) भूविकास बँका
- (ब) प्राध्यान्य क्षेत्रे आणि सहकारी पतपुरवठा संघटन
- (क) सहकारी पतसंस्थेचे उपविधी (Bye laws)
- (ड) सहकारी पतपुरवठ्याची सहकारी विपणनाशी जोडणी
- (इ) भारतीय रिझर्व्ह बँक व सहकारी पतपुरवठ्याची रचना
- (फ) सहकारी पतसंस्थांमधील थकबाकीची समस्या



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[4170] – 26

M. Com. (Part - II) Examination – 2012
ADVANCED BANKING AND FINANCE
(Optional)
Paper - III

(Foreign Exchange and International Finance)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q. 1. What is Foreign Exchange Market? Explain the structure of foreign exchange market.

OR

Explain any four types of Foreign Exchange Accounts.

Q. 2. (a) Explain the features of Forward Market.

(b) What is the meaning of ‘spot rates’ in foreign exchange market?

OR

(a) What is Post - Shipment finance?

(b) Explain the mechanism and importance of Export Letter of Credit.

Q. 3. What is ‘Exchange Rate’? Explain the determinants of Exchange Rate.

OR

Explain four provisions of Foreign Exchange Management Act (FEMA), 1999.

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Q. 4. What is ‘Gold Standard’? Discuss the features and weaknesses of gold standard.

OR

Discuss the objectives and functions of Asian Development Bank (A.D.B.).

Q. 5. Write notes on (any two) :

- (a) Current Account Convertibility.
 - (b) Bretton Woods System.
 - (c) Bank for International Settlements (BIS).
 - (d) Asian Clearing Union.
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
 - (३) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

प्र. १. परकीय विनिमय बाजार म्हणजे काय? परकीय विनिमय बाजाराची संरचना सांगा.

किंवा

परकीय विनिमय खात्यांचे कोणतेही चार प्रकार स्पष्ट करा.

प्र. २. (अ) 'वायदा बाजाराची' वैशिष्ट्ये सांगा.

(ब) परकीय विनिमय बाजारातील 'हजर दर' (Spot rates) म्हणजे काय?

किंवा

(अ) भरताउत्तर (Post-shipment) पत म्हणजे काय?

(ब) निर्यात पतपत्रांची (Export letter of credit) यंत्रणा आणि महत्त्व स्पष्ट करा.

प्र. ३. 'विनिमय दर' म्हणजे काय? विनिमय दर निश्चित करणारे घटक स्पष्ट करा.

किंवा

परकीय विनिमय व्यवस्थापन कायदा (FEMA) १९९९ यातील चार तरुदी स्पष्ट करा.

प्र. ४. सुवर्ण परिमाण म्हणजे काय? सुवर्ण परिमाणाची वैशिष्ट्ये आणि दोषांची चर्चा करा.

किंवा

आशियाई विकास बँकेची उद्दिष्टे आणि कार्याची चर्चा करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. टिपा लिहा (कोणत्याही दोन) :

- (अ) चालू खात्यावरील परिवर्तनीयता
- (ब) ब्रेटन वुड्स पद्धती
- (क) बँक फॉर इंटरनॅशनल सेटलमेंट्स (BIS)
- (ड) आशियाई वटणावळ संघ (ACU)



Total No. of Questions - 06]

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M. Com. (Part - II) Examination – 2012
ADVANCED ACCOUNTING AND TAXATION
(Optional)
Paper - IV

(Research in Accounting and Case Studies)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

- Note :**
- (i) All questions in Section I are compulsory.
 - (ii) Attempt any two questions from Section II.
 - (iii) Write the answers to both the sections in the same answer book.
 - (iv) Figures to the right indicate full marks.
 - (v) Use of non-programmable calculator is allowed.
-
-

SECTION - I
RESEARCH IN ACCOUNTING

Q.1. What do you mean by Research and Research in Accounting? Explain [15] different types of research in accounting.

OR

What is a Research Report? State the contents of research report in brief.

Q.2. What is Data Processing? Explain in brief the various steps involved [15] in data processing.

OR

What do you mean by Interview Technique? Explain the various types of Interviews.

Total No. of Questions - 06]

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Q. 3. Write short notes (**any four**) :

[20]

- (a) Advantages of Research Design
- (b) Bibliography
- (c) Role of Computer in Research
- (d) Kinds of Hypothesis
- (e) Contents of Questionnaire

SECTION - II

CASES IN ACCOUNTING

Q. 4. Comment on the following cases referring necessary sections of

[25]

Income Tax Act., 1961 and Case Laws if any :

- (a) As Mr. Dull Past didn't reply the letter claiming the payment of Tax, the ITO declared him as a defaulter.
- (b) Mr. Gadkari donated Rs. 10,00,000 to the Hindu Dharma Prachar Sabha Trust but ITO disallowed it from deduction under Chapter VI.
- (c) Eagle Ltd. borrowed loan of Rs. 45 crore to import a modern machinery from Germany @24% interest, but the machinery was not used during the year and hence the ITO refused to allow the payment of interest amounting to Rs. 8.10 crores.
- (d) Mr. Alibaba paid entire rent of Rs. 80,00,000 as a lease of gold mine for 20 years and debited to the profit and loss account for the year ended 31.03.2010.

Total No. of Questions - 06]

[Total No. of Printed Pages - 03

Q.5. Give your comments in the following Cases :

[25]

- (a) The Manager of the Branch of a Bank, of which you are conducting the audit, argues that it is not necessary for the branch auditor to follow the “Study on Audit of the Bank” issued by the ICAI, since that study does not have the status of a “Statement or Guidance Note”.
- (b) It is argued by the company that it need not provide depreciation on those assets for which no rates have been prescribed under companies Act, 1956. The AS-6 issued by the ICAI, states that depreciation should be provided on all depreciable assets.
- (c) A large amount spent on an Advertisement Campaign for a new soft drink, has been treated as deferred revenue expenditure to be written off in the next 5 years. You as auditor of the company find that the campaign was not successful. The management argues that the amount is too large to be absorbed in the current year’s profit and loss account.
- (d) Sunil, who is a member of the Institute of Chartered Accountants of India and having a very brilliant academic record, has been appointed, in place of you, as a Statutory Auditor by the company, as though he does not hold a certificate of practice.

Q.6. Assets and Liabilities as well as Income and Expenditure in respect of a Foreign Branch are translated into Indian rupees at the prevailing rates of exchange at the end of the year. The resultant exchange differences are carried to other liabilities account and the loss, if any, is charged to revenue. Is this treatment correct as per the relevant accounting standard? Explain.

[25]



Total No. of Questions - 03]

[Total No. of Printed Pages - 02

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M. Com. (Part - II) Examination – 2012

ADVANCED COST ACCOUNTING AND COST SYSTEMS

(Optional)

Paper - IV

(Research Methodology and Case Studies in Cost Accounting)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note :

(i) *All questions are compulsory.*

(ii) *Figures to the right indicate full marks.*

SECTION - I

RESEARCH METHODOLOGY

Q. 1. “Research is not a mere search for truth”. Discuss this statement and [15] state the characteristics of Research.

OR

Enumerate the Steps in Research Procedure and discuss characteristics of a Problem.

Q. 2. Define and evaluate Sampling. What are the main features of sampling [15] techniques?

OR

Give a sample of a synopsis of format for research proposal.

Q. 3. Write short notes on **any four** of the following : [20]

- (a) Applications of Mean as a statistical tool for analysis of data
- (b) Exploratory Research
- (c) Secondary Data
- (d) Observation Method of Data Collection
- (e) Testing of Hypothesis
- (f) Practical applications of research in Commerce and Economics

SECTION - II
CASE STUDY

Note : Attempt **both** the cases.

Case I

[25]

Tenders were invited from reputed contractors for manufacture and supply of 100 tanks utilizing existing manufacturing facilities with ordinance factories. The MCL Corporation is a factory supplying regularly to Defence, has filed a tender at a price of 2 crs. valid for 1 year. The cost parameters and the tender assumptions are given below:

Particulars	Rs. in crs.
Direct Materials	70
Direct Labour outsourced for the project	20
Variable manufacturing overheads	35
Fixed manufacturing overheads	25
Expenses on inspection, trial and final passing	1
Transportation charges	1
Proof firing of armament	2
Hire charges of manufacturing facilities at ordnance factories	9.5
Cost of international market survey	1

- (a) The MCL has already spent Rs.20 lakh on design and development. However, its design was not approved by the Ministry of Defence, which provided its own design at a cost of Rs. 25 lakh.
- (b) To execute the contract, the company requires additional working capital of 50 crs, for one year which can be borrowed at 20% p.a.
- (c) The Ministry is willing to award this contract to the company at a negotiated price of Rs. 1.9 cr per tank.

Give your advise.

Case II

[25]

‘Cost is not the only parameter for fixation of selling price’. Do you agree with this statement? Give arguments in support of this and against this view quoting the contemporary example of Nano Car Price announced by Ratan Tata even before launching the product in the market.



Total No. of Questions - 05]

[Total No. of Printed Pages - 08

[4170] – 3

M. Com. (Part - I) Examination – 2012
ADVANCED ACCOUNTING
Paper - I
(Advanced Accounting and Taxation)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

- Note :**
- (i) All questions are compulsory.
 - (ii) All questions carry equal marks.
 - (iii) Figures to the right indicates full marks.
 - (iv) Use of calculator is allowed.
-

Q. 1. Define Accounting Theory. How does accounting theory differ from accounting practices? State the advantages of learning accounting theory.

OR

Write short notes on (any four) :

- (a) Inflation Accounting
- (b) Role of Computer in Accounting
- (c) Opportunity Cost Method of evaluating human assets
- (d) Role of Social Cost Benefit Analysis
- (e) Concept of Economic Value Added (EVA)
- (f) Meanings and area covered by Environmental Accounting

Q. 2. A Ltd. acquired 8,000 shares in B Ltd. on 30th September, 1991. The summarized Balance-Sheet of the two companies as on 31st March 1992 was as follows :

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Particulars	A Ltd. (Rs.)	B Ltd. (Rs.)
Shares of Rs. 100 each	30,00,000	10,00,000
Capital Reserve	—	5,50,000
General Reserve	3,00,000	50,000
Profit and Loss Account	3,82,000	1,80,000
Loan from B Ltd.	21,000	—
Bills payable including Rs. 5,000 to A Ltd.	—	17,000
Creditors	1,79,000	70,000
	38,82,000	18,67,000

Note - A Ltd. There is contingent liability for bills discounted of Rs. 6000.

Particulars	A Ltd. (Rs.)	B Ltd. (Rs.)
Fixed Assets	15,00,000	14,47,000
Investment in B Ltd. at cost	17,00,000	—
Stock	4,00,000	2,00,000
Loan to A Ltd.	—	20,000
Bills receivable including Rs. 5,000 from B Ltd.	12,000	—
Debtors	2,50,000	1,80,000
Cash and Bank Balance	20,000	20,000
	38,82,000	18,67,000

You are given the following information :

- (1) B Ltd. made a bonus issue on 31st March 1992 of one share for every two shares held reducing the Capital Reserve equivalently, but the accounting effect to this has not been given in the above Balance - Sheet.
- (2) Interest receivable for the year Rs. 1,000 in respect of the loan due by A Ltd. to B Ltd. has not been credited in the books of B Ltd.

