



[3770] – 13

M.Com. (Part – I) Examination, 2010
Co-operative Movement in India and Abroad (Paper – I)
Group F : CO-OPERATION AND RURAL DEVELOPMENT (Optional)
(2002 Pattern) (Old)

Time : 3 Hours

Total Marks : 80

N.B. : i) All questions are compulsory.
ii) All questions carry equal marks.

1. Enumerate the growth of Co-operative Movement in the World.

OR

Define Co-operation and explain the modified principles of Co-operation.

2. Explain in detail the Co-operative Movement in Japan and China.

OR

Explain in detail the Co-operative Movement in USA and Sweden.

3. Explain the salient features of Maharashtra State Co-operative Act, 1960.

OR

Elaborate the Co-operative Movement in India Pre and Post Independence Period.

4. Explain legal control of Government over Co-operatives in India.

OR

Explain the Recommendations of All India Rural Credit Survey Committee.

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

- 1) Economics of Co-operation
- 2) The International Co-operation Alliance (ICA)
- 3) Co-operation in Mixed Economy
- 4) Globalization and Co-operation
- 5) Rural Credit Review
- 6) Objectives of Maharashtra State Co-operative Act, 1960.

P.T.O.



मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. जगातील सहकारी चळवळीची वाढ कशी होत गेली, हे विशद करा.

किंवा

सहकाराची व्याख्या सांगून सहकाराची अद्ययावत तत्वे स्पष्ट करा.

२. जपान आणि चीन मधील सहकार चळवळ सविस्तर स्पष्ट करा.

किंवा

यु.एस.ए. आणि स्विडन मधील सहकार चळवळ सविस्तर स्पष्ट करा.

३. महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, १९६० ची ठळक वैशिष्ट्ये स्पष्ट करा.

किंवा

भारतातील स्वातंत्र्यपूर्व आणि स्वातंत्र्योत्तर काळातील सहकार चळवळीचे वर्णन करा.

४. भारतातील सहकारी संस्थांवरील सरकारचे वैधानिक नियंत्रण स्पष्ट करा.

किंवा

अखिल भारतीय ग्रामीण पतपुरवठा पाहणी समितीच्या शिफारशी स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार) :

१) सहकाराचे अर्थशास्त्र

२) आंतरराष्ट्रीय सहकारी संघ

३) मिश्रअर्थव्यवस्थेतील सहकार

४) जागतिकीकरण आणि सहकार

५) ग्रामीण पत पाहणी

६) महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, १९६० ची उद्दिष्ट्ये.



[3770] – 21

M.Com. (Part – II) (Compulsory) Examination, 2010
BUSINESS FINANCE (Old) (2002 Pattern)

Time : 3 Hours

Max. Marks : 100

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

1. What is Business Finance ? Explain the factors to be considered while preparing financial plan. **20**

OR

Explain in detail various sources of finance available to the Public Sector. **20**

2. A) State the financial problems of S.S.I. Units in India. **10**

B) What do you mean by NRI ? Explain the need and incentives in respect of NRI investment in India. **10**

OR

Write short notes on (**any two**) : **20**

a) Role of Foreign Direct Investment (FDI) in India

b) Euro-Issues

c) External Commercial Borrowings.

3. What is Stock Exchange ? Explain the importance, organisation and functions of Stock Exchange in India. **20**

OR

What do you mean by Mutual Funds ? Explain in detail the various types of Mutual Funds. **20**

4. What is Merchant Banking ? Describe in detail the various services rendered by a merchant Banker. **20**

OR

A) Describe the functions of a Depository system. **10**

B) What is Credit Rating ? Explain methods of Credit Rating. **10**

P.T.O.



5. Write short notes on (any four) :

20

- a) Project appraisal
- b) Portfolio Management
- c) E-Broking
- d) Players in secondary capital market
- e) Functions of SEBI
- f) National Stock Exchange.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

4) परिभाषेसंबंधी शंका निर्माण झाल्यास इंग्रजीतील प्रश्नपत्रिका प्रमाणभूत मानण्यात येईल.

1. व्यावसायिक वित्तपुरवठा म्हणजे काय ? वित्तिय योजना तयार करताना विचारात घ्यावे लागणारे घटक स्पष्ट करा.

20

किंवा

सार्वजनिक क्षेत्रासाठी उपलब्ध असलेले विविध वित्तिय मार्ग सविस्तरपणे स्पष्ट करा.

20

2. अ) भारतातील लघुउद्योगांच्या वित्तीय समस्या सांगा.

10

ब) अनिवासी भारतीय म्हणजे काय ? अनिवासी भारतीयांच्या गुंतवणुकींची भारतातील गरज आणि प्रोत्साहने स्पष्ट करा.

10

किंवा

थोडक्यात टिपा लिहा (कोणत्याही दोन) :

20

अ) भारतीय भांडवल बाजारातील परकीय थेट गुंतवणुकीची भूमिका

ब) युरो-इश्यू

क) विदेशी व्यापारी कर्ज.



3. भाग बाजार म्हणजे काय ? भारतातील भाग बाजाराचे महत्त्व, संघटन आणि कार्ये स्पष्ट करा. 20

किंवा

परस्पर निधी म्हणजे काय ? परस्पर निधीचे विविध प्रकार सविस्तरपणे स्पष्ट करा. 20

4. मर्चेंट बँकींग म्हणजे काय ? मर्चेंट बँकरकडून दिल्या जाणाऱ्या विविध सेवांचे सविस्तरपणे वर्णन करा. 20

किंवा

अ) डिपॉझिटरी पद्धतीच्या कार्याचे वर्णन करा. 10

ब) पतश्रेणी म्हणजे काय ? पतश्रेणीकरणाच्या पद्धती स्पष्ट करा. 10

5. थोडक्यात टिपा लिहा (कोणत्याही चार) : 20

अ) प्रकल्प मूल्यांकन

ब) रोखे-संग्रह व्यवस्थापन

क) ई. ब्रोकिंग

ड) दुय्यम भांडवल बाजारातील सहभागी घटक

इ) सेबीची कार्ये

फ) राष्ट्रीय भाग बाजार.



M.Com. (Semester – II) Examination, 2010
Group – D : BUSINESS ADMINISTRATION (Special Paper – IV)
Financial Policies and Practices
(2008 Pattern) (New)

Max. Marks : 80

Time : 3 Hours

N.B. : 1) All questions are compulsory.
 2) All questions carry equal marks.

1. What is Break Even Analysis ? State the important assumptions on which Break Even Analysis is based.

OR

1. Define the term 'Depreciation'. How depreciation works as a method of internal financing ?

2. What is 'Dividend' ? State the various factors influencing dividend policy.

OR

2. Explain the effects of over-capitalization and under-capitalization business.

3. What are the different forms of mergers ? State the reasons for merger of a corporation.

OR

3. Explain the term 'New Instrument of Finance'. What are the salient features of new instrument of finance.

4. What are the factors determining the value of options ? How each of them is related to the value of option ?

OR

4. What is a 'Lease Transaction' ? How it is different from a purchase transaction ?

2. Write notes on **any two** of the following :

- a) Features of proforma income statement
- b) Characteristics of zero interest Bonds
- c) Necessity of securitization of Assets
- d) Role of venture capital in entrepreneurship development
- e) International party relationships.



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ਤਿਸਾਈਰੀ ਜ਼ਿਲ੍ਹਾ ਪੰਜਾਬ (੧੬)

ಜಿಗಣ್ಣಿ ಜಿಗಣ್ಣಿ ಜಿಗಣ್ಣಿ (೩)

आत्मप्राप्तिं ज्ञानप्रदं हि साधुः प्रदिशति (७)

તકમીયું જિલ્લાબંધાં સહાય ભીંમપ્રાકરિ તકર્ચાઉદ (૬

॥ अंभं नमस्य जङ्गमनां ॥ (५)



[3770] – 211

M.Com. (Semester – II) Examination, 2010
Group E : Commercial Laws and Practices
Special Paper – III (2008 Pattern)
E-SECURITY AND CYBER LAWS (New)

Time : 3 Hours

Max. Marks : 80

N.B. : All questions are compulsory and carry equal marks.

1. Enlist the security requirements for e-commerce. Explain various methods and mechanism. Which can be used for fulfilling security requirements ?

OR

Explain the following :

- a) Types of computer crime
 - b) Computer virus
 - c) Corporate-E-mail privacy
 - d) E-security challenges.
2. “The electronic system that supports e-commerce is susceptible to abuse and failure in many ways”. Do you agree with this statement ? Explain.

OR

Explain in detail the features of software packages popularly used in creating a website.

3. Elucidate the provisions of Information Technology Act, 2000 relating to composition, powers, function and procedure of cyber regulation appellate tribunal.

OR

What is Internet ? Explain the role of Internet service provider.

4. Discuss the cyber crimes (offences) made punishable under IT Act, 2000.

OR

Explain the provisions contained in IT Act, 2000 regarding penalties and adjudication for damage to computer network and computer system under IT Act, 2000.

P.T.O.



5. Write brief notes on **any four** :

- a) Common threats to e-system
- b) Password and Firewall
- c) Advantages and disadvantages of XML
- d) Cyber regulation advisory committee
- e) Formation and validity of E-contracts
- f) Offences under IT Act, 2000 by companies.



[3770] – 212

M.Com. (Semester – II) Examination, 2010
Group E : COMMERCIAL LAWS AND PRACTICES
Paper – IV
Laws Relating to Copyrights and Designs
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions : I) All questions are compulsory.

II) All questions carry equal marks.

1. A) State the provisions of the Copyright Act, regarding compulsory licences.
B) Describe the modes of assignment of copyright.

OR

1. What is “infringement of copyright” ? Describe in detail the exceptions to the infringement of copyright.
2. What is a “Design” ? Which designs are registerable under the Designs Act, 2000 ? State the rights of proprietor of a registered design.

OR

2. State the composition of ‘Layout-Design Appellate Board’. What are the qualifications for appointment as a Chairman and Vice-Chairman of the Board ? Describe the procedure and powers of the Appellate Board.
3. Explain the provisions of the Geographical Indications of Goods Act, 1999 regarding registration of geographical indications.

OR

3. Define the term ‘New Plant Variety’. Describe the rights of farmers under the Protection of Plant Varieties and Farmers’ Rights Act, 2001. Also explain the rights of communities.

P.T.O.



4. Answer the following questions in brief (**any two**) :

- A) State the functions of Copyright Society.
- B) What facts a plaintiff has to establish to prove piracy of a design under the Designs Act, 2000 ?
- C) State the rights conferred by registration of 'Geographical Indication'.
- D) What are the objects of the Protection of Plant Varieties and Farmers Rights Act, 2001 ?

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

- A) Subject matters of copyright
- B) Offences under the Copyright Act
- C) Register of Designs
- D) Regulatory authorities under the Layout Designs Act
- E) 'Certificate of Validity' under the G.I. of Goods Act, 1999
- F) Plant Varieties Protection Appellate Tribunal.

मराठी रूपांतर

- सूचना:** i) सर्व प्रश्न अनिवार्य आहेत.
 ii) सर्व प्रश्नांना समान गुण आहेत.
 iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. अ) सक्तीचे परवाने देण्यासंबंधी मुद्रणाधिकार कायद्यातील तरतुदी सांगा.
 ब) मुद्रणाधिकाराचे बेचनपत्र करण्याच्या पद्धतीचे वर्णन करा.

किंवा

१. मुद्रणाधिकाराचे उल्लंघन म्हणजे काय ? मुद्रणाधिकाराच्या उल्लंघनास असणाऱ्या अपवादांचे सविस्तर वर्णन करा.
 २. आराखडा म्हणजे काय ? आराखडा कायदा, २००० अंतर्गत कोणत्या आराखड्यांची नोंदणी करता येते ? नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.

किंवा

२. रूपरेषा-आराखडा अपीलीय मंडळाची रचना सांगा. अपीलीय मंडळाचे अध्यक्ष व उपाध्यक्ष म्हणून नेमणूक होण्यासाठी कोणती पात्रता लागते ? अपीलीय मंडळाची कार्यपद्धती आणि अधिकारांचे वर्णन करा.



३. मालाचे भौगोलिक चिन्ह कायदा, १९९९ मधील भौगोलिक चिन्हाच्या नोंदणीसंदर्भातील तरतुदी स्पष्ट करा.

किंवा

३. 'रोपांचा नविन नमुना' म्हणजे काय ? रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ अंतर्गत शेतकऱ्यांच्या हक्कांचे वर्णन करा. या संदर्भातील समाजाचे सुद्धा हक्क स्पष्ट करा.

४. खालील प्रश्नांची थोडक्यात उत्तरे द्या (कोणतेही दोन).

अ) मुद्रणाधिकार संस्थेची कार्ये सांगा.

ब) आराखडा कायदा, २००० अंतर्गत आराखड्याची चाचेगिरी सिद्ध करण्यासाठी फिर्यादीने कोणती वस्तुस्थिती निर्वीवादपणे शाबूत केली पाहिजे ?

क) भौगोलिक चिन्हाच्या नोंदणीमुळे मिळणारे हक्क सांगा.

ड) रोपांचे नमुने आणि शेतकऱ्यांचे हक्क संरक्षण कायदा, २००१ ची उद्दिष्ट्ये कोणती ?

५. टीपा लिहा (कोणत्याही चार) :

अ) मुद्रणाधिकाराचे प्रतिपाद विषय

ब) मुद्रणाधिकार कायद्यांतर्गत अपराध

क) आराखड्यांची नोंदवही

ड) रूपरेषा-आराखडा कायद्यांतर्गत नियामक अधिकारी मंडळ

इ) मालाचे भौगोलिक चिन्ह कायदा, १९९९ अंतर्गत वैधता प्रमाणपत्र

फ) रोपे नमुने संरक्षण अपीलिय न्यायाधिकरण.



[3770] – 216

M.Com. (Semester – II) Examination, 2010
(Group – G) ADVANCED BANKING AND FINANCE
Special Paper – IV
Monetary Policy
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. Define Money supply. Explain the approach of RBI regarding measurement of Money Supply. 15
OR
1. Explain the 'Money supply and Price Stability'. 15
2. What is Monetary Policy ? Discuss the following objectives of Monetary Policy. 15
 - i) Exchange Rate Stability
 - ii) Balanced growth.OR
2. What is Monetary Policy ? Explain the conflicts among objectives of Monetary Policy. 15
3. Discuss how far the Qualitative credit controls are effective as a tool of credit control in a country like India. 15
OR
3. Critically review Monetary Policy of the RBI during last five years. 15
4. Explain the role of the RBI in Industrial Finance. 15
OR
4. Explain the role of the RBI in Rural Credit. 15
5. Write short notes (**any two**) : 20
 - a) High Powered Money
 - b) Generation of Employment
 - c) Open Market Operations
 - d) Export credit.

P.T.O.



मराठी रूपांतर

- सूचना:** 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. पैशाच्या पुरवठ्याची व्याख्या द्या. रिझर्व्ह बँकेचा पैशाच्या पुरवठ्याच्या मापनासंदर्भात दृष्टीकोन स्पष्ट करा. **15**

किंवा

1. 'पैशाचा पुरवठा आणि मूल्य स्थिरता' यांचे स्पष्टीकरण करा. **15**
 2. चलनविषयक धोरण म्हणजे काय ? चलनविषयक धोरणाच्या खालील उद्दिष्टांची चर्चा करा. **15**
 i) विनिमय दर स्थिरता
 ii) संतुलित विकास.

किंवा

2. चलनविषयक धोरण म्हणजे काय ? चलनविषयक धोरणाच्या उद्दिष्टातील संघर्षांचे वर्णन करा. **15**
 3. भारतासारख्या देशात पतनियंत्रणाचे साधन म्हणून गुणात्मक पतनियंत्रणे कितपत परिणामकारक ठरू शकतात याची चर्चा करा. **15**

किंवा

3. भारतीय रिझर्व्ह बँकेच्या चलनविषयक धोरणाचा गेल्या पाच वर्षांतील आढावा घ्या. **15**
 4. औद्योगिक पतपुरवठ्यातील रिझर्व्ह बँक ऑफ इंडियाची भूमिका स्पष्ट करा. **15**

किंवा

4. ग्रामीण पतपुरवठ्यातील रिझर्व्ह बँक ऑफ इंडियाची भूमिका स्पष्ट करा. **15**
 5. टीपा लिहा (कोणत्याही दोन) : **20**
 अ) उच्चशक्ती पैसा
 ब) रोजगार निर्मिती
 क) खुल्या बाजारातील व्यवहार
 ड) निर्यात पतपुरवठा.



[3770] – 23

M.Com. (Part – II) Examination, 2010
BUSINESS STATISTICS
(2002 Pattern) (Old) (Compulsory)

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Use of calculator and statistical table is allowed.*
4) *Symbols and abbreviations have their usual meanings.*

1. Attempt **any four** : **(5 each)**

- a) What is a time series ? Write a short note on trend.
- b) Write a short note on simple random sampling.
- c) Write a note on C.S.O.
- d) Define Karl Pearson's correlation coefficient. State its four important properties.
- e) A study of wheat prices at Bombay and Kanpur, gives the following data :

	Bombay (Rs.)	Kanpur (Rs.)
Arithmetic mean	7.50	8.10
Standard deviation	0.326	0.207

Correlation coefficient between the prices at Bombay and Kanpur is 0.774.
Estimate the price at Kanpur if the price at Bombay is Rs. 8 using the above data.

- f) Overall percentage of passing in a certain examination is 40. What is the probability that out of a group of six candidates at least two failed in the examination ?

2. Attempt **any four** : **(5 each)**

- a) Two cards are drawn from a well Shuffled pack of playing cards. Determine the probability that :
 - i) both are aces
 - ii) both belong to the same suit
 - iii) both are spades.

P.T.O.



- b) Two identical urns contain respectively 3 white and 2 black balls; and 2 white and 5 black balls. One urn is selected and a ball is drawn from it. What is the probability that it is black ?
- c) If the probability that any person 65 years old will be dead within a year is 0.05. Find the probability that out of 7 such persons, i) exactly one ii) at least one, will die within a year.
- d) If the mean and standard deviation of a Binomial distribution are 6 and 2 respectively. Find the values of the parameters.
- e) Define Normal distribution. State any four properties of Normal distribution.
- f) Define probability of a event. What are the limitations of classical definition of probability ?

3. Attempt **any four** :

(5 each)

- a) Define the two regression coefficients. Give any two properties of them.
- b) Define the following terms :
 - i) Null Hypothesis
 - ii) Level of significance
 - iii) Type-I error.
- c) A manufacturer of a spot remover claims that his product removes at least 90 percent spots. What can we conclude about this claim at $\alpha = 0.05$ if the spot remover removed only 174 spots out of 200 chosen at random ?
- d) A sample of 100 bulbs gave average life of 1235 hours. Can this sample be regarded from a population with mean life of 1250 hours ? from the past experience it is known that population standard deviation is 50 hours. Use 1% level of significance.
- e) Suppose heights of soldier follow normal distribution with mean 170 cm. and variance 50 cm^2 . In a regiment of 1000 soldiers how many would you expect to be over 180 cm. ?
- f) In the inspection of a fabric produced in continuous rolls, the number of imperfections per ten yards is a random variable having a Poisson distribution with parameter $m = 2.8$. Find probability that 10 yards of the fabric will have
 - i) 3 imperfections
 - ii) at least 1 imperfection ($e^{-2.8} = 0.060810$).



4. Attempt **any two** :

(10 each)

- a) What do you mean by statistical quality control ? Give a short note on control charts for mean and range.
- b) Estimate trend by fitting straight line equation for the following data :

Year	1993	1994	1995	1996	1997
Annual sales in 10,000 Rs.	35	56	79	80	40

- c) Find the correlation coefficient between the sales and expenses of the following 10 firms. Also interpret your result.

Firm No.	1	2	3	4	5	6	7	8	9	10
Sales (lakhs Rs.)	50	50	52	60	64	65	65	60	60	50
Expenses (lakhs Rs.)	11	13	14	15	14	15	15	14	13	13

5. Attempt **any two** :

(10 each)

- a) Following data provide values of sample mean and range for 10 samples each of size 5.

Sample No.	1	2	3	4	5	6	7	8	9	10
Sample mean	14.2	13.9	15.5	12.1	14.1	13.2	12.9	13.5	13.1	12.8
Sample range	2.0	2.5	2.8	2.5	3.0	1.9	2.1	3.9	3.1	2.1

Given control chart constants for $n = 5$, as $A_2 = 0.577$, $D_3 = 0$, $D_4 = 2.115$, draw \bar{X} and R charts and comment on the state of control of the process.

- b) The following table gives the age of cars of certain make and annual maintenance costs. Estimate the maintenance cost of a car of 10 year old.

Age of Car (in years)	2	4	6	8
Maintenance cost (Rs. hundred)	10	20	24	30



- c) i) A population consists of 3 items 2, 4 and 7. Draw all possible samples of size 2 drawn by SRSWOR. Find population mean and verify that sample mean is an unbiased estimator of population mean.
- ii) Given the following information, find unbiased estimator of population mean and population total.

Stratum No.	Stratum Size	Sample observations
1	50	13, 15, 17, 8, 9
2	70	28, 20, 22, 25, 30, 15
3	60	51, 55, 62, 56, 65



[3770] – 255

M.Com. (E-Commerce) (Semester – II) Examination, 2010
205 : KNOWLEDGE MANAGEMENT

Time : 3 Hours

Max. Marks : 70

- Instructions :** 1) *All questions are compulsory.*
2) *Figures to **right** indicate marks.*
3) *Give illustrations **wherever** necessary.*

1. Explain in brief **any five** of the following terms. **10**
 - a) Knowledge Management
 - b) Data Mining
 - c) Explicit knowledge
 - d) Information Economics
 - e) Knowledge Analysis
 - f) Knowledge audit
 - g) Knowledge Engineer.
2. Answer **any two** of the following. **20**
 - a) Assess the role of knowledge management and knowledge management programme in business.
 - b) “Knowledge management systems have become one of the fastest growing areas of Corporate, government and Software industry” Comment.
 - c) Explain the Knowledge Management Value Chain.
3. Answer **any two** of the following. **20**
 - a) What is the Internet ? Explain any five services provided by the internet.
 - b) “www enables organization to create a platform for interactive working and a ‘Knowledge repository’ accessible from anywhere in the world at a relatively low cost’ – Comment.
 - c) Explain the role of Technology in Knowledge Management.
4. Answer **any two** of the following. **20**
 - a) Discuss the impact of knowledge management on the role of managers.
 - b) Discuss the people management policies and practices in the knowledge environment.
 - c) Explain the Team Working Knowledge Environment.



[3770] – 256

M.Com. (E-Comm.) (Semester – II) Examination, 2010
206 : INTERNATIONAL BUSINESS

Time : 3 Hours

Max. Marks : 70

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*
3) *Each question carries 14 marks.*

1. What is International Business ? Explain two theories of International business.

OR

1. What is International business environment ? Explain its nature and relevance to the world economy.

2. What are Multinational corporations ? Explain the factors that contribute for the growth of MNC's along with its concept.

OR

2. The concept of MNC's has changed the nature and scope of International business. Explain its advantages and disadvantages.

3. What do you mean by Exchange Market in International context ? What are its determinants ?

OR

3. Explain India's Foreign Trade policy with respect to its composition and direction.

4. Explain the concept of International Monetary Fund with its objectives and functions.

OR

4. Why was the World Bank formed ? Explain its objectives and functions.

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

- 1) Current Foreign Trade Policy of India
- 2) Effect of Globalisation on International trade
- 3) Functions of World Trade Organisation
- 4) Balance of Trade and Balance of Payment.



[3770] – 261

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2010
BUSINESS PROTOCOL AND CROSS CULTURAL COMMUNICATION
SKILLS

Time : 3 Hours

Marks : 80

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Why is communication important for good relationship and effective relationship ?

OR

1. Discuss communication as a two-way process of exchange information.

2. Discuss how communication is the lifeline of an organisation's good health.

OR

2. Discuss the formal and informal lines of organisational communication.

3. Explain Interviews as an Interpersonal communication.

OR

3. Write a note on the important characteristics of a successful communicator.

4. Explain the meaning, scope and importance of Business Protocol.

OR

4. What do you mean by Business Etiquette ? What are its Basic principles ?

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

1) Importance of Business Communication in International context.

2) Cross culture or Inter culture factors in communication.

3) Skills need to have a successful group discussion.

4) Objective and need of communication to business.



[3770] – 263

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2010
203-COST ACCOUNTING AND COST CONTROL TECHNIQUES

Time : 3 Hours

Total Marks : 80

- N.B. :** 1) *All questions are compulsory.*
2) *All questions carry equal marks.*
3) *Use of calculator is allowed.*

1. A) Define Cost Accounting. State the objectives of costing. 8
B) Differentiate between Cost Accounting and Financial Accounting. 8
2. Write short notes (**any four**) : 16
- i) Overheads
 - ii) Operating costing
 - iii) Features of Job costing
 - iv) Profit on Incomplete contracts
 - v) Machine Hour Rate
 - vi) Cost unit.
3. The following details have been extracted from the books of accounts of M/s. Abhay Enterprises for the year ending 31st March 2009.

Particulars	Amt. (Rs.)
Opening stock of Raw Material	1,88,000
Closing stock of Raw Material	2,00,000
Materials purchased during the year	8,32,000
Direct wages paid	2,38,400
Indirect wages	16,000
Office Salaries	40,000
Carriage Inward	32,000

P.T.O.



Carriage outward	20,000
Cash discount allowed	14,000
Bad debts written off	18,800
Repairs to plant & machinery	42,400
Rent, Rates, Taxes-Factory	12,000
Office	6,400
Travelling expenses	12,400
Salesman salaries	33,600
Depreciation written off :	
Plant & Machinery	28,400
Office Furniture	2,400
Director's Fees	24,000
Electricity charges (factory)	48,000
Fuel(Boiler)	64,000
General charges	24,800
Manager's salaries	48,000

The Manager's salary is to be divided between factory and office in the ratio of 1 : 4.

From the above details, you are required to prepare a statement of cost showing necessary details.

16

4. The Product of a manufacturing concern passes through two processes, A and B and then is converted into finished product.

It is ascertained that in each process 5% of the total weight is lost and 10% is scrap, which from process A and B realises Rs. 80 per tonne and Rs. 200 per tonne respectively.

The following are the figures relating to both the processes.

	Process A	Process B
Material (tonnes)	1000	70
Cost of materials (Rs. per tonne)	125	200
Wages	Rs. 28,000	Rs. 10,000
Manufacturing Expenses	Rs. 8,000	Rs. 5,250
Output (tonnes)	830	780

You are required to prepare Process Cost Account showing cost per tonne of each process. There was no stock or work-in-progress in any process.

16

OR



4. The following is the summary of the expenditure on Job No. 31 upto 31st December 2009.

Particulars	Amount
Direct Material	Rs. 3,40,000
Direct Wages	Rs. 69,000
Stores issued	Rs. 38,000
Stores returned	Rs. 5,500
Sub-contract cost	Rs. 63,000
Plant	Rs. 1,20,000

Additional information :

- i) The work began during 2009, and the total contract price agreed was Rs. 8,00,000.
- ii) The Architect had certified that 4/5th of the contract had been completed on 15th Dec. 2009.
- iii) Depreciation of the plant upto 15th Dec. 2009 was Rs. 48,000.
- iv) Materials at site on 31st Dec. 2009 was worth Rs. 50,000 and stores Rs. 4,000.
- v) The uncertified work was worth amounting to Rs. 26,000.
- vi) Establishment charges are charged at 40% on Direct wages.
- vii) It may be presumed that no depreciation on plant is required since 15th Dec. 2009.

You are required to prepare Contract A/c for the Job No. 31 for the period ended 31st December 2009.

16

5. Prepare a Cash Budget for the three months ending March 2010 based on the following information.

	Rs.
Cash at Bank on 1 st January 2010	25,000
Monthly salaries and wages (estimated)	10,000
Interest payable February 2010	5,000



Particulars	Dec. 2009 Rs.	Jan. 2010 Rs.	Feb. 2010 Rs.	March 2010 Rs.
Cash Sales	1,20,000	1,40,000	1,52,000	1,21,000
Credit Sales	1,00,000	80,000	1,40,000	1,20,000
Purchases	1,60,000	1,70,000	2,40,000	1,80,000
Other Expenses	18,000	20,000	22,000	21,000

Other details :

- i) Credit sales are collected 50% in the month of sale and 50% in the month following.
- ii) Collection from credit sales are subject to 10% discount if received in the month of sale and 5% received in the month following.
- iii) 10% of the purchases are in cash and balance in next month.

16

OR

5. A) From the following information, you are required to calculate :

- i) Break-even-point
- ii) P/V ratio
- iii) Sales, for a profit of Rs. 6,00,000
- iv) Profit, if 4,00,000 units are sold at Rs. 6 per unit.

Information :

Fixed cost Rs. 7,50,000

Output 5,00,000 units.

Selling price per unit Rs. 5/-

Variable cost per unit Rs. 2/-

8

- B) The standard cost card shows the following details relating to material needed to produce 1 kg. of groundnut oil quantity of groundnut required 3 kgs. price of groundnut Rs. 50/- per kg.

8

Actual data :

Production during the month 1000 Kg.

Quantity of material used 3500 kg

Price of groundnut Rs. 60/-per kg.

Calculate :

- i) Material cost variance
- ii) Material price variance
- iii) Material usage variance.



[3770] – 31

M.Com. (Part – II) Examination, 2010
ADVANCED ACCOUNTING AND TAXATION
(Paper – IV) (Optional) (Old) (2002 Pattern)
Research Methodology And Case Studies

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) *All questions in Section I are compulsory.*
2) *Attempt any two questions from Section II.*
3) *Write the answers to the both Sections in the same answer book.*
4) *Figures to the right indicate full marks.*
5) *Use of non-programmable calculator is allowed.*

SECTION – I

Research in Accounting

1. Define the term “Research” and state the nature and importance of Research in Accounting. **15**

OR

1. Explain the various steps involved in the Research Process. **15**
2. Explain sources and collection of a) Primary Data b) Secondary data in Research in Accounting. **15**

OR

2. Define “Research Design” and state the contents of Research Design. **15**
3. Write short notes (**any four**) : **20**
a) Types and functions of Hypothesis
b) Statistical series
c) Multiple Regression model
d) Computer – a tool in Research
e) Objectives of Research in Accounting.

P.T.O.



SECTION – II

Case Studies in Accounting

4. Comment on the following cases, referring necessary Sections of Income Tax Act and Case Laws if any - 25
- a) Due to Maharashtra Govt.'s pressure The Maha Electric Co. was not able to collect the enhanced tariff, necessary entries regarding such tariff made in its books of accounts as the company follows Mercantile system of accounting, as though the company pleads that this is an hypothetical income, the I.T.O. claims I.Tax on such income.
 - b) Shri Bhola borrowed Rs. 50,000 from his friend to purchase Govt. securities, out of which Rs. 30,000 was lost in transit by theft, he wants to claim this as an expenditure while filling his ITR, advise.
 - c) Shri Mogambo's premises is raided by the department and found huge cash. The ITO claimed Income Tax, Interest and Penalty thereon but Shri Mogambo claimed that he has merely possessing the cash and this doesnot indicate that he is the owner of the cash.
 - d) The Obama Co. Ltd. claimed a deduction for furnishing of bank guarantee but the ITO refuses it, as actual payment has not happened.
5. Give your comments in following cases. 25
- a) Kiran, who is a member of the Institute of Chartered Accounts of India, does not hold a Certificate of Practise. His appointment as an Auditor of the Company will be valid ?
 - b) Anuradha is a member of the Institute of Chartered Accountants of England and Wales. Is she qualified to be appointed as an Auditor of a Company registered in Pune under the Companies Act, 1956 ?
 - c) As the Statutory Auditor of Yahoo Computers Ltd. You find that the accounts of its Pune Branch, audited by another auditor seem totally out of tune when the ratios and trends shown by the branch accounts are compared with those of other branches, eventhough the nature and scale of operations carried on at the Pune branch are similar to those carried on elsewhere. You, therefore, decide to visit the Pune branch and examine certain transactions. The management argues that the branch auditor is also, qualified professional and therefore, you should rely on the accounts audited by him.



d) When a material Fraud is discovered in the case of a Company subsequent to the audit, the auditor argues that he had totally relied on the works of his two assistants, who had wide experience of auditing and who had passed the Inter C.A. Exam. He further states that in other audit also, he relied totally on these two assistants, and it was his practice to sign whatever report was finalised by them.

6. How would you value the inventories per Ton of finished goods from following details, as per AS-2 ?

25

Materials Cost	10,00,000
Direct Labour Cost	2,00,000
Direct variable production overhead	1,00,000.

Fixed Production charges for the year on normal capacity of one lakh tonnes, is Rs. 10 crores. 2000 Tonnes of finished goods are in stock at the year end.



[3770] – 35

M.Com. (Part – II) (Optional) Examination, 2010
SECRETARIAL PRACTICE AND COMPANY MANAGEMENT (Paper – IV)
Research Methodology and Case Studies
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) *All questions in Section I are compulsory.*
2) *Attempt any two cases in Section II.*
3) *Figures to the right indicate full marks.*

SECTION – I

Research Methodology

1. What is Research Methodology ? Discuss the importance of Research Methodology in Research studies. 15

OR

1. What are Secondary Sources of Data ? Explain in detail the secondary sources of data collection. 15
2. Explain the meaning and significance of a Good Research Design. 15

OR

2. What is Research Study ? Explain the stages in the Research Process. 15
3. Write short notes (**any four**) : 20
- a) Types of Research
 - b) Data Analysis
 - c) Coding of data
 - d) Primary Data
 - e) Tabulation of Data
 - f) Testing of Hypothesis.

P.T.O.



६. श्री छोटे यांनी “चाहू इंडिया.कॉम” या नावाची वेबसाइट सुरु केली ही वेबसाइट दुसऱ्या एका “चाहू.कॉम” या नामांकित वेबसाइटशी मिळतीजुळती आहे. श्री छोटे यांनी उपलब्ध करून दिलेल्या सेवा “चाहू.कॉम” (वादी) या वेबसाइटच्या सेवांशी मिळत्याजुळत्या आहेत.