Total No. of Questions - 05]

[Total No. of Printed Pages - 08

- (3) The credit balance in Profit and Loss Account of B Ltd. as on 1.4.1991 was Rs. 21,000.
- (4) The directors decided on the date of acquisition that the fixed assets of B Ltd. were overvalued and should be written down by Rs. 50,000. Consequential adjustments on depreciation are to be ignored.

Prepare the Consolidated Balance Sheet as on 31st March 1992.

Q.3. Following are the Balance - Sheets of X Ltd. and Y Ltd. as on 31st March 2002.

Liabilities	X Ltd.	Y Ltd.	Assets	X Ltd.	Y Ltd.
Share capital	20,00,000	10,00,000	Fixed Assets	15,00,000	3,00,000
Shares of Rs. 100 each			Goodwill	—	1,00,000
General Reserve	15,00,000	5,00,000	Investments	2,50,000	—
Current Liabilities	15,00,000	2,00,000	Current	32,50,000	14,00,000
Proposed Dividend	—	1,00,000			
	50,00,000	18,00,000		50,00,000	18,00,000

Y Ltd. is to be absorbed by X Ltd. on the following terms :

- (i) Y Ltd. declares dividend of 10% before absorption for the payment of which it is to retain sufficient amount of cash.
- (ii) The net worth of Y Ltd. is valued at Rs. 14,50,000.
- (iii) The purchase consideration is satisfied by the allotment of fully paid shares of Rs. 100 each in X Ltd.

Following further information is also to be taken into consideration :

- (a) X Ltd. holds 2,500 shares in Y Ltd. at a cost of Rs. 2,00,000.

Total No. of Questions - 05]

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- (b) The stock of Y Ltd. include items valued at Rs. 50,000 from X Ltd.
(cost to X Ltd. Rs. 37,500)
- (c) The creditors of Y Ltd. include Rs. 15,000 due to X Ltd.
Show Ledger Accounts in the books of Y Ltd. and Balance - Sheet
of X Ltd. after absorption.

OR

Q. 3. The business of X Ltd. was being carried on continually at losses. The following are the extracts from the Balance - Sheet of the company as on 31st March 1985.

Liabilities	Rs.	Assets	Rs.
30,000 Equity Shares of Rs. 10 each	3,00,000	Goodwill	50,000
2000 8% Cum. Pref. Shares of Rs. 100 each	2,00,000	Plant	3,00,000
Shares Premium	90,000	Loose Tools	10,000
Unsecured Loan (from Director)	50,000	Debtors	2,50,000
Sundry creditors	3,00,000	Stock	1,50,000
Outstanding expenses (including Directors' remuneration 20,000)	70,000	Cash	10,000
		Bank	35,000
		Profit and Loss Account	2,05,000
	10,10,000		10,10,000

Note : Dividend on cum. pref. shares are in arrears for 3 years.

The following scheme of reconstruction has been agreed upon and duly approved by court.

- (1) Equity shares to be converted into 1,50,000 shares of Rs. 2 each.
- (2) Equity shareholders to surrender to the company 90% of their holding.

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- (3) Preference share holders agree to forgo their right to arrears to dividend in consideration of which 8% preference shares are to be converted into 9% preference shares.
- (4) Sundry creditors agree to reduce their claim by one fifth in consideration of their getting shares of Rs. 35,000 out of the surrendered equity shares.
- (5) Directors agree to forgo the amounts due on account of unsecured loan and directors' remuneration.
- (6) Surrendered shares not otherwise utilized to be cancelled.
- (7) Assets to be reduced as under :
 - Goodwill by Rs. 50,000
 - Plant by 40,000
 - Tools by 8,000
 - Sundry Debtors by 15,000
 - Stock by 20,000
- (8) Any surplus after meeting the losses should be utilized in writing down the value of the plant further.
- (9) Expenses of reconstruction amounted to Rs. 10,000.
- (10) Further 50,000 equity shares were issued to the existing members.
The issue was fully subscribed and paid up.
- (11) Authorized capital was suitably increased.

A member holding 100 equity shares opposed the scheme and his shares were taken over by a director on payment of Rs. 1,000 as fixed by the court.

Give journal entries for the above and also prepare resultant Balance - Sheet of the company.

Total No. of Questions - 05]

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Q. 4. The following information is extracted from the books of Unlucky Ltd.
on 31st July 1983 on which date a winding-up order was made :

Particulars	Rs.
Unsecured creditors	38,000
Salaries due for 5 months	2,000
Bills payable	10,600
Debtors	
Good	43,000
Doubtful (estimated to produce 6200)	13,000
Bad	8,800
Bills Receivable (Good Rs. 1,000)	1,600
Bank overdraft	4,000
Land (estimated to produce 50,000)	36,000
Stock (estimated to produce 58,000)	82,000
Furniture and fixtures	8,000
Cash in hand	4,00
Estimated liabilities for Bills Discounted	6,000
Secured creditors holding first mortgage on land	40,000
Partly secured creditors holding secured mortgage on land	20,000
Weekly wages unpaid	600
Liabilities under Workmen's Compensation Act 1925	200
Income - tax due	800
5,000, 9% Mortgage Debentures of Rs. 10 each interest payable to 30th June and 31st December, paid to 30th June 1983	50,000

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Share capital	
2,000 10% pref. shares of Rs. 10 each	20,000
5,000 equity shares of Rs. 10 each	50,000
General Reserve since 31st Dec. 1979	10,000

In 1979, the company earned a profit of Rs. 45,000, but thereafter it suffered trading losses totaling Rs. 58,400. The company also suffered a speculation loss of Rs. 5,000 during the year 1980. Excise authorities imposed penalty of Rs. 35,000 in 1981 for evasion of tax which was paid in 1982.

Prepare statement of Affairs and Deficiency Account.

Q. 5. Anand Roadways Ltd. was registered with the authorized capital of Rs. 10,00,000 divided in to 10,000 shares of Rs. 100 each. From the following information prepare Operating and Profit and Loss Account and a Balance-Sheet as on that date i.e. 31.12.2000.

Particulars	Rs.
Share Capital	10,00,000
5% Debenture	5,00,000
Debenture Interest	12,500
Final Dividend paid for 1998-99	1,00,000
Motor vehicles	15,00,000
Traffic earnings	6,00,000
Insurance	75,000
Debtors	25,000
Bad debts	2,000
Drivers' wages	40,000
Printing and stationery	4,000
Stock of fuel on 1.1.2000	40,000

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Purchase of fuel	50,000
Taxes	5,000
Profit and Loss Account (credit)	4,00,000
Stock of Tyres on 1.1.2000	35,000
Purchase of Tyres	30,000
Sundry Creditors	28,500
Goodwill	6,00,000
Bills Receivable	15,000
Bills Payable	45,000
Cash at Bank	25,000
Cash in hand	15,000

Additional Information :

- (1) The stock of fuel on 31.12.2000 was Rs. 30,000 and stock of tyres was Rs. 20,000
- (2) Provide Rs. 30,000 for taxation
- (3) Directors propose equity dividend Rs. 1,20,000
- (4) Transfer Rs. 1,50,000 to general reserve
- (5) Insurance prepaid Rs. 15,000
- (6) Drivers' wages Rs. 10,000 are outstanding
- (7) Depreciate motor vehicles @ 5%
- (8) Provide interest on debentures for 6 months.



Total No. of Questions - 05]

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M. Com. (Part - II) Examination – 2012

BUSINESS ADMINISTRATION

(Optional)

Paper - IV

(Research Methodology and Case Study)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

- Note :**
- (i) *Section I belongs to Research Methodology and Section II belongs to Case Study.*
 - (ii) *Section I and II both carry 50 marks each.*
 - (iii) *Figures to the right indicate full marks.*
 - (iv) *Answers to both sections should be written in the same answer book.*
-

SECTION - I

RESEARCH METHODOLOGY

Q. 1. Define the term ‘Research’. Describe various stages in the Research [16] Process.

OR

State the features, advantages and limitations of Questionnaire Method.

Q. 2. What is meant by Research Report? Explain the contents of Research [16] Report.

OR

- (a) Explain various types of Research (8)
- (b) State qualities of a Researcher. (8)

Q. 3. Write short notes on (any three) : [18]

- (a) Bibliography
- (b) Importance of Hypothesis

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- (c) Interview Technique
- (d) Random Sampling
- (e) Need of Data Analysis
- (f) Primary Data

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SECTION - II

CASE STUDY

Q. 4. State advantages and limitation of Case Study Method.

[10]

OR

State various Types of Cases.

Q. 5. Attempt **any two** cases from the following :

[40]

(A) Case No. 1

Promise and Performance

The head of a large engineering industry was very keen to raise production quickly because it involved a large investment which was not yielding adequate returns. After a lot of trials and errors, when he got frustrated, he took the advice of some friends well-versed in such matters.

He accepted much of their advice but not about appointment of a personnel manager. Among his suggestions there was also a recommendation about fixing grades for various people.

The entrepreneur had earlier indicated great keenness to give liberal grades, but when the actual time came, he gave grades which extended only a couple of years beyond the present salaries of the senior people.

Also while grades were fixed up and letters were issued to that effect, no increments were given the following year as promised in the letter.

The engineers and other executives could not remind him about this as it would not be looked upon with favor. However some people

did do so but to no effect. Two of the middle-level engineers / technologists senior men were feeling uneasy due to stress and strain but did not leave. It was a specialized industry and they would not have easily got a job at a comparable level elsewhere.

Some Issues

- (1) Why did the entrepreneur give grades?
- (2) Why were the increments not given the following year, after declaring grades?
 - (a) due to mistake of accounts
 - (b) faulty communication
 - (c) something more basic
- (3) Why did the seniors feel unhappy but did not leave?
- (4) How would this affect in the long term :
 - (a) Employees' moral
 - (b) Organization effectiveness
 - (c) Production and productivity
 - (d) Profits.

(B) Case No. 2

Coping with Frustration

An engineering industry in a cosmopolitan city was not running well. After much frustration, with consultation of the people experienced in management and technology, it was set right and substantial progress was made.

At this stage, an outsider was brought in to head the unit. He was a retired medical practitioner in a former state.

The new head's background (medical profession in a native state) and of the local people did not go well together. There was much stress and strain. Finally, things seemed to settle down. Production improved through pressure. Previous senior people were not happy but did not leave.

Some Issues

- (1) Why did the financier bring in a medical man?
- (2) Why did he not give a chance to his own men or take a professional man from the field.
- (3) Why did senior people not leave or protest more effectively?
- (4) What does rise in production after such a change indicate?
- (5) Why were knowledgeable people consulted earlier, and the new head brought later?

(C) Case No. 3**Delegation**

“A person well known among high government circles, business circles as well as professional management circles was invited to wind up a group discussion on ‘delegation’. He observed somewhat as follows :

You know, delegation is a funny thing. I have two top executives and I have delegated most of my work to them. I have told them not to come to me. But they still come every now and then, and tell me, sir, here is a matter on which I have done everything, but I would still like you to give it a once over (have a look at it).’ Now there it is”.

“The audience consisted of high level executives and consultants of a metropolitan city. They all laughed, and the meeting was over.”

Some Issues

- (1) Why do the top executives to whom he has delegated and in whom the delegating authority has faith, keep coming to him?
 - (i) They were not sure of themselves.
 - (ii) They feel need to safeguard themselves in case anything goes wrong.
- (2) Which of the above alternatives of the behavior of delegating authority indicates as more likely?
- (3) How often such subtle causes work under formal management failures in the field of delegation, co-ordination or otherwise?

Total No. of Questions - 05]

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) विभाग १ संशोधन पद्धतीशी संबंधित आहे आणि विभाग २ केस स्टडीशी संबंधित आहे.
 - (२) भाग १ व भाग २ प्रत्येकी ५० गुणांचे आहेत.
 - (३) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - (४) दोन्ही विभागांची उत्तरे एकाच उत्तरपत्रिकेत लिहावीत.
 - (५) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-
-

विभाग १

संशोधन पद्धती

प्र. १. 'संशोधन' या संज्ञेची व्याख्या द्या. संशोधन प्रक्रियेमधील विविध अवस्थांचे वर्णन करा. [१६]

किंवा

प्रश्नावली पद्धतीची वैशिष्ट्ये, फायदे आणि मर्यादा सांगा.

प्र. २. संशोधन अहवाल म्हणजे काय? संशोधन अहवालामधील घटक स्पष्ट करा. [१६]

किंवा

- (अ) संशोधनाचे विविध प्रकार स्पष्ट करा. (८)
- (ब) संशोधकाची गुणवैशिष्ट्ये सांगा. (८)

प्र. ३. थोडक्यात टिपा लिहा (कोणत्याही तीन) : [१८]

- (अ) संदर्भसूची
- (ब) गृहीत कृत्याचे महत्त्व
- (क) मुलाखत तंत्र
- (ड) साधा नमूना (Random sampling)
- (इ) तथ्यांच्या विश्लेषणाची गरज
- (फ) प्राथमिक तथ्ये

Total No. of Questions - 05]

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विभाग २

केस स्टडी

प्र. ४. समस्या अभ्यास पद्धती (Case study) चे फायदे आणि मर्यादा सांगा.

[१०]

किंवा

केसेसचे विविध प्रकार सांगा.

प्र. ५. खालीलपैकी कोणत्याही दोन केसेस सोडवा :

[४०]

(अ) केस क्रमांक १

वचन व वचन-पूर्ती

एका मोठ्या इंजीनियरिंग उद्योगधंद्याच्या प्रमुखाला त्वरेने उत्पादन वाढवावयाचे होते. कारण या उद्योगात त्याने मोठ्या प्रमाणावर भांडवली गुंतवणूक केली होती, परंतु पुरेसा फायदा होत नव्हता. पुष्ककशा प्रयत्नांनंतर जेव्हा तो निराश झाला तेव्हा त्याने या विषयाशी परिचित असणाऱ्या आपल्या मित्रांचा या बाबतीत सल्ला घेतला.

उद्योगधंद्याच्या प्रमुखाने त्यांनी दिलेला बराचसा सल्ला स्वीकारला, प्रमुखाने परंतु त्यांच्या सूचनेनुसार पर्सोनेल व्यवस्थापक नेमला नाही. शिवाय कर्मचाऱ्यांच्या पगाराची श्रेणी ठरवून दिली जावी हाही सल्ला त्यांनी दिला होता.

प्रमुखाने प्रथम पगाराची श्रेणी ठरवून दिली जाईल असे सांगितले, परंतु जेव्हा श्रेणी ठरविण्याची वेळ आली तेव्हा वरिष्ठ कर्मचाऱ्यांना फक्त दोन पगारवाढी दिल्या. वस्तुतः श्रेणीची पगारबाबत असलेली पत्रे प्रत्येकाला दिली होती व त्यात श्रेणी देऊ, पगार वाढवू असे नमूद केले होते. पणप्रत्यक्षात त्याने पगारवाढ दिली नाही.

अभियंते व इतर व्यवस्थापक यांनी प्रमुखाला याबाबतची आठवण दिली नाही, कारण वाढ देण्यास नकारच अपेक्षित होता. काहींनी अशी मागणी केली. परंतु मालकाने ती नाकारली. दोन तांत्रिक व्यवस्थापकीय अभियंते अस्वस्थ झाले होते, परंतु त्यांनी नोकरी सोडली नाही. कारण हा कारखाना एका विशेष विशिष्ट व्यवसायातील असल्यामुळे हे कर्मचारी विशेषज्ञ झाले होते व अशा प्रकारची नोकरी बाहेर कोठेही मिळेल याची त्यांना शाश्वती नव्हती.

काही मुद्दे :

(१) मालकाने श्रेणी का दिली?

- (२) पगाराची श्रेणी ठरविल्यानंतर पगारवाढ का दिली नाही? कारण :
- हिशेबातील चुकांमुळे
 - संदेशवहनाच्या अभावामुळे
 - मुळातच वाढ द्यायची नव्हती म्हणून
- (३) वरिष्ठ कर्मचारी असमाधानी होते, परंतु कारखान्यातील नोकरी का सोडत नव्हते?
- (४) भविष्य काळात याचा खालील गोष्टींवर काय परिणाम होणार आहे :
- कर्मचाऱ्यांचे नीतिधैर्य
 - संघटनेची कार्यक्षमता
 - उत्पादन व उत्पादन क्षमता
 - नफा

(ब) केस क्रमांक २

निराशेची झुंज

एका मोठ्या शहरात इंजीनियरिंग क्षेत्रात असणारा उद्योगधंदा व्यवस्थितपणे चालविला जात नव्हता, त्यामुळे कारखान्याचा मालक निराश झाला होता. व्यवस्थापन व तांत्रिक क्षेत्रातील तज्ज्ञ, व्यासंगी व अनुभवी असलेल्या व्यक्तीकडून मालकाने सल्ला घेतला होता आणि हळूहळू परिस्थिती सुधारली व कारखान्याने चांगली प्रगती केली.

परंतु कारखाना चांगला चालू असताना मालकाने कारखान्याच्या प्रमुखपदी एका निवृत्त डॉक्टरची नेमणूक केली. हा डॉक्टर पूर्वीच्या एका संस्थानात वैद्यकीय व्यवसाय करीत होता.

या नव्या प्रमुखाची पाश्वभूमी व कारखान्यातील इतर कर्मचारी या दोन घटकांमध्ये तफावत दिसून येऊ लागली व कर्मचाऱ्यांची ओढाताण सुरु झाली. परिस्थिती सुधारली असे वाटले, परंतु असे झाले नाही. वर्चस्व व प्रभावामुळे उत्पादन वाढले, परंतु वरिष्ठ कर्मचारी मात्र असमाधानी होते तरीही ते कारखाना सोडू शकले नाहीत.

मुद्दे :

- कारखान्याच्या मालकाने निवृत्त डॉक्टरांना प्रमुखपदी का नेमले?
- कारखान्याच्या प्रमुखपदी कंपनीतीलच व्यक्तीला का संधी दिली नाही वा त्याच क्षेत्रातील व्यावसायिक व्यक्तीची का नेमणूक केली नाही?
- वरिष्ठ कर्मचाऱ्यांनी राजीनामे का दिले नाहीत? किंवा आणखी परिणामकारक रीतीने निषेध का केला नाही?
- अशा प्रकारच्या बदलांमुळे उत्पादनामध्ये वाढच झाली हे काय सुचविते?

Total No. of Questions - 05]

[Total No. of Printed Pages - 08

(५) अगदी सुरुवातीला व्यवस्थापन व तांत्रिक क्षेत्रातील व्यक्तींचा का सल्ला घेतला गेला व नवीन व्यक्तीला नंतर का आणले गेले?

(क) केस क्रमांक ३

अधिकार प्रदान

‘अधिकार प्रदान’ या विषयावर घेण्यात आलेल्या चर्चासित्राचा समारोप करण्यासाठी सरकारी व व्यापारी क्षेत्रात तसेच व्यावसायिक व्यवस्थापन क्षेत्रात प्रसिद्ध असलेल्या एका व्यक्तीला निमंत्रित करण्यात आले होते. त्या व्यक्तीने आपल्या भाषणात खालील मुद्द्यांचा उल्लेख केला :

“आपणांस माहीत आहे की अधिकार प्रदान ही एक विचित्र गोष्ट आहे. माझ्याकडे माझ्या नियंत्रणाखाली काम करणारे दोन उच्च व्यवस्थापक आहेत. माझे बहुतेक काम मी त्यांना संपूर्ण अधिकार देऊ दिलेले आहे. मी त्यांना स्पष्टपणे बजावले आहे की याबाबत माझ्याकडे पुन्हा विचारण्यासाठी येण्याची आवश्यकता नाही. परंतु त्यांना असे अधिकार असताना ते वारंवार माझ्याकडे येतात व म्हणतात की ‘साहेब, या बाबींबाबत मी सर्व काही केले आहे, परंतु तरीसुद्धा आपण यावर शेवटचा हात फिरवावा असे मला वाटते.’ आहे की नाही गंमत.”

श्रोते बरेच होते. यांमध्ये मोठ्या शहरांतील उच्च व्यवस्थापक व व्यवस्थापन सल्लागार उपस्थित होते. सर्वजण हसले आणि ती सभा संपली.

चर्चेसाठी मुद्दे :

(१) उच्च व्यवस्थापकांना अधिकार प्रदान करूनही व अधिकार प्रदान करणाऱ्यांचा त्यांच्यावर विश्वास असूनही ते वारंवार त्यांच्याकडे का येत असत?

(अ) त्यांना स्वतःबद्दल आत्मविश्वास नव्हता म्हणून.

(ब) जर काही चूक झाली तर स्वतः सुरक्षित राहण्याची गरज त्यांना वाटली म्हणून.

(२) वरील गोष्टींमध्ये अधिकार प्रदानातील कोणती प्रवृत्ती प्रामुख्याने दिसून येते?

(३) अधिकार प्रदान, समन्वय व व्यवस्थापनाच्या इतर क्षेत्रांत व्यवस्थापनाला अशा प्रकारे कसे अपयश येते?



Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

[4170] – 31

M. Com. (Part - II) Examination – 2012
SECRETARIAL PRACTICE AND COMPANY
MANAGEMENT
(Optional)
Paper - IV
(Research Methodology and Case Studies)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions in Section I are compulsory.*
(ii) *Attempt any two cases in Section II.*
(iii) *Figures to the right indicate full marks.*

SECTION - I

Research Methodology

Q.1. What do you mean by Research? Explain in brief its significance in [15]
modern times.

OR

What is Research Design? Explain different steps involved in its
preparation.

Q.2. What are the Primary Sources of Data? Explain in detail the primary [15]
sources of Data Collection.

OR

Define the term ‘Research Report’. Explain different steps in writing
Research Report.

Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

Q. 3. Write short notes (any four) :

[20]

- (a) Types of Research
- (b) Questionnaire
- (c) Tabulation of Data
- (d) Hypothesis
- (e) Random Sampling
- (f) Bibliography

SECTION - II

Case Studies

Q. 1. World Trade Organization many a time is called by many people as a 'Wrong Trade Organization'. The same feeling was demonstrated by many organizations particularly labour organizations.