“चाहू.कॉम” ही वेबसाइट सुरु केलेल्या मेसर्स बडे आणि कंपनीने असा दावा केला आहे की, सन २००० पासून ही कंपनी जागतिक इंटरनेट माध्यम म्हणून काम करित असून “चाहू.कॉम” या विशेष नावाने सेवा पुरवित आहे. या नावाची नोंदणी ‘नेटवर्क सोल्युशन इनकॉर्पोरेशन’ कडे केली होती “चाहू” या व्यापारी चिन्हाच्या नोंदणीसाठी केलेला अर्ज भारतामध्ये प्रलंबित होता.

मेसर्स बडे आणि कंपनीने असाही दावा केला आहे की, संबंधित क्षेत्रात “चाहू” हे विशेष नाव वापरणारी, वेब मार्गदर्शिका सुरु करणारी व शोधसेवा देणारी ही पहिलीच कंपनी आहे. जून २००० मध्ये या मार्गदर्शिकेला “चाहू” हे नांव देण्यात आले.

श्री छोटे यांनी स्वीकारलेले “चाहू इंडिया.कॉम” हे नाव “चाहू.कॉम” ह्या प्रख्यात नावाशी बहुतांशी साम्यता दर्शविणारे आहे. असे आढळून आले आहे की, “चाहू.कॉम”ची सेवा वापरू इच्छिणाऱ्यांना “चाहू इंडिया.कॉम”ची सेवा वापरणे शक्य झाले. म्हणून त्यांनी (मेसर्स बडे आणि कंपनी) असा दावा केला की, श्री छोटे यांची ही कृती अप्रामाणीकपणाची व ‘सायबर अतिक्रमण गुन्हा’ (Cyber Squatting) या सदरात मोडणारी आहे.

श्री छोटे यांचा असा दावा आहे की-

- 1) वादीच्या व्यापारी चिन्हाची नोंदणी भारतामध्ये झालेली नव्हती, त्यामुळे नोंदणीकृत व्यापारी चिन्हाचे उल्लंघन केल्याबद्दलची कारवाई होऊ शकत नाही.
- 2) प्रतिवादी हे वस्तू पुरवित नसून सेवा पुरविण्याचे काम करित असल्यामुळे हस्तांतरणाचे (Passing of) कृत्य त्यांचे कडून घडले असे म्हणता येणार नाही.
- 3) इंटरनेट सुविधा वापरणारे व वापरू इच्छिणाऱ्या सर्व व्यक्ती तांत्रिक ज्ञान असणाऱ्या व साक्षर होत्या, त्यामुळे फसवेगिरी व संभ्रमाला कोठेही वाव नाही.

सायबर कायदे आणि माहिती व तंत्रज्ञान कायद्यासंदर्भात पक्षकारांनी केलेल्या दाव्याची तसेच त्यांच्या कायदेशीर हक्कांची चर्चा करा.



M.Com. (Semester – IV) (Optional) Examination, 2010
CASE STUDIES IN COMMERCIAL LAWS AND PRACTICES
(Spl. Paper – VIII)
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) All questions carry equal marks.
2) Attempt any four cases.

1. Shri Sameer is a scientist in space research. He discusses a scientific principle with his Colleagues. One of the Colleagues, Shri P.C. Sharma uses the principle and invents working device based on the same principle. Another colleague Shri A. K. Bhat who was instrumental in suggesting the manner of putting in place the arrangement of the mechanical devices claims himself that he is the true and first inventor and applies for the patent.

Discuss in details :

- 1) The relevant provisions of Patent Law for the Patent.
 - 2) Is Shri A.K. Bhat entitled to apply for the Patent or not ?
 - 3) In case not, who out of the three can apply for the Patent ?
2. Shri S. P. Morgan started using the Mark “Container” as a trade mark for his freight containers. He spent a huge amount on the advertisement of such freight containers, so that they become very popular in the market. After ten years, he applied for registration on the ground that his freight Containers acquired 100% distinctiveness. The registrar refused registration of the trade mark objecting that the trade mark was descriptive word directly indicating the nature and character of the goods of the trader.

Discuss the case with reference to the relevant provisions necessary for the registration of trade mark and advise Shri S. P. Morgan to defend the registrar’s objection.

P.T.O.



3. Shri Anand wrote a play entitled “Hum Hindustani” in 1983. The play was enacted in next few years in Delhi and Mumbai. It got good reviews in well-known newspapers. The play was basically based on the theme of provincialism and its baneful and divisive effects on the society. A film maker, Mr. Mohan Sehgal become interested in making a film based on the play. He heard the play from Shri Anand in his office by giving offer to him. Shri Anand did not receive further communication from Mr. Sehgal. Thereafter, Mr. Sehgal announced the production of a film ‘New Delhi’. The picture was released in September 1986. From comments in the press Shri Anand felt that the film was very much like his play, ‘Hum Hindustani’. Thereafter, Shri Anand himself saw the picture and felt that the film was entirely based on his play. He felt that Shri Sehgal had dishonestly imitated the film and violated his copyright. He therefore moved to the court.

Mr. Sehgal (Relux film) claimed that they had communicated to Shri Anand that the play might have been all right for the amateur stage but it was too inadequate for the purpose of making a full length commercial motion picture. The key argument of Relux Film was that he could not have copyright on the subject or idea of provincialism. Any one can adopt it in his own way. Relux Film claimed that the motion picture was quite different from the play ‘Hum Hindustani’ in its content, spirit and climax. Some similarities could be explained by the fact that both were based on the idea of provincialism.

Discuss the case in detail in the light of the provisions of the Copyright Law and advise Shri Anand to take action in the court of law.

4. World Trade Organisation many a time is called by many people as a ‘Wrong Trade Organisation’. The same feeling was demonstrated by many organisations particularly labour organisations.

It is said that it is a Wrong Trade Organisation 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 Organisation causes greater damage to the global environment. The main claim of the demonstration at Seattle was the World Trade Organisation 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 Organisation to do so. Is it that the World Trade Organisation 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 Organisation 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.

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

Discuss in detail :

- 1) The basic limitations of World Trade Organisation.
 - 2) To what extent the World Trade Organisation should and can interfere with the working conditions ?
 - 3) Is it fair to call World Trade Organisation as a Wrong Trade Organisation ?
5. Two parties, Shri Ghanashyam and Shri Radheshyam applied for registration of trade mark. They were both rivals and used 'Mathurag Ghee' and 'Mathura Ghee' trade marks respectively. Shri Radheshyam started using 'Mathurag Ghee' after laps of five years from the use of trade mark 'Mathura Ghee' which was used by Shri Ghanashyam. Shri Radheshyam has popularized the trade mark 'Mathura Ghee' by investing huge amount on advertisement. The two trade names were phonetically similar and there was no much difference in pictorials and monogram i.e. the trade mark of the rivals. The only difference was word 'G' registration was granted to neither.
- Discuss the case with reference to the provisions of Trade Marks Law and suggest the plaintiff regarding the use of trade mark.
6. In an E-trade Agreement, signature is based exclusively on asymmetric methods or techniques. It has been described as a special door, which can be opened with four keys lock. The two keys on every side of the door, and each of these 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. One thing is sure that the door can only be opened when the four keys are in it. Once both the parties have locked the keys into 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.

4

मराठी रूपांतर

सूचना: १) सर्व प्रश्नांना समान गुण आहेत.
२) कोणत्याही चार केसेसू सोडवा.

१. श्री समीर हे अंतराळ संशोधनातील एक शास्त्रज्ञ आहेत. ते आपल्या सहकाऱ्यासोबत एका शास्त्रीय मुलतत्वाची चर्चा करीत असतात. त्यांच्या सहकाऱ्यांपैकी श्री. पी. सी. शर्मा यांनी त्या मुलतत्वाचा अवलंब करून त्याच्या आधारे एका अंतरिक्ष उपकरणाचा शोध लावला. त्यांचे दुसरे सहकारी श्री. ए. के. भट हे साधनिक असून त्यांनी त्या उपकरणाच्या अंतरिक्ष उड्डाणासाठी यांत्रिक कार्यपद्धतीचे निर्देशन केले त्यामुळे त्या उपकरणाचे ते खरे व प्रथम संशोधक आहेत, असा दावा करून पेटंट मिळविण्यासाठी त्यांनी अर्ज केला आहे.

सविस्तर चर्चा करा :

- १) पेटंट कायद्याच्या पेटंट मिळविण्यासाठीच्या तरतुदी
- २) श्री. ए. के. भट यांना पेटंटसाठी अर्ज करण्याचा अधिकार आहे किंवा नाही ?
- ३) जर नसेल, तर त्या तिघांपैकी पेटंटसाठी कोण अर्ज करू शकेल ?

२. श्री.एस.पी.मॉर्गन यांनी आपल्या 'भाडोत्री कंटेनेर्स' साठी 'कंटेनेर्स' या चिन्हाचा व्यापारी चिन्ह म्हणून वापर करण्यास सुरुवात केली त्या व्यापारी चिन्हाच्या जाहिरातीवर त्यांनी, प्रचंड खर्च केला. त्यामुळे त्या चिन्हाला बाजारपेठेत फार प्रसिद्धी मिळाली दहा वर्षांनंतर त्या 'भाडोत्री कंटेनेर्स' ला शंभर टक्के भिन्नत्वदर्शक नाविन्यता प्राप्त झाल्यामुळे त्यांनी ट्रेड मार्कस् नोंदनीसाठी अर्ज केला. तथापि, व्यापारी चिन्ह हे स्पष्टीकरणात्मक शब्द असून तो शब्द व्यापाऱ्याच्या मालाचे स्वरूप व गुणवैशिष्ट्य दर्शवितो, या हरकतीवर निबंधकाने त्या व्यापारी चिन्हाची नोंदनी नाकारली आहे.

या संमस्येच्या संदर्भाने व्यापारी चिन्ह नोंदनी संबंधी आवश्यक असणाऱ्या तरतुदींची चर्चा करा, आणि निबंधकाच्या हरकतीस प्रतिवाद करण्यासाठी श्री.एस.पी. मॉर्गन यांना मार्गदर्शन करा.



३. श्री आनंद यांनी १९८३ साली 'हम हिन्दुस्थानी' ही एक नाटीका लिहीली. त्यानंतरच्या काही वर्षात त्या नाटीकेचे दिल्ली व मुंबई येथे प्रयोग होऊन तीला वर्तमानपत्रामधून चांगले परिक्षणात्मक स्थान प्राप्त झाले. मुलतः ती नाटीका प्रांतवाद व त्याचे समाजावरील अनिष्ट व विभाजनात्मक परिणाम या विषयावर आधारलेली होती. चित्रपट निर्माते श्री मोहन सेहगल यांना या नाटीकेवर चित्रपट बनविण्यात फार रस होता, म्हणून त्यांनी श्री आनंद यांच्याकडे प्रस्ताव ठेऊन त्यांच्या कार्यालयात ती नाटीका ऐकून घेतली. त्यापुढे मात्र श्री आनंद यांना श्री सेहगल यांचे कडून कोणत्याही प्रकारचे संदेशवहन झाले नाही. त्यानंतर श्री सेहगल यांनी आपल्या 'नवि दिल्ली' या चित्रपटाची घोषणा केली आणि तो चित्रपट सप्टेंबर १९८६ साली प्रसिद्ध झाला. वर्तमानपत्रातील परीक्षणात्मक समालोचनावरून श्री आनंद यांच्या असे निर्देशनास आले की, हा चित्रपट आपल्या 'हम हिन्दुस्थानी' या नाटीकेशी फारच अनुरूप आहे. त्यानंतर त्यांनी तो चित्रपट पाहिला व त्यांची खात्री झाली की संबंधीत चित्रपट आपल्या नाटीकेवर पूर्णतः आधारीत आहे. श्री सेहगल यांनी आपल्या नाटीकेचे अप्रमाणिक पणे अनुकरण करून प्रतिलिपी हक्काचे उल्लंघन केले आहे अशी श्री आनंद यांची खात्री झाल्यामुळे त्यांनी न्यायालयात धाव घेतली.

श्री सेहगल (रिलक्स फिल्मस्) यांनी असा प्रतिवाद केला की, श्री आनंद यांना अशी कल्पना देण्यात आली होती की, त्यांची नाटीका फक्त मनोरंजनासाठी पुरेशी आहे परंतु त्यावर संपूर्ण व्यापारी स्वरूपाचा चित्रपट बनविण्यासाठी फार तोकडी आहे. रिलक्स फिल्मस् चा मुख्य दावा आसा होता की, प्रांतवाद या विषयावर किंवा कल्पनेवर प्रतिवादीचा प्रतिलिपी हक्क आसण्याची शक्यता असू शकत नाही, कोणीही आपल्यापरीने त्याचा स्विकार करू शकतो त्यांनी आसाही दावा केला की, चल चित्रपट हा 'हम हिन्दुस्थानी' या नाटीकेच्या कथानकाचा आशय व त्यातील प्रसंगांपेक्षा पूर्णतः भिन्न आहे, समानतेच्यादृष्टीने स्पष्टीकरण केल्यास नाटीका व चित्रपट हे दोनही प्रांतवाद या कल्पनेवर आधारीत आहेत.

सविस्तर चर्चा करा :

- १) या समस्येच्या संदर्भाने प्रतिलिपी हक्क कायद्याच्या तरतुदी, व
- २) श्री आनंद यांनी न्यायालयीन कारवाई करण्यासाठी मार्गदर्शन करा.

४. अनेक लोक जागतिक व्यापार संघटनेचा उल्लेख बहुतेक वेळा 'चुकीची व्यापार संघटना' (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 निदर्शनामार्गाची 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 वास्तावक पाहता काही विकसित देशांच्या व्यापक प्रयत्नांचा एक भाग आहे. ह्याचे स्पष्ट कारण असे आहे, की गरीब देशांमध्ये स्वस्त मजूरी आणि उच्च दर्जाच्या कार्यपरिस्थितीचा अभाव ह्यांमूळे तेथील उत्पादनाचा खर्च अतिशय कमी आहे. यामूळे 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 मुलभूत 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 ?

५. श्री घनशाम आणि श्री राधेशाम या दोन प्रतिस्पर्धी पक्षांनी व्यापारी चिन्ह नोंदणीसाठी अर्ज केले आहेत हे दोन प्रतिस्पर्धी अनुक्रमे 'मथुरा घी' आणि 'मथुरा घी' या व्यापारी चिन्हांचा वापर करतात. श्री राधेशाम यांनी 'मथुरा घी' चा आपल्या व्यापारी चिन्हाचा पाच वर्षे वापर केल्यानंतर 'मथुरा घी' या व्यापारी चिन्हाचा वापर करण्यास सुरुवात केली की, जे व्यापारी चिन्ह श्री घनशाम यांनी वापरलेले होते. श्री राधेशाम यांनी 'मथुरा घी' या व्यापारी चिन्हाच्या जाहिरातीवर प्रचंड खर्च करून त्याला प्रसिद्धी दिली. दोनही प्रतिस्पर्धींचे व्यापारी नावे उच्चाराने सारखी होती व त्यांच्या चित्रात्मक व अक्षरात्मक आकृत्यांमध्ये फार भिन्नत्व नव्हते. तथापि, त्याच्या नावातील 'ग' या शब्दाचा फरक असल्यामुळे कोणाच्याही व्यापारी चिन्हांची नोंदणी मान्य करण्यात आली नाही.

ट्रेड मार्कस् कायद्याच्या तरतुदींच्या संदर्भात या समस्येची चर्चा करा आणि प्रतिवादीला व्यापारी चिन्हाचा वापर करण्या संबंधी मार्गदर्शन करा.



६. इ-व्यापार करारंगर्गत स्वाक्षरी ही फक्त प्रमाणबद्ध पद्धती किंवा तंत्रावर अवलंबून आहे. सदर स्वाक्षरी ही विशेष दरवाजा म्हणून स्पष्ट करण्यात आली असून तो दरवाजा चार चाव्यांच्याद्वारे उघडला जाऊ शकतो. या दरवाज्याच्या दोनही बाजूस प्रत्येकी दोन चाव्या लागतात आणि त्या दोन चाव्यांपैकी एक चावी एक पक्षाच्या मालकीची असते. दरवाज्याच्या प्रत्येक बाजूला दोनही पक्ष भिन्न-भिन्न चाव्यासोबत क्रमाने उभे राहातात. दोन पक्षांपैकी एका पक्षाच्या ताब्यात योगायोगाने दुसऱ्या पक्षाची चावी येऊ शकते, की, ज्या-द्वारे 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 माहित नसते. तथापि, हे मात्र निश्चित आहे की, जो पर्यंत योग्य त्या चार चाव्या दरवाज्याच्या कुलपाला लावल्या जाणार नाहीत, तो पर्यंत दरवाजा उघडला जाणार नाही. एकदा दोनही पक्ष आप-आपल्या चाव्या दरवाज्याच्या कुलपाला लावून तो उघडला जाईल याची शाश्वती दर्शवितात, त्यानंतर ते दरवाजा सुरक्षित आणि कोणत्याही भयाशिवाय उघडण्यासंबंधीची बोलणी करतात, या प्रकारच्या त्यांच्या बोलणीच्या व्यवसायात बाह्य व्यक्तीला हस्तक्षेप करता येईल. इलेक्ट्रॉनिक कागदपत्रांच्या अधिकृततेच्या संदर्भाने संगणक स्वाक्षऱ्यांचा अवलंब करून चर्चा करा.



[3770] – 5

M.Com. (Part – I) Examination, 2010
Gr-B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
Paper – I : Advanced Cost Accounting
(Optional Paper) (2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) Attempt **all** questions.
2) Figures to the **right** indicate **full** marks.
3) **Use** of non-programable calculator is **allowed**.
4) Answers to **both** the Sections should be written in the **same** answer book.

SECTION – I

1. Attempt **any two** of the following. 10
 - a) Explain in brief the ABC method of classification of inventory.
 - b) Explain the concepts and use of Job evaluation and Merit Rating.
 - c) How the Research and Development costs can be treated in Cost Accounts ?
2. What is the difference between by-products and Joint Products ? Explain the methods of distributing joint costs to the by-products. 15

OR

What do you mean by productivity ? Discuss the Technical, Financial and Operational measures to improve productivity. 15

3. Write short notes on **any three** of the following. 15
 - a) Principles of Labour remuneration
 - b) Landed cost of materials
 - c) Features of job costing
 - d) Treatment of cost of finance
 - e) Business Process Re-engineering.

P.T.O.



SECTION – II

4. A manufacturing Co. has three production depts. namely X, Y and Z and two service depts. S_1 and S_2 . The following data regarding overheads incurred during the month of March are provided below. You are requested to calculate Machine Hour Rate for absorption of overheads for the three production departments, after making the primary and secondary distribution of overheads. Secondary distribution is to be made directly and equally to production departments. 13

	Rs.
Indirect Materials	5,000
Indirect Labour	7,500
Electric Power	9,000
Insurance	15,000
Depreciation	20,000
Labour Welfare	2,300

Other information of the departments :

Particulars	Production Departments			Service Depts.	
	X	Y	Z	S_1	S_2
Direct Materials Rs.	6000	6000	6000	1000	1000
Direct Labour Rs.	6500	6250	6000	3425	500
Machine Hours	2500	2000	1500	—	—
HP of Machines	5	4	3	2	1
Value of Assets Rs. 000	15	12.5	10	7.5	5
No. of workers : Direct	27	27	27	12	7
: Indirect	3	3	3	3	3



5. Dadar Transport Pvt Ltd. owns a passenger Bus, which runs according to the following schedule.

13

- a) Dadar to Pune and back on the same day.

Distance covered : 150 kms. one way

Number of days each month : 8 days

Seating capacity occupied : 90%

- b) Dadar to Nashik and back on the same day.

Distance covered : 120 kms. one way

Number of days, each month : 10 days

Seating capacity occupied : 85%

- c) Dadar to Surat and back on the same day.

Distance covered : 270 kms. one way

Number of days run, each month : 6 days

Seating capacity occupied : 100%

The following are the details regarding expenses and other information of the Bus.

	Rs.		Rs. p.m.
Cost of the Bus	12 lakhs	Salary of Driver	6000
Road Tax p.a.	15000	Salary of conductor	4000
Permit fee p.m.	3150	Salary of a clerk	2000
Depreciation p.a.	20%	Repairs	5000
Insurance p.a.	48000		
Lubricant Oil per 100 kms.	100		

Diesel required is one litre for 5 kms. and the cost of Diesel is Rs. 30 per litre.

Seating capacity of the Bus is 50.

Passenger Tax is 20% of the fare charged to the passengers. Calculate the Bus fare to be charged to each passenger, so as to earn a profit of 30% on the fare charged per km. What should be the fare for a) Dadar to Pune b) Dadar to Nashik and c) Dadar to Surat, one way ?



6. The following data is of A Ltd, a manufacturing Co., for the year ended 31st March 2010 :

14

Your are requested to prepare statements :

- Showing the results as per costing records.
- Showing the results as per financial records.
- To reconcile the two results.

Particulars	Costing records	Financial records
Material used 20,000 kgs.	Rs. 28.50 per kg.	Rs. 26 per kg.
Direct wages 3000 mandays	Rs. 80 per manday	Rs. 85 per manday
Factory overheads	20% of prime cost	Rs. 3,60,000
Administration overhead	Rs. 30 per kg. of output	Rs. 4,00,000
Sales Overhead	Rs. 50 per kg sold	Rs. 9,60,000
Closing stock 2000 kgs	At cost of production	Rs. 1,50,000
Closing WIP	Rs. 1,62,000	Rs. 1,62,000
Sales 16000 kgs	Rs. 130 per kg.	Rs. 129.50 kg.
Rent income	—	Rs. 1,20,000
Preliminary expenses written off	—	Rs. 30,000

B/I/10/1,190



[3770] – 201

M.Com. (Semester – II) Examination, 2010
FINANCIAL ANALYSIS AND CONTROL
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

N.B. : 1) *All questions are **compulsory** and carry **equal** marks.*
 2) *Use of simple calculator is **allowed**.*

1. 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. 6,00,000	Rs. 5,00,000	Rs. 6,00,000
Life	5 Years	5 Years	5 Years
Year	Net profit after depreciation and tax		
1 st	70,000	10,000 (Loss)	1,50,000
2 nd	60,000	30,000	1,00,000
3 rd	50,000	50,000	50,000
4 th	60,000	1,00,000	30,000
5 th	70,000	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 Rupee one to be received at the 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 advise the management which of the alternative machines is the best on the basis of the following methods appraisal :

- Pay back method
- Average return on average investment
- Net Present Value
- Profitability Index.

P.T.O.



2. The following are the estimated figures procured by Mr. CASBUD for the period from June 2010 to September 2010 :

MONTHS	SALES	PURCHASES	WAGES	FACTORY Overheads	OFFICE Overheads
April (Actual)	4,00,000	1,80,000	60,000	40,000	6,000
May (Actual)	4,50,000	1,70,000	60,000	30,000	4,000
June	3,80,000	1,90,000	54,000	35,000	3,500
July	3,60,000	1,70,000	72,000	40,000	5,000
August	3,80,000	1,60,000	66,000	35,000	6,000
September	4,20,000	2,00,000	54,000	38,000	7,000
October	3,80,000	2,70,000	60,000	42,000	6,500

ADDITIONAL INFORMATION :

- 20% of the goods are sold on cash basis. 40% of the credit sales are recovered in the next month while the remaining two months after.
- 20% of the purchases are made by making an advance payment of one month, 10% of the purchases are on cash basis while the remaining purchases are made on 1 month credit.
- 60% of the wages are paid to skilled workmen on monthly basis while the remaining wages are paid to unskilled workmen on weekly basis.
- Factory and Office overheads are fixed to the extent 40 % and 60% respectively which are paid one month in arrear.
- Variable overheads are paid in the same month.
- Advance Income-tax Rs. 60,000/- is to be deposited in the month of June. Interest on 20,000/-, 12% convertible debentures of Rs.10/- each, issued 2 years back at 20% premium, is due on 1st July and 1st January every year.
- Balance as on 30 June 2010 was Rs. 60,000/-.

You are required to prepare Cash Budget for the period from 1st June 2010 to 30th September 2010.

OR

2. Define the terms 'Budget' and 'Budgetary Control'. Explain the importance of an effective budgetary control system in a large manufacturing organization. Discuss the limitations within which such system is to be implemented.



3. A) What is cost of capital ? Explain its importance in financial decisions. **8**

B) COSTCAP Limited, Pune, wants to raise long term fund amounting to Rs.40,00,000/- by issuing equity shares, Preference Shares and Debentures in any of the following ratios :

Alternative I - 5:3:2

Alternative II - 2:3:5

Alternative III - 3:2:1

The specific cost of capital is as follows :

Equity Shares - 24%

Preference Shares - 18%

Debentures - 14%

You are required to advise the management as to the best alternative for the Company. **8**

OR

3. The following particulars are obtained from the cost records of a factory manufacturing products 'A' and 'B' :

Particulars	Product 'A' (Rs.)	Product 'B' (Rs.)
Selling price	125	150
Material cost @ Rs.5/- per K.G.	50	45
Labour Cost @ Rs.10/- per hour	30	50
Variable Overheads	20	25

Total fixed cost is Rs.50,000/-.

You are required to advise the management as to the most profitable sales mix with the probable amount of profit in the following circumstances :

A) If the maximum raw material available is 15,000 kg and maximum possible sale of each product is only 1000 units.

B) If the maximum available labour hours are 5000 and maximum sale of any product is 1000 units.



4. What is 'Variance Analysis'? Explain the various variances and their importance in the managerial decision making.

OR

4. The cost department of STDCOS LIMITED, Pune has provided you the following information about the standard material cost of 100 kg of a product and actual cost of actual output of 500 kg. :

STANDARD			ACTUAL	
Raw material	Quantity (K.G.)	Rate (Rs.)	Quantity (K.G.)	Amount (Rs.)
AB	30	5.00	140	770.00
BC	40	6.00	220	1,276.00
CD	80	7.00	440	3,300.00

You are required to calculate various material cost variances.

5. Write notes on **any two** of the following :
- Internal Rate of Return
 - Break even analysis
 - Fixed budget and flexible budget.



[3770] – 213

M.Com. (Semester – II) Examination, 2010
Group F: CO-OPERATION AND RURAL DEVELOPMENT
International Co-operative Movement (Paper – III)
(New) (2008 Pattern)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. Examine critically the role played by the International Co-operative Alliance in the development of co-operative movement.

OR

Explain briefly the origin and growth of co-operative movement in the world.

2. Explain the role of co-operative philosophy in co-operative movement.

OR

Can the co-operatives survive in a capitalistic system ?

3. Is it true that the co-operatives have no role in the development of capitalistic USA ?

OR

Examine the role of co-operatives in the development of China.

4. Explain the economics of co-operation.

OR

Explain the emerging trends in co-operative institutions in the world after globalisation.

5. Write short notes (**Any two**) :
- Principles of co-operation
 - Concept of co-operation
 - Co-operation in mixed economy
 - Co-operation in Yugoslavia.

P.T.O.



मराठी रूपांतर

सूचना : 1) सर्व प्रश्न आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी चळवळीच्या विकासामधील आंतरराष्ट्रीय सहकारी संस्थांच्या महासंघाच्या भूमिकेचे टीकात्मक परीक्षण करा.

किंवा

जागतिक सहकारी चळवळीचा उगम आणि वाढ थोडक्यात स्पष्ट करा.

२. सहकाराच्या तत्वज्ञानाची सहकारी चळवळीमधील भूमिका स्पष्ट करा.

किंवा

भांडवलशाही व्यवस्थेत सहकारी संस्था तग धरू शकतात काय ?

३. भांडवलशाही अमेरिकेच्या विकासामध्ये सहकाराची कोणतीही भूमिका नाही, हे सत्य आहे काय ?

किंवा

चीनच्या विकासामधील सहकारी संस्थांच्या भूमिकेचे परीक्षण करा.

४. सहकाराचे अर्थशास्त्र स्पष्ट करा.

किंवा

जागतिकीकरणानंतर जगभर सहकारी संस्थांमधले निर्माण झालेल्या बदलत्या प्रवाहाचे स्पष्टीकरण करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकाराची तत्वे.

ब) सहकाराची संकल्पना

क) संमिश्र अर्थव्यवस्थेतील सहकार

ड) युगोस्लाव्हिया मधील सहकार.



T.Y. B.Sc. (Semester – IV) Examination, 2010
PHYSICS (Paper – V)
PH – 345 (B) : Advanced Electronics

Time : 2 Hours

Max. Marks : 40

- N.B.:** 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Draw neat diagrams wherever necessary.*
4) *Use of log tables and calculator is allowed.*

1. Attempt **all** of the following (**one mark each**) : **10**

- a) What is Synchronous Counter ?
- b) What is the difference between an OR gate and exclusive OR gate ?
- c) What is the supply voltage range over which 74C and 4000B families of CMOS IC's can work ?
- d) A sinusoidal carrier is amplitude modulated to a depth of 20%. If the carrier power is 20 kW, what must be the power contained in one of its side bands ?
- e) Explain the term numerical aperture.
- f) List different types of pulse modulation.
- g) What do you mean by combinational logic ?
- h) State different applications of Karnaugh map.
- i) If the pulse width of monostable multivibrator is 1 sec and capacitance is 10 μ F, what must be the value of resistance ?
- j) List different types of ADC.

2. Attempt **any two** :

- a) Draw the functional block diagram of IC - 555 and explain function of each pin terminals. **5**
- b) Discuss the characteristics of output and speed with reference to TTL and CMOS integrated circuits. **5**
- c) What are indicators ? Why are LED's popularly used as indicators ? **5**

3. Attempt **any two** :

- a) What are fibre losses ? Explain absorption loss. 5
- b) A sinusoidal carrier voltage frequency 10 MHz and amplitude 200V is amplitude modulated by a sinusoidal voltage of frequency 10KHz producing 40% modulation. Calculate frequency and amplitude of upper and lower side bands. 5
- c) With suitable block diagram explain the working of R - 2R D/A converter. Discuss the advantage of it over the weighted register type D/A converter. 5

4. A) Attempt **any one** :

- a) With suitable diagram explain in brief the construction and working of a single optical fiber. 8
- b) i) Draw and explain modulating amplifier circuit. 4
- ii) A 20 MHz sinusoidal carrier wave of amplitude 0.01V is modulated by a 8000 Hz sinusoidal audio signal wave of amplitude 5 mV. Calculate the frequency component of the resultant modulated wave and their amplitude. 4

B) Attempt **any one** :

- a) An astable multivibrator using IC – 555 uses the following component values. 2
 $R_A = 12 \text{ k}\Omega$ $R_B = 12 \text{ k}\Omega$ $C = 50 \text{ nf}$
Calculate the ON time period.
- b) What is optocoupler ? Give its advantages. 2
- _____



M.C.A. (Commerce Faculty)(Semester – II) Examination 2010
206 : OBJECT ORIENTED PROGRAMMING

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *Black figures to the **right** indicate **full** marks.*
2) *All questions carry **equal** marks.*
3) *Assume suitable data, if **necessary**.*
4) *All questions are **compulsory**.*

1. Attempt **any four** : **(4×4=16)**

- a) What is object oriented programming ? Explain features of OOP in detail.
- b) What are the memory management operator ? Explain in detail using C++.
- c) What is application of scope resolution operator (::) in C++. Explain with example.
- d) Explain function overloading with example using C++.
- e) Why is Java known as platform-natural language ?

2. Attempt **any four** : **(4×4=16)**

- a) How array of object is used in C++ ? Explain.
- b) Explain use of operator overloading.
- c) Explain use of static keyword in Java.
- d) Write a program in C++ to check the entered number is prime or not.
- e) What is a major difference between an interface and a class ?



3. Attempt **any four** :

(4×4=16)

- a) Define constructor. Explain the execution process of constructor using Java.
- b) “Inheritance is used to improve data hiding and encapsulation”. Justify.
- c) What is similarities and difference between an interface and abstract class ?
- d) Overriden methods in java looks a lot like virtual functions. Explain with e.g..
- e) Explain the protected visibility mode with example.

4. Attempt **any four** :

(4×4=16)

- a) Write a C++ program to calculate factorial of a given number.
- b) Write a C++ program to read any five real numbers and print the average using the operator overloading ‘/’.
- c) Create two classes dist 1(meter, centimeter) and dist 2(Feet, inches). Accept two distance from user for respective class and display the sum and difference as a result.
- d) Write a program in Java which accept two strings from user. If string are same display the message “strings are equal”. Otherwise create two strings and display the result(Use command line argument).
- e) Write a program in Java to print following O/P :

1

2 2

3 3 3

4 4 4 4



5. A) Trace the output (Assume there is no syntax error).

(4×2=8)

```
a) #include <iostream.h>

class index
{
    protected :
        int count;
    public :
        index( )
        {count = 0; }
        void operator ++( )
        {
            count ++;
        }
        void display ( )
        {
            cout << endl << count;
        }
};

void main ( )
{
    index C;
    C++;
    C.display( );
    ++C;
    C.display( );
}
```



b) Class Number

```
{
    int x;
    void store(Number num)
    {
        num.x++;
    }
}
class MainNumber
{
    public static void main (string args[])
    {
        Number n = new Number( );
        n.x = 10
        n.store(n);
        System.out.println(n.x);
    }
}
```

b) Attempt **any two** :

(4×2=8)

- a) Write a program which accepts two classes and find the maximum number by using friend function.
- b) Write a program in Java which will read a text and count all occurrences of a particular word.
- c) Create an abstract class shape. Derive three classes circle, rectangle and sphere. Calculate area of each.



[3770] – 36

M.Com. (Part – II) (Optional) Examination, 2010
CO-OPERATION AND RURAL DEVELOPMENT (Special Paper – IV)
Research Methodology and Case Studies (Old) (2002 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*

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

1. What is research ? What are the various types of research ? (20)

OR

Describe the various features of research design.

2. Explain various methods of data collection. (20)

OR

Describe the various steps in writing research report.

3. A) Write short notes (**any two**) : (10)

- a) Selection of research problem.
- b) Characteristics of good hypothesis
- c) Use of computer in research
- d) Utility of questionnaire in research.