[25]

It is said that it is a Wrong Trade Organization because it involved in itself with trade which spoilt the environment and promoted unacceptable working conditions for labourers in the poor countries. It is felt that, World Trade Organization causes greater damage to the global environment. The main claim of the demonstration at Seattle was that World Trade Organization is not doing anything to ensure that the products produced in adverse working conditions in different countries do not enter into the stream of globally traded items. The question is whether it is the business of World Trade Organization to do so. Is it that the World Trade Organization should get involved itself with the labour and environment aspects of production and trade?

There are some who argue that the effort to involve World Trade Organization with labour and environmental aspects of trade and production is actually a part of larger effort by some developed countries. The obvious reason is that the poor countries have lower production cost because of cheap labour and not very high working conditions. This enables the poor countries to lead the global market over the rich countries.

Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

If both these claims are said to be correct, then World Trade Organization is deemed to be influenced and controlled by the wrong people.

Discuss in detail :

- (1) The basic limitations of World Trade Organization.
- (2) To what extent the World Trade Organization should and can interfere with the working conditions?
- (3) Is it fair to call World Trade Organization as a Wrong Trade Organization?

Q. 2. Mr. ‘A’, an industrialist, is the manufacturer of pens, chalks, dusters and other education materials. There has been a persistent complaint from the customers that the chalks manufactured by him have a lot of dust and it is troublesome to clean the board after writing. The Research and Development division of Mr. ‘A’ came up with an innovative chalk. These chalks are absolutely dustfree and the writing of the chalks gets vanished automatically after certain time.

[25]

Mr. ‘A’ applied for registration of the patent for this product and has got the patent. Subsequent to the patent granted, he continued with the production for five years after which he stopped the production. The reason was lack of demand because of the heavy cost of the product.

Mr. ‘B’, a college teacher, independently made research on the similar type of chalks and came out with the same quality chalks with much less cost. He applied for a patent which was objected to by Mr. A on the ground that –

- Patent for the same product is registered in his name.
- The product developed by Mr. B is not an innovation but it is the imitation of his patented product.

Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

Mr. B claimed that –

- The product patented by Mr. A is not in use as he has stopped the production.
- The product invented by Mr. B is different than that of Mr. A's product in many respects such as shape, quality, cost etc.
- Mr. B, who is a lecturer in a government college, has carried out the research on this product as a part of his academic work.
- He wants to produce the chalks exclusively for the government colleges.

Discuss the rights of Mr. A and Mr. B as per the provisions of the 'Patents Act, 1970'.

Q. 3 In an E-trade Agreement, 'signature' is based exclusively on asymmetric methods or techniques. It has been described as a special locked door, which can be opened with four keys. The two keys are on every side of the door, and each of these two keys belong to a single party. Both the parties stand respectively on each side of the door and both of them have different keys. One of them is co-incidental with the key possessed by the other party, since they have agreed on the shape and notches in the key (Public Key). However, the other party is not, and none of the parties knows exactly, what kind of notches the other key will have.

[25]

One thing is sure that the door can only be opened when the four keys are in the locks. Once both the parties have lodged the keys into the locks of the door it is possible to open it and for the parties to be sure that, they can negotiate through that open door safely without fear that an outsider might interfere in their business.

Discuss with reference to the authentication of electronic records using digital signatures.

Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

सूचना : (१) विभाग १मधील सर्व प्रश्न सोडविणे आवश्यक आहे.

(२) विभाग २मधील कोणत्याही दोन केसेस सोडवा.

(३) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

(४) संदर्भसाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

विभाग १

संशोधन पद्धतीशास्त्र

प्र. १. 'संशोधन' म्हणजे काय? आधुनिक काळातील संशोधनाचे महत्त्व थोडक्यात स्पष्ट करा. [१५]

किंवा

'संशोधन आराखडा' म्हणजे काय? संशोधन आराखडा तयार करण्यातील विविध टप्पे स्पष्ट करा.

प्र. २. माहिती संकलनाचे प्राथमिक स्रोत म्हणजे काय? माहिती संकलनाच्या प्राथमिक स्रोतांचे तपशीलवार स्पष्टीकरण करा. [१५]

किंवा

'संशोधन अहवाल' या संज्ञेची व्याख्या द्या. संशोधन अहवालाच्या लिखाणातील विविध टप्पे स्पष्ट करा.

प्र. ३. थोडक्यात टिपा लिहा (कोणत्याही चार) : [२०]

- (अ) संशोधनाचे प्रकार
- (ब) प्रश्नावली
- (क) माहितीचे सारणीकरण
- (ड) गृहीतकृत्य
- (इ) स्वैर नमुना पद्धती
- (फ) ग्रंथसूची

विभाग २

व्यष्टी अध्ययन

प्र. १. अनेक लोक 'जागतिक व्यापार संघटने'चा उल्लेख बहुतेक वेळा 'चुकीची व्यापार संघटना' [२५]
 (Wrong Trade Organisation) असा करतात. हेच मत अनेक संघटनांनी विशेषतः:
 कामगार संघटनांनी व्यक्त केले आहे.

ही चुकीची व्यापार संघटना आहे असे म्हटले जाते, कारण पर्यावरणाची हानी करणाऱ्या व्यापाराचा त्यामध्ये अंतर्भाव आहे आणि तिने गरीब देशांमधील श्रमिकांसाठी अयोग्य कार्य परिस्थिती निर्माण केली आहे. असे मानले जाते, की जागतिक व्यापार संघटना जागतिक पर्यावरणाला फार मोठा धोका निर्माण करीत आहे. सियाटल येथील निर्दर्शनांमागची भूमिका अशी होती, की विविध देशांमध्ये प्रतिकूल कार्यपरिस्थितीतून उत्पादित झालेल्या वस्तूंचा प्रवेश जागतिक पातळीवर होणाऱ्या वस्तूविक्रीच्या प्रवाहामध्ये होऊ नये, यासाठी जागतिक व्यापार संघटना काहीही करीत नाही. प्रश्न असा आहे, की हे काम जागतिक व्यापार संघटनेचे आहे काय? जागतिक व्यापार संघटनेने उत्पादन व व्यापाराशी निगडित कामगार व पर्यावरणाच्या प्रश्नांमध्ये लक्ष घालावे काय?

काहींचा युक्तिवाद असा आहे, की जागतिक व्यापार संघटनेला व्यापार आणि उत्पादनांशी निगडित कामगार व पर्यावरणाच्या प्रश्नांमध्ये लक्ष घालण्यास भाग पाडणे, हे वास्तविक पाहता काही विकसित देशांच्या व्यापक प्रयत्नांचा एक भाग आहे. ह्याचे स्पष्ट कारण असे आहे, की गरीब देशांमध्ये स्वस्त मजुरी आणि उच्च दर्जाच्या कार्यपरिस्थितीचा अभाव ह्यांमुळे तेथील उत्पादनाचा खर्च अतिशय कमी आहे. यामुळे गरीब देशांना श्रीमंत देशांच्या तुलनेने जागतिक बाजारपेठेमध्ये आघाडी घेणे शक्य आहे.

हे दोन्ही युक्तिवाद बरोबर आहेत असे म्हटल्यास जागतिक व्यापार संघटनेवर चुकीच्या लोकांचा प्रभाव व नियंत्रण आहे, असे मानावे लागेल.

सविस्तर चर्चा करा :

- (१) जागतिक व्यापार संघटनेच्या मूलभूत मर्यादा;
- (२) कार्यपरिस्थितीच्या संदर्भात जागतिक व्यापार संघटनेने कितपत हस्तक्षेप केला पाहिजे आणि करू शकेल?
- (३) जागतिक व्यापार संघटनेचा उल्लेख 'चुकीची व्यापार संघटना' (Wrong Trade Organisation) असा करणे संयुक्तिक आहे काय?

Total No. of Questions - 3+3]

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प्र. २. श्री 'अ' हे पेन, खडू, डस्टर व इतर शैक्षणिक साहित्यांचे उत्पादन करणारे उद्योजक आहेत. [२५]

त्यांनी उत्पादित केलेले खडू खूपच धूळ निर्माण करतात. परिणामी फलक लेखनानंतर पुस्ताना विशेष त्रास होतो, अशी ग्राहकांची सातत्यपूर्ण तक्रार आहे. श्री 'अ' ह्यांच्या संशोधन व विकास विभागाने नावीन्यपूर्ण खडूंची निर्मिती केली. हे खडू पूर्णपणे धूळविरहित आहेत आणि विशिष्ट कालावधीनंतर फलकावर लिहिलेला मजकूर आपोआप पुसला जातो.

श्री 'अ' ह्यांनी ह्या उत्पादनाच्या स्वामित्व-हक्काच्या नोंदणीसाठी अर्ज केला आणि तो त्यांना प्राप्त झाला. स्वामित्व हक्क प्राप्त झाल्यानंतर त्यांनी पाच वर्षे हे उत्पादन चालू ठेवले. त्यानंतर त्यांनी हे उत्पादन बंद केले. ह्याचे कारण म्हणजे मोठ्या प्रमाणावरील उत्पादन खर्चामुळे निर्माण झालेला मागणीचा अभाव होय.

श्री 'ब' ह्या महाविद्यालयीन शिक्षकांनी स्वतंत्रपणे ह्याच प्रकारच्या खडूंवर संशोधन केले आणि त्याच गुणवत्तेचे खडू कमी खर्चात विकसित केले. त्यांनी स्वामित्व हक्कासाठी अर्ज केला, परंतु त्यास श्री 'अ' ह्यांनी खालील मुद्रक्यांच्या आधारे आक्षेप घेतला –

- ह्या वस्तूच्या स्वामित्व हक्काची नोंदणी त्यांच्या नावाने झालेली आहे.
- श्री 'ब' ह्यांनी विकसित केलेले उत्पादन हे नावीन्यपूर्ण नसून ती त्यांच्या स्वामित्व हक्क प्राप्त उत्पादनाची नक्कल आहे.

श्री 'ब' ह्यांनी असा दावा केला की –

- श्री 'अ' ह्यांचे स्वामित्व हक्क प्राप्त उत्पादन हे वापरात नसून त्याचे उत्पादन त्यांनी बंद केलेले आहे.
- अनेक बाबरींत, उदा. आकार, गुणवत्ता व खर्च इत्यादींचा विचार करता श्री 'ब' ह्यांनी विकसित केलेले उत्पादन हे 'अ' ह्यांच्या उत्पादनाहून भिन्न आहे.
- श्री 'ब' हे शासकीय महाविद्यालयामध्ये व्याख्याता आहेत. शैक्षणिक कामाचा भाग म्हणून त्यांनी ह्या उत्पादनावर संशोधन केले आहे.
- ते केवळ शासकीय महाविद्यालयामध्ये उत्पादन करू इच्छितात.

स्वामित्व हक्क कायदा, १९७० (Patents Act, 1970) च्या तरतुदीनुसार श्री 'अ' व श्री 'ब' ह्यांच्या हक्ककांविषयी चर्चा करा.

Total No. of Questions - 3+3]

[Total No. of Printed Pages - 08

प्र. ३. इ-व्यापार करारांतर्गत ‘स्वाक्षरी’ (Signature) ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर [२५]

अवलंबून आहे. सदर स्वाक्षरी ही विशेष कुलूपबंद दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांच्याद्वारे उघडला जाऊ शकते. या दरवाज्याच्या दोन्ही बाजूंस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एका पक्षाच्या मालकीची असते. दरवाज्याच्या प्रत्येक बाजूला दोन्ही पक्ष भिन्न-भिन्न चाव्यांसोबत क्रमाने उभे राहतात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी येऊ शकते, की ज्याद्वारे ते त्या चावीच्या आकार आणि खाचा संबंधित चावीच्या आहेत (जनतेची चावी) असे मान्य करतात. परंतु दुसऱ्या अगर अन्य कोणत्याही पक्षाला दुसऱ्या चावीला कोणत्या प्रकारच्या खाचा आहेत हे माहीत नसते. तथापि, हे मात्र निश्चित आहे, की जोपर्यंत योग्य त्या चार चाव्या दरवाज्याच्या कुलपाला लावल्या जाणार नाहीत, तोपर्यंत दरवाजा उघडला जाणार नाही. एकदा दोन्ही पक्ष आपआपल्या चाव्या दरवाज्याच्या कुलपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात. त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडून व्यवसायासंबंधी बोलणी करतात, की या प्रकारच्या त्यांच्या बोलण्यांमध्ये बाह्य व्यक्तीचा हस्तक्षेप होणार नाही.

इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने दशमलव (Digital) स्वाक्षर्यांचा अवलंब करून चर्चा करा.



Total No. of Questions - 05]

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[4170] – 32

M. Com. (Part - II) Examination – 2012
CO-OPERATION AND RURAL DEVELOPMENT
(Optional)
Paper - IV
(Research Methodology and Case Studies)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note :

- (i) *Section I belongs to Research Methodology and Section II belongs to Case Studies.*
- (ii) *Section I and II carry 50 marks each.*
- (iii) *Figures to the right indicate full marks.*
- (iv) *Answers to both sections should be written in the same answer book.*

SECTION - I
(Research Methodology)

Q.1. Explain the various steps involved in preparing the Research Design. [16]

OR

What is Questionnaire? What points should be considered while formulating the questionnaires?

Q.2. Define the term ‘Interview’. Explain the advantages and disadvantages of interview method. [16]

OR

What is meant by Analysis of Data? Explain the main characteristics of analysis of data.

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Q. 3. Write notes on **any three** of the following :

[18]

- (a) Importance of observation method.
- (b) Testing of Hypotheses.
- (c) Role of Research Design and Social Research.
- (d) Types of Report.
- (e) Size of Sample.

SECTION - II
(Case Study)

Q. 4. What points should be taken into consideration while making analysis of cases by research students?

[10]

OR

Write notes on :

- (a) Importance of case study method.
- (b) General guidelines of case study method.

Q. 5. Answer the following cases :

[20]

Case - 1

Shri Prakash Mane is the President of the fast growing Pune Urban Co-operative Bank. The bank is well established and professionally managed by a team of directors. The bank has its H.O. in Pune and has 55 branches spread over in suburban Pune and three other commercial cities of Maharashtra.

One morning Shri. Prakash Mane received a report from his Director of Marketing, Shri. Avinash Rane, focussing on the strategies of using electronic banking system and automatic teller machines adopted by their direct competitors to broaden their business coverage. Prakash Mane called Avinash Rane for personal meeting about how to respond to this challenge. Avinash Rane came prepared with a detailed report outlining the infrastructure needed for raising an electronic

banking system. During the meeting Avinash Rane said to his boss : “Sir, very soon almost all the banks in India will be forced to develop their systems so as to retain their market share. Our bank cannot ignore this fact either and now is the time to decide whether we would like to be early leaders or to follow others at a later stage”.

At the end of the meeting Prakash Mane was convinced that the best strategy would be to become early leaders and consolidate the position later. He decided that he would take up this plan for further discussion at the board meeting scheduled during the next week. He sent a copy of his plan to Shri. Hemant Kadam, Vice President (Branch Operations) asking for his comments.

After three days, Mr. Mane received a call from Shri. Kadam in which he said, “Dear Prakash, I have read your proposal carefully. I agree that aggressive consumer lead banking which you initiated and worked upon throughout has been the reason behind our growth. I also agree with the recommendations of Avinash Rane and feel that our competitors would gain an advantage over us with their initiative.

“However, one basic problem which I see in going further with this discussion is that we may have to reduce our manpower after we install ATMs. We will have to retrench a large number of people, because we will not be able to accommodate all of them in alternate jobs. Once we start retrenchment our other people will also be scared.

“Secondly, as the Vice President of Branch Operations, I have to work with branch employees. They are our frontline, first contact staff with our customers. Any unhappiness or insecurity among them will ultimately affect our standards of personalized customer service. I wonder how they would feel when they see their colleagues being out of job and their work taken over by a machine.”

The meeting ended, but Mr. Prakash Mane, the Bank’s President continued to think about the whole situation. He could not decide his stand on the issue and began to analyze the whole situation all over again.

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Review Questions :

1. In terms of the decision - making process at the Board of Director's level, analyze the situation and the various influences working on it.
2. Outline the strengths and weaknesses of the proposed automation plan. Discuss the factors that can tilt the decision in favors of the plan.

Case - 2

A leading State Co-op Bank, with its head office, five regional offices and 30 branches at district places, working with about 2000 employees, is located in the state's capital. Shri. Anil Patil, M.D. of the bank once voiced an idea of setting up a staff training centre in the bank's H.O. The idea soon become a topic of discussion – should we set up such a centre or continue to rely on external training agencies.

[20]

The M.D. had even visualized the hiring out of the training services of the bank appointed faculty to other cooperative banks, so as to make the training centre a profit making unit.

Within the Bank, Shri. Shinde, the bank's Executive Director in charge of HRM and who was responsible for the training of the employees, though in favour of the idea, however, wondered whether his department should be run as the peripheral business activity of the bank or should it concentrate exclusively on the training of their own employees.

Review Questions :

- (1) Should the bank set up its own training centre or continue to rely on already exiting external training agencies?
- (2) Should the bank use its own training centre to train the employees of other cooperative banks?

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(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

सूचना : (१) विभाग-१ संशोधन पद्धतीशी निगडित आहे व विभाग-२ केस स्टडीशी संबंधित आहे.

(२) विभाग-१ व विभाग-२ प्रत्येकी ५० गुणांचे आहेत.

(३) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(४) दोन्ही विभागांची उत्तरे एकाच उत्तरपत्रिकेत लिहावीत.

विभाग - १

संशोधन पद्धती

प्र. १. संशोधन आराखडा तयार करताना त्यात समाविष्ट होणाऱ्या विविध पायन्या स्पष्ट करा.

[१६]

किंवा

प्रश्नावली म्हणजे काय? प्रश्नावली तयार करताना कोणते मुद्दे विचारात घेतले पाहिजेत?

प्र. २. 'मुलाखत' या संज्ञेची व्याख्या द्या. मुलाखत पद्धतीचे फायदे आणि तोटे स्पष्ट करा.

[१६]

किंवा

तथ्यांचे विश्लेषण म्हणजे काय? तथ्य विश्लेषणाची प्रमुख वैशिष्ट्ये स्पष्ट करा.

प्र. ३. खालीलपैकी कोणत्याही **तीनवर** टिपा लिहा :

[१८]

(अ) निरीक्षण पद्धतीचे महत्त्व

(ब) गृहीतकांची पडताळणी

(क) संशोधन आराखड्याची भूमिका व सामाजिक संशोधन

(ड) अहवालाचे प्रकार

(इ) नमुन्याचा आकार

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विभाग - २

केस स्टडी

प्र. ४. संशोधक विद्यार्थ्यांनी केसचे विश्लेषण करीत असताना कोणते मुद्दे विचारात घ्यावेत?

[१०]

किंवा

टिपा लिहा :

- (अ) केस स्टडी पद्धतीचे महत्त्व
- (ब) केस स्टडी पद्धतीची सर्वसामान्य मार्गदर्शक तत्त्वे

प्र. ५. खालील केसेसची उत्तरे द्या :

[२०]

केस - १

वेगाने वाढणाऱ्या, उत्तम रीतीने स्थापित केलेल्या व संचालकांच्या टीमने व्यावसायिक दृष्ट्या चालविलेल्या पुणे नागरी सहकारी बँकेचे श्री प्रकाश माने हे अध्यक्ष आहेत. बँकेचे मुख्य कार्यालय पुण्यात असून तिच्या ५५ शाखा पुण्याच्या उपनगरांमध्ये व महाराष्ट्राच्या तीन व्यापारी शहरांमध्ये पसरलेल्या आहेत.

एके दिवशी श्री प्रकाश माने यांना विपणन संचालकांकडून एक अहवाल प्राप्त झाला. त्यात श्री अविनाश राणे यांनी त्यांच्या स्पर्धकांनी त्यांचा व्यवसाय वाढविण्यासाठी इलेक्ट्रॉनिक बँकिंग पद्धत व ऑटोमॅटिक टेलर मशिनच्या वापराच्या व्यूहरचनेवर प्रकाशझोत टाकला. या आव्हानाला प्रतिसाद देण्यासाठी प्रकाश माने यांनी अविनाश राणे यांना खाजगी बैठकीसाठी बोलावले. इलेक्ट्रॉनिक बँकिंग पद्धत उभी करण्यासाठी आवश्यक असणाऱ्या पायाभूत सुविधांचा सखोल अहवाल तयार करून अविनाश राणे बैठकीला आले. बैठक सुरु असताना अविनाश राणे यांनी अध्यक्षांना सांगितले की, “महोदय, सर्वच बँकांना आपला बाजारपेठेतील हिस्सा कायम ठेवण्यासाठी लवकरच आपल्या बँकिंग पद्धतीमध्ये सुधारणा करावीच लागेल. ही परिस्थिती आपली बँकही टाळू शकत नाही. आता हे ठरविण्याची वेळ आली आहे, की आपण या संदर्भात आघाडीवर राहायचे की नंतरच्या काळात दुसऱ्यांचे अनुकरण करायचे.”

बैठकीच्या शेवटी प्रकाश माने यांना खात्री पटली व आघाडीवर राहाणे हीच चांगली

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व्यूहरचना त्यांनी मान्य केली व नंतर परिस्थितीवर नियंत्रण मिळविण्याचे ठरविले. या योजनेवर पुढील चर्चा करण्यासाठी पुढील आठवड्यात होणाऱ्या संचालक मंडळाच्या बैठकीत ती मांडण्याचे ठरविले. त्यांनी या योजनेची एक प्रत श्री हेमंत कदम, उपाध्यक्ष (शाखा-व्यवहार) त्यांचे मत प्रदर्शित करण्यासाठी पाठविली.

तीन दिवसांनंतर श्री कदम यांच्याकडून उत्तर प्राप्त झाले. त्यात त्यांनी म्हटले होते की, “प्रिय प्रकाश, मी तुमचा प्रस्ताव काळजीपूर्वक वाचला आहे. तुमच्या आक्रमक ग्राहक बँकिंग सेवेमुळे व त्या योजनेवर पूर्णपणे काम केल्यानेच आपला विकास होत आहे याबाबत मी सहमत आहे. मी, अविनाश राणे यांनी केलेल्या शिफारशींशीही सहमत आहे. कारण मला असे वाटते, की स्पर्धकांनी याबाबत घेतलेल्या पुढाकाराने त्यांना आपल्यापेक्षा जास्त फायदा मिळेल.