B) What steps are followed while solving a case study ? (10)

OR

What kind of knowledge is required for problem solution in a case study ?

P.T.O.



4. Ratnam co-operative sugar factory is a well established sugar factory in the co-operative sector. It is situated at Ahmednagar district. Mr. Patil is a young Managing Director of the sugar factory. Mr. Patil appointed as a M.D. by his father Mr. Suresh Premnarayan Patil, who happened to be chairman then. There are two registered unions in this co-operative sugar factory. One is that of workers of office section. This union having 200 members (almost all office staff are union members), and the other is that of production department workers (almost all workers working in Production department are union members). 200 workers also associated to this union. These two unions separately negotiate with the management regarding the salary increase and other service conditions. The period of last agreements with these unions got over in June 2000. There were couple of rounds of negotiations with both the unions separately, but nothing positive came out of these discussions. The agreement issue has been pending over for the last 15 months. Internal situation in the sugar factory is not at all conducive and healthy. The workers of office and production department have already started showing their 'anger' through slogans shouting, gate meeting and go slow tactics.

Very recently, the company secretary Mr. Balasaheb asked by the management to put up a notice regarding withdrawal of leave benefits and reduction of bonus percentage i.e. from 15% to 8.33%, with immediate effect. Mr. Balasaheb informed management about effect of the notice and also gave legal reference. Management did not listen to Mr. Balasaheb and he was compelled to put up notice.



The situation in the sugar factory went out of control and office staff and production department's staff started serious agitations. They even started shouting slogans inside the factory premises during lunch break. Go slow on the plant was made more severe. (20)

Questions

- 1) Analyse the case
 - 2) Comment on the action of management. Justify your answer.
 - 3) Comment on the Union's approach.
 - 4) Give your constructive suggestions to improve the situation.
5. A co-operative food processing industry has got a number of drivers and many trucks. One of the truck driver having 25 years faithful service and no blemish record in the past, drove his vehicle on the wrong side of a National Highway, struck car and killed three persons. He was also severely injured and was not expected to survive. (20)

In view of the serious conditions of the driver, the industry did not take any disciplinary action against him at that time. The board of directors and M.D. supported him and paid him all the sick benefits and hospital costs as per settlement for six months.



The expiration of six months period is coming to an end and the driver will not be able to return to his work within reasonable future. Discuss the following questions with reasoning and analyse the case.

Questions

- 1) What action should be taken against the driver by the management ? Whether he should be charge-sheeted and enquiry held or should be simply discharged as per service rules ?
- 2) Whether the management was justified in not taking any action against driver immediately after the accident ?
- 3) Whether the driver is entitled to claim compensation for accident and injuries met to him in addition to retiring benefits ?

मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) उजवीकडील अंक गुण दर्शवितात.

१. संशोधन म्हणजे काय ? संशोधनाचे विविध प्रकार कोणते आहेत ?

(२०)

किंवा

संशोधन आराखड्याची विविध वैशिष्ट्ये विशद करा.



२. तथ्य संकलनाच्या विविध पद्धती स्पष्ट करा.

(२०)

किंवा

संशोधन अहवाल लिखाणातील विविध टप्पे विशद करा.

३. अ) थोडक्यात टीपा लिहा (कोणत्याही दोन) :

(१०)

अ) संशोधन प्रश्नांची निवड

ब) चांगल्या गृहितकाची वैशिष्ट्ये

क) संशोधनामध्ये संगणकाचा वापर

ड) संशोधनामध्ये प्रश्नावलीची उपयुक्तता.

ब) केस स्टडी सोडविताना कोणते टप्पे अवलंबिले जातात ?

(१०)

किंवा

केस स्टडीतील प्रश्न सोडविण्यासाठी कोणत्या प्रकारच्या ज्ञानाची आवश्यकता असते ?

४. सहकार क्षेत्रातील रतनाम सहकारी साखर कारखाना एक चांगला सहकारी साखर कारखाना आहे. हा

(२०)

कारखाना अहमदनगर जिल्ह्यात आहे. श्री प्रेमनारायण पाटील हे साखर कारखान्याचे चेअरमन असताना

त्यांनी आपला तरुण मुलगा श्री सुरेश पाटील यांची कार्यकारी संचालक म्हणून नियुक्ती केली.

या सहकारी साखर कारखान्यामध्ये नोंदणीकृत दोन संघटना कार्यरत आहेत. त्यापैकी एक संघटना कार्यालयातील

कामगारांची असून एकूण सदस्य २०० आहेत (कार्यालयातील जवळपास सर्व कर्मचारी सदस्य आहेत.), दुसरी

संघटना उत्पादन विभागातील कर्मचाऱ्यांची असून त्यांचीही सदस्य संख्या २०० आहे (या विभागातील जवळपास

सर्व कर्मचारी सदस्य आहेत). वेतनवाढ व इतर सेवा शर्ती याविषयी दोनही संघटनांनी व्यवस्थापनाबरोबर स्वतंत्र

बोलणी केली होती.



याअगोदर मागील करार दोनही संघटनानी जून २००० मध्ये केला होता. दोनही संघटनांनी स्वतंत्रपणे चर्चेच्या अनेक फेऱ्या केल्या परंतु या चर्चेमधून काहीही सकारात्मक निष्पन्न झाले नाही. कराराचा मुद्दा मागील १५ महिन्यापासून प्रलंबित आहे. साखर कारखान्यातील अंतर्गत परिस्थिती सक्षम व उपयुक्त नव्हती. कार्यालय व उत्पादन विभागातील कर्मचाऱ्यांनी कारखान्याच्या प्रवेशद्वाराजवळ बठकां घेणे, घोषणा देणे आणि मंदगतीने कामकाज याद्वारे आपला संताप व्यक्त केला.

अगदी अलिकडे, व्यवस्थापनाने कंपनी सचिव श्री बाळासाहेब यांना सांगितले की, कर्मचाऱ्यांच्या रजा काढून घेणे, तसेच त्यांचा बोनस १५ प्रतिशत वरून ८.३३ प्रतिशत करण्याचे व तशी नोटिस ताबडतोब काढण्यास सांगितले. श्री बाळासाहेब यांनी नोटीसीचा परिणाम तसेच कायदेशीर बाजू याविषयी व्यवस्थापनाला माहिती दिली. व्यवस्थापनाने श्री बाळासाहेब यांचे ऐकून घेतले नाही व त्यांना नोटिस काढण्यास भाग पाडले.

साखर कारखान्यातील परिस्थिती नियंत्रणाबाहेर गेली, कार्यालय व उत्पादन विभागातील कर्मचाऱ्यांनी संताप व्यक्त करित जेवणाच्या सुटीमध्ये कारखान्याच्या आत घोषणा देण्यास सुरुवात केली. मंदगतीने कामकाजामुळे परिस्थिती अधिकच गंभीर झाली.

प्रश्न

- १) केसचे विश्लेषण करा.
- २) व्यवस्थापनाने केलेली कारवाई यावर मतप्रदर्शन करा व उत्तराचे समर्थन करा.
- ३) संघटनेचा दृष्टिकोन या विषयी मतप्रदर्शन करा.
- ४) परिस्थितीमध्ये सुधारणा होण्यासाठी रचनात्मक उपाययोजना सुचवा.



५. सहकारी अन्न प्रक्रिया संस्थेचे अनेक ड्रायव्हर्स व ट्रक्स आहेत. त्यापैकी एका ड्रायव्हरची सेवा २५ वर्षे झाली (२०)

असून तो विश्वास आहे तसेच त्याचेवर मागील सेवा/कामकाज काळात कोणताही ठपका नाही, त्याने राष्ट्रीय महामार्गावर उजव्या बाजूने वाहन (ट्रक) चालवून एका कारला धडक दिली, त्यामध्ये तीन माणसांचा मृत्यु झाला. ट्रक ड्रायव्हर सुद्धा गंभीर जखमी झाला व त्याच्या जगण्याची अपेक्षा नव्हती.

ड्रायव्हर ची परिस्थिती अतिशय गंभीर असल्याने त्यावेळी संस्थेने कोणत्याही प्रकारची शिस्तभंगाची कारवाई केली नाही. संचालक मंडळ आणि कार्यकारी संचालक यांनी त्याला पाठिंबा दिला. सहा महिन्या पर्यंतचे त्याचा दवाखान्याचा खर्च व सर्व आजारपणाचे फायदे ठरविल्याप्रमाणे देण्यात आले. सहा महिन्यांनंतरही भविष्यकाळात योग्य कालावधीपर्यंत तो परत कामावर येवू शकत नव्हता. केसचे विश्लेषण करून पुढील प्रश्नांची योग्य कारणासहीत उत्तरे द्या.

प्रश्न

- १) व्यवस्थापनाने ड्रायव्हर विरुद्ध कोणती कारवाई करणे आवश्यक होते ? त्याचेवर गुन्हा दाखल करून चौकशी करणे किंवा सेवा नियमाप्रमाणे कामावरून कमी करणे आवश्यक होते काय ?
- २) अपघात झाल्यानंतर ताबडतोब व्यवस्थापनाने त्याचे विरुद्ध कारवाई न करण्याचे योग्य होते किंवा नाही ?
- ३) सेवानिवृत्ती लाभाबरोबर ड्रायव्हरला अपघाताची नुकसान भरपाई मिळण्यासाठी त्याने मागणी करणे योग्य आहे किंवा नाही ?



[3770] – 405

M.Com. (Semester – IV) Examination, 2010
ADVANCED ACCOUNTING AND TAXATION (Optional)
(Special Paper – VIII)
Case Studies in Accounting (New)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Attempt question No. 1 which is **compulsory** and **any three** of the remaining.

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

3) Figures at **right hand** side indicate **full** marks.

4) Use of non-programmable calculator is **allowed**.

1. Comment on the following cases, referring necessary sections of relevant law, case laws and any other supporting evidence and calculations, if any. **25**

- a) The Zig Zag Computers Ltd. in calculating book profit excluded its capital gain as it is not taxable but the ITO wanted to include it in its total income.
- b) Mr. Superman paid entire rent of Rs. 1.5 crore as a lease of Goldmine for 25 years and debited to the profit and loss account for the year ended 31-03-2010 and claimed it as an expenditure in his ITR.
- c) 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.
- d) An auditor determines the Computed Upper Deviation Rate in a sample @ 6%. His Tolerable Deviation Rate is 5%. He decides not to rely on the particular internal control.
- e) The e-bay. com Ltd. a reputed company in the field wants to sell its business but cannot decide on the valuation of goodwill. The company consultant advises to compute the goodwill by capitalising the adjusted profit for last 3 years. The capital employed in the company is Rs. 12,48,00,000. The profit before charging interest on capital @ 6% for 2007 was Rs. 54,16,000, for 2008 Rs. 1,00,48,000, for 2009 was Rs. 97,60,000 and for 2010 Rs. 64,96,000. Please advise the company how to arrive at current value of goodwill ?

P.T.O.



2. How would you deal with the following cases ?

25

- a) As a part of a tax raid on your client, the authorities wish to seize all documents and papers in your audit file relating to the client.
- b) In above case the authorities ask you certain questions regarding the affairs of your client.
- c) In above case, apart from the files of your client, the authorities also, wish to seize certain other documents relating to other clients not mentioned in the search warrant.
- d) During the course of audit of a company, you find that a sister concern has indulged in massive tax frauds with the active involvement of the managing director of the company. However the company itself has not committed any fraud. Your partner advises you to communicate your findings to the I. Tax authorities.

3. Comment on the following cases, referring necessary sections of I. Tax Act, 1961 and case laws, if any.

25

- a) Paramount Ltd. borrowed loan of Rs. 90 crore to import a modern machinery @ 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. 16.20 crores.
- b) As Mr. Shahrukh didn't reply the letter claiming the payment of Tax, the ITO declared him as defaulter.
- c) Shri Chidambaram changed his accounting method in last financial year but the ITO refused to accept the same as no approval received by him from the department.
- d) Mr. Jitendra owning a residential property at Delhi where in his sister -in-law resides. He, due to his employment resides in rented house in Mumbai. He claims the Delhi property as self occupied but ITO refuses to accept his claim.



4. You desire to invest Rs. 33 lakhs in equity shares in a Public Ltd. Company. You want to know the fair value of shares and number of shares to be purchased. The company's record shows the following :

Paid up Share Capital - 5,50,000, 6% pref. shares of Rs. 100 each and 35,00,000 equity shares of Rs. 10 each.

Average net profit of the business is Rs. 75,00,000. Expected normal yield is 8% in case of such equity shares. The net assets on revaluation are worth Rs. 70,00,000 more than the amount at which they are stated in the books. Goodwill, if there is any, is to be calculated at 5 years purchases of the super profit without giving consideration to I.Tax.

25

5. Stock Company has 100 switch boards in stock at the Balance sheet date on 31st March, 2010. The switch boards are valued at net realisable value since their cost of manufacturing is very high. Of the 100 switch boards, 60 were sold @ Rs. 5,000 each before signing accounts. 40 switch boards were in stock at the date of signing accounts when the sale price was estimated @ Rs. 4,500. Of 40 switch boards, 20 were under contract @ Rs. 4,000 each and other 20 were to be sold in the following month when the price is expected to be @ Rs. 4,800 each. Determine the value of stock as on 31st March, 2010.

25



[3770] – 412

M.Com. (Semester – IV) Examination, 2010
Group – E : COMMERCIAL LAWS AND PRACTICES (Special Paper – VII)
Recent Advances in Commercial Laws and Practices
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. Explain the following terms in detail, which fall under Information Technology Act, 2002. 16
 - A) E-Governance
 - B) Adjudication
 - C) Cyber Regulation
- OR
1. What do you mean by “Right to Information” ? What are the duties of Public Information Officer ? 16
2. Explain the following terms : 16
 - A) Listing Agreement
 - B) Deposit of Wills
 - C) Legal documents under Companies Act
- OR
2. A) State the salient features of Right to Information Act. 8
B) Explain the Information Commission’s Powers. 8
3. Explain the powers and functions of Security and Exchange Board of India. 16
- OR
3. A) Explain the powers of Tribunal regarding Recovery of Debt. 8
B) Explain the need and objectives of Debt Recovery Act, 1993. 8

P.T.O.



4. What are the penalties for failure and default in inside trading and Non-disclosure of Acquisition of shares ? 16

OR

4. A) Explain the procedure of tribunals under Debt Recovery Act 1993. 8
 B) Write a detail note on Establishment of Tribunal. 8
5. Write short notes (**any four**) : 16
- a) Importance of Securitization Act 2002.
 b) Enforcement of Security Interest Act 2002.
 c) Establishment of Appellate Tribunal.
 d) Retention of Information.
 e) Objects of Information Technology Act 2002.
 f) Optional Registration.

मराठी रूपांतर

- सूचना :** १) सर्व प्रश्न सोडविणे आवश्यक आहे.
 २) सर्व प्रश्नांना समान गुण आहेत. उजवीकडील अंक गुण दर्शवितात.
 ३) प्रश्नांच्या अर्थ स्पष्टतेसाठी इंग्रजी प्रश्नपत्रिका ग्राह्य धरली जाईल.

१. माहिती तंत्रज्ञान कायदा २००२ त्यामध्ये अंतर्भूत असलेल्या खालील संकल्पना स्पष्ट करा. १६
 अ) ई-प्रशासन.
 ब) निवाडा.
 क) सायबर नियमन.

किंवा

१. माहितीचा अधिकार म्हणजे काय ? सार्वजनिक माहिती अधिकाऱ्याची कर्तव्ये स्पष्ट करा. १६
 २. खालील संकल्पना विशद करा. १६
 अ) सूचीकरण करार.
 ब) इच्छापत्र ठेव.
 क) कंपनी कायदा खालील कायदेशिर कागदपत्रे.

किंवा



२. अ) माहिती अधिकार कायद्याची ठळक वैशिष्टे सांगा. ८

ब) माहिती आयोगाचे अधिकार स्पष्ट करा. ८

३. भारतीय प्रतिभूती आणि विनियम मंडळाचे अधिकार आणि कार्य स्पष्ट करा. १६

किंवा

३. अ) कर्जवसूलीबाबत न्यायासनाचे अधिकार विशद करा. ८

ब) कर्जवसूली कायदा १९९३ ची गरज व उद्दिष्टे स्पष्ट करा. ८

४. अंतर्गत व्यवहार आणि भागप्राप्ति अप्रगटन यामधील दोष व अपूर्तता यासाठी लागू होणारे दंड कोणते ? ते स्पष्ट करा. १६

किंवा

४. अ) कर्जवसूली कायदा १९९३ च्या अंतर्गत असणारी न्यायासनाची कार्यपद्धती विशद करा. ८

ब) न्यायासनाच्या स्थापनेवर सविस्तर टिप लिहा. ८

५. टिपा लिहा (कोणत्याही चार) : १६

अ) प्रतिभूतीकरण कायदा २००२ चे महत्व

ब) प्रतिभूती व्याज अंमलबजावणी कायदा २००२

क) अपिल न्यायासनाची स्थापना

ड) माहितीचे ज्ञान

इ) माहिती तंत्रज्ञान कायदा २००२ ची उद्दिष्टे

फ) ऐच्छिक नोंदणी.



[3770] – 418

M.Com. (Semester – IV) Examination, 2010
Group H: ADVANCED MARKETING
Paper VII : Recent Advances in Marketing
(New) (2008 Pattern)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. Trace the evolution and growth of strategic marketing management. Bring out the importance of strategic marketing management.

OR

1. What do you understand by the term “ Integrated Marketing Communication” ?
Explain the process of integrated marketing communication.
2. Write a detailed note on types of retailing.

OR

2. Write an elaborate note comparing the Indian Retail scenario with the Global retail scenario.

OR

3. Define Supply Chain Management. Elaborate upon the components and bring out their interdependencies.

OR

3. What do you understand by Integrated Marketing Channels ? Elaborate with reference to horizontal, vertical and multi channel marketing system.

P.T.O.



4. Bring out a comparison of the techniques of Relation Marketing, when it is carried out in an Industrial market and when it is carried out in a consumer market.

OR

4. What do you understand by customer satisfaction ? Bring out the role of services in contributing to customer satisfaction, in a manufacturing Industry.
5. Write short notes on **any four** of the following :
- a) Strategic choice
 - b) Elements of Integrated Marketing Communication
 - c) Channel conflict
 - d) Franchising in Retailing
 - e) Government services
 - f) Database Marketing.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांसाठी समान गुण आहे.

१. धोरणात्मक विपणन व्यवस्थापनाची वाढ व मूल्यमापन सांगून त्याचे महत्व स्पष्ट करा.

किंवा

एकात्मिक विपणन संदेशवहन म्हणजे काय ? एकात्मिक विपणन संदेशवहनाची प्रक्रिया स्पष्ट करा.

२. किरकोळ विक्री व्यवसाय यावर थोडक्यात टिप लिहा.

किंवा

जागतिक किरकोळ व्यवसाय आणि भारतातील किरकोळ व्यवसाय यासंबंधी तुलनात्मक चर्चा करा.

३. पुरवठा वितरण साखळी व्यवस्थापनाची व्याख्या सांगा. पुरवठा वितरण साखळी व्यवस्थापनाचे घटक विशद करून त्यांच्यातील परस्परावलंबित्व किंवा परस्परसंबंध स्पष्ट करा.

किंवा

एकात्मिक विपणन वितरण मार्ग म्हणजे काय ? हे सांगून समांतर, उर्ध्व आणि बहुविध वितरण मार्ग विपणन पध्दतींचे वर्णन करा.



४. औद्योगिक बाजारपेठ आणि उपभोक्त्यांची बाजारपेठ या संदर्भात ग्राहक संबंध व्यवस्थापन करतांना कोणती तंत्रे वापरली जातात, त्याची तुलनात्मक चर्चा करा.

किंवा

ग्राहक समाधान या संज्ञेचा अर्थ सांगून, ग्राहकांना समाधान देण्यासाठी उद्योग संस्थेने कोणत्या सेवा प्रदान केल्या पाहिजे, ते विशद करा.

५. खालीलपैकी कोणत्याही चारवर थोडक्यात टिपा लिहा :

- १) धोरणात्मक निवड
- २) एकात्मिक विपणन संदेशवहनाचे घटक
- ३) वितरण साखळयामधील अडथळे
- ४) किरकोळ व्यवसायातील व्यापारी प्रतिनिधी
- ५) सरकारी सेवा
- ६) सांख्यिकी तत्वावरील विपणन



[3770] – 404

M.Com. (Semester – IV) Examination, 2010
Gr.A : ADVANCED ACCOUNTING AND TAXATION
(Optional) (Paper – VII) (2008 Pattern) (New)
Recent Advances in Accounting, Taxation and Auditing

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Attempt *all* questions.
2) *All* questions carry *equal* marks.
3) Figures at *right* hand indicate *full* marks.

1. Explain in the context of AS and IFRS :
 - a) Recent Trends in Disclosure of Accounting Policies. 10
 - b) Areas in which Differing Accounting Policies are encountered ? 10
2. What is GST ? Explain the salient features of the proposed GST Model in India. 20

OR

Explain :

- a) Accounting for Intellectual Property Rights. 10
- b) Human Resource Accounting. 10
3. Explain in brief : 20
 - a) Social Audit
 - b) Quality Audit.
4. Differentiate Indian GAAP and IFRS with reference to : 20
 - a) Non Current Assets
 - b) Business Combinations
 - c) Intangible Assets
 - d) Property , Plant and Equipments.

OR

What do you mean by Forensic Accounting ? Explain its need and role. What activities are usually carried out by Forensic Accountants ? 20

P.T.O.



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

20

- a) Accounting for KPO
 - b) Accounting for retirement benefits
 - c) Creative Accounting
 - d) Accounting for NGO grant
 - e) ESO (Employees Stock Option) Accounting
 - f) Environmental Accounting
 - g) Responsibility Accounting.
-



[3770] – 1

M.Com. (Part – I) Examination, 2010
MANAGEMENT ACCOUNTING
(2002 Pattern) (Old Course) (Compulsory Paper)

Time : 3 Hours

Max. Marks : 100

*N.B. : 1) All questions are **compulsory** and carry **equal** marks.
2) Use of simple calculator is **allowed**.*

1. Define the term 'Management Accounting'. Distinguish between 'Management Accounting' and 'Financial Accounting'.

OR

1. What is Ratio Analysis ? Explain its importance and limitations in analysis of financial statements.
2. The following are the Balance Sheets of CASHFLOW Limited, Pune, prepared as on 31st March 2008 and 31st March 2009.

Liabilities	31-03-09	31-03-10	Assets	31-03-09	31-03-10
Share Capital	8,00,000	10,00,000	Plant and Machinery	5,00,000	6,00,000
General Reserve	1,50,000	2,00,000	Land and Building	8,00,000	7,60,000
Profit and Loss A/c	1,32,000	1,36,000	Furniture	1,00,000	40,000
Bank Loan	1,50,000	--	Sundry Debtors	80,000	1,20,000
15% Debentures	3,00,000	2,00,000	Stock	1,50,000	1,10,000
Sundry Creditors	96,000	86,000	Cash and Bank	50,000	60,000
Bills Payables	58,000	60,000	Preliminary expenses	30,000	20,000
Provision for taxation	24,000	28,000			
	17,10,000	17,10,000		17,10,000	17,10,000

P.T.O.



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) During the year Rs. 26,000 are provided for taxes.
- d) 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.
- e) During the year some of the old furniture was sold @ 60% loss.

OR

2. From the different ratios given below prepare the Balance Sheet with as much details as possible :

Current ratio	2.5
Liquidity Ratio	1.5
Net Working capital	Rs. 6,00,000
Stock Turnover ratio	5
Gross Profit ratio	20%
Turnover to Net Fixed Assets	2
Average debt collection period	2.4 months
Fixed assets to Net Worth	0.8
Long term debt	?

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

Months	Sales	Purchases	Wages
April	3,00,000	1,50,000	50,000
May	3,60,000	1,60,000	50,000
June	3,80,000	1,70,000	60,000
July	2,50,000	1,50,000	60,000
August	3,50,000	2,20,000	75,000
September	2,50,000	1,70,000	60,000
October	3,80,000	2,20,000	70,000



Additional Information :

- a) 80% of the total sales are on credit basis which can be recovered within 2 months.
- b) 20% of the purchases are made by making an advance payment of one month, 10% of the purchases are on cash basis while the remaining purchases are made on 2 months credit.
- c) 70% of the wages are paid to skilled workmen on monthly basis while the remaining wages are paid to unskilled workmen on weekly basis.
- d) Factory overheads are 50% of the total wages and are to be paid with 15 days in arrear.
- e) Office overheads are 40% of the factory overheads and are to be paid in the same month.
- f) Advance Income-tax Rs. 40,000/- is to be deposited in the month of July.
- g) Balance as on 31st May 2010 was Rs. 1,00,000/-.

You are required to prepare Cash Budget for the period from June 2010 to September 2010.

OR

3. A) What is Cost of Capital ? Explain its importance in financial decisions. **10**

B) CCOST Limited, Pune, wants to raise long term fund amounting to Rs. 30,00,000/- by issuing equity shares, preference shares and debentures in any of the following ratios :

Alternative I – 2 : 2 : 1

Alternative II – 1 : 2 : 2

Alternative III – 5 : 3 : 2

The specific cost of capital is as follows :

Equity Shares – 35%

Preference Shares – 18%

Debentures – 13%

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

10



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

Particulars	Machine A	Machine B
Cost (Rs.)	8,00,000	6,00,000
Life	5 Years	4 Years
Year	Net profit after depreciation and tax	
1 st	50,000 (loss)	1,50,000
2 nd	50,000	1,00,000
3 rd	1,00,000	1,00,000
4 th	1,50,000	50,000
5 th	2,50,000	---

Depreciation has been charged by straight line method. The Company expects minimum rate of return at 10% at which the present value of Re. 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 advise the management which of the alternative machines is the best on the basis of the following methods of appraisal :

- Pay back method
 - Average return on average investment
 - Net Present Value
 - Profitability Index
5. Write notes on **any four** of the following :
- Common size statement
 - CVP analysis
 - Budget Factor
 - Internal rate of return
 - Essentials of ideal Reports
 - Limitations of Management Accounting.



[3770] – 10

M.Com. (Part – I) Examination, 2010
Gr. – D : BUSINESS ADMINISTRATION
Paper – II : Financial Management (Optional)
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

Instructions : All questions are compulsory and carry equal marks.

1. What is Financial Management ? Explain the nature, scope and functions of Financial Management.

OR

Explain the role of Financial Manager in Financial Management. Also explain the challenges and opportunities of Financial Manager.

2. What do you mean by cost of capital ? Describe its uses in financial decision making.

OR

What do you mean by the term “working capital” ? State the factors determining the working capital requirement of any organisation.

3. What are the causes of business expansion ? State the various sources of funds for business expansion.

OR

Explain the factors affecting the market value of shares.

4. Explain the symptoms of a sick unit. How a sick unit can be revived ?

OR

Discuss the objectives and importance of – “Human Resource Accounting”.

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

- a) Business combination
- b) Importance of Inflation Accounting
- c) Foreign Exchange Market
- d) Zero Base Budgeting.

P.T.O.



मराठी रूपांतर

सूचना : सर्व प्रश्न अनिवार्य आहेत व सर्व प्रश्नांना समान गुण आहेत.

१. वित्तीय व्यवस्थापन म्हणजे काय ? वित्तीय व्यवस्थापनाचे स्वरूप, व्याप्ति आणि कार्य स्पष्ट करा.

किंवा

वित्तीय व्यवस्थापनात वित्तीय व्यवस्थापकाची भूमिका स्पष्ट तसेच त्याच्या समोर असणारी आव्हाने व संधी स्पष्ट करा.

२. भांडवल परिव्यय म्हणजे काय ? भांडवल परिव्ययाचे आर्थिक निर्णयातील महत्व स्पष्ट करा.

किंवा

खेळते भांडवल म्हणजे काय ? व्यावसायातील खेळत्या भांडवलाची गरज ठरविणारे घटक सांगा.

३. व्यवसाय विस्ताराची कारणे कोणती ? व्यवसाय विस्तारासाठी आवश्यक असणाऱ्या निधीचे विविध मार्ग सांगा.

किंवा

भागांच्या बाजारमुल्यावर परिणाम करणाऱ्या घटकांची चर्चा करा.

४. आजारी उद्योगाची लक्षणे कोणती ? आजारी उद्योग पुनर्जीवीत कसे होऊ शकतील ते स्पष्ट करा.

किंवा

मानव साधन लेखांकनाची (Human Resource Accounting) उद्दिष्टे व महत्व सांगा.

५. टिपा लिहा (कोणत्याही दोन) :

अ) व्यवसायाचे एकत्रिकरण (Business combination)

ब) चलनवाढ लेखांकनाचे महत्त्व

क) परकीय चलन बाजार (Foreign Exchange Market)

ड) शून्याधारीत अर्थ संकल्प (Zero Base Budgeting)



[3770] – 11

M.Com. (Part – I) (Optional) Examination, 2010
Group E : SECRETARIAL PRACTICE AND COMPANY MANAGEMENT
(Paper – I)
Laws and Practices Relating to LPG
(Liberalization, Privatization, Globalization)
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.

1. Define E-Commerce. Explain the advantages and disadvantages of E-commerce.

OR

What is HTML ? Explain the various features of HTML.

2. What is supply chain management ? State the goals, functions and benefits of supply chain management.

OR

Explain the following concepts in E-commerce with suitable examples.

- a) B2B b) B2C

3. Explain the following concepts according to Information Technology Act, 2002.

- a) Retention of data messages
b) International framework

OR

Write detailed notes on :

- a) Cyber crimes and cyber laws
b) E-Governance.

P.T.O.



4. Explain various provisions relating to ‘Offences and Penalties’ under the Information Technology Act, 2002.

OR

Write notes on :

- a) Carriage of goods
 - b) Time and place of Despatch of Data Messages.
5. Write short notes on (**any four**) :
- a) E-commerce Modules
 - b) Front page explorer
 - c) Web page
 - d) Role of ISP
 - e) Miscellaneous provisions under I.T. Act, 2002
 - f) Formation and Validity of Contracts.

मराठी रूपांतर

- सूचना:** 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. ई-कॉमर्सची व्याख्या द्या. ई कॉमर्सचे फायदे व तोटे स्पष्ट करा.

किंवा

एच.टी.एम.एल (HTML) म्हणजे काय ? एच.टी.एम.एल. ची वैशिष्ट्ये स्पष्ट करा.

२. पुरवठा साखळी व्यवस्थापन काय आहे ? पुरवठा साखळी व्यवस्थापनाची उद्दिष्ट्ये, कार्ये व फायदे सांगा.

किंवा

ई. कॉमर्समधील खालील संज्ञा उदाहरणासह स्पष्ट करा :

- अ) बी २ बी
- ब) बी २ सी



३. माहिती तंत्रज्ञान कायदा, २००२ अन्वये खालील संज्ञा स्पष्ट करा.

अ) रिटेंशन ऑफ डेटा मेसेजेस

ब) आंतरराष्ट्रीय चौकट (International Framework)

किंवा

सविस्तर टीपा लिहा.

अ) संगणीकीय गुन्हे व संगणीकीय कायदे

ब) ई-गव्हर्नन्स.

४. माहिती तंत्रज्ञान कायदा, २००२ अन्वये गून्हे व शास्ती संदर्भातील तरतूदी स्पष्ट करा.

किंवा

टीपा लिहा :

अ) मालाची वाहतूक

ब) डाटा संदेश पाठविण्याची वेळ व ठिकाण.

५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

अ) ई- कॉमर्स प्रणाली (Modules)

ब) फ्रंट पेज एक्स्प्लोरर

क) वेब पेज (Web page)

ड) आय.एस. पी. ची. भूमिका

इ) माहिती तंत्रज्ञान कायदा, २००२ अन्वये इतर विविध तरतूदी

फ) कराराची निर्मिती व वैधता.



[3770] – 12

M.Com. (Part – I) Examination, 2010
Group–E: SECRETARIAL PRACTICE AND COMPANY MANAGEMENT
Paper – II (Old) (Optional)
Intellectual Property Laws
(2002 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain the concept and nature of the 'Intellectual Property'. How does it differ from other kinds of properties ?

OR

1. Explain the contribution of intellectual property to the economic and cultural development of a country.
2. Who may apply for 'Patent' ? State the provisions for application for 'Patent'.

OR

2. State the procedure for and duration of registration of trade mark.
3. State the provisions relating to falsification of trade-mark.

OR

3. What is copyright ? Explain the scope and objects of copyright.
4. What is Infringement of copyright ? Describe in detail the exceptions to the Infringement of copyright.

OR

4. Discuss nature of offences and penalties under the Trade Mark Act, 1999.

P.T.O.



5. Write short notes on (any four) :

- a) Collective mark
- b) Copyright societies
- c) Patent agent
- d) Invention
- e) Falsification of Trade Marks

मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

३) संदर्भासाठी मूळ प्रश्नपत्रिका पहावी.

१. 'बौद्धिक संपदा' ही संकल्पना व तिचे स्वरूप स्पष्ट करा. इतर संपदेपेक्षा ती वेगळी कशी आहे ?

किंवा

१. देशाच्या आर्थिक व सांस्कृतिक विकासामधील बौद्धिक संपदेचे योगदान विशद करा.

२. पेटंटसाठी अर्ज कोण करू शकतो ? पेटंट अर्जाच्या तरतूदी सांगा.

किंवा

२. व्यापारी बोधचिन्हाची नोंदणी कार्यपद्धती व नोंदणी कालावधी स्पष्ट करा.

३. ट्रेडमार्क खोटे ठरविण्यासंबंधीच्या तरतूदी नमूद करा.

किंवा

३. कॉपीराईट म्हणजे काय ? कॉपीराईटची व्याप्ती आणि उद्देश स्पष्ट करा.

४. प्रतिलिपी हक्काचे उल्लंघन म्हणजे काय ? प्रतिलिपी हक्क उल्लंघनास असणारे अपवाद वर्णन करा.

किंवा

४. व्यापार चिन्ह कायदा, १९९९ अंतर्गत 'अपराधांचे स्वरूप आणि शिक्षा' यावर चर्चा करा.