“ही चर्चा सुरु असतानाच एक मूळ प्रश्न उभा राहतो की, ATMs ची निर्मिती केल्यामुळे मनुष्यबळ कमी करावे लागेल. आपल्याला मोठ्या प्रमाणावर लोकांना नोकरीवरून काढावे लागेल, कारण आपण त्यांना इतरत्र कुठेही सामावू शकणार नाही. आपण एकदा कामगार कपात सुरु केल्यानंतर इतर कामगार / नोकरदारसुदृधा घावरील.

“दुसरे असे, की शाखा-व्यवहारांचा उपाध्यक्ष म्हणून मला शाखा कर्मचाऱ्यांबरोबर काम करावे लागणार आहे. ते आमचे ग्राहकांशी प्रथम संबंध येणारे पहिल्या फळीतील कर्मचारी आहेत. त्यांचे दुःख व असुरक्षितता व्यक्तिगत ग्राहक सेवेवर परिणाम करील. त्यांच्या सहकाऱ्यांच्या नोकच्या जात असताना आणि त्यांचे काम मशीन करीत असताना त्यांना काय वाटेल याविषयी मात्र आश्चर्य वाटते.”

बैठक संपली तरी प्रकाश माने, बँकेचे अध्यक्ष या संपूर्ण स्थितीवर विचार करू लागले. या प्रश्नावर ते त्यांची बाजू निश्चित करू शकले नाहीत आणि त्यांनी पुन्हा संपूर्ण परिस्थितीचे विश्लेषण करण्यास सुरुवात केली.

आढावा प्रश्न :

- (१) संचालक मंडळाच्या स्तरावर निर्णय घेण्याच्या प्रक्रियेत परिस्थितीचे व त्यावर प्रभाव टाकणाऱ्या विविध घटकांचे विश्लेषण करा.
- (२) प्रस्तावित स्वयंचालिकीकरणाच्या योजनेची बलस्थाने व उणीवांची रूपरेषा सांगून योजनेच्या अनुकूल बाजूने निर्णय झुकवणाऱ्या घटकांची चर्चा करा.

[२०]

Total No. of Questions - 05]

केस - २

[Total No. of Printed Pages - 08

[२०]

एक आघाडीची राज्य सहकारी बँक असून जिचे मुख्य कार्यालय, पाच प्रादेशिक कार्यालये आणि ३० शाखा जिल्ह्याच्या ठिकाणी आहेत; तसेच त्यांचे २००० कर्मचारी असून ही बँक राज्याच्या राजधानीच्या ठिकाणी आहे. श्री अनिल पाटील हे बँकेचे व्यवस्थापकीय संचालक असून त्यांनी बँकेच्या मुख्य कार्यालयात कर्मचारी प्रशिक्षण विभाग सुरु करण्याची कल्पना मांडली. सदर कल्पना लगेचच चर्चेचा एक विषय झाली, की बँकेत प्रशिक्षण विभाग सुरु करावा की नेहमीच्या बाहेरच्या प्रशिक्षण एजन्सीजवर अवलंबून राहावे.

प्रशिक्षण विभागात नियुक्त केलेल्या शिक्षकांची सेवा इतर सहकारी बँकांना भाडे तत्त्वावर देऊन प्रशिक्षण विभाग हा बँकेचेच नफा मिळविणारे केंद्र असावे अशी कल्पना बँकेच्या व्यवस्थापकीय संचालकांची आहे.

श्री शिंदे हे बँकेचे कार्यकारी संचालक असून बँकेच्या मानव संसाधन व्यवस्थापनाचे प्रमुख आहेत आणि त्यांच्यावर मनुष्यबळ प्रशिक्षणाची जबाबदारी आहे. त्यांची सदर कल्पनेला अनुकूलता असली तरी त्यांनी आश्चर्य व्यक्त केले, की त्यांच्या विभागाने हा बँकेचा विशेष व्यावसायिक उपक्रम चालवावा की त्यांच्या विभागाने केवळ स्वतःच्या कर्मचाऱ्यांना प्रशिक्षण देण्यावर लक्ष केंद्रित करावे.

आढावा प्रश्न :

- (अ) बँकेने स्वतःचे प्रशिक्षण केंद्र सुरु करावे की सध्या प्रचलित असलेली बाहेरच्या प्रशिक्षण एजन्सींची मदत घेण्याची पद्धती पुढे चालू ठेवावी?
- (ब) बँकेने स्वतःचे प्रशिक्षण केंद्र सुरु करून इतर सहकारी बँकांच्या कर्मचाऱ्यांना प्रशिक्षण देण्यास वापरावे का?



Total No. of Questions - 06]

[Total No. of Printed Pages - 04

[4170] – 33

M. Com. (Part - II) Examination – 2012
ADVANCED BANKING AND FINANCE
(Optional)
(Paper - IV)
(Research Methodology and Case Study)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

- Note :**
- (i) *All questions in Section I are compulsory.*
 - (ii) *Attempt any two questions from Section II.*
 - (iii) *Write both the sections in the same answer book.*
 - (iv) *Figures to the right indicate full marks.*
-

SECTION - I

Q. 1. What do you mean by “Research”? Explain the importance of Research. [15]

OR

Define Research Design. State in detail the need and features of good research design.

Q. 2. What is “Research Report”? Explain the importance and types of Report. [15]

OR

Explain in detail the tools of Data Collection.

Q. 3. Write notes on (any two) : [20]

- (1) Hypothesis.
- (2) Types of Sampling.
- (3) Analysis of Data.
- (4) Essential Qualities of Report

[4170] – 33

Page 1

P.T.O.

SECTION - II

Q.4. Mr. Raju has taken a loan from Dena Bank against hypothecation of an autorickshaw. He has not repaid the loan fully. [25]

With reference to the above situation discuss the following :

- (1) Does the autorickshaw remain in his possession? (5)
- (2) Can Mr. Raju sell the autorickshaw? (5)
- (3) Is it possible to convert the hypothecation into a pledge? (5)
- (4) How does hypothecation differ from pledge? (5)
- (5) Give two examples of goods which can be hypothecated. (5)

Q.5. Mr. Govind maintains his savings account with Indian Bank. The bank issues a pass-book to Mr. Govind. Mr. Govind does not check the entries in the pass-book regularly. Give your comments and explanation with reference to entries in the pass-book : [25]

- (1) The pass-book of Mr. Govind shows a larger balance and he withdraws such balance. (5)
- (2) A cheque has been forged and payment made by the banker. (5)
- (3) What is the importance of bank pass-book? (5)
- (4) What are the entries made by a banker in the pass-book? (5)
- (5) Give a specimen of a bank pass-book. (5)

Q.6. Mr. 'A' maintains his account with XYZ bank. He has taken a loan from the bank. With reference to banker's obligation of secrecy of accounts, give your comments on whether the disclosure of the state of Mr. 'A's account is justified in the following cases : [25]

- (1) By order of a court. (5)
 - (2) Mr. 'A's friend 'B' goes to XYZ bank and asks for information about 'A's account. (5)
 - (3) Mr. 'A' is guarantor to the loan taken by Mr. 'C' from the bank. (5)
 - (4) Mr. 'A' is engaged in unlawful activities. (5)
 - (5) What is banker's obligation of secrecy of accounts? (5)
-

Total No. of Questions - 06]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) विभाग - I मधील सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) विभाग - II मधील कोणतेही दोन प्रश्न सोडवा.
 - (३) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
 - (४) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.
-

विभाग - I

प्र. १. 'संशोधन' म्हणजे काय? संशोधनाचे महत्त्व सांगा.

[१५]

किंवा

संशोधन आराखड्याची व्याख्या द्या. चांगल्या संशोधन आराखड्याची गरज आणि वैशिष्ट्ये स्पष्ट करा.

प्र. २. 'संशोधन अहवाल' म्हणजे काय? अहवालाचे महत्त्व आणि प्रकार स्पष्ट करा.

[१५]

किंवा

तथ्य संकलनाची साधने सविस्तर सांगा.

प्र. ३. टिपा लिहा (कोणत्याही दोन) :

[२०]

- (१) गृहीतकृत्य
- (२) नमुना निवडीचे प्रकार
- (३) तथ्यांचा सूक्ष्म अभ्यास
- (४) अहवालाचे विशेष गुण

Total No. of Questions - 06]

[Total No. of Printed Pages - 04

विभाग - II

प्र. ४. श्री राजू यांनी देना बँकेकडून रिक्षा नजरगहाण ठेवून कर्ज घेतलेले आहे. त्यांनी कर्जाची पूर्ण [२५] परतफेड केली नाही. या संदर्भात पुढील बाबींविषयी चर्चा करा :

- (१) रिक्षा श्री राजू यांच्या ताब्यात राहील काय? (५)
- (२) श्री राजू रिक्षा विकू शकतील का? (५)
- (३) नजरगहाणाचे तारणात रूपांतर करता येते का? (५)
- (४) नजरगहाण तारणापासून कसे वेगळे आहे? (५)
- (५) ज्या दोन वस्तूंचे नजरगहाण ठेवता येते त्यांची उदाहरणे द्या. (५)

प्र. ५. श्री गोविंद यांचे इंडियन बँकेत बचत खाते आहे. बँकेने श्री गोविंद यांना खातेपुस्तक दिलेले [२५] आहे. श्री गोविंद हे खातेपुस्तकातील नोंदी नियमित तपासत नसत. खातेपुस्तकातील नोंदींविषयी तुमचे स्पष्टीकरण द्या :

- (१) श्री गोविंद यांच्या खातेपुस्तकात जास्त रक्कम शिल्लक दाखविलेली होती व त्यांनी ती (५) सर्व रक्कम काढली.
- (२) खोरुच्या सहीच्या धनादेशाचे बँकेने प्रदान केलेले आहे. (५)
- (३) बँक खातेपुस्तकाचे महत्त्व काय? (५)
- (४) बँक खातेपुस्तकात कोणत्या नोंदी केल्या जातात? (५)
- (५) बँक खातेपुस्तकाचा नमुना द्या. (५)

प्र. ६. श्री 'अ' चे XYZ बँकेत खाते आहे. त्यांनी बँकेकडून कर्ज घेतलेले आहे. बँक खात्याच्या [२५] गुप्तता पाळण्याच्या अटीनुसार श्री 'अ' यांच्या बँक खात्याची माहिती खालील संदर्भात देणे न्याय्य आहे का याबाबत तुमचे विचार मांडा :

- (१) न्यायालयाच्या आदेशानुसार. (५)
- (२) श्री 'अ' यांचे मित्र श्री 'ब' XYZ बँकेत गेले व त्यांनी श्री 'अ' यांच्या खात्याची माहिती मागितली. (५)
- (३) श्री 'क' यांनी बँकेकडून घेतलेल्या कर्जास श्री 'अ' हे जामीनदार आहेत. (५)
- (४) श्री 'अ' हे बेकायदेशीर कार्य करतात. (५)
- (५) बँक खात्याची गुप्तता पाळण्याविषयी बँकेवर कोणती बंधने आहेत? (५)



Total No. of Questions - 05]

[Total No. of Printed Pages - 06

[4170] – 4

M. Com. (Part - I) Examination – 2012
Business Taxation
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note :

- (i) *All questions are compulsory.*
- (ii) *All questions carry equal marks.*
- (iii) *Questions on Income Tax Act, 1961 applicable to A.Y. 2012-13.*

Q.1. (A) Write short notes on any two of the following : [12]

- (i) Residential Status of an individual.
- (ii) Six Exempted Incomes under section 10.
- (iii) House Rent Allowance.
- (iv) Annual Value of House Property.

(B) Mr. A is an employee posted at Bangalore. The following are the [16] particulars of his salary income for the Assessment Year 2012-13.

- (i) Salary @ ₹ 10,000 p.m.
- (ii) D. A. @ ₹ 6,000 p.m. (50% enters for service retirement benefits).
- (iii) He is provided with a car of 1.8 liters engine capacity with chauffeur for official and private purposes but the employer recovers from him ₹ 600 p.m.
- (iv) Commission on turnover achieved by Mr. A @ 2% of ₹ 10,00,000.

Total No. of Questions - 05]

[Total No. of Printed Pages - 06

- (v) Bonus ₹ 16,000.
- (vi) He is provided a rent free furnished house and the employer pays ₹ 9,000 p.m. for the house and ₹ 1,500 p.m. for the furniture.
- (vii) The employee contributes 15% of his salary towards his recognized provident fund and the employer is contributing the same amount. Interest credited during the year @ 14% being ₹ 14,000.
- (viii) He paid ₹ 18,000 as Life Insurance Premium on his life.
Compute his total income and tax liability of Mr. A for the Assessment Year 2012-13.

Q. 2. Mr. A is the owner of three house properties in Delhi, particulars

in respect of which for the year ended 31-3-2012 are as below :

[12]

Particulars	I House	II House	III House
Construction started on	1-4-1994	1-8-1994	1-7-1989
Construction completed on	21-12-1995	31-1-1995	31-12-1990

	₹	₹	₹
Actual Rent received	35,000	19,000	Self occupied
Standard Rent	45,000	40,000	N.A.
Municipal Value	60,000	19,000	27,800
Municipal Taxes (Paid by owner)	6,000	1,900	12,000
Cost of repairs (borne by tenant)	1,000	7,000	—
Collection charges	1,500	1,300	—
Insurance premium	1,000	1,200 (Paid)	2,600 (Not paid)
Interest on loan taken for renovation of house	2,400	3,000	6,000
Unrealized rent allowed in the past, recovered during the year	2,000	—	—

Total No. of Questions - 05]

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Mr. A, resided in Mumbai for three months during the previous year in connection with his business, and for all these months, the house remained vacant. During the period of his stay in Delhi, he did not occupy any other house of his own. Compute Mr. A's "Income from house property" for the Assessment Year 2012-13.

Q. 3. Write short notes on **any three** of the following : **[18]**

- (a) Clubbing of Income.
- (b) Procedure for Assessment under the Income Tax Act, 1961.
- (c) Registration under Service Tax.
- (d) Valuation of Taxable Services for Service Tax.
- (e) Advance Payment of Income Tax.

Q. 4. (A) Mr. A is a lawyer of Mumbai High Court. He keeps his accounts on cash basis. His Receipts and Payments A/c for the year ending 31-3-2012 is given below : **[16]**

Receipts	₹	Payments	₹
Balance B/d	7,500	Subscription and membership	6,000
Legal fees	1,80,000	Purchase of legal books	9,000
Special commission fees	7,000	Rent	51,000
Salary from Law College as part time lecturer	48,000	Car expenses	17,000
Exam. Remuneration	2,500	Office expenses	7,500
Interest on Bank Deposit	6,000	Electricity Exps.	5,000
Sale proceeds of residential property	2,75,000	Income tax	9,000
Dividend from Co-operative society	3,000	Gift to daughter	15,000

Total No. of Questions - 05]

[Total No. of Printed Pages - 06

Dividend received from the units of U.T.I.	6,000	Domestic expenses	27,000
		Donation to Institutions approved u/s 80G	3,000
		Car purchased	2,30,000
		Life Insurance premium	7,000
		Balance c/fd	1,48,500
	5,35,000		5,35,000

The following information is available :

- (i) The rent and electric expenses are related to a house, of which half portion is used for self residence and remaining half portion is used for office.
 - (ii) Car is used only for professional purposes.
 - (iii) Outstanding legal fees ₹ 25,000
 - (iv) Rent has been paid for 10 months only.
 - (v) Car was purchased on 25-09-2011. Law books annual publication of ₹ 3,000 were purchased on 5-5-2011 and balance on 3-12-2011. Rate of depreciation on car 15% and annual publications 100% p.a.
 - (vi) The house was purchased in January 1985 for ₹ 40,000 and sold on 1-8-2011
 - (vii) Rent of the property which has been sold was ₹ 6,000 p.m. The property was vacated by the tenant on 31-7-2011.
Cost Inflation Index for 1984-85 : 125.
Cost Inflation Index for 2011-12 : 785.
Compute his Total Income for the assessment year 2012-13.
- (B) Compute the net wealth & wealth tax liability of A Ltd. as on 31.3.2012 [10]
The company is engaged in jewellery business-exports domestic sales :

Total No. of Questions - 05]

[Total No. of Printed Pages - 06

Particulars	₹
Factory building W.D.V.	28,00,000
Bank balance	14,00,000
Unaccounted cash balance	4,20,000
Silver ware	85,00,000
Gold ornaments	45,00,000
Motor Cars W.D.V.	27,00,000
Farm House within 10 kms of Municipal limits (value as per schedule III)	16,00,000
Guest house in Mumbai (value as per Schedule III)	9,00,000

The company has taken a loan of ₹ 6,00,000 by mortgaging guest house and built the factory premises. The market value of cars are ₹ 13,00,000.

Q. 5. (A) Mr. A was the owner of the following assets :

[8]

Assets	Year of Purchase	Cost (₹)	Fair market value as on 1-4-1981 (₹)
Gold	1977-78	70,000	91,000
Listed shares A Ltd.	1973-74	2,73,000	1,82,000

A died on 16-8-1994 and as per his will these assets get transferred to his son B. B now sells these assets on 10-10-2011 for a total consideration of ₹ 26,00,000 (gold ₹ 19,00,000 and shares ₹ 7,00,000). Find out the amount of capital gains chargeable to tax for the assessment year 2012-13 assuming that shares were sold through a recognized stock exchange and securities transaction tax as paid on such sale.

Cost Inflation Index for the financial years 1981-82, 1994-95 and 2011-12 is 100, 259 and 785, respectively.

Total No. of Questions - 05]

[Total No. of Printed Pages - 06

- (B) From the following particulars, compute the gross total income [8] of Mr. A for the Assessment Year 2012-13.

Particualrs	₹
(i) Loss under the head 'Income from house property', from a house which is let out.	1,15,000
(ii) Income from business	1,20,000
(iii) Profit from speculation business	15,000
(iv) Long-term capital gains from building	1,30,000
(v) Short-term capital loss	17,000
(vi) Loss under the head 'Income from Other Sources'.	1,12,000



Total No. of Questions - 06]

[Total No. of Printed Pages - 04

[4170] – 5

M. Com. (Part - I) Examination – 2012

ADVANCED COST ACCOUNTING AND COST SYSTEM

(Optional / Special Subject)

Paper - I

(Advanced Cost Accounting)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *Figures to the right indicates full marks.*

(iii) *Use of calculator is allowed.*

SECTION - I

(Theory)

Q. 1. Attempt any two of the following :

[20]

- (a) What is the need of classification of overheads?
- (b) What method of costing you will suggest for a foundry? Explain the procedure of calculating cost by this method.
- (c) What is Operating Costing? How cost can be calculated per unit, in a Hospital?

Q. 2. What is Idle Capacity? What are the causes of it? How the costs of idle capacity can be treated in cost accounts?

[15]

OR

Explain any five techniques for productivity improvement.

[4170] – 5

Page 1

P.T.O.

Total No. of Questions - 06]

[Total No. of Printed Pages - 04

Q. 3. Write short notes on any three of the following :

[15]

- (a) Development costs.
- (b) Data processing costs.
- (c) Leave pay and Annual bonus.
- (d) Abnormal loss in process industry.
- (e) Composite cost unit.

SECTION - II
(Practical Problems)

Q. 4. From the following data of a production department of a factory for the month of March 2009, you are requested to estimate factory cost for Job No. 27 to be produced in the month of May 2009. The direct material cost and labour cost estimated for the Job No. 27 are Rs. 2500 and Rs. 1500 respectively. Labour hours and machine hours required for the job are estimated at 300 and 250 respectively.

[20]

Data for March 2009

Direct materials used Rs. 50,000.

Direct wages Rs. 25,000

Direct labour hours 10,000.

Machine hours 20,000.

Overhead incurred and chargeable to the department for March were Rs. 25,000.

If the overheads are recovered by the following methods, what will be the factory cost of the Job No. 27 under each method of charging overhead.

Total No. of Questions - 06]

[Total No. of Printed Pages - 04

- (i) Percentage on direct material.
- (ii) Percentage on direct labour cost.
- (iii) Direct labour hour rate.
- (iv) Machine hour rate.

Q. 5. From the following information prepare :

[15]

- (a) Financial profit and loss account.
- (b) Cost sheet.
- (c) Statement to reconcile financial and costing profit.

Particulars	Rs.
Sales 20,000 units	2,50,000
Materials	1,00,000
Wages	50,000
Factory overhead	45,000
Office overhead	26,000
Selling and distribution overhead	18,000
Closing stock of finished goods 1230 units	15,000
Work-in-progress :	7,000
Materials	3,000
Wages	2,000
Factory overhead	2,000
Goodwill written off	20,000
Interest on Capital	2,000

In costing books, factory overheads are charged at 100% on wages, administration overheads at 10% on factory cost and selling and distribution overheads at the rate of Re. 1 per unit sold.

Total No. of Questions - 06]

[Total No. of Printed Pages - 04

Q. 6. From the data given below, related to a small manufacturing company [15] for the month of January 2009, you are requested to calculate :

- (a) Labour productivity as units per labour hour.
- (b) Machine productivity as output per machine hour.
- (c) Material productivity per kg. of input.

15 workers work in a shift of 8 hours. There are 2 shifts. Effective working hours are 6 hours only. Every worker is entitled to 12 days paid leave p. a. There were 4 weekly off days, 2 public holidays in the month of Jan. 2009. Actual output was 3950 units.

There are 10 machines in the factory. Machine running is by the working hours of workers. However every machine has one day off, during both shifts, for maintenance.

Materials utilized were 15,000 kgs. There is normal loss of 20% on input. 1000 kgs. material was damaged in handling as abnormal loss.

Total No. of Questions - 05]

[Total No. of Printed Pages - 03

[4170] – 6

M. Com. (Part - I) Examination – 2012

(Non Semester Course)

ADVANCED COST ACCOUNTING AND COST SYSTEMS

Paper - II

(Cost Control and Cost Systems)

(Code No. 1252)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

(iii) *Use of calculator is allowed.*

Q.1. What do you mean by Standard Costing? What is its scope? Describe the various factors to be considered while setting up the standards.

OR

What do you mean by Budgeting and Budgetary Control? What are its objectives? Discuss the essentials of effective budgeting.