५. टिपा लिहा (कोणत्याही चार) :

- अ) सामूहिक चिन्ह
- ब) प्रतिलिपी हक्क संस्था
- क) पेटन्ट अभिकर्ता
- ड) शोध
- इ) व्यापारी चिन्हाची बनावटगिरी.



[3770] – 14

M.Com. (Part – I) (Optional) Examination, 2010
Group – F : CO-OPERATION AND RURAL DEVELOPMENT (Paper – II)
Organisation and Management of Co-Operative Business
(Old) (2002 Pattern)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain the concept of co-operation. What are the various principles of co-operative management ?

OR

“The survival of co-operation depends on professionalisation” – Explain.

2. Explain the role of communication and leadership in co-operative management.

OR

Explain the need and problems in co-operative education and training.

3. Discuss various criteria for evaluating the performance of co-operative business.

OR

Evaluate the role played by co-operative marketing organisation in India.

4. “The policies of the government and the practices followed by sugar co-operatives have created many problems” – Explain.

OR

Evaluate the performance of co-operative housing societies in India.

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

- a) Co-operative Audit.
- b) Social responsibilities of co-operative business.
- c) Industrial relations in co-operative business.
- d) Role of directors in co-operatives.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकाराची संकल्पना स्पष्ट करा. सहकारी व्यवस्थापनाची तत्वे कोणती आहेत ?

किंवा

“सहकारी संस्थांचे अस्तित्व व्यावसायीकरणावर अवलंबून आहे” – स्पष्ट करा.

२. सहकारी संघटनेतील संदेशवहन आणि नेतृत्वाची भूमिका स्पष्ट करा.

किंवा

सहकारी शिक्षण आणि प्रशिक्षणाची गरज आणि त्यासंदर्भातील समस्या स्पष्ट करा.

३. सहकारी व्यवसायाच्या कामगिरीचे मूल्यमापन करण्यासाठी वापरल्या जाणाऱ्या विविध निर्देशकांची चर्चा करा.

किंवा

भारतातील सहकारी विपणन संस्थांच्या भूमिकांचे मूल्यमापन करा.

४. “शासकीय धोरणे आणि सहकारी साखर कारखान्यांनी अवलंबिलेल्या व्यवहार पद्धतीमुळे अनेक प्रश्न निर्माण झालेले आहेत” – स्पष्ट करा.

किंवा

भारतातील सहकारी गृहनिर्माण संस्थांच्या कामगिरीचे मूल्यमापन करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकारी अंकेक्षण

ब) सहकारी व्यवसायांच्या सामाजिक जबाबदाऱ्या

क) सहकारी व्यवसायातील औद्योगिक संबंध

ड) सहकारातील संचालकांची भूमिका.



[3770] – 15

M.Com. (Part – I) (Optional) Examination, 2010
Group G : ADVANCED BANKING AND FINANCE (Paper – I)
Law and Practice of Banking
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain the provisions of the Banking Regulation Act, 1949 regarding :

- 1) Amalgamation of a Banking Company.
- 2) Winding up of a Banking Company.

OR

1. Explain the functions of the R.B.I. as spelt out in the RBI Act, 1934 with reference to

- a) Banker to the Government
- b) Banker's Bank

2. State and explain any five provisions of the Foreign Exchange Management Act, 1999.

OR

2. Explain, in detail, Section 42 of the RBI Act, 1934.

3. Who is a paying banker ? Explain the precautions a paying banker needs to take in case of the following :

- a) Form of the cheque
- b) Date of the cheque
- c) Funds of the customer
- d) Material alteration and drawer's signature.

OR

P.T.O.



3. Who is a collecting banker ? Explain the duties of collecting banker with reference to the following :
 - a) Due care and Diligence in the collection of cheques.
 - b) Serve notice of Dishonour.
 - c) Collection of bills of exchange.
 - d) In respect of agent appointed for collection.
4. Define a customer to a bank. Explain the conditions under which banker-customer relationship can come to an end.

OR

4. Explain, in detail, various asset-liability mismatches. What risks do you think could emerge due to asset liability mismatches ?
5. Write notes on (**any two**) :
 - a) Parties to Garnishee order.
 - b) Statutory protection to paying banker.
 - c) Importance of capital adequacy.
 - d) Management of non-performing Assets.

मराठी रूपांतर

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

१. बँकिंग नियमन कायदा, १९४९ च्या खालील बाबींसंदर्भातील तरतूदी स्पष्ट करा.
 - १) बँकांचे एकत्रीकरण
 - २) बँकांचा व्यवसाय गुंडाळणे.

किंवा

१. भारतीय रिझर्व्ह बँक कायदा, १९३४ मध्ये नमूद केलेली भारतीय रिझर्व्ह बँकेची कार्ये खालील मुद्द्यांना अनुसरून स्पष्ट करा.
 - अ) सरकारची बँक
 - ब) बँकांची बँक.



२. परकीय चलन व्यवस्थापन कायदा, १९९९ च्या कोणत्याही ५ तरतूदी लिहा व स्पष्ट करा.

किंवा

२. भारतीय रिझर्व्ह बँक कायदा, १९३४ चे कलम ४२ सविस्तर स्पष्ट करा.

३. प्रदायी बँकर म्हणजे कोण ? प्रदायी बँकरने आपल्या ग्राहकाचे धनादेश प्रदान करताना ध्यावयाची काळजी खालील मुद्द्यांना अनुसरून स्पष्ट करा.

अ) धनादेशाचे रूप

ब) धनादेशावरील तारीख

क) ग्राहकाच्या खात्यातील रक्कम

ड) धनादेशावरील फेरफार व आदेशकाची सही.

किंवा

३. वसुली बँकर म्हणजे कोण ? खालील मुद्द्यांना अनुसरून वसुली बँकर ची कर्तव्ये स्पष्ट करा.

अ) धनादेश वसूल करताना ध्यावयाची काळजी व खबरदारी

ब) अनादराची नोटिस देणे

क) विनिमय पत्राची वसुली

ड) वसुलीसाठी दलाल नेमला असल्यास.

४. बँकेच्या ग्राहकाची व्याख्या द्या. बँक आणि बँकेचा ग्राहक या दोघांमधील नाते संबंध कोणत्या परिस्थितीत संपुष्टात येऊ शकतात ते स्पष्ट करा.

किंवा

४. मालमत्ता आणि देणी यांमधील उद्भवणाऱ्या विविध फारकती स्पष्ट करा. मालमत्ता आणि देणी यांमधील फारकतींमुळे कोणते धोके उद्भवू शकतात ?

५. टीपा लिहा (फक्त दोन) :

अ) न्यायालयाच्या मनाई आदेशास असलेले पक्ष

ब) प्रदायी बँकरला असलेले कायदेशीर संरक्षण

क) भांडवल पुरतेपणाचे महत्त्व

ड) निष्क्रिय मालमत्तेचे व्यवस्थापन.



[3770] – 16

M.Com. (Part – I) (Optional) Examination, 2010
Group G : ADVANCED BANKING AND FINANCE
(Paper-II) (2002 Pattern) (Old)
Central Banking and Monetary Policy

Time : 3 Hours

Max. Marks : 100

***Instructions :** 1) All questions are **compulsory**.
2) All questions carry **equal** marks.*

1. Illustrate definition of money supply and liquidity by Reserve Bank of India.

OR

1. Describe structure and recent trends of India's money supply.

2. Write notes on (**any two**)

- a) Mutual Funds
- b) Certificate of Deposit
- c) Scope of Fiscal Policy
- d) Objectives of Monetary Policy.

3. Explain the scope and tools of monetary policy.

OR

3. Discuss the effectiveness of selective credit control measures.

4. What is Monetary Management ? How it is implemented with the instruments of reserve requirement and open market operations ?

OR

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

5. Write notes on **any two** :

- a) Licensing of banks
- b) Amalgamation of banks
- c) Need of exchange control
- d) Control over management.

P.T.O.



मराठी रूपांतर

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

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

किंवा

१. भारतातील चलनपुरवठ्याची संरचना आणि अलिकडील काळातील प्रवृत्तींचे वर्णन करा.

२. खालीलपैकी कोणत्याही दोनवर टीपा लिहा :

- अ) परस्पर निधी
- ब) ठेवीचा दाखला
- क) वित्तीय धोरणाची व्याप्ती
- ड) चलनविषयक धोरणाची उद्दिष्टे.

३. चलनविषयक धोरणाची व्याप्ती आणि साधने स्पष्ट करा.

किंवा

३. निवडक पतनियंत्रण साधनांच्या परिणामकारकतेची चर्चा करा.

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

किंवा

४. विनिमय नियंत्रण म्हणजे काय ? विनिमय नियंत्रणाच्या पद्धती स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

- अ) बँक परवाना
- ब) बँकांचे एकीकरण
- क) विनिमय नियंत्रणाची गरज
- ड) व्यवस्थापनावर नियंत्रण.



[3770] – 161

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
101 : INFORMATION COMMUNICATION TECHNOLOGIES IN
BUSINESS

Time: 3 Hours

Max. Marks: 80

Note : All questions are compulsory.

1. a) Explain communication process and importance of communication. **16**
b) State cross cultural communication.

OR

- a) What is mean by networking ? Explain wide area network.
b) What is intranet ? Difference between intranet and extranet.
2. a) What is oral communication ? Write down principles of effective oral communication. **16**
b) What is mean by formal communication ? Explain layout of business letter.

OR

- a) What are different visual aids and audio video tools used communication ? **16**
b) Explain communication through email. What are different communication software ?
3. a) Write down difference between LAN and WAN.
b) What is virtual Private network and advantages of VPN ? **16**

OR

- a) What is internal communication ? What are advantages of internal communication ? **16**
b) Write down details about National Informatics center.

P.T.O.



4. a) What are current trends in communication technologies ? **8**
b) Explain mobile communication services. **8**

OR

- a) 'IT has significant role in business application', Explain how ? **16**
b) How teleconferencing system works ? Explain it.
5. Write short notes (**any 4**) : **16**
- 1) Video conferencing
 - 2) Telnet
 - 3) Report writing
 - 4) External communication
 - 5) Mobile communication.



[3770] – 162

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
102 : SYSTEM ORGANISATION AND MANAGEMENT

Time : 3 Hours

Max. Marks : 80

Instruction : All questions are compulsory.

1. Answer the following questions (**any four**) : **16**
 - a) Define organisation. State two types of organisation.
 - b) What is planning ? How it is different from forecasting ?
 - c) Write a note on effective leadership.
 - d) What is transaction processing systems ?
 - e) Define customer relation management (CRM).
2. Attempt **any two** of the following : **16**
 - a) What is information system ? Write any two information system briefly.
 - b) Explain the role of internet in developing the information system in business organisation.
 - c) Define management. Write nature and scope of management.
3. Attempt **any four** of the following : **16**
 - a) Define SWOT analysis.
 - b) What is delegation of authority ?
 - c) What are the benefits of planning ?
 - d) What is effective staffing ?
 - e) Define decision support system.
4. Write **any two** of the following : **16**
 - a) What is information system ? Write the role of information system in a business organisation.
 - b) Define E-commerce. What are the benefits available to business organisation from E-commerce ?
 - c) Define communication. What are the principles of effective communication ?

P.T.O.



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

16

- a) Software and Hardware
 - b) Theory X and theory Y of motivation.
 - c) MIS
 - d) Essential qualities of effective leadership.
 - e) Strategic planning.
-



[3770] – 163

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
103 : PROGRAMMING FUNDAMENTALS
(C – Programming)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions carry equal marks.*
2) *Assume suitable data, if necessary.*
3) *All questions are compulsory.*

1. Attempt **any four** : **(4×4=16)**

- a) Explain concept of nested control structure with suitable example.
- b) Explain following :
 - i) Keywords
 - ii) Identifiers
 - iii) Ternary operator
 - iv) Shift operators.
- c) Describe any 4 string functions.
- d) Write a short note on storage classes.
- e) Explain a details : Bit field operator.

2. Attempt **any four** : **(4×4=16)**

- a) Write a C program to display all even factors of a given number using function.
- b) Write a C program to find gcd of 2 numbers using recursion.
- c) Write a C program to accept a line from user and count no. of words in it.
- d) Write a C-program to divided a/b without using '/' operator.
- e) Write a C-program to print following pattern.

```
1    2    3    4
1    2    3
1    2
1
```

P.T.O.



3. Attempt **any four** :

(4×4=16)

- a) Write a note on pointer arithmetic.
- b) Define following file handling commands.
 - i) feof ()
 - ii) fseek ()
 - iii) fputc ()
 - iv) fscanf ()
- c) Explain conditional compilation preprocessor.
- d) Explain Nested structures in detail.
- e) Distinguish between structure and union.

4. Trace the output (**any 4**) :

(4×4=16)

a) void main ()
{
 char name [20] = "ANIL KUMAR GUPTA" ;
 printf ("% s \n", name) ;
 printf ("% 20 s \n", name) ;
 printf ("% 20.10 s \n", name) ;
 printf ("% 0.5 s \n", name);
}

b) void main ()
{
 int X = 0;
 for (; ;)
 {
 if (X++ == 4) break ;
 continue ;
 }
 printf ("X = %d \n", X) ;
}



c) void main ()

```
{
    int i = 0 ;
    for (i = 0 ; i < 20 ; i ++ )
    {
        switch (i)
        {
            case 0 : i += 5 ;
            case 1 : i += 2 ;
            case 2 : i += 5 ;
            default : i += 4 ;
            break ;
        }
        printf ("%d", i) ;
    }
}
```

d) void main ()

```
{
    int i = 2 ;
    twice (i) ;
    printf ("%d", i) ;
}
twice (int i)
{
    i = i*2 ;
}
```

e) void main ()

```
{
    int i = strlen ("BLUE") + Strlen ("Purple") /
        strlen ("red") – strlen ("green") ;
    printf ("%d", i) ;
}
```




5. Attempt **any four** :

(4×4=16)

- a) Write a C-program to accept details of an employee such as emp-no., name, dept and salary. Assume maximum 10 employees in the department. Write a function to print average salary of the employees.
- b) Write a C program to accept a filename as command-line argument and print the content of the file in reverse order.
- c) Write a C-program to find row sum and column sum of $m \times n$ matrix.
- d) Write a C-program to accept item-details for 10 items such as, item-no, name and price. Pass a structure to the function as a parameter which will increase the price of each item by 10%.
- e) Write a C-program to compare 2 strings without using standard library functions using pointers.



[3770] – 164

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
104 : STATISTICAL AND NUMERICAL METHODS

Time: 3 Hours

Max. Marks : 80

- Instructions :** 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Use of calculator and statistical table is allowed.*
4) *Symbols and abbreviations have their usual meanings.*

1. Attempt **any three** of the following : **(5 each)**

- a) Find the root of the equation $x^5 + 5x + 1 = 0$ between $x = -1$ and $x = 0$, using bisection method.
- b) Use Newton Raphson's method to find a root of the following equation,
 $x^4 + x^2 - 30 = 0$
- c) State general quadrature formula. Obtain Simpson's $\frac{2}{3}$ rd rule from it.
- d) From the following table find the first and second derivative at $x = 1.5$.

x	0.0	0.5	1.00	1.5	2.0
y	0.3989	0.3521	0.2420	0.1295	0.0540

- e) Prepare a table of differences for the function $f(x) = x^3 + 5x - 7$ for $x = -1, 0, 1, 2, 3, 4, 5$ and obtain $f(6)$.

2. Attempt **any three** of the following : **(5 each)**

- a) Explain the method of finding r^{th} root of a given number using Newton-Raphson formula.
- b) From the following data, find y when $x = 1.45$

x	1	1.2	1.4	1.6	1.8	2.0
y	0.0	- 0.112	- 0.016	0.336	0.992	2

Use Newton's forward interpolation formula.

P.T.O.



- c) Evaluate $\int_0^1 x^2 dx$ by using Simpson's $\frac{1}{3}$ rd rule (Take $h = 0.1$).
- d) Find the percentage number of criminals under 35 years by Lagrange's interpolation formula.

Age	Percentage number of Criminals
Under 25 years	52
Under 30 years	67
Under 40 years	84
Under 50 years	94

- e) Find the solution of $\frac{dy}{dx} = 1 + xy$, which passes through (0,1) in the interval (0, 0.2) by Picard's method including third approximation (Take $h = 0.1$).

3. Attempt **any three** of the following : **(5 each)**

- a) Explain meaning of 'Time series'. State different components of 'Time Series'. Further explain any one component of the 'Time Series'.
- b) Explain Chi square test of independence of two attributes with 2×2 contingency table.
- c) The following time series shows sales in thousands of a particular product.

Year	1	2	3	4	5	6	7	8	9
Sales	100	130	115	100	85	115	140	135	95

Fit a linear trend equation by the method of least squares.

- d) The prices of share (in Rs.) of Titan watches observed on 10 different days in a month were given as follows :
- 66, 65, 69, 70, 69, 71, 70, 63, 64, 68.
- Test whether the mean price of shares in a month is Rs. 65. Use 1% level of significance.
- e) Define normal distribution with mean m and variance σ^2 . Further state the properties of normal distribution.



4. Attempt **any three** of the following : **(5 each)**

- a) Explain the following terms used in testing of hypothesis.
 - i) Alternative hypothesis
 - ii) Type II error
 - iii) Level of significance.
- b) Explain the procedure for testing $H_0 : \sigma_1^2 = \sigma_2^2$ against $H_1 : \sigma_1^2 \neq \sigma_2^2$
- c) The weight of food packed in certain containers is normally distributed random variable with mean weight of 500 gms and standard deviations of 5 gms. Suppose a container is picked at random, find the probability.
 - i) It contains the weight between 491 to 498 gms
 - ii) It contains the weight less than 497 gms.
- d) Theory predicts that the proportion of beans in 3 groups A, B and C should be in the ratio 1 : 2 : 3. In an experiment on 300 beans the frequencies in the three groups were found to be 45, 105 and 150 respectively. Test at 5% level of significance whether an experiment supports the theory.
- e) Explain the method of estimating trend by graphical method used in 'Time Series'.

5. a) Use Runge-Kutta method of second and fourth orders to approximate y when

$x = 0.1$ and $x = 0.2$. Given that $x = 0$ when $y = 1$ and $\frac{dy}{dx} = x + y$.

Comment on your result.

10

OR

- a) Define $y(0.02)$ and $y(0.04)$ using Euler's modified method, given that, $\frac{dy}{dx} = x^2 + y$,
 $y(0) = 1$.

10



5. b) The following data give the sales (Y_t) (in thousands) of a company for the year (t) 1998 to 2005.

t	1998	1999	2000	2001	2002	2003	2004	2005
Y_t	55	87	72	91	75	57	95	70

Calculate 4- yearly centered moving averages.

10

OR

- b) Estimate trend using 10% smoothing constant for the following time series.

t	1	2	3	4	5	6	7	8	9	10
Y_t	30	36	38	40	40	38	32	28	26	28

10



[3770] – 165

M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
105 : OPERATING SYSTEMS

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *Neat diagrams must be drawn wherever necessary.*

1. Attempt **any four** of the following : **16**
- a) Explain main memory.
 - b) Compare preemptive and nonpreemptive scheduling.
 - c) What is critical section problem ? Which requirement must be satisfied by solution to the critical section ?
 - d) Define spooling. Why is spooling necessary for batch programming ?
 - e) Describe directory structures in details.
2. Attempt **any four** of the following : **16**
- a) Explain services provided by kernel.
 - b) Explain second chance algorithm.
 - c) Explain the necessary conditions for a deadlock to occur.
 - d) Explain various types of system programs.
 - e) Why is memory compaction required in MVT ? Explain with suitable eg.
3. Attempt **any four** of the following : **16**
- a) Consider the following set of processes with the length of CPU burst time and arrival time given in milliseconds.

Process	Burst time	Arrival time
P ₁	5	1
P ₂	6	0
P ₃	2	1
P ₄	4	0

P.T.O.



Illustrate the execution of these process using round robin CPU scheduling algorithms. Also calculate wait time and turn around time of each process and calculate average waiting time and average turn around time for above situation . And also draw the Gantt chart. Assume time quantum = 3.

- b) Explain in brief “tree structured directory” method of file access.
- c) What are advantages and disadvantages of time sharing system ?
- d) Explain long term scheduler with diagram.
- e) Explain the reader-writer problem. What is the solution for it ?

4. Attempt **any four** of the following ;

16

- a) Consider the following page-reference string

1, 2, 3, 4, 2, 1, 5, 6, 2, 1, 2, 3

how many page faults will occur for following page replacements algorithms, assuming 3 frames all are initially empty.

→ FIFO

- b) Consider the following snapshot of system A, system has 5 processes. P_0, P_1, P_2, P_3, P_4 and four resources type R_1, R_2, R_3, R_4 .

	Allocation					Max					Available			
	R_1	R_2	R_3	R_4		R_1	R_2	R_3	R_4		R_1	R_2	R_3	R_4
P_0	0	0	1	2	P_0	0	0	1	2		1	5	2	0
P_1	1	0	0	0	P_1	1	7	5	0					
P_2	1	3	5	4	P_2	2	3	5	6					
P_3	0	6	3	2	P_3	0	6	5	2					
P_4	0	0	1	4	P_4	0	6	5	6					

Answer the following question using banker’s algorithm.

- 1) What are the content of Matrix need ?
- 2) Is the system in a safe states ?
- c) Explain in detail MFT job scheduling.
- d) Write a note on I/O ports.
- e) Write note on compaction.



5. Attempt **any four** of the following

16

- a) Define the following terms :
 - i) Demand paging
 - ii) Buffering
 - iii) Context switch
 - iv) Belady's Anomaly
 - b) Explain protection offered by paging system.
 - c) What are the five major activities of an operating system in regard to process management ?
 - d) Write a note on locality.
 - e) "Virtual memory allows the execution of processes that may not be completely in memory" Justify.
-



M.C.A. (Commerce Faculty) (Semester – I) Examination, 2010
106 : SOFTWARE ENGINEERING

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) *All questions are compulsory.*
2) *Figures to the **right** indicate **full** marks.*
3) *Draw diagrams **wherever** necessary.*

1. A manufacturing company having a strength of 500 employees, proposes to computerise pay-roll system for monthly salary disbursement. HR department sends the employee details such as promotions, appointments, resignation etc. to pay section. Account department sends earning and recovery details. Time office sends attendance, over time and leave details of employee to pay section. All the details are sent to the section on or before 1st of every month. Salary is calculated and pay-slips are disbursed to employees on 4th of every month. With these details draw the following with proper label.

- a) Context Level DFD. **4**
- b) First Level Data flow diagram. **6**
- c) Structure chart. **6**

2. Answer the following : (**any four**) **(4×4=16)**

a) Draw decision table for the following :

Eligibility criteria for university examination for post graduate student is-

- 1) Maharashtra domicile student should acquire minimum 45% marks in Basic graduation.
- 2) Non-Maharashtra domicile student should acquire minimum 55% marks in Basic graduation.
- 3) Concession of 5% considered, if student has represented university at national level in any sports event.

b) What are various types of systems with respect to software Engineering ? Give examples.



c) State and explain role of user in various phases of SDLC.

d) Define Quality. Explain capability maturity model in detail.

e) What is Maintenance ? Explain its types in detail.

3. Explain the following in detail : (**any four**) (4×4=16)

a) Explain water fall model detail.

b) Explain need of system analysis in SDLC.

c) Explain traditional approach of implementation with suitable diagram.

d) When you conduct FTR ? Explain its objectives.

e) Explain Normalization technique with suitable example.

4. Write notes on the following : (**any four**) (4×4=16)

a) Tuning and optimization

b) Object oriented modelling

c) ISO : 9000 Quality standards

d) Data codification scheme

e) Training methods.

5. Differentiate between : (**any four**) (4×4=16)

a) Physical DFD and Logical DFD

b) Open and closed system

c) Deterministic and probabilistic system

d) Testing and Debugging

e) Re-engineering and Reverse Engineering.



[3770] – 2

M.Com. (Part – I) Examination, 2010
PRINCIPLES OF MANAGEMENT AND MANAGEMENT
INFORMATION SYSTEM
(2002 Pattern) (Old)
(Compulsory)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. Define the term Management. Explain the nature and principles of management.

OR

1. Write notes on :

- a) Mc Gragor's theory X and Y.
- b) Barriers to communication.

2. What is functional organisation ? Explain its advantages and disadvantages.

OR

2. Write notes on :

- a) Advantages of decentralisation.
- b) Principles of direction.

3. What is Management Information System ? State its features and advantages.

OR

3. Write notes on :

- a) Objectives of performance appraisal.
- b) Importance of merit rating.

P.T.O.



4. Explain the term “Management of change”. State the reasons for resistance to change by people.

OR

4. Write notes on :
- a) Limitations of control
 - b) Management of crisis.
5. A) Explain various purposes of case study.
B) State various steps involved in case study.

OR

5. In a particular factory the work study Engineer from the factory showed excellent interest and promising competence at the end of the theoretical sessions of workshop. The management of the firm was also very progressive and the work study Engineer did not lack any support from the top management. This intelligent approach to several specific instances of work was also blessed by the workers approval.

During the project work, however, he undertook the study of a department, which was managed by a technician holding a position senior to him in the same company.

Blinded by his success in previous instances, the work study engineer not only failed to consult the senior departmental manager but openly complained to the top management against his departmental head. Knowing the attitude of the work study engineer, the departmental manager adopted an antagonistic attitude to work study and pointed out that further changes made by the work study Engineer's ideas unnecessary. Their personal relations, untimely proved to be the biggest handicap to successful application of work study.

Analyse the case and suggest solutions.



मराठी रूपांतर

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

१. व्यवस्थापनाची व्याख्या द्या. व्यवस्थापनाचे स्वरूप आणि तत्वे स्पष्ट करा.

किंवा

१. टिपा लिहा :

- अ) मॅकग्रेगरचा क्ष व य सिद्धांत
- ब) संदेशवहनातील अडथळे.

२. कार्यात्मक संघटना म्हणजे काय ? कार्यात्मक संघटनेचे फायदे व तोटे स्पष्ट करा.

किंवा

२. टिपा लिहा :

- अ) विकेंद्रीकरणाचे फायदे
- ब) निर्देशनाची तत्वे.

३. व्यवस्थापन माहिती पद्धती म्हणजे काय ? व्यवस्थापन माहिती पद्धतीची वैशिष्ट्ये व फायदे सांगा.

किंवा

३. टिपा लिहा :

- अ) कार्यमूल्यमापनाची उद्दिष्टे.
- ब) गुणवत्ता अनुसारीतेचे महत्व.

४. “बदलाचे व्यवस्थापन” ही संकल्पना स्पष्ट करा. बदलाला लोक का विरोध करतात याची कारणे सांगा.

किंवा

४. टिपा लिहा :

- अ) नियंत्रणाच्या मर्यादा.
- ब) संघर्षाचे व्यवस्थापन.



५. अ) समस्या अभ्यास पद्धतीचे विविध उद्देश स्पष्ट करा.
 ब) समस्या अभ्यास पद्धतीत असणाऱ्या विविध पायऱ्या सांगा.

किंवा

५. एका कारखान्यात चर्चासत्राच्या शेवटी कामाच्या अभ्यासाच्या अभियंत्याने अभ्यासपूर्ण रुची व आवड व्यक्त केली. त्यात त्याची निपुणता, उच्चपात्रता व सखोल अभ्यासू वृत्ती दिसून आली. कारखान्याचे व्यवस्थापन ही प्रगतीशील असून कामाच्या अभ्यासाच्या अभियंत्याला उच्च व्यावस्थापनाचा नेहमीच पाठींबा होता. कामाच्या अनेक गुंतागुंतीच्या प्रश्नांच्या सोडवणूकीसाठी त्यांनी दाखविलेल्या बुद्धीमत्तेमुळे त्यांना कामगारांनी ही मान्यता दिली होती.

त्याच कंपनीतील एका विभागात त्यांनी कामाच्या अभ्यासाची योजना राबविण्यास घेतली. या विभागाचा प्रमुख त्यांच्यापेक्षा सेवाजेष्ठतेने वरीष्ठ असून विभागप्रमुख तंत्रज्ञ होते. पुर्वीच्या यशाने भारावलेल्या कामाच्या अभ्यासाच्या अभियंत्याने विभागप्रमुखांचा या योजनेबाबत सल्ला न घेता कामास सुरुवात केली. उलट उच्च व्यवस्थापनाकडे विभाग प्रमुखांविषयी तक्रार केली. विभागप्रमुखांच्या हे निदर्शनास आल्यावर त्यांनी विरोधी भूमिका घेतली व असे प्रतिपादन केले की कामात बदल करण्यास कामाच्या अभ्यासाच्या अभियंत्याच्या कल्पना अनावश्यक आहेत. कामाच्या अभ्यास अयशस्वी होण्यात या दोघातील मतभेद कारणीभूत आहेत, असे उशीरा लक्षात आले.

वरील केसचे विश्लेषण करून उपाय सूचवा.



[3770] – 202

M.Com. (Semester – II) Examination, 2010
RESEARCH METHODOLOGY FOR BUSINESS
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. Define the term 'Business Research'. Explain its objectives and importance in Modern Business World.

OR

1. A) Explain the role of Case Study method in Business Research.
B) State the various sources of collecting business information.
2. Write short notes (**any four**) :
- a) Use of internet in Business Research.
 - b) Secondary Data.
 - c) Types of Questionnaire.
 - d) Principles of tabulation.
 - e) Capital market
 - f) Action Research.
3. Define Case Study Method. Explain major steps of Case Study Method.

OR

3. What is 'Research Paper' ? Discuss the general layout of Research paper.

P.T.O.



4. What is a 'Research Topic' ? What are the various sources of Research topic ?

OR

4. a) Explain the essential qualities of a good Research report.

b) State the purposes of a project report.

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

a) Importance of Index

b) Sampling Technique

c) Research problem in sales and marketing

d) Research Design

e) Abstract

f) Data Base Management system.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न अनिवार्य आहेत.

२) सर्व प्रश्नांना समान गुण आहेत.

३) संदर्भा करिता मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. 'व्यावसायिक संशोधन' या संज्ञेची व्याख्या द्या. त्याची उद्दिष्ट्ये सांगून आधुनिक व्यवसाय जगात त्याचे महत्त्व स्पष्ट करा.

किंवा

१. अ) प्रकरण अभ्यास पद्धतीची (case study) व्यवसाय संशोधनातील भूमिका स्पष्ट करा.

ब) व्यावसायिका माहिती संकलनाचे विविध स्रोत सांगा.

२. टिपा लिहा (कोणत्याही चार) :

अ) व्यावसायिक संशोधनात इन्टरनेटचा वापर

ब) दुय्यम माहिती (secondary data)

क) प्रश्नावलीचे प्रकार

ड) सारणीयनाची मूलतत्वे

इ) भांडवल बाजार

फ) उपयोजित संशोधन.



३. 'प्रकरण अभ्यास पद्धती' ची व्याख्या द्या. प्रकरण अभ्यास पद्धतीच्या विविध पायऱ्या स्पष्ट करा.

किंवा

३. शोधनिबंध म्हणजे काय ? शोध निबंधाचा सर्वसाधारण आराखडा यावर चर्चा करा.

४. संशोधन विषय म्हणजे काय ? संशोधन विषयाचे विविध स्रोत कोणते ?

किंवा

४. अ) आदर्श संशोधन अहवालाची गुणवैशिष्ट्ये स्पष्ट करा.

ब) प्रकल्प अहवालाचे उद्देश सांगा.

५. टिपा लिहा (कोणत्याही चार) :

अ) अनुक्रमाणिकेचे महत्व

ब) नमूना तंत्र

क) विक्री आणि विपणनातील संशोधन समस्या

ड) संशोधन आराखडा

ई) गोष्टवारा

फ) डेटा बेस व्यवस्थापन प्रणाली.



[3770] – 203

M.Com. (Semester – II) Examination, 2010
ADVANCED ACCOUNTING & TAXATION
Special Areas in Accounting (Group A)
(Course Code : 203)
(Paper – III)

Time : 3 Hours

Max. Marks : 100

Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.
3) Use of Pocket calculator is allowed.

1. The Balance sheet of A Ltd. and B Ltd. as on 31st March 2010 are as follows :

Balance sheet

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
	Rs.	Rs.		Rs.	Rs.
Equity shares of Rs. 10 each	20,00,000	12,00,000	Sundry Assets	30,00,000	14,00,000
General Reserve	4,00,000	2,20,000			40,0000
Creditors	6,00,000	3,80,000	40,000 Equity shares in A Ltd.		
	30,00,000	18,00,000		30,00,000	18,00,000

A Ltd. absorbed B Ltd. on the basis of intrinsic value of shares. The purchase consideration is to be discharged in fully paid equity shares. A sum of Rs. 1,00,000 is owed by A Ltd. to B Ltd., also included in the stock of A Ltd. is Rs. 1,20,000 goods supplied by B Ltd. at cost plus 20%.

Give journal entries in the books of B Ltd. and A Ltd. Also show the calculation of purchase consideration.

OR

P.T.O.



Following is the Balance Sheet of A Ltd. as on 31-03-2010 :

Balance Sheet			
Liabilities	Rs.	Assets	Rs.
Equity shares of		Plant	9,00,000
Rs.10 each fully paid	20,00,000	Furniture	2,50,000
8% Preference shares of Rs.100 each	6,00,000	Patents	70,000
9% Debentures	12,00,000	Investments	
Bank overdraft	1,50,000	(Market value 55,000)	68,000
Sundry creditors	5,92,000	Stock Debtors	14,00,000
			14,39,000
		Cash and Bank	10,000
		Profit and Loss A/c	4,05,000
	45,42,000		45,42,000

The following scheme of reconstruction was finalised :

- Preference shareholders would give up 30% of their capital in exchange for allotment of 11% Debentures to them.
- Debentureholders having charge on plant would accept plant in full settlement of their dues.
- Stock equal to Rs. 5,00,000 in book value will be taken over by Sundry creditors in full settlement of their price.



- d) Investment value to be reduced to market dues.
- e) The company would issue 11% debentures for Rs. 3,00,000 and augment its working capital requirement after settlement of bank overdraft.

Pass necessary Journal entries in the books of the company. Also prepare Balance sheet of the company after internal reconstruction.