Q.2. Write short notes on **(any four)** :

- (a) Zero Base Budget (ZBB)
- (b) Concept of Variability of Cost
- (c) Procedure and practical application of Differential Costing
- (d) Value Analysis and Value Engineering
- (e) Just In Time (JIT)
- (f) Advantages of Uniform Costing

Total No. of Questions - 05]

[Total No. of Printed Pages - 03

Q. 3. The following data has been extracted relating to production activity of a manufacturing company for the quarter ending 31-12-2008 :

<u>Fixed expenses</u>	Rs.
Management salaries	42,000
Rent and taxes	28,000
Depreciation of machinery	35,000
Sundry office cost	44,500
	<u>1,49,500</u>
<u>Semivariable expenses at 50 % capacity</u>	Rs.
Plant maintenance	12,500
Indirect labour	49,500
Salesman's salaries and expenses	14,500
Sundry expenses	13,000
	<u>89,500</u>
<u>Variable expenses at 50% capacity</u>	Rs.
Materials	1,20,000
Labour	1,28,000
Salesman's commission	19,000
	<u>2,67,000</u>

Semivariable expenses remain constant between 40% and 70% capacity, increase by 10% of the above figures between 70% and 85% capacity and by 15% of the above figures between 85% and 100% capacity.

Fixed expenses remain constant at all levels of activity. Sales at 60% capacity is Rs. 5,10,000, at 80% capacity Rs. 6,80,000 and at 100% capacity Rs. 8,50,000. It is to be assumed that all items produced are sold.

You are required to prepare a flexible budget at 60%, 80% and 100% production capacity.

Total No. of Questions - 05]

[Total No. of Printed Pages - 03

Q.4. M/s Chetan Engineering produces and sales three products - X, Y, Z.

The following data has been obtained for the year ending 31-12-2008.

Product	Selling Price (Rs.)	Contribution	Units Sold
X	500	10%	50%
Y	300	20%	30%
Z	200	30%	20%

The total fixed costs came to Rs. 5,50,000. Determine the volume (in units) of sales at which Break-Even occurs.

If the sales mix could be altered as 20%, 50% and 30% for products X, Y and Z respectively without disturbing the other data, what would be the effect on the Break-Even Point and the profitability of the company?

Q.5. (A) A particular product requires three operations, viz. A, B and C.

The standard direct labour hours are - A = 10, B = 15 and C = 20.

The standard direct wage rate per hour are :

A = Rs. 20, B = Rs. 30 and C = Rs. 40.

The actual hours are :

A = 12, B = 15 and C = 18.

The actual rates paid are :

A = Rs. 20, B = Rs. 35 and C = Rs. 38.

Compute direct labour cost variances, direct labour rate variances and direct labour efficiency variances.

(B) Describe in brief Revenue Centre and Profit Centre.



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] - 7

M. Com. (Part - I) Examination – 2012
BUSINESS PRACTICES
Paper - I
(Business Practices and Environment)
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. Explain the various business practices with reference to E-commerce.

OR

Describe the working of State Trading Corporation.

Q.2. Explain the features and importance of organized markets.

OR

Discuss in detail the important powers and functions of Stock Exchanges in India.

Q.3. State the objectives and functions of Maharashtra Chamber of Commerce.

OR

Describe in detail the management practices of public enterprises in India.

Q.4. Critically examine the problem and prospects of agriculture business.

OR

Explain the impact of World Trade Organization (WTO) on agri - business practices.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 5. Answer in brief (**any two**) :

- (a) Objectives of Business
 - (b) Importance of Forward Market
 - (c) Objectives of Public Enterprises
 - (d) Allied Agricultural Business
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

सूचना : (१) सर्व प्रश्न सोडविणे आवश्यक आहे.

(२) सर्व प्रश्नांना समान गुण आहेत.

प्र. १. ई-कॉमर्सशी संबंधित असलेल्या विविध व्यवसाय पद्धती स्पष्ट करा.

किंवा

राज्य व्यापार महामंडळाच्या कामगिरीचे वर्णन करा.

प्र. २. संघटित बाजारपेठांची वैशिष्ट्ये आणि महत्त्व स्पष्ट करा.

किंवा

भारतीय भागबाजाराचे महत्त्वाचे अधिकार आणि कार्य यांची सविस्तर चर्चा करा.

प्र. ३. महाराष्ट्र चेंबर्स ऑफ कॉमर्सची उद्दिष्टे आणि कार्ये सांगा.

किंवा

भारताच्या सार्वजनिक उपक्रमांमधील व्यवस्थापन पद्धती विस्तृतपणे विशद करा.

प्र. ४. शेती व्यवसायातील समस्या आणि भवितव्य यांचे टीकात्मक परीक्षण करा.

किंवा

जागतिक व्यापार संघटनेचा कृषी व्यवसाय पद्धतींवरील परिणाम स्पष्ट करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. थोडक्यात उत्तरे लिहा (कोणतेही दोन) :

- (अ) व्यवसायाची उद्दिष्टे
- (ब) वायदे बाजाराचे महत्त्व
- (क) सार्वजनिक उपक्रमांची उद्दिष्टे
- (ड) कृषीपूरक व्यवसाय



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

[4170] – 8

M. Com. (Part - I) Examination – 2012
BUSINESS ENVIRONMENT
Paper - II
(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

Q.1. “Micro Environment Forces have a direct bearing on the operations of the firm”. Do you agree? Explain why?

OR

What do you mean by the term “Business Environment”? Discuss the importance of the study of Business Environment.

Q.2. Describe the profile of Indian Economy in relation to its economic reform and growth.

OR

Explain how Social and Cultural factors of environment have their impact on the functioning of Business Organization.

Q.3. Explain the role of India Money Market and Capital Market in the financial environment of business.

OR

Explain the Small and Cottage Industries. Describe the role played by them before and after globalization.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

Q. 4. What do you mean by SSI? What are the causes of sickness of SSI and also state their remedies.

OR

Define “Global Environment”. Explain its types and state its impact on World Trade.

Q. 5. Write short notes on **(any two)** :

- (1) Indian Industrial Environment.
 - (2) Role of Indian Nonbanking Institutions.
 - (3) Environment Analysis Techniques.
 - (4) Types of Pollution.
 - (5) Role of Foreign Banks.
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
-

प्र. १. “व्यवसाय संस्थेच्या कार्यावर सूक्ष्मलक्षी पर्यावरण घटकांचा थेट परिणाम असतो” या मताशी तुम्ही सहमत आहात? का ते स्पष्ट करा.

किंवा

‘व्यावसायिक पर्यावरण’ या संज्ञेचा तुम्हांला काय अर्थबोध होतो? व्यावसायिक पर्यावरणाच्या अभ्यासाच्या महत्त्वाची चर्चा करा.

प्र. २. आर्थिक बदल आणि विकास यांस अनुसरून भारतीय अर्थव्यवस्थेचा आढावा घ्या.

किंवा

व्यवसाय संस्थांच्या कार्यावर सामाजिक व सांस्कृतिक पर्यावरण घटकांचा कसा परिणाम होतो ते स्पष्ट करा.

प्र. ३. व्यवसायाच्या वित्तीय पर्यावरणात भारतीय नाणेबाजार व भांडवल बाजाराची भूमिका स्पष्ट करा.

किंवा

लहान (लघु) व कुटीर उद्योगांची संकल्पना स्पष्ट करा. जागतिकीकरणापूर्वी व जागतिकीकरणानंतर त्यांच्या भूमिकांचे वर्णन करा.

प्र. ४. भारतातील लघु उद्योगांचा आढावा घ्या. भारताच्या लघु उद्योगांच्या आजारपणाची कारणे सांगा व त्यावरील उपाय-योजना स्पष्ट करा.

किंवा

जागतिक पर्यावरणाची व्याख्या द्या. जागतिक पर्यावरणाचे विविध प्रकार सांगा व त्याचा जागतिक बाजारपेठेवर झालेला परिणाम विशद करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. टिपा लिहा (कोणतेही दोन) :

- (१) भारतीय औद्योगिक पर्यावरण
- (२) भारतातील अवित्तीय संस्थांची भूमिका
- (३) पर्यावरण विश्लेषणाची तंत्रे
- (४) प्रदूषणाचे प्रकार
- (५) परकीय बँकांची भूमिका



Total No. of Questions - 05]

[Total No. of Printed Pages - 04

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M. Com. (Part - I) Examination – 2012

BUSINESS ADMINISTRATION

(Paper - I)

(Production, Operations and Marketing Management)

(Annual Pattern)

Time : Three Hours

Total Marks : 100

Note : (i) All questions are compulsory.

(ii) All questions carry equal marks.

Q. 1. Explain the concept of Production Management. Discuss the functions of production management in detail.

OR

What is Plant Layout? Explain objectives and types of Plant Layout.

Q. 2. What is Inventory Control? State the objectives and importance of Inventory Control.

OR

What is ABC Analysis? Why it is necessary in Inventory Control? State its limitations.

Q. 3. Explain the need of Production Planning and Control in detail.

OR

Define Marketing. Explain the features, importance and difficulties of rural marketing.

Q. 4. Explain the concept of Consumer Behavior. Discuss the environmental influences on Consumer Behavior.

[4170] - 9

Page 1

P.T.O.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

OR

What is Marketing Communication? Explain the importance and problems in Marketing Communication.

Q. 5. Write short notes (any four**) :**

- (1) Product life cycle
 - (2) E-marketing
 - (3) Importance of Advertising
 - (4) Service Marketing
 - (5) Product Designing
 - (6) Routing and Scheduling
-

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : १००

- सूचना :**
- (१) सर्व प्रश्न सोडविणे आवश्यक आहे.
 - (२) सर्व प्रश्नांना समान गुण आहेत.
-

प्र. १. उत्पादन व्यवस्थापन ही संकल्पना स्पष्ट करा. उत्पादन व्यवस्थापनाच्या कार्याची सविस्तर चर्चा करा.

किंवा

संयंत्र रचना म्हणजे काय? संयंत्र रचनेची उद्दिष्टे आणि प्रकार विशद करा.

प्र. २. सामग्री साठा नियंत्रण म्हणजे काय? सामग्री साठा नियंत्रणाची उद्दिष्टे आणि महत्त्व सांगा.

किंवा

अ ब क क विश्लेषण म्हणजे काय? सामग्री साठा नियंत्रणात त्याची काय आवश्यकता आहे? त्याच्या मर्यादा सांगा.

प्र. ३. उत्पादन नियोजन व नियंत्रणाची गरज सविस्तर स्पष्ट करा.

किंवा

विपणनाची व्याख्या द्या. ग्रामीण विपणनाची वैशिष्ट्ये, महत्त्व आणि अडचणी स्पष्ट करा.

प्र. ४. 'ग्राहक वर्तणूक' ही संकल्पना स्पष्ट करा. ग्राहक वर्तणुकीवर परिणाम करणाऱ्या पर्यावरणाची चर्चा करा.

किंवा

विपणन संज्ञापन म्हणजे काय? विपणन संज्ञपनाचे महत्त्व आणि समस्या स्पष्ट करा.

Total No. of Questions - 05]

[Total No. of Printed Pages - 04

प्र. ५. थोडक्यात टिपा लिहा (कोणत्याही चार) :

- (अ) वस्तू जीवन चक्र
- (ब) ई-विषयन
- (क) जाहिरातीचे महत्त्व
- (द) सेवा विषयन
- (इ) वस्तू रचना
- (फ) उत्पादन मार्गीकरण आणि उत्पादन वेळापत्रक