2. Construction Ltd. is engaged on two contracts A and B during the year. The following particulars are obtained at the year end (Dec. 31) :

	Contract 'A'	Contract 'B'
Date of Commencement	April 1	September 1
Contract price	Rs. 6,00,000	Rs. 5,00,000
Materials issued	1,60,000	60,000
Materials returned	4,000	2,000
Materials on site (Dec. 31)	22,000	8,000
Direct labour	1,50,000	42,000
Direct expenses	66,000	35,000
Establishment expenses	25,000	7,000
Plant installed at cost	80,000	70,000
Value of plant (Dec. 31)	65,000	64,000
Cost of work not yet certified	23,000	10,000
Value of work certified	4,20,000	1,35,000
Cash received from contractee	3,78,000	1,25,000
Architect's fees	2,000	1,000



During the period, materials amounting to Rs. 9,000 have been transferred from contract A to contract B. You are required to show :

- a) Contract A account and contract B account.
- b) Extract of Balance sheet as on Dec. 31.

3. From the following Trial Balance of Manish Education Society as at 31st March 2010, prepare an Income and Expenditure Account and a Balance sheet :

Particulars	Rs.	Particulars	Rs.
Cash in hand and at bank	23,200	Capital fund	15,56,600
Sundry Expenses	1,500	Donations	72,000
Prize fund, Bank balance	1,100	(to be capitalized)	
Prize awarded	1,600	Prize Trust Income	2,600
Prize Trust Investments	63,200	Prize Trust fund	64,000
Subscriptions of Journals	4,800	Investment	
Examination expenses	2,600	Reserve Fund	60,000
Taxes	3,200	Creditors	58,000
Stationery	4,000	Entrance fees	60,800
Staff salaries	40,800	Examination fees	9,600
Sundry Debtors	20,000	Subscription received	80,000



General Investments	6,00,000	Certificate fees	2,000
Building	11,00,000	Hire of Hall	26,000
Furniture	50,000	Interest on Investments	22,000
Additions	12,800	Sundry Income	2,400
Books	70,000		
Additions	17,200		
	20,16,000		20,16,000

The following further information is supplied to enable you to make the necessary adjustments :

Subscriptions to be received Rs. 18,000

Subscription received in advance Rs. 2,000

Interest on general investments accrued Rs. 1,800

Staff salaries outstanding Rs. 7,200

Taxes paid in advance Rs. 600

Provide depreciation at the following rates on :

Books 15% p.a.

Furniture 5% p.a.

Building 1% p.a.



4. a) Mr. Niranjay occupies a room in a three star hotel at Mumbai, he checks in the hotel at 9.00 p.m. on 15th March 2010. He is to be charged at Rs. 1,500 for every night spent plus 10% as service charges. Compute the amount payable by Mr. Niranjay in each of the following circumstances.
- i) If he checks out at 10.00 a.m. on 16th March 2010
 - ii) If he checks out at 6.00 p.m. on 16th March 2010
 - iii) If he checks out at 6.00 p.m. on 17th March 2010
 - iv) If he checks out at 8.00 p.m. on 18th March 2010
- b) A five star hotel has 350 rooms available for letting out. On a particular day 300 rooms were occupied by 350 guests. Calculate the double occupancy rate.
- c) Give the speermen of a Daily Log Book of a roadways (transport) company.
5. a) Explain in detail accounting for government grants.
- b) Describe in brief the accounting at the time of payment of excise duty.

OR

Write short notes on **any four** of the following :

- a) Fringe Benefit Tax.
- b) Demerger.
- c) Financial reporting in respect of merchant bankers.
- d) Accounting of state level value added Tax.
- e) Basics of service tax.
- f) Hospital accounting.



[3770] – 204

M.Com. (Semester – II) Examination, 2010
ADVANCED ACCOUNTING AND TAXATION
Special Paper – IV
2) Business Tax Assessment and Planning
(Group – A) (2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions: 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Read all the questions very carefully before attempting the question.*

1. Write short notes on **any four** of the following : **12**
- a) Types of return of income
 - b) Powers of Central Board of Direct Taxes.
 - c) Concept of tax evasion
 - d) Input VAT
 - e) Merits of VAT
 - f) Tax collection at source (Sec. 206 C)
 - g) 'Loss' return under income tax rules.
2. Answer **any two** of the following : **12**
- a) What are the demerits of VAT under Indian Context.
 - b) Write essay note on "Service Tax Return" under Service Tax Law.
 - c) Explain the procedure of payment of service tax under Service Tax Law.
 - d) Explain the tax planning in relation to business.

P.T.O.



3. M/s X Co. a partnership firm of Mr. X, Y and Z which satisfy all the conditions of Sec. 184 and 40 (b). The income statement of the firm for the year ending 31st March, 2010 is as follows :

Particulars	Rs.	Rs.
Sales	26,00,000	
Add : Rent of House property (Half Portion)	50,000	
Add : Interest on Debenture (Non trade investment)	60,000 —	27,10,000
Less : Expenses		
i) Cost of Goods sold	7,90,000	
ii) Remuneration to partners (X - Rs. 6,00,000 Y - Rs. 9,00,000 Z - Rs. 55,000)	15,55,000	
iii) Income Tax	8,000	
iv) Interest to Partners @ 13.5% (X - Rs. 40,000 Y - Rs. 10,000 Z - Rs. 60,000)	1,10,000	
v) Municipal taxes of entire house property	5,000	
vi) Other Expenses	2,10,000	26,78,000
Net Income		Rs. 32,000



Other information :

- 1) Other expenses include Rs. 48,500 not deductible as per Sec. 36 and Sec. 43 B of Income Tax Law.
- 2) On Dec. 15, 2009 the firm has paid outstanding sales tax liability of Rs. 2922/- of the previous year 2008-09. As this amount pertains to the previous year 2007-08 it has not been debited to expenses account.
- 3) The firm owns a house, the ground floor is used for business purpose. The first floor is given on rent. Municipal tax is paid on 10th May, 2010.
- 4) 'Z' is not a working partner.

Find out the net income and tax liability of the firm for the assessment year 2010-11.

16

4. A) Ms. Sania and Mr. Shoab enter into a partnership which is neither registered nor the partnership deed is prepared. They disclose following details of their assets, properties and liabilities as on 31st March, 2010.

- a) Gold coins and silver sticks Rs. 12 crores.
- b) Cash credit against the stock of Gold coins and silver sticks Rs. 5.75 crores.
- c) Building and land attached to it Rs. 5 crores (WDV 20% less than above valuation)
- d) Disputed income tax payment Rs. 21 lakhs. Calculate net wealth taxable in the above case.

6

- B) Mr. Udyojak submit following details of his operations for March, 2010. Calculate VAT payable by him for the year 2009-10.

Rs.

i) Sales (Net) of VAT @ 12.5%	9,84,375/-
ii) Sales (Net) of VAT @ 8%	6,62,400/-
iii) Purchases (Net) of VAT @ 8%	6,25,600/-
iv) Purchases (Net) of VAT @ 12.5%	11,81,250/-

6



5. Haritfield is a cooperative society engaged in the processing of agricultural produce of its members. It carries on its activities without the aid of power. It furnishes the following particulars for the assessment year 2010-11 from which compute total income of society and its income tax liability.

- 1) Income from processing agriculture produce without the aid of power
Rs. 38,500/-
- 2) Income from marketing agricultural produce Rs. 12,000
- 3) Dividend from other cooperative societies Rs. 41,400
- 4) Income from letting out its godowns Rs. 24,000
- 5) Income from commission Rs. 31,000
- 6) Profits and gains of other business Rs. 75,000. 16

6. Inorganic Growth Ltd. submits details for the year 2009-10 relevant to the Assessment year 2010-11. Calculate amount of advance tax payable on respective due date by the company with your remark. 12

- a) TDS at source by our suppliers and others Rs. 95,000.
- b) Income tax refund received Rs. 1,50,000.
- c) Disputed tax liability of Rs. 4,50,000 paid for the previous year 2008-09.
- d) Tax deducted at source by us from the bills of our customers of Rs. 2,90,000.
(60% of the same is actually deposited with income tax department)
- e) Expected turnover Rs. 90 lakhs and Net profit as a percentage of sales 12.25%.



[3770] – 204

M.Com. (Semester – II) Examination, 2010
ADVANCED ACCOUNTING AND TAXATION
Special Paper – IV
2) Business Tax Assessment and Planning
(Group – A) (2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions: 1) *All questions are compulsory.*
2) *Figures to the right indicate full marks.*
3) *Read all the questions very carefully before attempting the question.*

1. Write short notes on **any four** of the following : **12**
- a) Types of return of income
 - b) Powers of Central Board of Direct Taxes.
 - c) Concept of tax evasion
 - d) Input VAT
 - e) Merits of VAT
 - f) Tax collection at source (Sec. 206 C)
 - g) 'Loss' return under income tax rules.
2. Answer **any two** of the following : **12**
- a) What are the demerits of VAT under Indian Context.
 - b) Write essay note on "Service Tax Return" under Service Tax Law.
 - c) Explain the procedure of payment of service tax under Service Tax Law.
 - d) Explain the tax planning in relation to business.

P.T.O.



3. M/s X Co. a partnership firm of Mr. X, Y and Z which satisfy all the conditions of Sec. 184 and 40 (b). The income statement of the firm for the year ending 31st March, 2010 is as follows :

Particulars	Rs.	Rs.
Sales	26,00,000	
Add : Rent of House property (Half Portion)	50,000	
Add : Interest on Debenture (Non trade investment)	60,000 —	27,10,000
Less : Expenses		
i) Cost of Goods sold	7,90,000	
ii) Remuneration to partners (X - Rs. 6,00,000 Y - Rs. 9,00,000 Z - Rs. 55,000)	15,55,000	
iii) Income Tax	8,000	
iv) Interest to Partners @ 13.5% (X - Rs. 40,000 Y - Rs. 10,000 Z - Rs. 60,000)	1,10,000	
v) Municipal taxes of entire house property	5,000	
vi) Other Expenses	2,10,000	26,78,000
Net Income		Rs. 32,000



Other information :

- 1) Other expenses include Rs. 48,500 not deductible as per Sec. 36 and Sec. 43 B of Income Tax Law.
- 2) On Dec. 15, 2009 the firm has paid outstanding sales tax liability of Rs. 2922/- of the previous year 2008-09. As this amount pertains to the previous year 2007-08 it has not been debited to expenses account.
- 3) The firm owns a house, the ground floor is used for business purpose. The first floor is given on rent. Municipal tax is paid on 10th May, 2010.
- 4) 'Z' is not a working partner.

Find out the net income and tax liability of the firm for the assessment year 2010-11.

16

4. A) Ms. Sania and Mr. Shoab enter into a partnership which is neither registered nor the partnership deed is prepared. They disclose following details of their assets, properties and liabilities as on 31st March, 2010.

- a) Gold coins and silver sticks Rs. 12 crores.
- b) Cash credit against the stock of Gold coins and silver sticks Rs. 5.75 crores.
- c) Building and land attached to it Rs. 5 crores (WDV 20% less than above valuation)
- d) Disputed income tax payment Rs. 21 lakhs. Calculate net wealth taxable in the above case.

6

- B) Mr. Udyojak submit following details of his operations for March, 2010. Calculate VAT payable by him for the year 2009-10.

Rs.

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6



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- 1) Income from processing agriculture produce without the aid of power
Rs. 38,500/-
- 2) Income from marketing agricultural produce Rs. 12,000
- 3) Dividend from other cooperative societies Rs. 41,400
- 4) Income from letting out its godowns Rs. 24,000
- 5) Income from commission Rs. 31,000
- 6) Profits and gains of other business Rs. 75,000. 16

6. Inorganic Growth Ltd. submits details for the year 2009-10 relevant to the Assessment year 2010-11. Calculate amount of advance tax payable on respective due date by the company with your remark. 12

- a) TDS at source by our suppliers and others Rs. 95,000.
- b) Income tax refund received Rs. 1,50,000.
- c) Disputed tax liability of Rs. 4,50,000 paid for the previous year 2008-09.
- d) Tax deducted at source by us from the bills of our customers of Rs. 2,90,000.
(60% of the same is actually deposited with income tax department)
- e) Expected turnover Rs. 90 lakhs and Net profit as a percentage of sales 12.25%.



[3770] – 205

M.Com. (Semester – II) Examination, 2010
Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Special Paper – III)
Application of Cost Accounting
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) Attempt *all* questions.
2) Figures to the *right* indicate *full* marks.
3) Use of non-programmable calculator is *allowed*.
4) Answers to *both* the Sections should be written in *same* answer book.

SECTION – I

1. a) Fill in the blanks : 5
- 1) _____ loss of material should be covered in _____ cost.
 - 2) Cost of finance should be treated _____ overhead.
 - 3) _____ analysis is a different approach than the Management Accounting.
 - 4) In _____ accounting system, separate set of Books are maintained.
 - 5) Business process Re-engineering requires _____ of activities.
- b) State whether the following statements are **True** or **False**, with reason. 5
- 1) Notional Interest on Capital, Rent on own building may be accounted for cost calculations, but not recorded in financial books.
 - 2) Location of a factory at improper place is not a permanent constraint in improving productivity.
 - 3) For a given output, input cost should be increased to improve productivity.
 - 4) Positive financial motives cannot increase productivity beyond a particular limit.
 - 5) No entry is recorded in financial books for material issued for production.

P.T.O.



2. Explain the meaning of value chain analysis. What is the difference between V.C.A. and Management Accounting ? 20
3. Write short notes on **any four** of the following : 20
- Treatment of R & D Costs
 - Assessing competitive advantage
 - Reasons for difference between cost profit and financial profit
 - Labour productivity
 - Human aspect of productivity
 - Idle capacity.

SECTION – II

4. The records of a Manufacturing Co., shows the data of financial accounts as follows, for the year 2009.

	Rs.
Direct Materials Consumption	10,000
Direct wages	6,000
Factory overhead	3,200
Administration overheads	1,400
Selling and Distribution overheads	1,920
Bad-debts	160
Preliminary Exp. written off	80
Legal charges	20
Dividend received	200
Interest received	40
Sales : 240 units	24,000
Closing stocks :	
Finished goods : 8 units	640
Work in progress	480



The cost Accounts for the same period shows that the direct material consumed was Rs. 12,000.

Factory overhead is recovered at 20% on prime cost. Administration overhead is recovered at Rs. 6 per unit of production. Selling and Distribution overheads are recovered at Rs. 9 per unit sold.

Prepare the Profit and Loss Accounts as per both Financial and Cost Accounts.

Reconcile the Profits arrived at by the two methods.

20

5. Calculate Material, Labour and Machine Productivity for the following data for the month of March 2010.

Output was 12000 units

Materials used were 30,000 kgs.

There is 10% normal loss of materials input.

There was abnormal loss of 300 kgs of materials.

What is gross material yield ? Calculate the material required per unit of output ?

There are 20 workers working in each shift of 8 hours. Daily two shifts are worked. One hour is the time allowed for lunch and tea breaks, per shift. On an average 25 days are worked in a month.

Calculate Labour productivity as units produced per labour hour and the time taken for production of one unit. If the standard output is 2.5 units per hour, what is the efficiency of the labour ?

There are 10 machines, which are effectively used for 6 hours per shift. The machines are used for 24 days only in a month.

Calculate, productivity per machine hour and Machine time per unit manufactured.

20



6. A Ltd. purchased three materials X, Y and Z. The quantity purchased was 1000, 2000 and 3000 units respectively. The purchase price was Rs. 4, Rs. 2.5 and Rs. 2 respectively. Freight is paid at 10% on the value of materials.

Octroi is required to be paid as material X Rs. 350, Material Y Rs. 200 and Material Z Rs. 240. There is normal loss of 5% on the quantity purchased. However the units available for production were Material X - 940, Y - 1880 and Z - 2820.

You are required to calculate rates for issue of each of the material X, Y and Z. Also calculate the abnormal loss of each material and state how to account for the abnormal loss of the materials ?

10



[3770] – 206

M.Com. (Semester – II) Examination, 2010
Group – B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Special Paper – IV)
Cost Control and Cost System (New)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 80

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

1. A) Fill in the blanks : **5**
- a) Profit planning is possible with _____ costing.
 - b) Cost control aims at achieving the _____ costs.
 - c) Activity based costing is an upcoming and more refined approach for charging _____ costs to products and computing more accurate product cost.
 - d) The purpose of Management Information System (MIS) is _____ to managers and supervisors at various levels to help them to discharge their functions.
 - e) Basis of apportionment of stores service expenses is _____
- B) State whether the following statements are **true** or **false**. **5**
- a) Cost control is a preventive function whereas cost reduction is a corrective function.
 - b) Value analysis is not a creative approach for finding out unnecessary costs.
 - c) In marginal costing, managerial decisions are guided by contribution margin than by profit.
 - d) The cost of costing system must be justified by the benefits derived from the system.
 - e) Pre-determined rate of absorption of overheads helps in quick preparation of cost estimates and quoting prices.

P.T.O.



2. Define 'Cost Reduction'. What are the major areas in which Cost Reduction is usually possible ? 15

OR

Outline the steps involved in installing a cost system in a manufacturing unit, what are the essentials of an effective costing system ? 15

3. Write short notes (**any three**) : 15

- a) Value Engineering
- b) Activity based costing
- c) Creating cost center and cost code
- d) Cost Control
- e) Just-in-time.

4. A) Sultan plastic company makes plastic buckets. An analysis of their accounting reveals : 15

Variable Cost per bucket	Rs. 20
Fixed cost	Rs. 50,000 p.a
Capacity	2,000 buckets p.a
Selling price per bucket	Rs. 70

Required :

- i) Findout break even point in units and sales volume (Rs).
 - ii) Find the number of buckets to be sold to get a profit of Rs. 30,000 and profit per bucket.
 - iii) If the company can manufacture 600 buckets more per year with an additional fixed costs of Rs. 2,000, what should be the selling price to maintain the profit per bucket as at (ii) above ?
- B) A company sold in two successive periods 7,000 units and 9,000 units and has incurred a loss of Rs. 10,000 and earned Rs. 10,000 as profit respectively. The selling price per unit is Rs. 100. You are required to calculate the P/V Ratio and the amount of fixed costs. 5



5. XYZ Co. LTD. has received an enquiry for the supply of 1000 units of steel chairs. The capacity exists for the manufacture of chairs on company's unit No. 3, but a fixed investment of Rs. 4,00,000 and working capital to the extent of 25% of sale value will be required if the job is undertaken. The costs are estimated as follows :

Raw Materials 11,000 Kgs @ Rs. 10 per Kg

Direct wags 1,000 hours @ Rs. 10 per hour

Variable Overheads

 Factory Rs. 15 per labour hour

 Selling and distribution Rs. 20,000

Fixed Overheads :

 Factory Rs. 10,000

 Selling and distribution Rs. 45,000

Prepare a statement showing the price to be fixed under :

- a) The total cost method, using i) 30% on the total cost, and ii) 20% on selling.
- b) Conversion cost method, 200% conversion cost as profit.
- c) Marginal Cost Method, assuming a P/V Ratio of 35%.
- d) Return on Investment Method, with an expected return of 20% on capital employed.

20



[3770] – 207

M.Com. I (Semester – II) Examination, 2010
(Group – C) : BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – III
Modern Business Practices
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain organisation and objectives of Maharashtra Chamber of Commerce.

OR

State the objectives and functions of Maratha Chamber of Commerce.

2. Explain the functions of federation of Indian Chamber of Commerce and Industries.

OR

Explain the objectives and functions of public enterprises in India.

3. Explain characteristics of Agricultural business and government policies related to agricultural business in India.

OR

Explain the nature of Indian Agriculture and agricultural taxation policy of Government of India.

4. Explain impact of WTO (World Trade Organisation) on Agri-Business practices.

OR

Explain the term “Agricultural Product”. State nature and disposal of agricultural by-product.

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

- a) Indian Merchants Chamber
- b) Confederation of Indian industries
- c) Autonomy of public enterprises
- d) Farm waste
- e) Dairy business
- f) Public utilities.

P.T.O.



मराठी रूपांतर

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

१. महाराष्ट्र वाणिज्य मंडळाचे संघटन आणि उद्दिष्ट्ये स्पष्ट करा.

किंवा

मराठा वाणिज्य मंडळाची उद्दिष्ट्ये आणि कार्ये सांगा.

२. भारतीय वाणिज्य व उद्योग मंडळ संघाचे (Federation) कार्ये स्पष्ट करा.

किंवा

भारतातील सार्वजनिक उद्योगाची उद्दिष्ट्ये आणि कार्ये स्पष्ट करा.

३. शेती व्यवसायाची वैशिष्ट्ये आणि शेती व्यवसायासंबंधी भारत सरकारचे धोरण स्पष्ट करा.

किंवा

भारतीय शेतीचे स्वरूप आणि भारत सरकारचे शेतीकर विषयक धोरण स्पष्ट करा.

४. जागतिक व्यापार संघटनेचा (W.T.O.) कृषी व्यवसाय पद्धतीवर होणारा परिणाम स्पष्ट करा.

किंवा

‘शेतमाल’ ही संकल्पना स्पष्ट करा. कृषी उप-उत्पादनाचे स्वरूप आणि विल्हेवाट संबंधी माहिती सांगा.

५. टिपा लिहा (कोणत्याही चार) :

- अ) भारतीय वाणिज्य मंडळ
- ब) भारतीय उद्योगांचे कॉन्फेडरेशन
- क) सार्वजनिक उद्योगांची स्वायत्तता
- ड) कृषीमाल नासधूस
- इ) दुग्ध व्यवसाय
- फ) सार्वजनिक सेवा.



[3770] – 208

M.Com. (Semester – II) Examination, 2010
Group C : BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – IV
Business Environment Analysis
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. “Private and public sector both contributed for industrial growth” - Discuss.

OR

State the importance of ‘Foreign Technology’. Explain the role of ‘MNC’ in development of the nation.

2. Explain the role of ‘Indian Money Market’ and ‘Capital Market’ in financial environment of business.

OR

State the importance of ‘Environmental Analysis’. Explain the different techniques of Environmental Analysis.

3. What do you mean by ‘Poverty’ and ‘Social Injustice’ ? Explain how does it affects on growth of business.

OR

What is ‘Regional Imbalance’ ? Explain the causes of Regional Imbalance.

4. What is ‘Global Environment’ ? Explain the impact of ‘Natural and Cultural’ factors on business.

OR

Define ‘Global Environment’. Explain its importance in business point of view. State its impact on world trade.

P.T.O.



5. Write short notes (any two) :

- 1) Small and Cottage Industries
- 2) Role of Cooperative Banks
- 3) Competition Analysis
- 4) Lack of Technical Knowledge and Information
- 5) Types of Global Environment
- 6) Role of Non Banking Institutions.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

१. “औद्योगिक वाढीमध्ये खाजगी आणि सार्वजनिक या दोन्ही क्षेत्रांचा सहभाग आहे”. चर्चा करा.

किंवा

परकिय तंत्रज्ञानाचे महत्व विशद करून, देशाच्या विकासामधील बहुराष्ट्रीय कंपन्यांची भूमिका (Role of MNC) स्पष्ट करा.

२. व्यवसायाच्या वित्तिय पर्यावरणांत भारतीय नाणेबाजार आणि भांडवल बाजाराची भूमिका स्पष्ट करा.

किंवा

पर्यावरण विश्लेषणाचे महत्व सांगून पर्यावरण विश्लेषणाचे विविध प्रकार स्पष्ट करा.

३. ‘दारिद्र्य’ (Poverty) आणि ‘सामाजिक अन्याय’ (Social injustice) म्हणजे काय हे सांगून त्यांचा व्यवसायाच्या वाढीवर होणारा परीणाम स्पष्ट करा.

किंवा

‘प्रादेशिक विषमता’ म्हणजे काय ? प्रादेशिक विषमतेची कारणे स्पष्ट करा.

४. ‘जागतिक पर्यावरण’ म्हणजे काय हे सांगून नैसर्गिक आणि सामाजिक घटकांचा व्यवसायावर होणारा परीणाम स्पष्ट करा.

किंवा

‘जागतिक’ पर्यावरणाची व्याख्या द्या. व्यवसायाच्या दृष्टीने त्याचे महत्व स्पष्ट करा. त्याचा जागतिक व्यापारावर होणारा परीणाम स्पष्ट करा.



५. टीपा लिहा (कोणत्याही दोन) :

- १) लघु आणि कुटिर उद्योग
- २) सहकारी बँकाची भूमिका
- ३) स्पर्धा विश्लेषण
- ४) तांत्रिक ज्ञान व माहितीचा अभाव
- ५) जागतिक पर्यावरणाचे प्रकार
- ६) बँकेतर संस्थांची भूमिका.



M.Com. (Semester – II) Examination, 2010
Group – D : BUSINESS ADMINISTRATION
Special Paper – III
Marketing Management
(2008 Pattern) (New)

Max. Marks : 80

Time : 3 Hours

N.B. : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Define 'Rural Marketing'. Explain the difficulties and suggestions for improvement of 'Rural Marketing'.

OR

What is 'Consumer Education'? Explain the needs and objectives of 'Consumer Education'.

2. What do you mean by CRM (Customer Relationship Management)? Explain the problems and suggestions of CRM.

OR

What is 'Consumer Behaviour'? Explain the environmental factors influencing on 'Consumer Behaviour'.

3. What is 'New Product Development Strategy'? Explain the failure and remedies of New Product Development Strategy.

OR

Define the term 'Media'. Explain the factors to be considered for selection of 'Media'.



4. Define 'Branding'. Explain the Measurement of Brand Equity, and Brand Awareness.

OR

Explain the new trends in Marketing Communication, and role of Media Manager.

2. Write short notes (any four) :

- Tele Marketing
- Customer Integration Management
- Promotion Strategy
- Appeals in Advertisement
- Consumer Protection
- Services Marketing.

संक्षेप उत्तर

- १) सर्वप्रथम ब्रांडिंग की परिभाषा दी जाएगी।
- २) ब्रांड की मापन विधियाँ बताई जाएंगी।
- ३) ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

४. ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

उत्तर

ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

५. ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

उत्तर

ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

६. ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।

उत्तर

ब्रांड की मापन विधियों में से कोई एक विधि चुनी जाएगी।



୪. ଯଦି ଯେଉଁ ଲୋକମାନେ ଏହି ପ୍ରକାରର କାର୍ଯ୍ୟ କରିବାକୁ ଚାହୁଁଛନ୍ତି, ତେବେ ସେମାନେ ଏହି ନିୟମାବଳୀକୁ ଧ୍ୟାନରେ ରଖିବାକୁ ପଡ଼ିବ।

ନିୟମ

ଯଦି ଯେଉଁ ଲୋକମାନେ ଏହି ପ୍ରକାରର କାର୍ଯ୍ୟ କରିବାକୁ ଚାହୁଁଛନ୍ତି, ତେବେ ସେମାନେ ଏହି ନିୟମାବଳୀକୁ ଧ୍ୟାନରେ ରଖିବାକୁ ପଡ଼ିବ।

୧. (ମାତ୍ର ନିୟମାବଳୀ) ଯଦି ଯେଉଁ ଲୋକମାନେ ଏହି ପ୍ରକାରର କାର୍ଯ୍ୟ କରିବାକୁ ଚାହୁଁଛନ୍ତି, ତେବେ ସେମାନେ ଏହି ନିୟମାବଳୀକୁ ଧ୍ୟାନରେ ରଖିବାକୁ ପଡ଼ିବ।

ନିୟମାବଳୀ - ନିୟମ (୧)

ନିୟମାବଳୀ ନିୟମାବଳୀ (୨)

ନିୟମାବଳୀ ନିୟମାବଳୀ (୩)

ନିୟମାବଳୀ ନିୟମାବଳୀ (୪)

ନିୟମାବଳୀ ନିୟମାବଳୀ (୫)

ନିୟମାବଳୀ ନିୟମାବଳୀ (୬)



[3770] – 214

M.Com. (Semester – II) Examination, 2010
Group – F : CO-OPERATION AND RURAL DEVELOPMENT
Special Paper – IV
Management of Co-operative Business
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

***Instructions :** 1) All questions are compulsory.
2) All questions carry equal marks.*

1. Critically examine the organisational structure of co-operatives.

OR

What criteria are used for appraising the performance of co-operative business ?

2. Evaluate the business policies and practices of credit co-operatives.

OR

Evaluate the business policies and practices of Maharashtra State Co-operative Bank.

3. Evaluate the progress and problems of co-operative housing societies.

OR

What factors contributed to the success of Shetkari Sahakari Sangh, Kolhapur ?

4. Briefly explain the success story of Warana Co-operative Organisation.

OR

Discuss the problems of non-agricultural credit co-operatives.

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

- a) Problems of economic viability of co-operative business.
- b) Social responsibilities of co-operative business.
- c) Business policies of District Co-operative Banks.
- d) Problems of Co-operative Marketing Institutions.

P.T.O.



मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी संस्थांच्या संघटनात्मक रचनेचे टीकात्मक मूल्यमापन करा.

किंवा

सहकारी व्यवसायाच्या कामगिरीचे मूल्यमापन करण्यासाठी कोणते निकष वापरण्यात येतात.

२. पतपुरवठा सहकारी संस्थांची व्यवसाय धोरणे आणि पद्धतीचे मूल्यमापन करा.

किंवा

महाराष्ट्र राज्य सहकारी बँकेची व्यवसाय धोरणे आणि व्यवहार पद्धतीचे मूल्यमापन करा.

३. सहकारी गृह निर्माण संस्थांची प्रगती आणि समस्यांचे मूल्यमापन करा.

किंवा

शेतकरी सहकारी संघ, कोल्हापुर, यांचे विकासामध्ये कोणते योगदान आहे ?.

४. वारणा सहकारी संस्था, वारणानगर, यांची यशोगाथा थोडक्यात स्पष्ट करा.

किंवा

षिगर कृषि पतपुरवठा सहकारी संस्थांच्या समस्यांची चर्चा करा.

५. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

अ) सहकारी व्यवसायाच्या आर्थिक सक्षमतेच्या समस्या.

ब) सहकारी व्यवसायाची सामाजिक जबाबदारी.

क) जिल्हा सहकारी बँकांची व्यवसाय धोरणे.

ड) सहकारी विपणन संस्थांच्या समस्या.



[3770] – 215

M.Com. (Semester – II) Examination, 2010
Group – G : ADVANCED BANKING AND FINANCE
Special Paper – III : Law and Practice of Banking
(Banking Practices and Prevention of Money Laundering)

Time : 3 Hours

Max. Marks : 80

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

1. What do you understand by money Laundering ? Explain the RBI Guidelines pertaining to Section 12 and 15 of the Prevention of Money Laundering Act, 2002. **15**

OR

1. Who is a customer to a bank ? Explain agent-principal and trustee-beneficiary relationships between a banker and a customer. **15**
2. What do you understand by banker's duty of secrecy of customer's account ? When do you think is the disclosure about customer's account permissible ? **15**

OR

2. Explain in detail the functions of Credit Information Bureau of India Ltd. (CIBIL). **15**
3. What are different grounds on which a banker may face an asset – liability mismatch ? **15**

OR

3. State and explain various assets and liabilities appearing on the balance sheet of a bank. **15**
4. What do you understand by a non performing asset ? What steps would you suggest to ensure that an asset does not turn non-performing ? **15**

OR

4. What do you understand by merger and acquisition ? State and discuss any one such case in banking sector of India. **15**
5. Write notes on (**any two**) : **20**
- a) Features of banker customer relation as debtor and creditor.
 - b) Strategies to manage the risks associated with banking business.
 - c) Real time gross settlement.
 - d) Electronic clearing system and its forms.

P.T.O.



मराठी रूपांतर

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

१. मनी लॉडरिंग वरून तुम्हाला काय अर्थबोध होतो ? भारतीय रिझर्व्ह बँकेच्या प्रिव्हेन्शन ऑफ मनी लॉडरिंग
 अॅक्ट, २००२ च्या कलम १२ आणि १५ संदर्भातील मार्गदर्शक तरतूदी स्पष्ट करा. १५

किंवा

१. बँकेचा ग्राहक म्हणजे कोण ? बँक व त्याचा ग्राहक यांमधील प्रतिनिधी-प्रधान आणि विश्वस्त-लाभाधिकारी
 संबंध स्पष्ट करा. १५
२. खातेदाराच्या खात्यासंबंधी गुप्तता पाळण्या संदर्भात बँकेची कर्तव्ये यावरून तुम्हाला काय अर्थ बोध होतो ?
 बँक खातेदाराच्या खात्याबद्दलची माहिती केव्हा उघड करू शकते ? १५

किंवा

२. 'भारतीय पत माहिती विभाग मर्यादित' याची कार्ये सविस्तर स्पष्ट करा. १५
३. बँकर मालमत्ता व देणी यांमधील तफावतीस कोणत्या कारणास्तव सामोरे जातो ? १५

किंवा

३. बँकेच्या ताळेबंदात असलेल्या विविध मालमत्ता आणि देणी लिहा व स्पष्ट करा. १५
४. निष्क्रिय मालमत्ता यावरून तुम्हाला काय अर्थ बोध होतो ? मालमत्ता निष्क्रिय होणार नाही याच्या खात्रीसाठी
 आपण कोणते मार्ग सुचवू शकता ? १५

किंवा

४. विलीनीकरण व संपादन यावरून तुम्हाला काय अर्थ बोध होतो ? भारतीय बँकिंग क्षेत्रात झालेल्या कोणत्याही
 अशा एका उदाहरणाची चर्चा करा. १५
५. टीपा लिहा (कोणतेही दोन) : २०

- अ) बँकर व त्याचा ग्राहक यांमधील ऋणको-धनको संबंधाची वैशिष्ट्ये.
 ब) बँकिंग व्यवसायात असलेल्या विविध जोखिमांचे व्यवस्थापन करण्यासाठीचे विविध तंत्र.
 क) रिअल टाईम ग्रॉस सेटलमेंट.
 ड) इलेक्ट्रॉनिक समाशोधन पद्धत व त्याचे प्रकार.



[3770] – 217

M.Com. (Semester – II) Examination, 2010
Group H : ADVANCED MARKETING
Paper-III : (1) Customers Relationship Management and Retailing
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Trace the evolution of relationship management and bring out the focal differentiating points between traditional relationship management and Modern Relationship Management.

OR

1. What is the role of relationship marketing in the marketing of services ? Explain with the help of an example any one service.
2. Explain the role of information technology in building, maintaining and enhancing the profitability of a marketing organisation.

OR

2. What is a website ? Explain the dynamics of a website.
3. Define Retailing. What are the factors that affect retail location decision ?

OR

3. Make a comparison between Indian and Global Retail marketing scenario.
4. Define store design. Write a note on different types of store layouts.

OR

4. Write a detailed note on supply chain management.
5. Write short notes on **any four** :
 - a) Electronic data exchanges
 - b) Space mix
 - c) Non store retailing
 - d) Relationship marketing in Mass Markets
 - e) Internet Marketing
 - f) Managing in-store events.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) सर्व प्रश्नांना समान गुण आहेत.

१. संबंध व्यवस्थापनाचे मूल्यमापन सांगून पारंपारिक संबंध व्यवस्थापन आणि आधुनिक संबंध व्यवस्थापन यातील फरक स्पष्ट करा.

किंवा

विपणनसेवा या संदर्भात संबंध व्यवस्थापनाची भूमिका उदाहरणासहीत स्पष्ट करा.

२. विपणन संघटनेची बांधणी, विपणन संघटनेतील सातत्य-किंवा अस्तित्व आणि संघटनेच्या नफ्यातील वाढ या बाबतीत माहिती आणि तंत्रज्ञानाची भूमिका विशद करा.

किंवा

वेब साईट म्हणजे काय ? वेबसाईटचे आधुनिक प्रवाह स्पष्ट करा.

३. किरकोळ व्यवसायाची व्याख्या सांगून किरकोळ व्यवसायाचे ठिकाण निश्चित करतांना त्यावर परिणाम करणाऱ्या घटकांचे स्पष्टीकरण करा.

किंवा

भारतातील किरकोळ व्यवसायाची परिस्थिती आणि जागतीक पातळीवरील किरकोळ व्यवसायाची परिस्थिती यातील फरक स्पष्ट करा.

४. माल संग्रहण व्यवस्थेची रचना म्हणजे काय ? माल संग्रहण व्यवस्थेच्या रचनेचे विविध प्रकार विशद करा.

किंवा

पुरवठा वितरण साखळी व्यवस्थापनावर सविस्तर टिपणी लिहा.

५. खालीलपैकी कोणत्याही चारवर थोडक्यात टिपा लिहा.

- १) इलेक्ट्रॉनिक सांख्यिकी विनिमय
- २) जागा मिश्रण
- ३) मालसंग्रहणरहित किरकोळ व्यवसाय
- ४) मोठ्या प्रमाणावरील बाजारपेठेतील संबंध व्यवस्थापन
- ५) इंटरनेट विपणन
- ६) माल संग्रहणाचे व्यवस्थापन.



[3770] – 218

**M.Com. (Semester – II) Examination, 2010
(Group H) ADVANCED MARKETING
(Special Paper – IV)
Service Marketing
(2008 Pattern) (New)**

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*

2) *All questions carry equal marks.*

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

1. What is 'service marketing' ? Describe the various important marketing services. **16**

OR

What is service life cycle ? Explain the stages of service life cycle in detail. **16**

2. Define the concept "Pricing of services" . Explain the various factors and methods of 'Pricing of services'. **16**

OR

What is 'Physical Evidence' ? Explain the nature and importance of 'Physical Evidence'. **16**

3. Explain the contribution of services to customer satisfaction in detail. **16**

OR

Explain the concept and advantages of service blue printing. **16**

4. What is market segmentation ? Explain the importance and various levels of market segmentation. **16**

OR

What is technology services ? Explain the various process of technology services. **16**

P.T.O.



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

16

- a) Demand and supply of services
- b) Services marketing triangle
- c) Charitable services
- d) Retailing services
- e) Consultancy services
- f) Service Guarantee.

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उजवीकडील अंक पूर्ण गुण दर्शवितात.

4) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. सेवा विपणन म्हणजे काय ? विविध महत्वाच्या विपणन सेवा विशद करा.

16

किंवा

1. 'सेवांचे जीवनचक्र' म्हणजे काय ? सेवांच्या जीवनचक्रातील टप्पे सविस्तर स्पष्ट करा.

16

2. 'सेवांची किंमत' या संकल्पनेची व्याख्या द्या. सेवांची किंमत ठरवणारे विविध घटक व पद्धती स्पष्ट करा.

16

किंवा

2. 'भौतिक पुरावे' म्हणजे काय ? भौतिक पुराव्याचे स्वरूप आणि महत्व स्पष्ट करा.

16

3. ग्राहकांच्या समाधानात सेवांचे सहभाग कसा असतो त्याविषयी सविस्तर माहिती स्पष्ट करा.

16

किंवा

3. सर्व्हिस ब्ल्यू प्रिंटिंग (service blue printing) ची संकल्पना व फायदे स्पष्ट करा.

16



4. बाजारपेठ विभाजन म्हणजे काय ? बाजारपेठ विभाजनाचे महत्व व विविध पातळ्या किंवा स्तर स्पष्ट करा.

16

किंवा

4. तंत्रज्ञान सेवा म्हणजे काय ? तंत्रज्ञान सेवेच्या विविध प्रक्रिया स्पष्ट करा.

16

5. टिपा लिहा : (कोणत्याही चार)

अ) सेवांची मागणी आणि पुरवठा

ब) सेवा विपणन त्रिशंकू

क) धर्मार्थ सेवा

ड) किरकोळ सेवा

इ) सल्लागार सेवा

फ) सेवीची हमी.



[3770] – 22

M.Com. (Part – II) (Compulsory) Examination, 2010
INDUSTRIAL ECONOMICS
(2002 Pattern) (Old)

Time: 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*
3) *Answer should be precise and to the point.*

1. Discuss the Inter-relationship between 'Industrial Development and Economic Development'.

OR

What are the measures required for improving productivity and efficiency ?

2. Write short notes on (**any two**) :
- a) Sargant Florence's theory of Industrial Location.
 - b) Problems of small scale Industries.
 - c) Importance of decentralisation of Industries.
 - d) Factors affecting productivity.
3. Explain the concept of Globalisation. What are the effects of Globalisation on Industry ?

OR

Explain economic crisis and structural changes in Indian Industries after 1991.

4. Discuss the progress and problems of cotton-textile Industry in India.

OR

Discuss India's Industrial Policy of 1991.

5. Write short notes (**any two**) :
- a) Need for foreign capital
 - b) Evolution of Modern Industries
 - c) Impact of privatisation on Indian Industry
 - d) Role of Multi-National Corporations.

P.T.O.



मराठी रूपांतर

- सूचना :** 1) सर्व प्रश्न आवश्यक आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) उत्तरे नेमकी आणि मुद्देसुद आसावित
4) संदर्भासाठी इंग्रजी प्रश्नपत्रिका पहावी.

१. “औद्योगिक विकास आणि आर्थिक विकास” यामधील परस्पर संबंधाची चर्चा करा.

किंवा

उत्पादकता आणि कार्यक्षमतेत वाढ घडवून आणण्यासाठी कोणकोणते उपाय आवश्यक असतात ?

२. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

- अ) सार्जेंट फ्लॉरेन्स यांचा औद्योगिक स्थाननिश्चितीबाबतचा सिद्धांत.
ब) लघुउद्योगांच्या समस्या.
क) औद्योगिक विकेंद्रीकरणाचे महत्त्व.
ड) उत्पादकतेवर परिणाम करणारे घटक.

३. जागतिकीकरणाची संकल्पना स्पष्ट करा. जागतिकीकरणाचे औद्योगिक क्षेत्रावर झालेले परिणाम कोणते ?

किंवा

१९९१ नंतरच्या भारतीय औद्योगिक क्षेत्रात झालेल्ले आर्थिक संकट आणि रचनात्मक बदल स्पष्ट करा.

४. भारतातील कापड उद्योगाची प्रगती व समस्यांची चर्चा करा.

किंवा

१९९१ च्या औद्योगिक धोरणाची चर्चा करा.

५. टिपा लिहा (कोणत्याही दोन)

- अ) परकीय भांडवलाची आवश्यकता
ब) आधुनिक उद्योगांची उत्क्रांती
क) भारतीय उद्योगांवरील खाजगीकरणाचा परिणाम
ड) बहुराष्ट्रीय कंपन्यांची भूमिका.



[3770] – 24

M.Com. (Part – II) (Optional) Examination, 2010
Gr. A : ADVANCED AACCOUNTING AND TAXATION (Paper – III)
Advanced Auditing (Old) (2002 Pattern)

Time: 3 Hours

Max. Marks: 100

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. “An Auditing is a dynamic, analytical, critical and investigative discipline”. Discuss the importance and objects of auditing in the context of the above statement.

OR

How would you verify the following assets and liabilities ?

- a) Live stock
 - b) Petty cash
 - c) Provision for taxation
 - d) Contingent Liabilities.
2. Write short notes on (**any two**) :
- a) Basic elements of Auditor’s Report.
 - b) Mandatory accounting standards in India.
 - c) Preliminaries to the audit of limited company.
 - d) Provisions of Section 44 AB of the Income Tax Act, 1961.
3. “Internal Audit is the aim of Management”. Explain it and discuss recent trends in the development of internal auditing.

OR

Discuss the various points to be considered in the audit of public sector undertakings.

P.T.O.



4. Explain the special features of audit of cooperative societies specially with reference to appointment of auditors and contents of audit report based on the provisions of Maharashtra State Cooperative Societies Act, 1960.

OR

4. Define Management Audit. Discuss the objects of Management Audit. Distinguish between Cost Audit and Management Audit.
5. Write short notes on (**any four**) :
- a) Internal Audit Report
 - b) Role of Comptroller and Auditor General of India
 - c) Audit of Charitable trust
 - d) Audit of Bank
 - e) Efficiency Audit
 - f) Proprietary Audit.
-



[3770] – 25

M.Com. (Part – II) (Old) Examination, 2010
Gr. B : ADVANCED COST ACCOUNTING AND COST SYSTEM
(Paper – III) (2002 Pattern)
Cost and Management Audit (Optional)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) Attempt *all* questions.
2) *All* questions carry *equal* marks.
3) Use of non-programmable calculator is allowed *wherever* necessary.

1. Explain following in relation with the Cost Auditor :

- a) Qualifications
- b) Disqualifications
- c) Appointment
- d) Rights. 20

OR

1. Draft the specimen of Cost Audit Report [Form II]. 20

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

- a) Efficiency Audit and Propriety Audit.
- b) Advantages of Cost Audit
- c) Duties of Cost Auditor
- d) Cost Audit Report Rules
- e) Cost Accounting Record Rules. 20

3. “Management Audit can be a potent tool for managerial control and reduction of cost” – discuss. 20

OR

3. Discuss the scope and organisational needs of Management Audit. 20

P.T.O.



4. Write short notes (**any four**) :

20

- a) Qualifications and appointment of Management Auditor
- b) Evaluation of control system
- c) Audit of social responsibility
- d) Advantages of Management Audit
- e) Steps in Management Audit.

5. From the following data calculate following :

Ratios as required under Annexure No. 24 of the Cost Audit Report.

- a) Current Ratio
- b) Debt-Equity Ratio
- c) N.P. to Capital Employed Ratio
- d) N.P. to Networth
- e) Value Addition to Sales.

Borrowed Funds	Rs. 10,80,00,000
Fixed Assets	Rs. 8,40,00,000
Capital Employed	Rs. 4,48,00,000
Own Funds	Rs. 5,28,00,000
Liquid Assets	Rs. 4,12,00,000
Value Additions	Rs. 4,40, 00,000
Liquid liabilities	Rs. 1,64,40,000
Gross Profit	Rs. 2,40, 00,000
Net Profit	Rs. 7,20,00,000
Net working capital	Rs. 4,80,00,000
Current Assets	Rs. 6,40,00,000
Net sales	Rs. 10,80,00,000
Net worth	Rs. 5,28,00,000
Current liabilities	Rs. 1,64,40,000

[Excluding bank overdraft
of Rs. 1,00,00,000]

20

OR



5. The Stock Sheet of a Company at the end of the financial year is given below :

Item	Category	Cost	Net Realisable Value
		Rs.	Rs.
1	Bars	15,600	14,900
2	Bars	7,500	7,200
3	Bars	12,800	13,300
		<u>35,900</u>	<u>35,400</u>
4	C.R. sheets	26,600	25,100
5	C.R. sheets	15,300	15,400
6	C.R. sheets	6,500	6,300
		<u>48,400</u>	<u>46,800</u>
7	Angles	12,400	11,900
8	Angles	8,400	8,200
9	Angles	9,000	9,000
		<u>29,800</u>	<u>29,100</u>
		<u>1,14,100</u>	<u>1,11,300</u>

Indicate the value of the closing stock confirming to the Formula “Cost or Net-Realisable Value whichever is lower” under :

- a) Total cost of all items
- b) Group method
- c) Item by Item Method.

20



[3770] – 251

M.Com. (E-Commerce) (Sem. – II) Examination, 2010
201 : BUSINESS PROCESSES AND PRACTICES

Time : 3 Hours

Marks : 80

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

*ii) Figures to the **right** indicate marks **allotted** to the question.*

1. Discuss in detail the parameters of Global Competitiveness required to be developed by any MNC (Multi National Corporation). **16**

OR

Illustrate with practical examples the interface between productivity and profitability. Explain the measures to boost up the productivity in any corporate organization. **16**

2. What do you mean by the term 'Value' ? Explain the basic components of the term 'Value'. **16**

OR

What is meant by Six Sigma ? State the prerequisites for the successful operation of Six Sigma techniques in any organization. **16**

3. State the meaning of the term 'Business Forecasting'. Explain the need and importance of Business Forecasting. **16**

OR

Define the term 'Capacity Building'. State the areas covered in capacity building exercise. **16**

4. What is Supply Chain Management ? Explain the role of SCM in Cost Control. **16**

OR

Explain the term 'Inventory'. State and explain the latest techniques of Inventory Control employed in any manufacturing industry. **16**

5. Write short notes (**any four**) : **16**

- i) SAP
- ii) R-3 Technique
- iii) Scheduling of operations
- iv) Customer satisfaction through quality enhancement
- v) Daily operational decision making through the use of computers
- vi) Project Planning.

P.T.O



मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

१. बहुराष्ट्रीय कंपन्यांना जागतिक स्पर्धेत उतरण्यासाठी आवश्यक असलेल्या कसोट्यांचे सविस्तर वर्णन करा. १६

किंवा

उत्पादकता व लाभप्रदता यांचा परस्पर संबंध स्पष्ट करून उत्पादकता संवर्धनासाठी आवश्यक असणाऱ्या उपाय योजना स्पष्ट करा. १६

२. 'मुल्य' म्हणजे काय ? याचे विविध घटक स्पष्ट करा. १६

किंवा

'सिक्स सिग्मा' म्हणजे काय ? सिक्स सिग्मा पद्धतीच्या अनुसरणासाठी आवश्यक असणाऱ्या घटकांचे वर्णन करा. १६

३. 'व्यावसायिक पूर्वा नुमान' या संकल्पनेचा अर्थ स्पष्ट करा. व्यावसायिक पूर्वानुमानाची गरज व महत्त्व स्पष्ट करा. १६

किंवा

'क्षमता विकसन' या संज्ञेची व्याख्या द्या. क्षमता विकसनाची व्याप्ती स्पष्ट करा. १६

४. 'पुरवठा साखळी व्यवस्थापन' म्हणजे काय ? परिव्यय नियंत्रणात पुरवठा साखळी व्यवस्थापनाची भूमिका स्पष्ट करा. १६

किंवा

'मालसाठा' या संज्ञेची व्याख्या द्या. मालसाठा नियंत्रणाची आधुनिक तंत्रे स्पष्ट करा. १६

५. थोडक्यात टीप लिहा (कोणत्याही चार) १६

१) सॅप (SAP)

२) आर - ३ (R-3) तंत्रे

३) प्रक्रियेचे वेळापत्रक

४) गुणवत्ता संवर्धनाद्वारे ग्राहकांचे समाधान

५) दैनंदिन निर्णयप्रक्रियेमध्ये संगणकाचा वापर

६) प्रकल्प नियोजन.



[3770] – 252

M. Com. (E-Commerce) (Semester – II) Examination, 2010
OPERATIONS RESEARCH

Time : 3 Hours

Max. Marks : 70

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

1. Attempt **any three** of the following :

15

- i) Define slack and artificial variables and explain their importance in L.P.P.
ii) Obtain all the basic solutions to the following system of linear equations :

$$2x_1 + x_2 - x_3 = 2$$

$$3x_1 + 2x_2 + x_3 = 3$$

- iii) Write the dual problem of the following primal problem :

$$\text{Minimize } Z = x_1 - 3x_2 - 2x_3$$

Subject to the constraints

$$3x_1 - x_2 + 2x_3 \leq 7$$

$$2x_1 - 4x_2 \geq 12$$

$$-4x_1 + 3x_2 + 8x_3 = 10$$

$$x_1, x_2 \geq 0$$

x_3 is unrestricted

- iv) Determine an initial basic feasible solution to the following transportation problem by using north-west corner rule.

		Destination				
		D ₁	D ₂	D ₃	D ₄	
Origin	O ₁	6	4	1	5	14
	O ₂	8	9	2	7	16
	O ₃	4	3	6	2	5
		6	10	15	4	
		Requirement				

P.T.O.



- v) Obtain an initial basic feasible solution to the following transportation problem by least cost method :

Destinations Origin	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	1	2	3	4	6
O ₂	4	3	2	0	8
O ₃	0	2	2	1	10
Demand	4	6	8	6	24

2. Attempt **any three** of the following :

15

- i) Explain the terms
 - a) Saddle point
 - b) Two person zero sum game.
- ii) In game of matching coins, player A wins Rs. 2 if there are two heads, wins nothing if there are two tails and losses Rs. 1 when there are one head and one tail. Determine pay off matrix, best strategy for each player and value of the game for player A.
- iii) Solve the game whose pay off matrix is given by

$$\begin{array}{c}
 \text{Player B} \\
 B_1 \quad B_2 \quad B_3 \quad B_4 \quad B_5 \\
 \text{Player A} \begin{array}{l} A_1 \\ A_2 \\ A_3 \\ A_4 \end{array} \left[\begin{array}{ccccc} -2 & 0 & 0 & 5 & 3 \\ 4 & 2 & 1 & 2 & 5 \\ -4 & -3 & 0 & -3 & 6 \\ 5 & 1 & -5 & -2 & -6 \end{array} \right]
 \end{array}$$



iv) Use dominance property to solve the game whose pay off matrix is given by

		Player B	
		1	2
Player A	I	9	2
	II	8	6
	III	6	4

v) Solve the following assignment problem :

		Job			
		I	II	III	IV
Person	A	10	12	19	11
	B	5	10	7	8
	C	12	14	13	11
	D	8	15	11	9

3. Attempt **any two** of the following :

20

i) Use simplex method to solve the following L.P.P. :

$$\text{Maximize } Z = 7x_1 + 5x_2$$

Subject to the constraints

$$x_1 + 2x_2 \leq 6$$

$$4x_1 + 3x_2 \leq 12$$

$$x_1, x_2 \geq 0$$

ii) Use Big-M method to solve the following L.P.P. :

Maximize

$$Z = 3x_1 + 2x_2 + 3x_3$$

Subject to the constraints

$$2x_1 + x_2 + x_3 \leq 2$$

$$3x_1 + 4x_2 + 2x_3 \geq 8$$

$$x_1, x_2, x_3 \geq 0.$$



- iii) Obtain an initial basic feasible to the following T.P. by Vogel's approximation method :

Ware houses	Stores				Availability
	I	II	III	IV	
A	5	1	3	3	34
B	3	3	5	4	15
C	6	4	4	3	12
D	4	-1	4	2	19
Requirement	21	25	17	17	80

- iv) A company has three plants and four warehouses. The supply and demand in units and corresponding transportation cost are given with solution.

Plants	Warehouses				Supply
	I	II	III	IV	
A	5	10	4 (10)	5	10
B	6 (20)	8	7	2 (5)	25
C	4 (5)	2 (10)	5 (5)	7	20
Demand	25	10	15	5	55

Answer the following questions giving reasons :

- Is this solution feasible ?
- Is this solution non-degenerate ?
- Is this solution optimal ?
- Does this problem have more than one optimal solution ? If so, find an alternate solution.



4. Attempt **any four** of the following :

20

a) Define the terms

- i) States of nature
- ii) Pay off
- iii) Hurwicz criterion
- iv) Average queue length
- v) Arrival rate.

b) In a super-market the average arrival rate of customers is 5 in every 30 minutes. The average time at cash desk is 4.5 minutes, and this time is exponentially distributed. Find

- i) Traffic intensity.
- ii) Average time that customer should expect to spend in queue.
- iii) Probability that queue length will exceed 5.
- iv) Probability that the cashier is working.

c) A super market has two girls ringing up sales at the counters. If service time is exponential with mean 4 minutes and people arrive in poisson fashion at the rate 10 per hour.

- i) What is the probability of having to wait for a service ?
- ii) Find expected number of idle girls.



- d) I) The pay off table for three courses of Action (A) with three states of nature (E) with their respective probabilities (P) is given below. Find best course of action.

Events	Probabilities	Act I	Act II	Act III
E_1	0.3	2.5	4	3
E_2	0.4	2	2.6	1.8
E_3	0.3	-1	0	1

- II) A decision problem has been expressed in the following pay off table :

Action	Outcome		
	I	II	III
A	10	20	26
B	30	30	60
C	40	30	20

What is the minimum pay off action ?



[3770] – 253

M.Com. (E.Com) (Semester – II) Examination, 2010
203 : FINANCIAL AND INVESTMENT ANALYSIS

Time : 3 Hours

Max. Marks : 70

Notes : i) *Question No 8 is compulsory.*
ii) *Attempt any 4 questions out of the remaining.*
iii) *All questions carry equal marks.*

1. Define the terms investment and speculation. How will you differentiate the following terms investment, speculation and gambling ? **14**
2. Explain the concept of risk. What are the risks associated with investment ? Can investment risk be eliminated ? Justify your answer with suitable explanation. **14**
3. Explain the importance of National Stock Exchange in Indian Economy. State major functions performed by NSE. **14**
4. Explain the difference between fundamental approach and technical approach to investment. **14**
5. Explain the nature and methodology of trend analysis. **14**
6. Explain at length the various phases of portfolio management. **14**
7. Explain the various methods of portfolio performance evaluation. **14**
8. Write short notes on **any two** of the following : **14**
 - i) Functions of key players in security markets.
 - ii) Salient features of efficient market hypothesis.
 - iii) Charting as tool of technical analysis.
 - iv) Importance of secondary capital market.
 - v) Role of OTCEI in share market.



[3770] – 254

M.Com. (E-Com.) (Semester – II) Examination, 2010
204 : HUMAN RESOURCES MANAGEMENT INFORMATION SYSTEM

Time : 3 Hours

Max. Marks : 70

*N.B. : 1) All questions are **compulsory**.
2) All questions carry **equal** marks.*

1. Define Human Resource Management. Explain the nature and objectives of Human Resource Management.

OR

1. Describe the role of Human Resource Management in an organisation.
2. Discuss the environmental factors affecting the human resources in corporate entity.

OR

2. What is Human Resource Information System ? Explain the computer aid to Human Resource Information System.
3. Define Human Resource Planning. Explain the barriers to Human Resource planning.

OR

3. What is socialisation system ? Explain the characteristics of an effective socialisation system.
4. “Human Development is an indispensable factor in the process of Human Resource Development”. Discuss.

OR

4. Discuss the changing role played by knowledge management system in Human Resource Management.
5. Write notes on (**any two**) :
 - a) Performance Management
 - b) Job Evolution
 - c) Sound socialisation system
 - d) Human Resource Information System.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) सर्व प्रश्नांना समान गुण आहेत.

१. 'मानवी संसाधन व्यवस्थापन' या संज्ञेची व्याख्या द्या. मानवी संसाधन व्यवस्थापनाचे स्वरूप व उद्दिष्ट्ये स्पष्ट करा.

किंवा

१. मानवी संसाधन व्यवस्थापनाची संघटने मधील भूमिका स्पष्ट करा.
२. उद्योगजगतात मानवी संसाधनावर पर्यावरणविषयक घटकांच्या परिणामांची चर्चा करा.

किंवा

२. मानवी संसाधन माहिती प्रणाली म्हणजे काय ? मानवी संसाधन माहिती प्रणालीला सहाय्यभूत होणारी संगणकीय मदत स्पष्ट करा.
३. 'मानवी संसाधन नियोजन' या संज्ञेची व्याख्या द्या. मानवी संसाधन नियोजनातील अडथळे स्पष्ट करा.

किंवा

३. सामाजिकीकरण प्रणाली म्हणजे काय ? प्रभावी सामाजिकीकरण पद्धतीची वैशिष्ट्ये स्पष्ट करा.
४. "मानवी संसाधन विकासाच्या प्रक्रियेमध्ये मानवी विकास हा अपरिहार्य घटक होय" या विधानाची चर्चा करा.

किंवा

४. मानवी संसाधन व्यवस्थापनातील ज्ञान व्यवस्थापन प्रणालीच्या बदलत्या मूमिकेची चर्चा करा.
५. टीपा लिहा ((कोणत्याही दोन) :
अ) कामगिरी व्यवस्थापन
ब) कार्य मुल्यकमापन
क) प्रभावी सामाजिकीकरण प्रणाली
ड) मानवी संसाधन माहिती प्रणाली.



[3770] – 26

M.Com. (Part – II) (Optional) Examination, 2010
Gr.C : BUSINESS PRACTICES AND ENVIRONMENT (Paper – III)
Entrepreneurship Development
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the term 'Entrepreneurship'. Explain the features of entrepreneurship.

OR

What is 'Entrepreneurship' ? Explain the qualities of entrepreneurship.

2. What is 'Entrepreneurship development programme' ? Explain the training models and training components of entrepreneurship development programme.

OR

Explain the objectives and importance of entrepreneurship development programme.

3. Explain the process of identifying and assessing business opportunity.

OR

Explain the problems in entrepreneurship development.

4. What is critical path method ? Explain the importance and role of CPM in developing a new business.

OR

What is 'Project Management' ? Explain the issues in project management and project direction.

P.T.O.



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

- Changes in the concept of entrepreneurship.
- Objectives of entrepreneurship development training.
- Skill and qualifications of trainer-motivator.
- Project cost evaluation.
- Project evaluation review technique [PERT].
- Entrepreneurship within organisation.

मराठी रूपांतर

- सूचना :** i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
ii) सर्व प्रश्नांना समान गुण आहेत.

१. 'उद्योजकता' ही संज्ञा स्पष्ट करा. उद्योजकते विषयक वैशिष्ट्ये स्पष्ट करा.

किंवा

उद्योजकता म्हणजे काय ? उद्योजकते संबंधित गुण थोडक्यात स्पष्ट करा.

२. उद्योजकता विकास कार्यक्रम म्हणजे काय ? उद्योजकता विकास कार्यक्रम प्रशिक्षणाची प्रारूपे व घटक स्पष्ट करा.

किंवा

उद्योजकता विकास कार्यक्रमाची उद्दीष्टे आणि महत्व स्पष्ट करा.

३. व्यवसाय संधी ओळखण्याची आणि तपासणीची प्रक्रीया स्पष्ट करा.

किंवा

उद्योजकता विकासाच्या समस्या स्पष्ट करा.



४. टिकात्मक मार्ग पद्धत (critical path method) म्हणजे काय ? नवीन व्यवसायाच्या उभारणीत टिकात्मक मार्ग पद्धतीचे महत्व व भूमिका स्पष्ट करा.

किंवा

प्रकल्प व्यवस्थापन म्हणजे काय ? प्रकल्प व्यवस्थापन आणि प्रकल्प दिग्दर्शनामधील घटक (issue) स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार) :

- अ) उद्योजकता संकल्पनेतील बदल
 - ब) उद्योजकता विकास-प्रशिक्षणची उद्दीष्टे
 - क) प्रशिक्षक प्रेरकाचे कौशल्य व पात्रता
 - ड) प्रकल्प खर्च मूल्यमापन
 - इ) प्रकल्प मूल्यमापन आढावा तंत्र (PERT)
 - फ) संघटनांतर्गत उद्योजकता.
-



M.C.A. (Commerce Faculty) (Semester – II) Examination, 2010
202 : RELATIONAL DATABASE MANAGEMENT SYSTEM

Time : 3 Hours

Max. Marks : 80

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

1. Attempt **any eight** : **(8×2=16)**

- a) List any two disadvantages of file systems.
- b) Diagrammatically represent 3-tier database architecture.
- c) Describe the difference in meaning between the terms database schema and database instance.
- d) Which are the fundamental operations in relational algebra ?
- e) What are aggregate functions ? List 5 built in aggregate functions of SQL.
- f) Give the syntax of the SQL statement used to identify embedded SQL requests to the preprocessor.
- g) Define relationship and relationship set.
- h) What do you mean by resource authorization ?
- i) What is trivial dependency ?
- j) What are the properties of the transactions ?

2. Attempt **any four** : **(4×4=16)**

- a) Explain in detail the transaction states with the help of a diagram.
- b) Write a short note on “Two-phase locking protocol”.
- c) Explain in brief the actions to be taken to recover the system from deadlock.
- d) Explain the various types of failures that may occur in a system.
- e) Write a short note on log-based recovery.

P.T.O.



3. Attempt **any 4** :

(4×4=16)

- a) Explain the difference between the three storage types in terms of I/O cost.
- b) In multiple granularity locking, what is the difference between implicit and explicit locking ?
- c) Explain the distinction between the terms serial schedule and serializable schedule.
- d) Discuss the three rules used to find logically implied functional dependency. Also list the additional rules.
- e) Write a short note on Dynamic SQL.

4. a) Attempt the following :

10

In a nursery, the plants are sold to the customers. These plants are flowering and non-flowering only. Nutrients are given to the plant with some quantity. Nutrients includes pesticides, watering and manure.

Draw an ERD that illustrates the above scenario.

b) Attempt **any two** :

(3×2=6)

- i) Explain the extended ER feature of specialization with the help of an example.
- ii) To protect the database, what are the security measures taken at several levels ?
- iii) What are the design goals of relational database design ?

5. a) Attempt the following :

(2×5=10)

Consider the following schema :

Employee (Emp-id, Name, Salary)

Project (Project-id, Project-Name, Chief-architect)

Assigned-to (Emp-id, Project-id)



Solve the following queries in SQL :

- i) List the projects on which Rahul is working.
- ii) List the employee names working on project named 'accounting'.
- iii) Find the employee with maximum salary.

Solve the following queries using relational algebra :

- i) Give employee-id of employees working on project 'C 353'.
- ii) Find the project-id of operating system project.

b) Attempt **any 2** of the following :

(3×2=6)

- i) Consider the following schedule and check its serializability.

T ₁	T ₂	T ₃
read (A)		
	write (A)	
write (A)		
		write (A)

- ii) What is BCNF and 3rd normal forms.
- iii) What is a weak entity ? Give eg.



[3770] – 264

M.C.A. (Commerce Faculty) (Semester – II) Examination, 2010
204 : ACCOUNTING FOR MANAGEMENT

Time: 3 Hours

Max. Marks: 80

Instructions : a) *All questions are compulsory.*
b) *All questions carry equal marks.*

1. What is Management Accounting ? What are the advantages and limitations of Management Accounting ?

OR

Explain the objectives and tools of financial statements analysis.

2. What is marginal costing ? How is control exercised on costs through marginal costing technique ?

OR

Write short notes on **any four** :

- a) Trend analysis
- b) Master budget
- c) Quick ratio
- d) Utility of Cash flow Analysis
- e) Multi-step income statement
- f) Window dressing.

3. From the following information, make out a balance sheet of Suvarna Synthetics Limited with as many details as possible.

Sales	Rs. 18,00,000
Total Assets Turnover	3
Fixed Assets Turnover	5
Current Assets turnover	7.5
Inventory Turnover	20
Debtors Turnover	15
Total Assets/Net Worth	2.5
Debt Equity	1
Current Ratio	2

P.T.O.



4. From the following Balance Sheet as at 31st December, 2007 and 2008 and additional information relating to Precision Tools Ltd., prepare : 1) Statement showing the changes in the Working Capital , and 2) Statement of sources and Applications of Funds for the year ended 31st December, 2008.

Liabilities	2007 Rs.	2008 Rs.	Assets	2007 Rs.	2008 Rs.
Sundry Creditors	1,000	1,030	Cash	1,600	1,776
Bills Payable	200	250	Sundry Debtors	400	740
Debentures	880	880	Stock of raw material	220	248
Dep. Fund	200	112	Stock of finished goods	280	240
Reserves and Surplus	600	780	Stock of work in progress	100	200
Share capital	1,400	1,740	Land	160	160
			Buildings	800	640
			Plant and Machinery	600	680
			Debenture discount	80	72
			Patents	40	36
	4,280	4,792		4,280	4,792

Additional Information :

- 1) Net profit reported Rs. 4,00,000
- 2) Dividend paid Rs. 80,000
- 3) Depreciation charged to profits Rs. 32,000
- 4) The company issued equity shares for Rs. 2,00,000 and bonus shares for Rs. 1,40,000.
- 5) A building was sold for Rs. 56,000, the cost and book value being Rs. 1,60,000 and Rs. 40,000 respectively.



5. Mona products limited produce a standard product. The estimated costs per unit are given below :

Raw material	10
Direct wages	8
Direct expenses	2
Variable overheads	3

Semi-variable overheads at 100% activity level (10,000 units) are expected to be Rs. 40,000 and these overheads vary in steps of Rs. 2,000 for each change in output of 1,000 units. Fixed overheads are estimated at Rs. 50,000. Selling price per unit is expected to be Rs. 40.

Prepare flexible budget at 50%, 70% and 90% level of activity.



M.C.A. (Commerce Faculty) (Semester – II) Examination, 2010
205 : NETWORKING OPERATIONS

Time : 3 Hours

Max. Marks : 80

1. Answer the following questions (**any 4**) : **16**
 - a) Explain connectionless and connection oriented types of services with suitable example.
 - b) What do you mean by 'Topology' ? What are the different types of topologies ?
 - c) Explain the architecture of Bluetooth.
 - d) Explain spanning tree bridges.
 - e) Explain the concept of WWW (World Wide Web) and its architecture.
2. Answer the following questions (**any 4**) : **16**
 - a) What is computer network ? What are the different goals of computer network ?
 - b) Write a note on Guided Media.
 - c) Explain the frame format of IP datagram.
 - d) State and explain different propagation methods.
 - e) Explain in brief functions of NIC (Network Interface Card).
3. Answer the following questions (**any 4**) : **16**
 - a) Write a note on IEEE 802.3 frame format.
 - b) What are the different issues that are to be considered while designing the layers ?
 - c) Define 'Protocol Stack'. Explain TCP/IP protocol stack.
 - d) Explain the different types of network based on scale and transmission technology.
 - e) What's SAP ? What are different protocol standards ?

P.T.O.



4. Answer the following questions (**any 4**) : **16**
- a) What are the different addresses defined by TCP/IP protocol stack ?
 - b) Explain the working of subnet.
 - c) State the advantages and disadvantages of fibre optic cables.
 - d) What's a protocol ? What are the key elements of a protocol ?
 - e) Explain synchronous and asynchronous types of transmission.
5. Answer the following questions (**any 1**) : **16**
- a) i) Explain OSI model in details. **8**
 - ii) Define the terms : **8**
 - a) Peer Entities
 - b) Network Architecture
 - c) Layer 'n' protocol
 - d) Interface.
- OR
- b) i) Explain IEEE 802.11 architecture (wireless LANs). **8**
 - ii) What are the different modes of communication ? **4**
 - iii) Write a note on switches (2-layer and 3-layer switches). **4**



[3770] – 27

M.Com. (Part – II) Examination, 2010
Gr.- D : BUSINESS ADMINISTRATION (Optional) (Paper – III)
Human Resource Management
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. Explain the importance of Human Resource Management. Distinguish between Personnel Management and Human Resource Management.

OR

1. Highlight the changed role of Human Resource Management in the context of liberalisation, privatisation and globalisation of Indian industries.
2. What do you mean by management development ? Evaluate the role of training as a management development tool.

OR

2. A) Explain the benefits of career planning.
B) What are the objective of Human Resource Planning ?
3. Explain the concept of performance appraisal. Discuss important methods of performance.

OR

3. Write an exhaustive note an safety measures in factory.
4. What do you mean by compensation management ? State guiding principles in designing a compensation policy in an organisation.

OR

4. What is motivation ? Explain various theories of motivation.
5. Write short notes (**any four**) :
 - 1) Quality circle
 - 2) Voluntary retirement scheme
 - 3) Changing role of employees organisation
 - 4) Howthrone experiment
 - 5) Flexi time
 - 6) Kaizen.

P.T.O.



मराठी रूपांतर

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

१. मानवी संसाधन व्यवस्थापनाचे महत्त्व सांगून कर्मचारी व्यवस्थापन आणि मानवी संसाधन व्यवस्थापनातील फरक स्पष्ट करा.

किंवा

१. खाजगीकरण, उदारीकरण व जागतीकीकरणाच्या पार्श्वभूमीवर भारतीय उद्योगातील मानवी संसाधन व्यवस्थापनाची बदलती भूमिका स्पष्ट करा.
२. व्यवस्थापन विकास म्हणजे काय ? व्यवस्थापन विकासाचे साधन म्हणून प्रशिक्षणाचे महत्त्व स्पष्ट करा.

किंवा

२. अ) कारकीर्द नियोजनाचे कायदे स्पष्ट करा.
ब) मानवी संसाधन विकासाची उद्दिष्टे स्पष्ट करा.
३. कामगिरीचे मूल्यमापन ही संकल्पना स्पष्ट करून कामगिरी मूल्यमापनाच्या विविध पद्धती स्पष्ट करा.

किंवा

३. कारखाण्यातील सुरक्षिततेच्या विविध उपाय योजना यावर विस्तृत टिप लिहा.
४. वेतन व्यवस्थापन म्हणजे काय ? संघटनेमध्ये वेतन विषयक धोरण ठरविण्यासाठी मार्गदर्शक तत्वे स्पष्ट करा.

किंवा

४. अभिप्रेरण म्हणजे काय ? अभिप्रेरणेचे विविध सिद्धांत स्पष्ट करा.

५. टिपा लिहा (कोणत्याही चार) :

- अ) गुणवत्ता मंडळे
ब) स्वेच्छा निवृत्ती योजना
क) कर्मचारी संघटनेची बदलती भूमिका
ड) हॉथ्रोन प्रयोग
ई) कामाचे लवचिक तास
फ) कॉझेन.



[3770] – 28

M.Com. (Part – II) (Optional) Examination, 2010
Gr. E : Secretarial Practice and Company Management
Paper – III : WORLD TRADE ORGANISATION
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

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

1. Explain the structure and working of W.T.O.

OR

1. Comment on the measures taken by the W.T.O in favour of under developed countries.

2. Discuss in detail anti-dumping agreements.

OR

2. What is 'Dumping' ? Explain effects of dumping on importing and exporting country.

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

a) W.T.O. Accession.

b) U.R. Agreement and India.

c) Role of India in W.T.O.

d) Potentially sick company.

e) Objects of SICA.

f) Board for Industrial and Financial Reconstruction (BIFR).

4. Explain the role of B.I.F.R. in Amalgamation of sick companies. What is the declaration by B.I.F.R. before ordering Amalgamation ?

OR

4. Define 'Amalgamation' as per Income Tax Act ? Explain the provisions relating to unabsorbed losses and depreciation of amalgamating companies.

P.T.O



5. Write short notes on (any four)

- Sick Company.
- Jurisdiction and scope of SICA.
- Deduction in respect of profit of priority industries under Chapter VI – A of Income Tax Act.
- Scheme of Compromise between Banking Company and Creditors.
- Non Banking Companies.
- Powers of RBI regarding Amalgamation of Banking Companies.

मराठी रूपांतर

- सूचना: i) सर्व प्रश्न सोडविणे आवश्यक आहे.
 ii) सर्व प्रश्नांना समान गुण आहेत.
 iii) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जागतिक व्यापार संघटनेची संरचना आणि कामकाज स्पष्ट करा.

किंवा

अविकसित देशांसाठी जागतिक व्यापार संघटनेने मोजलेल्या उपायांवर टिप्पणी करा.

2. डम्पिंग प्रतिबंधात्मक ठरावांवर सविस्तर चर्चा करा.

किंवा

‘डम्पिंग’ म्हणजे काय ? डम्पिंगचे आयात व निर्यात करणऱ्या देशावर होणारे परिणाम स्पष्ट करा.

3. टीपा लिहा (कोणत्याही चार)

- जागतिक व्यापार संघटन अधिकार प्राप्ती (अॅक्सेशन).
- यु. आर. ठराव आणि भारत.
- जागतिक व्यापार संघटनेतील भारताची भूमिका.
- आजारसदृश्य कंपनी.
- एस्. आय. सी. ए. ची उद्दिष्ट्ये.
- औद्योगिक आणि वित्तीय पुनर्रचना मंडळ.



4. आजारी कंपन्यांच्या एकत्रिकरणामध्ये औद्योगिक वित्तीय व पुनर्रचना मंडळाची (BIFR) ची भूमिका स्पष्ट करा.

BIFR चे एकत्रिकरणाचा आदेश देण्यापूर्वीचे निवेदन म्हणजे काय ?

किंवा

आयकर कायद्याप्रमाणे 'एकत्रीकरणाची' व्याख्या द्या. एकत्रिकरण होणाऱ्या कंपन्यांचा तोटा आणि घसारा याबाबतच्या तरतुदी स्पष्ट करा.

5. टीपा लिहा. (कोणत्याही चार)

अ) आजारी कंपनी.

ब) एस्. आय. सी. ए. ची न्यायकक्षा आणि व्याप्ती.

क) आयकर कायद्यांतर्गत प्राधान्यप्राप्त उद्योगांना मिळणाऱ्या नफ्यासंबंधीच्या वजावटी.

ड) बँकिंग कंपनी आणि सावकार यांच्यातील तज्जोडीची योजना.

इ) बँकेत्तर कंपन्या.

फ) बँकिंग कंपन्यांच्या एकत्रिकरणासंबंधी भारतीय रिझर्व्ह बँकेचे अधिकार.



M.Com. (Part – II) Examination, 2010
(Optional)
Gr-F : CO-OPERATION AND RURAL DEVELOPMENT
(Special Paper – III)
Co-operative Credit and Banking System
(2002 Pattern) (Old)

Time : 3 Hours

Max. Marks : 100

N.B. : i) All questions are compulsory.
ii) All questions carry equal marks.

1. Explain the credit needs in rural economy. Critically evaluate development of Co-operative Credit in India since 1981.

OR

Explain the co-operative credit structure in India. State the importance of linking of Co-operative credit with co-operative marketing.

2. Explain the role of District Central Co-operative Banks in Agricultural Credit since 1981. State their drawbacks.

OR

Evaluate the role of Reserve Bank of India in Co-operative Credit Structure.

3. Describe the role of NABARD in mobilising the funds in rural economy.

OR

Explain the progress and problems of Urban Co-operative Banks in India.



4. Evaluate the problem of overdues in co-operative credit organisation in India.

OR

Give a brief account of working and progress of Primary Co-operative Credit Societies in India.

5. Write short notes (any four) :

- a) State Co-operative Banks
- b) Bye Laws of Co-operatives
- c) Priority sector schemes of advances.
- d) Land Development Banks.
- e) Role of Registrar of Co-operatives.
- f) Commercial Banks and mobilisation of funds in rural area.

मराठी रूपांतर

सूचना : i) सर्व प्रश्न अनिवार्य आहेत.

ii) सर्व प्रश्नांना समान गुण आहेत.

iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. ग्रामीण अर्थव्यवस्थेतील कर्ज पुरठ्याची गरज स्पष्ट करा. १९८१ पासून भारतातील सहकारी पतपुरवठ्याच्या विकासाचे टीकात्मक परिक्षण करा.

किंवा

भारतातील सहकारी पतव्यवस्थेची रचना स्पष्ट करा. सहकारी परव्यवस्थेची सहकारी विपणन व्यवस्थेशी जुळणीचे महत्व सांगा.



२. १९८१ पासून शेती पतपुरवठ्यातील जिल्हा मध्यवर्ती सहकारी बँकाची भूमिका स्पष्ट करा. त्यांचे दोष कोणते आहेत ?

किंवा

सहकारी पतरचनेतील भारतीय रिझर्व्ह बँकेच्या भूमिकेचे परिक्षण करा.

३. ग्रामिण अर्थव्यवस्थेत निधी गतीशिलतेमधील नाबार्डच्या (NABARD) भूमिकेचे वर्णन करा.

किंवा

भारतातील नागरी सहकारी बँकाची प्रगती व समस्या स्पष्ट करा.

४. भारतातील सहकारी पत संघटनेतील कर्ज थकबाकीच्या समस्येचे मूल्यमापन करा.

किंवा

भारतातील प्राथमिक सहकारी पतसंस्थांच्या कार्याचा आणि प्रगतीचा थोडक्यात आढावा द्या.

५. थोडक्यात टीपा लिहा (कोणत्याही चार) :

- अ) राज्य सहकारी बँका.
- ब) सहकारी संस्थांचा उपविधी.
- क) प्राधान्य क्षेत्र अग्रिमे योजना.
- ड) भूविकास बँका.
- इ) सहकारी संस्था निबंधकाची भूमिका.
- फ) व्यापारी बँका आणि ग्रामिण भागातील निधीची गतिशिलता.



[3770] – 3

M.Com. (Part – I) Examination, 2010
Gr.A - ADVANCED ACCOUNTING AND TAXATION
(Paper – I) : Advanced Accounting (Old Pattern)
(Optional Paper) (2002 Pattern)

Time: 3 Hours

Max. Marks: 100

Instructions : 1) All questions are **compulsory** and carry **equal** marks.
 2) Use of calculator is **allowed**.

1. Write short notes on **any four** of the following :
 - 1) Inflation Accounting
 - 2) Concept of Accounting Theory
 - 3) Role of computer in Accounting
 - 4) Advantages of Human Resource Accounting
 - 5) Methods of Valuation of Brand
 - 6) Social Accounting
 - 7) Purpose of valuation of shares and goodwill.
2. The following is the Balance sheet of H Ltd., A Ltd. and B Ltd. as on 31st March, 2008.

Balance Sheet as on 31st March, 2008

Liabilities	H. Ltd. Rs.	A Ltd. Rs.	B Ltd. Rs.	Assets	H. Ltd. Rs.	A Ltd. Rs.	B Ltd. Rs.
Share Capital	10,00,000	5,00,000	2,00,000	Fixed Assets	6,00,000	3,00,000	1,50,000
Reserves	1,50,000	1,50,000	1,20,000	Current Assets :			
				Stock	4,00,000	3,80,000	3,00,000
P & L A/c	2,50,000	3,00,000	1,20,000	Debtors	1,50,000	2,20,000	1,00,000
Creditors	3,00,000	2,00,000	1,30,000	Bank	50,000	30,000	20,000
				Shares in 'A' Ltd.	5,00,000	—	—
				Shares in 'B' Ltd.	—	2,20,000	—
	17,00,000	11,50,000	5,70,000		17,00,000	11,50,000	5,70,000

P.T.O.



H Ltd. purchased 90% shares in A Ltd. when latter's credit balance of Profit and Loss A/c was Rs. 80,000 and Reserve of Rs. 60,000.

A Ltd. purchased 80% shares in B Ltd. when B Ltd had Rs. 20,000 in Reserve and Rs. 30,000 as credit balance in Profit and Loss A/c.

H Ltd. and A Ltd. acquired shares in subsidiaries on the same date.

Prepare the Consolidated Balance Sheet of 'H' Ltd. as on 31st March 2008.

OR

2. From the following details prepare General Ledger Adjustment A/cs and the Debtors and Creditors Ledger Adjustment Account under Self Balancing System as on 31st March, 2004.

Debtors on 1-4-2003 (Dr.) Rs. 34,650 ; (Cr.) Rs. 440.

Creditors on 1-4-2003 (Cr.) Rs. 54,616 ; (Dr.) Rs. 208.

Particulars	Rs.
Credit purchases	50,400
Credit sales	56,000
Credit purchase returns	1,428
Cash paid to creditors	25,400
B/R received	18,600
B/R dishonoured	400
Bill payable accepted	14,800
Discount allowed to debtors	430
Discount allowed to debtors later on disallowed	200
Cash received from debtors`	17,400
Discount allowed to creditors	2,040
Postage charged to Debtors	50
Transfer from creditors ledger to debtors ledger	24,840
Cash purchases	8,000
Cash sales	16,000
Bad debts written off	430
Provision for doubtful debts	1,030



3. Uptodate Ltd. has agreed to acquire the goodwill and assets (except stock) of Slowdown Ltd. as on 31st March, 2002 on which date the Balance sheet of Slowdown was as under :

Balance Sheet as on 31st March, 2002

Liabilities	Rs.	Assets	Rs.
Authorised and Issued		Fixed Assets :	
Capital :		Goodwill	20,000
20,000 8% Cum. Pref.		Freehold property	80,000
shares of Rs. 10 each	1,60,000	Machinery	80,000
Reserve	43,000	Current Assets :	
9% Debenture 60,000	60,000	Stocks	30,000
Current liabilities and Provisions	57,000	Investments	40,000
		Sundry Debtors	50,000
		Bank Balance	20,000
	3,20,000		3,20,000

The consideration for acquisition agreed was as under :

- Discharge of 9% Debenture @ 10% premium by issue of 12% Debenture in Uptodate Ltd.
- Issue of 3 shares of Rs. 10 each in Uptodate Ltd. at market price of Rs. 12 for every 2 shares of Slowdown Ltd.
- Payment of Rs. 2.50 in cash for each share in Slowdown Ltd.
- Acquisition expenses of Rs. 3,000 to be met by Uptodate Ltd.

Slowdown Ltd. sold its stock (which was not taken over) Rs. 32,000 and one third of the shares received from Uptodate Ltd. @ Rs. 12.50 each. Current liabilities and provisions (which are also not taken over) were settled of Rs. 55,000. Before the final liquidation it also declared a dividend of Rs. 12.50.



Uptodate Ltd. Valued freehold property at Rs. 1,20,000; machinery at Rs. 75,000; Investment at 10% increase and Sundry Debtors at 10% less.

You are required to give

- 1) Ledger Account to close the books of Slowdown Ltd.
- 2) Opening journal entries in the books of Uptodate Ltd.

OR

The business of Rundown Ltd. was being carried on continuously at losses. The following are the extracts from the Balance sheet of the company as on 31st March, 2008.

Liabilities	Rs.	Assets	Rs.
Authorised, Issued		Goodwill	50,000
and subscribed capital :		Plant	3,00,000
30,000 equity share		Loose Tools	10,000
of Rs. 10 each fully		Debtors	2,50,000
paid	3,00,000	Stock	1,50,000
2000, 8% Cumulative		Cash	10,000
Preference share of Rs. 100		Bank	35,000
each fully paid	2,00,000	Preliminary Expenses	5,000
Share premium	90,000	Profit and Loss A/c	2,00,000
Unsecured loan (from director)	50,000		
Sundry creditors	3,00,000		
Outstanding Expenses			
(Including Directors			
remuneration Rs. 20,000)	70,000		
	10,10,000		10,10,000

(Note : Dividends on cumulative preference shares in arrears for 3 years)



The following scheme of reconstruction has been agreed upon and duly approved by the 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.
- 3) Preference shareholders agree to reduce their claim by $\frac{1}{5}$ in consideration of which 8% preference shares are to be converted into 9% preference shares.
- 4) Sundry creditors agree to reduce their claim by $\frac{1}{5}$ in consideration of their getting shares of Rs. 35,000 out of the surrendered equity shares.
- 5) Directors agree to forego the amounts due on account of unsecured loan and Directors' remuneration
- 6) Surrendered shares not otherwise utilized to be cancelled.
- 7) The assets to be reduced as under :
Goodwill by Rs. 50,000, plant by Rs. 40,000, Tools by Rs. 8,000.
Sundry Debtors by Rs. 15,000 and stock by Rs. 20,000.
- 8) Any surplus after meeting the losses should be utilised 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 for increasing the working capital. The issue was fully subscribed and paid up.
- 11) Authorised 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.

You are required to pass the journal entries for giving effect to the above arrangement and also to draw up the resultant Balance Sheet of the company.



4. Shri Akshay is appointed liquidator of Sun Co. Ltd. in voluntary liquidation on 1st July 2008. The following balances are extracted from the books on that date :

Liabilities	Rs.	Assets	Rs.
24,000 shares of		Machinery	45,000
Rs. 5 each	1,20,000	Leasehold properties	60,000
Reserve for Bad debts	15,000	Stock in Trade	1,500
Debenture	75,000	Book Debts	90,000
Bank overdraft	27,000	Investment	9,000
Liabilities for purchases	30,000	Call in Arrears	7,500
		Cash in hand	1,500
		Profit and Loss A/c	52,500
	2,67,000		2,67,000

You are required to prepare a Statement of Affairs for the meeting of Creditors.

The following assets are valued as under :

Machinery Rs. 90,000 ; Leasehold properties Rs. 1,09,000;

Investment Rs. 6,000 ; Stock in trade Rs. 3,000.

Bad debts are Rs. 3,000 and doubtful debts are Rs. 6,000 which are estimated to realise Rs. 3,000. The Bank overdraft is secured by deposit of title deeds of leasehold properties. Preferential creditors are Rs. 1,500, telephone rent outstanding Rs. 120.



5. From the following particulars relating to Deenanath Charitable Hospital, Pune prepare :

A) Receipts and Payment Account for the year ended 31st March, 2008 and

B) Balance sheet as on 31st March, 2008.

Expenditure	Rs.	Income	Rs.
To Medicines consumed	29,980	By subscriptions	56,000
To Honorarium to Doctors	12,000	By Donations	9,500
To Salaries	27,500	By Interest on investment	
To Printing and stationery	1,100	@ 11% p.a	11,000
To Electricity	475	By Income from Film show	
To Rent	6,000	Proceeds	11,450
To Dep. on Furniture	2,100	Less : Expenses	<u>780</u>
To Dep. on Equipments	3,250		10,670
To Surplus	4,765		
	<u>87,170</u>		<u>87,170</u>

Particulars	On 01-04-2007 Rs.	On 31-03-2008 Rs.
1) Subscription due	120	160
2) Subscription received in advance	64	100
3) Electricity bill unpaid	92	115
4) Stock of Medicine	7,820	9,750
5) Value of equipments (Estimated)	11,600	13,900
6) Furniture and fixtures	21,000	18,900
7) Land	—	10,000
8) Interest accrued on investment		
in 11% Deb. costing Rs. 1,02,500	3,750	3,750
(Face value Rs. 1,00,000)		
9) Cash in hand	340	160
10) Cash at Bank	9,000	?



[3770] – 30

M.Com. (Part – II) (Optional) Examination, 2010
Gr-G : ADVANCED BANKING AND FINANCE
Paper – III : Foreign Exchange and International Finance
(Old) (2002 Pattern)

Time: 3 Hours

Max. Marks : 100

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. What is foreign exchange market ? What is the role played by various participants in the foreign exchange market ?

OR

Who is a Non-Resident Indian (NRI) ? Explain the different types of foreign exchange accounts.

2. i) Distinguish between Current Account convertibility and Capital Account convertibility.
ii) Explain the mechanism of export letter of credit.

OR

Explain the determinants of foreign exchange rate.

3. i) What is exchange control ?
ii) Explain three provisions of Foreign Exchange Management Act (FEMA), 1999.

OR

- i) What is Gold Standard ?
ii) Discuss the features and weaknesses of Bretton Woods System.
4. Explain the objectives and functions of International Bank for Reconstruction and Development (IBRD).

OR

Explain the organisation and functions of International Monetary Fund.

P.T.O.



5. Write notes on (any two) :

- a) Credit cards
- b) Floating exchange rate
- c) Export Credit and Guarantee Corporation (ECGC)
- d) Asian Development Bank (ADB).

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. परकीय विनिमय बाजार म्हणजे काय ? परकीय विनिमय बाजारातील विविध सहयोगी काय भूमिका बजावतात ?

किंवा

अनिवासी भारतीय म्हणजे कोण ? परकीय विनिमय खात्यांचे वेगवेगळ्या प्रकार स्पष्ट करा.

2. i) चालू खात्यावरील परिवर्तनीयता आणि भांडवली खात्यावरील परिवर्तनीयता यातील फरक सांगा.

ii) निर्यात पतपत्रांची यंत्रणा स्पष्ट करा.

किंवा

परकीय विनिमय दर ठरविणारे घटक सांगा.

3. i) विनिमय नियंत्रण म्हणजे काय ?

ii) परकीय विनिमय व्यवस्थापन कायदा, 1999, यातील तीन तरतूदी स्पष्ट करा.

किंवा

i) सुवर्ण परिमाण म्हणजे काय ?

ii) ब्रेटन वूडसू पद्धतीची वैशिष्ट्ये व दोषांची चर्चा करा.



4. आंतरराष्ट्रीय पुनर्रचना व विकास बँकेची उद्दिष्टे आणि कार्ये स्पष्ट करा.

किंवा

आंतरराष्ट्रीय नाणेनिधीचे संघटन व कार्ये स्पष्ट करा.

5. टिपा लिहा (कोणत्याही दोनवर) :

अ) क्रेडिट कार्ड्स

ब) तरते विनिमय दर

क) निर्यात पत आणि हमी महामंडळ

ड) अशियाई विकास बँक.



[3770] – 32

M.Com. (Part – II) (Optional) Examination, 2010
ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Paper – IV) Research Methodology and Case Studies in Cost Accounting
(Old) (2002 Pattern)

Time: 3 Hours

Max. Marks : 100

SECTION – I
(Research Methodology)

Note : All questions are compulsory.

1. What do you mean by 'Research' ? Explain the various types of 'Research'. 15

OR

Explain the term 'Hypothesis'. State the types of hypothesis. 15

2. Explain the methods used for collection of Primary Data for research. 15

OR

Explain the various statistical tools used for research. 15

3. Write short notes on (**any four**) : 20

- a) Basic Research
- b) Exploratory Research
- c) Interview Techniques – a method of data collection
- d) Research Design
- e) Areas of research in Cost Accounting
- f) Qualities of researcher.

P.T.O.



SECTION – II
(Case Studies)

Note : Both the cases are compulsory.

4. You have been retained by your client, (which is a small fabrication unit with annual turnover of around 2 crores) to develop material procurement system on scientific basis. Design the system along with design of all the necessary documents involved in the system. Make logical assumptions. 25
5. The Managing Director of your company has asked you as a Cost Consultant
- to investigate into the causes of Idle Time.
 - to work out the monetary loss on account of Idle Time and
 - to suggest suitable measures to avoid idle time

Write a suitable report to be submitted to the Managing Director. Make logical assumptions. 25



[3770] – 33

M.Com. (Part – II) (Optional) Examination, 2010
Business Practice and Environment
ENTREPRENEURSHIP DEVELOPMENT
(Paper – IV) Research Methodology and Case Study
(2002 Pattern) (Old)

Time: 3 Hours

Max. Marks : 100

Instructions : 1) *All questions in Section I are compulsory. Attempt any two questions from Section II.*
2) *Figures to the right indicate full marks.*

SECTION – I

1. What do you mean by 'research' ? Explain the utility of research. **16**

OR

"A good researcher must have certain qualities". Justify this statement with appropriate examples. **16**

2. Write a detailed note on primary and secondary data by explaining sources of it. **16**

OR

Explain in detail the research process. **16**

3. Write short notes on (**any three**) : **18**

- a) Limitations of social research
- b) Advantages of interview method
- c) Importance of hypothesis in social research
- d) Different types of graphs
- e) Main parts of statistical table.

P.T.O.



SECTION – II

4. Shashank and Subodh met while working at Educational Disc Promotion Co. Shashank was in-charge of editorial and production. Subodh was handling marketing and administration. Both decided to start their own company. Shashank decided to look after marketing and Subodh became in-charge of production and public relations.

The partnership became the perfect partnership and everything was going well. As the time went by, Subodh wanted to do some more ‘creative’ job. Hence, he continued to spend his most of the time in producing educational disks rather than looking for new business.

Shashank’s loyalty to Subodh made him blind and because of the friendship, he trusted that Subodh was taking care of his side of the business.

However, Subodh was not very good at the task he had taken on. He made mistakes that reduced expected profits. He was not making new sales contacts. If that were not enough, he was letting his friend down and Subodh began to avoid talking to Shashank. He stopped coming into the office and finally he stop returning phone calls. By the time Shashank realised what was happening to the business, it was too late. Shashank was left with more than Rs. 5,00,000 unpaid bills and other debts. And there was final message on the answering machine from Subodh– “I’m moving out of town and I’ll be back after two months”.

It took Shashank three years to come out of the financial mess and get his new company up and running successfully.

- 1) How could Shashank and Subodh have avoided problems that led to the end of their partnership ? 13
- 2) Why is this situation a good example of the difficulty in maintaining partnership between friends ? 12

5. Damini was the first child of the middle-class family of Pune and very enterprising since her childhood. She took very active part in different extra-curricular activities like drama, debating and sports in school days. She was also good at cooking and she used to take part in cooking competitions and won many prizes. Due to financial difficulties of the family she did part time job as a receptionist in the local hospital.

After passing the HSC examination she opted for science course in one of the reputed colleges in the city, however due to her mother’s ill health she had to look



after her family, hence, she cancelled her regular admission and joined Tilak Maharashtra Vidyapeeth and she became an Art Graduate.

After obtaining B.A. degree she accepted petty clerical jobs but she was not happy with the salary and nature of routine work. She wanted to do some creative work. She discussed her problem with her friends and parents. Finally she decided to convert her hobby into business.

She started accepting small orders of catering in local area. She realised that there was a lot of scope for catering business in the market. Hence, she decided to expand her activities. Therefore, she wanted to purchase more utensils, mixer, grinder and other things. She approached the bankers and they asked her to submit project Report.

Questions :

- 1) Describe the qualities which were responsible for making Damini an entrepreneur. 5
 - 2) What marketing strategy should be followed to expand her business ? 5
 - 3) In your opinion what are the strengths and weakness of catering business ? 5
 - 4) Describe the contents of Damini's Preliminary project report. 10
6. Mrs. Smita Tardalkar is a housewife-turned entrepreneur through sheer determination and hard work. Her husband, a mechanical engineer by profession, had spent a number of years in Libiya in senior positions which had earned him and Mrs. Tardalkar many helpful friends.

Mr. Tardalkar returned to India in 2004 and started his consultancy work here. However, in 2006 Mr. Tardalkar met with a major accident and this brought about a complete change in Mrs. Tardalkar's life style. She was quick to realise that she could no longer be content with remaining as a housewife, she would need to do something to increase the family income.



She showed a good bit of business acumen in deciding to make use of her contacts in Libiya and go in for exports. She had known a good number of Indian families there and had known their requirements and tastes. The first thing that struck her was that a great demand existed among the Indians settled down there for greeting cards for various festivals and occasions. This is how she started her career in exports and so was born Dhruv Export Corporation in 2006.

Soon Mrs. Tardalkar added on other items in her export list to Libiya, more notable among those being the calendars displaying wild life and some brass items. She later found a good market for terracotta murals and decorative pots.

Her success in exports to Libiya gave her the confidence to expand her activities in other countries where her relatives were settled.

Currently, Mrs. Tardalkar has a turnover of about Rs. 12 lakhs, working almost alone, her youngest daughter does help her in various activities. However, her major forte has been her personal contacts. She keeps going abroad for renewing her contacts and promoting her exports. Her latest thrust is in Australia and she hopes to push in a number of items there in the not too distant future. While she does the paper work herself, she has left the packing and forwarding to professionals in the field. She is full of self-confidence and plans to expand her exports on a much bigger scale.

Questions :

- 1) Identify the causes responsible for Mrs. Tardalkar to become an entrepreneur and the contributing factors for her success in venture. **13**
- 2) Examine the opportunities linked with her qualities as a woman entrepreneur. **12**



मराठी रूपांतर

सूचना : १) विभाग १ मधील सर्व प्रश्न सोडविणे आवश्यक आहे. विभाग २ मधील कोणतेही दोन प्रश्न सोडवा.

२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

विभाग – १

१. 'संशोधन' म्हणजे काय ? संशोधनाची उपयुक्तता स्पष्ट करा. १६

किंवा

“चांगल्या संशोधकाकडे ठराविक गुणवत्ता असल्याच पाहिजेत”, सुयोग्य उदाहरणांसह हे विधान स्पष्ट करा. १६

२. प्राथमिक तथ्ये (primary data) आणि द्वितीय तथ्ये यावर (secondary data) त्यांचे स्रोत स्पष्ट करून सविस्तर टीप लिहा. १६

किंवा

संशोधन प्रक्रिया सविस्तरपणे लिहा.

३. थोडक्यात टीपा लिहा (कोणत्याही तीन) : १८

- अ) सामाजिक संशोधनाच्या समस्या
- ब) मुलाखत पद्धतीचे फायदे
- क) सामाजिक संशोधनात गृहितकांचे (hypothesis) महत्व
- ड) आलेखांचे (graphs) विविध प्रकार
- इ) संख्याशास्त्रीय तक्त्याचे मुख्य भाग.

विभाग – २

४. एज्युकेशनल डिस्क प्रॉडक्शन कंपनीत काम करीत असतांना शशांक आणि सुबोध एकमेकांना भेटले. शशांक हा संपादकीय आणि उत्पादन ह्या दोन गोष्टींचा प्रमुख होता. सुबोध विपणन आणि प्रशासन हाताळत होता. दोघांनी मिळून त्यांची स्वतःची कंपनी स्थापन करण्याचे ठरविले. शशांकने विपणन बघायचे ठरले तर सुबोध बनला उत्पादन आणि जन-संपर्क प्रमुख.

ही भागीदारी अगदी सुयोग्य भागीदारी झाली, आणि सर्व काही छान चालले होते. कालांतराने सुबोधला असे वाटायला लागले की काहीतरी सर्जनशील (Creative) काम आपण करावे. म्हणून नवीन व्यवसाय मिळविण्याऐवजी त्याने त्याचा अधिकाधिक वेळ शैक्षणिक डिस्क तयार करण्यावर खर्च करणे चालू केले. सुबोधवरील निष्ठेने शशांकला अंध बनविले होते आणि मैत्रीमुळे त्याने सुबोधवर असा विश्वास ठेवला की तो त्याची व्यवसायाची बाजू व्यवस्थित सांभाळत आहे.



मात्र, सुबोधने जे काम स्वीकारले होते त्यात तो एवढा पारंगत नव्हता, त्याने केलेल्या चुकांमुळे त्यांच्या अपेक्षित नफ्यामध्ये घट झाली. तो विक्रीसाठी नवे संबंध निर्माण करीत नव्हता. एवढे पुरेसे नव्हते म्हणून की काय, सुबोध त्याच्या मित्राचा अपमान करायला लागला आणि सुबोधशी बोलणेसुद्धा टाळायला लागला. त्याने कार्यालयात येणे थांबविले आणि सरतेशेवटी तर त्याने दूरध्वनीळा प्रतिसाद देणेसुद्धा बंदकेले. व्यवसायात नेमके काय चालले आहे, हे शशांकला कळेपर्यंत बराच उशीर झालेला होता. आता शशांककडे ५,००,००० रुपयांपेक्षा जादा रकमेची अदा न केलेली बीले आणि अन्य देणी राहिली. आणि सुबोधकडून शेवटी आन्सरिंग मशिनवर पुढील संदेश होता – “मी शहराबाहेर जात आहे आणि मी दोन महिन्यांनंतर परत येईन”.

ह्या सर्व आर्थिक गोंघळातून बाहेर यायला आणि कंपनी वर थेऊन यशस्वीपणे चालायली लागण्यासाठी शशांकला तीन वर्षे लागलीत.

प्रश्न :

- १) ज्या समस्यांमुळे भागीदारी संपुष्टात आली ते शशांक आणि सुबोध कसे टाळू शकते असते ? १३
- २) मित्रांमध्ये आपापसात भागीदारी करण्यातील अडचणींचे, ही परिस्थिती म्हणजे उत्तम उदाहरण का आहे ? १२

५. दामिनी ही पुण्यातील मध्यमवर्गीय कुटुंबातील सर्वात मोठी मुलगी होती. लहानपणापासून ती सतत उद्योगी होती. शाळेमध्ये अभ्यासेतर उपक्रमात म्हणजे नाट्य, खेल, इ.मध्ये ती उत्साहाने भाग घेत असे. स्वयंपाक व खाद्यपदार्थ करण्याची आवक व कौशल्य तिच्याकडे होते, खाद्यपदार्थ करण्याच्या स्पर्धात ती भाग घेते असे व त्यात मिला पारितोषिके मिळाली होती. घरातील आर्थिक अडचणीमुळे ती स्थानिक दवाखान्यात स्वगतिकेचे काम करील असे.

१२ वी उत्तीर्ण झाल्यावर, शहरातील एका प्रसिद्ध महाविद्यालयात तिने विज्ञान शाखेत प्रवेश घेतला होता. परंतु आईच्या आजारपणामुळे आपला विज्ञानशाखेचा प्रवेश तिने रह केला आणि टिळक महाराष्ट्र विद्यापीठात कला शाखेत तिने प्रवेश घेतला आणि ती कला शाखेची पदवीधर झाली.

बी.ए. झाल्यावर तिने छोट्या छोट्या नोकऱ्या केल्या परंतु मिळणारा पगार व कामाच्या स्वरूपामुळे ती फारशी समाधानी नव्हती, तिला काही सर्जनशील काम करण्याची इच्छा होती. तिने आपले पालक व मित्र यांच्याबरोबर चर्चा केली आणि शेवटी आपल्या छंदाचे व्यवसायात रूपांतर करण्याचे ठरविले.

स्थानिक परिसरात खाद्यपदार्थ तयार करून पुरविण्याच्या ऑर्डर ती घेऊ लागली. या व्यवसायाला बाजारात मोठी संधी आहे हे तिच्या लक्षात आले म्हणून हा व्यवसाय वाढविण्याचे तिने ठरविले. म्हणून तिला भांडी, मिक्सर, ग्राईंडर, इ. वस्तू खरेदी करायच्या होत्या ती बँकेत कर्ज घेण्यासरती गेली व तेथे बँकेने प्रकल्प अहवाल मागितला.

प्रश्न :

- १) दामिनीच्या कोणत्या गुणांमुळे ती उद्योजक झाली हे स्पष्ट करा. ५
- २) स्वतःचा व्यवसाय वाढविण्यासाठी, विक्री व विपणन या संदर्भात कोणती व्यूहरचना तिने केली पाहिजे ? ५
- ३) खाद्यपदार्थ करून विकण्याच्या व्यवसायाची बलस्थाने व कमकुवत बाजू कोणत्या आहेत असे तुम्हाला वाटते ? ५
- ४) दामिनीच्या प्राथमिक प्रकल्प अहवालातील मुद्द्यांचे स्पष्टीकरण द्या. १०



६. सौ. स्मिता तारदाळकर ह्या केवळ इच्छाशक्ती आणि उदंड कष्ट यांच्या साहाय्याने गृहिणीच्या उद्योजक बनलेल्या आहेत. त्यांचे पती पेशाने मेकॅनिकल इंजिनियर असून त्यांनी लिबियामध्ये वरीष्ठ पदांवर अनेक वर्षे काम केले. यातूनय श्री. व.सौ तारदाळकर यांनी अनेक उपयोगी मित्र लाभले.

श्री. तारदाळकर २००४ मध्ये भारतात परतले आणि त्यांनी सल्लासेवा व्यवसाय येथे सुरू केला. परंतु २००६ मध्ये श्री. तारदाळकरांना मोठा अपघात झाला आणि ह्यामुळे सौ. तारदाळकरांच्या जीवनशैलीत संपूर्ण बदल घडून आला. त्यांना फार लवकर कळून चुकले की त्या केवळ गृहिणी म्हणून राहू शकणार नाहीत; कुटुंबाचे उत्पन्न वाढविण्यासाठी त्यांना काही तरी करावेच लागेल.

लिबियातील त्यांचे संबंध वापरून निर्मात करण्याचा निर्णय घेण्याचे व्यावसायिक चातुर्य त्यांनी दाखविले. त्यांना तेथील अनेक भारतीय कुटुंबे ठाऊक होती, त्यांच्या गरजा आणि आवडीनिवडी त्यांना ठाऊक होत्या. त्यांना पहिली कोणतीगोष्ट अत्यंत तीव्रतेने जाणवली असेल तर ती ही की परदेशात स्थायिक झालेल्या भारतीयांची विविध सण आणि प्रसंग यासाठी शुभेच्छा-पत्रांची मोठी मागणी आहे. अशा पद्धतीने त्यांनी त्यांचा निर्मात व्यवसाय सुरू केला आणि २००६ मध्ये ध्रुव एक्स्पोर्ट रेशनची स्थापना झाली.

लिबियाला निर्यात करावयाच्या वस्तूंमध्ये सौ. तारदाळकरांनी आणखी भर घातली. त्यामध्ये विशेष उल्लेखनीय वस्तू म्हणजे वन्य जीवन दर्शविणारी कॅलेंडर्स आणि पितळ यांच्या वस्तू. त्यानंतर त्यांना असे आढळले की टेराकोटा म्युरल्स आणि शोभिवंत भांडी यांना मोठी बाजारपेठ आहे.

लिबियात निर्यात करण्यात मिलालेल्या यशाने त्यांना आत्मविश्वास आला की ज्या अन्य देशात त्यांचे नातेवाईक स्थायिक झालेले आहेत त्या देशातसुद्धा त्या त्यांचा व्यवसाय वाढवू शकतात.

सध्या सौ. तारदाळकरांची उलाढाल १२ लाख रुपयांची आहे; जवळजवळ त्या एकय्याच काम करतात. त्यांची मुलगी त्यांना विविध उपक्रमात मदत करते. मात्र, त्यांचा मुख्य आधार आहे तो त्यांचे व्यक्तिगत संबंध. हे संबंध वृद्धिंगत करण्यासाठी आणि निर्यात वृद्धीसाठी त्या परदेशी जात असतात. त्यांचा अलीकडील भर हा ऑस्ट्रेलियावर आहे आणि फारच नजीकच्या भविष्यात त्या तेथे अनेक वस्तू विकू शकतील अशी त्यांना आशा आहे.

त्या स्वतःच कागदपत्रांचे काम सांभाळतात; संवेष्टण आणि माल पाठविणे ही कामे मात्र त्यांनी त्या क्षेत्रातील व्यावसायिकांवर सोपविलेली आहेत. त्यांना संपूर्ण आत्मविश्वास आहे आणि फार मोठ्या प्रमाणावर निर्यात करण्याची त्यांची योजना आहे.

प्रश्न

१) सौ. तारदाळकर उद्योजक होण्यामागील कारणे शोधून काढा आणि त्यांच्या व्यवसायात त्यांना यश मिळण्यासाठी कारणीभूत घटक कोणते ते सांगा.

१३

२) महिला उद्योजक म्हणून असलेल्या त्यांच्या गुणवत्ता विचारात घेऊन त्यांच्याशी संबंधित व्यवसाय संधी कोणत्या ते सांगा.

१२

M.Com. (Part – II) (Optional) Examination, 2010
BUSINESS ADMINISTRATION (2002 Pattern)(Old)
(Paper – IV)
Research Methodology and Case Study

Time : 3 Hours

Max. Marks : 100

- N.B. :** i) *Section – I belongs to Research Methodology and Section – II Case Study.*
ii) *Section – I and Section – II carries fifty 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)

1. Explain various stages in the Research Process. (16)

OR

What is Research Report ? Describe the objectives and contents of Research Report.

2. What is 'Questionnaire' ? Describe the features of good questionnaire. (16)

OR

Explain the role and importance of primary data in the Research.

3. Write short notes on (any 3) : (18)

- a) Classification and codification
- b) Hypotheses
- c) Role of Computer in Research
- d) Qualities of good Researcher
- e) Interview Technique
- f) Random sampling.



SECTION – II
(Case Study)

4. Describe various types of cases. (10)

OR

State the advantages and limitations of case study method.

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

- A) **Case No. 1 :** (20)

Job Satisfaction

Sanjay had prospered fairly well in his service and had a reasonably good pay and status. He, however started feeling clamped when the Boss's young son joined the business and started interfering with the day-to-day work of senior officers. He also felt that for proper development, his skills demanded a wider field, which would not be available under the boss's son.

He toyed with the idea of standing on his own legs. As a result of discussion with friends, he picked out one friend Bharat who was in more or less a similar situation. They together listed the alternatives before them as follows :

- A) To continue the status quo
- B) To seek other employment
- C) To join together to form a consultant firm
- D) To join together to form a small jobbing firm.

When they analysed the alternatives they felt that they had not got the finance or the 'influence' to insure a degree of confidence for success. At the same time, to continue as it was to count frustration and demoralisation.

Some Issues

- i) Analyse the case
- ii) Was the son introduced into the business after :
 - a) normal training.
 - b) appreciation of working situations.
- iii) Does this look like a real happening ?



B) Case No. 2 :

Promotions and Designations

A large industrial concern had to substitute a retiring General Manager. After considerable deliberations it was decided to take an inside man. For this purpose all seniormost people were considered and it was agreed to appoint a particular person as General Manager.

After about two years, one of the senior man raised the issue of his designation in relation to the promoted man. The promoted man naturally did not like it. But had no alternative as he felt the management wanted to satisfy the other man. Finally it was agreed to upgrade the designation of the other man and suitably qualify that of the promoted man.

Some Issues

- i) Could this have affected the loyalty or sincerity of the promoted man ?
- ii) Whether the original selection was faulty ?
- iii) Why did the promoted man not resign ?
- iv) Is this situation representative even in a small way of the Indian industrial climate ?

C) Case No. 3 :

(20)

You have been asked to look into the operations of a company which is in the business of repairing and overhauling automobiles. Current practices have led to an extreme amount of customer dissatisfaction due to very high waiting time, discourteous behaviour of work force with the clients, poor quality of workmanship. As a result the customers have started getting their maintenance service elsewhere. This operation is located in an environmentally alert community and they have also been complaining to the local municipal authority about operations and waste material and water disposed off, is causing lot of inconvenience in the locality. The owner wants your managerial advice for improving the effectiveness of system in operations. In this context how will you analyse the situation ?

What further information you may need ?



मराठी रूपांतर

- सूचना:** i) भाग I हा संशोधन पद्धतीशी संबंधित आहे आणि भाग II हा केस स्टडी चा आहे.
 ii) भाग I आणि भाग II हे प्रत्येकी ५० गुणांचे आहेत.
 iii) उजवीकडील अंक पूर्ण गुण दर्शवितात.
 iv) दोन्ही भागांची उत्तरे एकाच उत्तरपत्रिकेत लिहावित.

भाग – I (संशोधन पद्धती)

१. संशोधन प्रक्रियेतील विविध अवस्था स्पष्ट करा. (16)

किंवा

संशोधन अहवाल म्हणजे काय ? संशोधन अहवालाचे उद्देश आणि घटक विशद करा.

२. 'प्रश्नावली' म्हणजे काय ? आदर्श प्रश्नावलीची वैशिष्ट्ये विशद करा. (16)

किंवा

संशोधनामध्ये प्राथमिक तथ्याची भूमिका व त्याचे महत्व स्पष्ट करा.

३. थोडक्यात टीपा लिहा (कोणत्याही तीन) : (18)

- अ) वर्गिकरण आणि सांकेतिकीकरण
- ब) गृहीतकृत्य
- क) संशोधनामध्ये संगणकाची भूमिका
- ड) आदर्श संशोधकाची गुणवैशिष्ट्ये.
- इ) मुलाखत तंत्र
- फ) साधा नमुना.



भाग – II
(केस स्टडी)

४. केसेस चे विविध प्रकार विशद करा

(10)

किंवा

समस्या अभ्यास पद्धती (केस स्टडी) चे फायदे व मर्यादा सांगा.

५. खालीलपैकी कोणत्याही दोन केसेस सोडवा

अ) **केस नं 1 :**

(20)

कामा विषयी समाधान

श्री संजय आपल्या नोकरीत चांगला उत्कर्ष केला होता आणि त्याला चांगल्या प्रतिका हुद्दा व पगार होता. परंतु त्याच्या मालकाचा मुलगा व्यवसायात आल्यानंतर त्या मुलाने सर्व वरिष्ठ अधिकाऱ्यांच्या दैनंदिन कामकाजामध्ये हस्तक्षेप करण्यास सुरवात केल्या मुळे संजयलाही असुरक्षितता वाटू लागली. स्वतःच्या विकासासाठी आपल्याला दुसरे क्षेत्र शोधावे लागेल अशी त्याची भावना झाली. कारण त्या मुलाच्या हाताखाली आपल्या कौशल्यास फारसा वाव नाही असे त्यास वाटले

त्याने आता स्वतःच्या पायावर उभे राहायचे ठरविले. त्याने मित्रांबरोबर चर्चा केली त्या पैकी भरत नावाचा मित्र हा त्याच्या सारख्याच परिस्थिती मध्ये काम करित आहे. व ते दोघे एकत्र आले आणि त्यांनी खालील पर्याय शोधले.

अ) आहे त्या परिस्थितीत नोकरी सुरु ठेवणे

ब) दुसरी कडे नोकरी शोधणे

क) दोघांनीही मिळून सल्ला सेवा व्यवसाय स्थापन करणे

ड) दोघांनीही मिळून एक लघु उद्योग सुरु करणे.

जेव्हा दोघांनीही वरील पर्यायांचे पृथःकरण केले तेव्हा त्यांच्या लक्षात आले की, व्यवसायासाठी लागणारे पुरेस भांडवल नाही. पुरेसा अनुभव, व आत्मविश्वास नाही व त्याचवेळी नोकरी सुरु ठेवणे व वैफल्यग्रस्त होऊन घसरत्या नीतिमतेचा आधार घेणे.



काही मुद्दे:

- i) केस चे विश्लेषण करा.
- ii) मालकाने मुलाला व्यवसायात खालील घटनांनंतर आणले होते का ?
 - अ) पुरेसे प्रशिक्षण
 - ब) खऱ्या परिस्थितीच्या अवलोकनानंतर.
- iii) वास्तवामध्ये असे घडते असे आपणास चित्र दिसते का ?

ब) केस नं 2 :

(20)

बढत्या व हुद्दे

एका मोठ्या उद्योग धंद्यातील सरव्यवस्थापकाच्या निवृत्ती मुळे जागा निर्माण झाली होती. त्यापदी कुणाला बढती द्यावी यावर बराच उहापोह केला गेला व शेवटी वरिष्ठ व्यवस्थापकांपैकी एकाला बढती द्यावी असे ठरले. सर्वांचा विचार करून एकाची या जागी नियुक्ती करण्यात आली. दोन वर्षांनंतर एका वरिष्ठ व्यवस्थापकाने बढती दिलेल्या व्यक्तिबरोबर आपल्या कार्याचा विचार व्हावा व हुद्द्याचा पुनर्विचार व्हावा असा प्रश्न उपस्थित केला. बढती मिळालेल्या व्यक्तिला ते अर्थात आवडले नाही परंतू त्यांच्या पुढे दुसरा पर्याय नसल्यामुळे त्याला वाटले की, व्यवस्थापनाला ह्या दुसऱ्या व्यक्तिला खुष करावयाचे आहे-शेवटी या दुसऱ्या व्यक्तीचा हुद्दा वाढविण्यात आला.

काही मुद्दे

- i) या मुळे बढती दिलेल्या व्यक्तीच्या एकनिष्ठेवर व प्रामाणिक पणावर परिणाम होईल का ?
- ii) मुळात सरव्यवस्थापक पदी दिलेली बढती चुकीची होती का ?
- iii) बढती मिळालेल्या व्यक्तीने राजीनामा का दिला नाही ?
- iv) भारतीय उद्योग धंद्याचे प्रतिनिधित्व करणारा हा छोटासा बदल आहे काय ?



क) केस नं 3 :

(20)

ऑटोमोबाईल्स ची देखभाल व दुरुस्ती ही कामे करणाऱ्या एका कंपनीच्या कार्याची पाहणी करण्याचे काम तुम्हाला सांगितले आहे. सध्याच्या कंपनीच्या कार्यपद्धतीमुळे, ग्राहकांच्या मध्ये प्रचंड असंतोष पसरला आहे. कारण त्यांना दीर्घकाळ काम होण्याची प्रतीक्षा करावी लागते. कामगारांची उद्धट वागणूक सोसावी लागते आणि कामाचा दर्जाही खालावला आहे. याचा परिणाम म्हणजे ग्राहक आता दुसरीकडून दुरुस्ती व देखभालीची कामे करून घेतात. कंपनीचे काम हे पर्यावरणा विषयी जागरूक असलेल्या लोकांच्या वस्तीमध्ये केले जाते. या नागरीकांनी नगरपालिकेकडे या कंपनीत ज्या त्रासदायक पद्धतीने कामे केली जातात, सांडपाणी व कचरा यांची विल्हेवाट ज्या पद्धतीने लावली जाते त्यामुळे या भागातील जनतेला खूप त्रास होतो अशा त्यांनी तक्रारी केल्या आहेत

कंपनीच्या कामाच्या कार्यपद्धतीमध्ये सुधारणा व्हावी या करिता मालकाने तुमच्या कडे व्यवस्थापकीय सल्ला मागितला आहे.

या अवस्थेमध्ये आपण या परिस्थितीचे कसे विश्लेषण कराल ? आणखी कोणत्या माहितीची आपणास गरज भासेल ?

B/I/10/1,255



[3770] – 4

**M.Com. (Part – I) Examination, 2010
BUSINESS TAXATION (Old)
(2002 Pattern) (Optional Paper)**

**As per Provisions of Income Tax Act, 1961 / Wealth Tax Act 1957 / Finance
Act 1994 as Applicable to the A.Y. 2010-2011**

Time : 3 Hours

Max. Marks : 100

Note : 1) All questions are compulsory.

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

*3) Read **all** the questions very carefully before attempting the **same**.*

*4) Level of knowledge - advanced (As **per syllabus**)*

1. A) Briefly explain the provisions in respect of filing of Service Tax returns. **5**
B) State only the points in respect of which information is required to be given in an application for registration under Service Tax rules. **5**
2. Write short notes on **any three** of the following : **9**
 - 1) Valuation date under Wealth Tax Act, 1957
 - 2) Payment of Advance Income - Tax by a Company
 - 3) Interest on capital payable by the firm to the partners
 - 4) Interest payable by the government to the assessee on income-tax refund
 - 5) Tax Return Preparer.
3. Answer **any two** of the following : **8**
 - A) Briefly state the provisions of Income-Tax Act, 1961, relating to filling of appeal to Commissioner of Income-Tax (Appeals).
 - B) Briefly state the provisions of Income-Tax Act, 1961, relating to revision by the Commissioner of income tax under Section 264.
 - C) Briefly state the provisions of Income-Tax Act, 1961, relating to penalty under Section 271 [1] [c] for concealment of income.

P.T.O.



4. Answer **any two** of the following :

10

- 1) Indexed Cost of acquisition of Long-term capital asset
- 2) Transport Allowance to a handicapped employee
- 3) Tax on lottery income
- 4) Scheme of computation of income on Presumptive basis.

5. Shri M.M. Singh had following assets and liabilities on 31st March 2010 :

- | | |
|------------------------------|---|
| 1) Gold & silver stock | Rs. 5 crores |
| 2) Cash credit against stock | Rs. 2 crores |
| 3) Building at W.D.V. | Rs. 2 crores, [Used for his jewellery shop] |

[Government valuation of the same on 31-3-2009 was Rs. 7.20 crores]

- 4) Disputed income tax payable Rs. 21.00 lakhs
- 5) Wealth-tax due for the A. Y. 2008-2009 - Rs. 12,500
- 6) Loan taken against above building - Rs. 75 lakhs.

What is your advice to Mr. M. Singh regarding his wealth-tax return for the A.Y. 2010-2011 ?

7

6. Mrs. Obama submits the following particulars of her income for the previous year 2009-2010 :

- 1) Interest on Recognised Provident Fund account @ 12.5% from her employer- Rs. 1,50,000/-
- 2) Interest received on Public Provident Fund account - Rs. 1,60,000/-
- 3) Interest charged on self-occupied residential house property [with her 60% ownership share in this house] construction loan [taken in the previous year 2006-2007] @ 12.5% - Rs. 1,70,000/-
- 4) Interest received on capital in a partnership firm as a partner in the said firm - Rs. 1,80,000/-.
- 5) Interest received on Fixed deposits @ 12% from Bank of India after 10% Income-Tax deducted at source - Rs. 1,89,000/-.

Find out her net Income Tax liability for A.Y. 2010-2011 assuming that she had paid an Advance-Tax Rs. 50,000/-.

12



7. M/s. National High Way Corporation is a contractor engaged in construction of National high ways. During the previous year 2009-2010, it received from Govt. of India net amounts of Rs. 19,42,320/- after
- a) Deduction of Income Tax @ 2.06% on gross bill due before recovery of cost of materials supplied and
 - b) Recovery for cost of steel and cement supplied by the Govt. of India for this work of Rs. 8,00,000/-. It seeks your advice on finding out income from this business for the previous year 2009-2010. What will be your suggestion ? **10**

8. Rising Sons Consumers' Co-operative Society of Pune submits you the following particulars for the previous year 2009-2010 :

- 1) Net profit as per Profit and Loss Account - Rs. 6,50,000/-

It includes the following :

- a) Interest received on various Co-operative bank fixed deposit accounts Rs. 2,69,100/-. This net amount recorded in the books is after 10.3% Tax deducted at Source.
- b) Dividend received 1) from Pune Central Co-operative Bank Ltd. Rs. 15,000- and 2) Rs. 12,500/- received from Pune Bank Ltd.

Find out its tax liability for the A.Y. 2010-2011. **10**

9. On 12th February 2010, Mrs. Laxmi got a refund of Rs. 7,500/- for the Assessment year 2009-2010. Tax due for the said assessment year was Rs. 89,000/-. Advance Tax and Income-Tax deducted at source amounted in all to Rs. 96,500/-. The return for the Assessment year 2009-2010 was filed on 30th July 2009. Mrs. Laxmi had proposed to complain to the Income-Tax Officer regarding non-receipt of interest on refund of income-tax of Rs. 7,500/-. As tax consultant, what will be your advise to her ? **12**



10. M/S. Sunshine Bros. - a partnership firm- sold on 31st December 2009 a long-term capital asset [bought in 1930 for Rs. 7,000/-]. It had a fair market value on 1st April 1981 of Rs. 7 crores. Consideration for transfer of this asset was Rs. 30 crores and 66 lakhs. It's books showed a turnover of goods sold Rs. 34,00,000/- only during the year. Cost Inflation Index for F.Y. 1981-82 is 100 and for F.Y. 2009-2010, the same is 632.

Income-Tax Officer sent a notice to the said partnership to impose a penalty on the firm on the ground of not having conducted the audit of the books under Section 44AB of the Income-Tax Act 1961. This letter was sent as the total turnover [capital asset and goods] exceeded Rs. 40 lakhs in the previous year 2009-2010. Proposed penalty of Rs. 15,50,000/- was ½% of the total of sale of goods and capital asset. You are required to comment on the course of action of the assessing office and course of action to be taken by the said partnership firm under provisions of the Income-Tax Act 1961.

12

B/I/10/2,070



[3770] – 401

M.Com. (Semester – IV) Examination, 2010
CAPITAL MARKET AND FINANCIAL SERVICES
(2008 Pattern) (New)
(Compulsory Paper)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. What is Capital Market ? Explain in detail the structure and functions of Capital Market.

OR

1. A) Describe the participants of capital market.
B) State various instruments in capital market.
2. Write notes on :
- A) National Stock Exchange (NSE).
B) Over The Counter Exchange of India.(OTCEI)

OR

2. What is secondary market ? Describe in detail the objectives and functions of secondary market.
3. What is listing of securities ? Explain the advantages and guidelines of listing of securities.

OR

3. What is Merchant Banking ? Explain the functions and various services rendered by Merchant Banker.
4. What do you mean by SEBI ? Explain background, establishment and functions of SEBI.

OR

4. A) What is Foreign Investment ? Explain the need of foreign investment.
B) Explain the term External Commercial Borrowings.

P.T.O.



5. Write short notes on (any four) :

- a) Functions of Primary Market
- b) Bombay Stock Exchange
- c) Central Listing Authority Regulation-2003
- d) Types of Mutual Funds
- e) Powers of SEBI
- f) Foreign Institutional Investors (FIIs)

मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे अनिवार्य आहेत.

2) सर्व प्रश्नांना समान गुण आहेत.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भांडवल बाजार म्हणजे काय ? भांडवल बाजाराची रचना व कार्ये सविस्तरपणे स्पष्ट करा.

किंवा

1. अ) भांडवल बाजारातील सहभागी घटकांचे वर्णन करा.

ब) भांडवल बाजारातील विविध साधने सांगा.

2. टिपा लिहा :

अ) राष्ट्रीय भाग बाजार (NSE).

ब) भारताची त्वरीत विनिमय केंद्र (OTCEI).

किंवा

2. दुय्यम बाजार म्हणजे काय ? दुय्यम बाजाराची उद्दिष्टे आणि कार्ये सविस्तरपणे वर्णन करा.

3. रोख्यांची सारणी म्हणजे काय ? रोख्यांच्या सारणीकरणाचे फायदे आणि सारणीकरणा संदर्भात मार्गदर्शक सूचना स्पष्ट करा.

किंवा

3. मर्चेंट बँकिंग म्हणजे काय ? मर्चेंट बँकेची कार्ये व मर्चेंट बँकरकडून पुरविण्यात येणाऱ्या विविध सेवांचे वर्णन करा.



4. सेबी म्हणजे काय ? सेबीची पार्श्वभूमी, स्थापना आणि कार्ये स्पष्ट करा.

किंवा

4. अ) परकीय गुंतवणूक म्हणजे काय ? परकीय गुंतवणूकीची गरज स्पष्ट करा.

ब) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.

5. थोडक्यात टिपा लिहा (कोणत्याही चार) :

अ) प्राथमिक बाजाराची कार्ये

ब) मुंबई भाग बाजार

क) केंद्रिय सारणी प्राधिकरण नियमन-2003

ड) परस्पर निधीचे प्रकार

इ) सेबीचे अधिकार

फ) विदेशी संस्थात्मक गुंतवणूकदार.



[3770] – 403

M.Com. (Semester – IV) Examination, 2010
OPERATIONS RESEARCH (New)
(2008 Pattern)

Time : 3 Hours

Max. Marks : 80

Instructions: 1) *All questions are compulsory.*
2) *Figures to the **right** indicate **full** marks.*
3) *Use of calculator and statistical table is **allowed**.*
4) *Symbols and abbreviations have their **usual** meanings.*

1. Attempt **any four** of the following :

16

a) Define

i) Saddle Point.

ii) Value of the game.

iii) Fair game.

iv) Strictly determinable game.

b) Find the minimal spanning tree in the following network.

Arc	1-2	1-3	1-5	2-3	2-4	3-4	2-5	4-5
Distance	4	3	7	4	3	2	6	5
(Km)								

c) What is the difference between slack, surplus and artificial variables ? How do they differ in their structure and use ?

P.T.O



- d) Obtain initial basic feasible solution using Least Cost Method. (LCM) (Also known as Matrix Minima Method)

Plants ↓	Ware house Cost / Unit (in Rs.)				Supply
	I	II	III	IV	
A	3	8	2	3	10
B	4	6	5	0	25
C	2	0	3	5	20
Demand	25	10	15	5	55

- e) Check whether following games have saddle points.

$$\text{i) } \begin{matrix} & B_1 & B_2 & B_3 \\ \begin{matrix} A_1 \\ A_2 \\ A_3 \end{matrix} & \begin{bmatrix} 56 & 46 & 34 \\ 76 & 56 & 51 \\ 81 & 59 & 56 \end{bmatrix} \end{matrix}$$

$$\text{ii) } \begin{matrix} & B_1 & B_2 \\ \begin{matrix} A_1 \\ A_2 \end{matrix} & \begin{bmatrix} 3 & 7 \\ -5 & 5 \end{bmatrix} \end{matrix}$$

- f) What do you understand by unbalanced transportation problem ? How would you convert it into balanced transportation problem ?

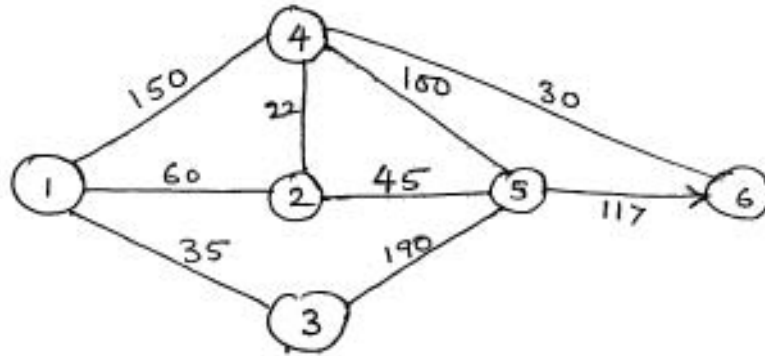
2. Attempt **any four** of the following :

16

- a) Describe the transportation problem and give its mathematical model.



- b) Find the shortest route from plant (1) to warehouse (6) in the following network.
(Distances between the nodes are in Km)



- c) Prepare initial table for the following Linear programming problem using simplex method. Carry out one iteration only.

$$\text{Max. } Z = 50x_1 + 120x_2$$

$$\text{Subject to } 2x_1 + 5x_2 \leq 82$$

$$3x_1 + x_2 \leq 60$$

$$x_1, x_2 \geq 0$$

- d) Given the following payoff table for the demand stock combinations of a product, find the number of articles to be stocked so as to maximize profit.

Payoff (Rs.)

Demand / week	Probability	Stock			
		15	16	17	18
15	0.1	450	420	390	360
16	0.2	450	480	450	420
17	0.4	450	480	510	480
18	0.3	450	480	510	540

- e) Explain with examples the concept of dominance in 'Game theory'.



- f) A table given below has been taken from the solution procedure of a Transportation problem involving minimization of cost (in Rs).

Stockists Factories ↓	X	Y	Z	Capacity (Units)
A	2 (31)	6 (25)	6	56
B	14 (41)	22	14 (41)	82
C	6	14 (77)	22	77
Demand (Units)	72	102	41	215

- Show that the above solution is not optimal.
- Find the optimal solution.

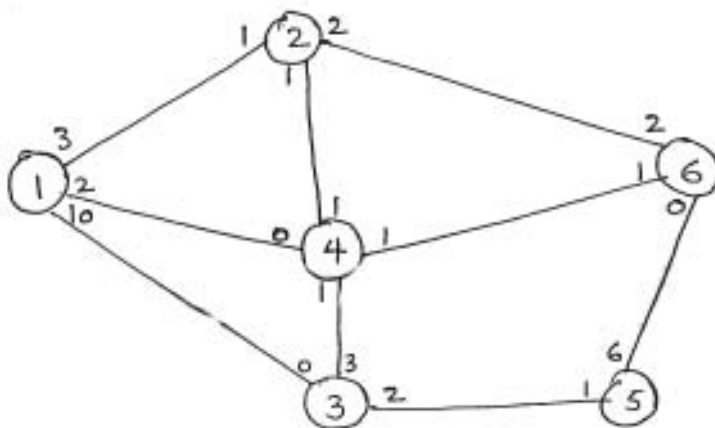
3. Attempt **any four** of the following :

16

- a) Explain the following terms with an example.

i) Node ii) Arc iii) Network iv) Flow.

- b) The road network is shown in the figure below. The numbers near the node along the arc indicate the maximum flow of cars (in 00) from the node along the arc



Find the maximal flow from node (1) to node (6)



c) Prepare the pay-off table and regret table for the following :

"The Cost of making an item is Rs. 50 and selling price of the item is Rs. 60. Unsold item has no resale value. The probability distribution of sales is given below.

Weekly Sales	4	5	6	7
Probability	0.1	0.2	0.4	0.3

d) Obtain the dual of the following primal LP (Linear Programming) problem.

$$\text{Max. } Z = x_1 - 2x_2 + 3x_3$$

$$\text{Subject to } -2x_1 + x_2 + 3x_3 = 2$$

$$2x_1 + 3x_2 + 4x_3 \leq 1$$

$$x_1, x_2, x_3 \geq 0$$

e) Prepare the initial simplex table and carry out one iteration for the following LP problem.

$$\text{Min. } Z = 3x_1 + 2x_2$$

$$\text{Subject to } 2x_1 + x_2 \geq 2$$

$$3x_1 + 4x_2 \geq 12$$

$$x_1, x_2 \geq 0$$

f) Indicate the differences between decision making under risk and decision making under uncertainty in statistical decision theory.



4. Attempt **any two** of the following :

16

- a) A company has 3 products P_1 , P_2 , P_3 at three of its plants situated in cities A,B,C. The profit per unit (in Rs.) from various plants are listed below along with the demand for various products and capacity available in each of the plants.

Product				
Plant	P_1	P_2	P_3	Capacity
A	35	24	20	600
B	30	28	25	1000
C	20	25	37	800
Demand	500	800	600	

Find the optimal solution.

- b) Explain and illustrate infeasibility and unboundedness in a LP problem graphically. How can each of these be detected while applying simplex method ?
- c) i) Solve the game whose payoff matrix is given below.

		Player B		
		I	II	III
Player A	I	$\begin{bmatrix} 6 & 11 & 8 \\ 9 & 5 & 9 \\ 6 & 8 & 8 \end{bmatrix}$		
	II			
	III			

- ii) What is the shortest route algorithm ? Explain the steps.



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

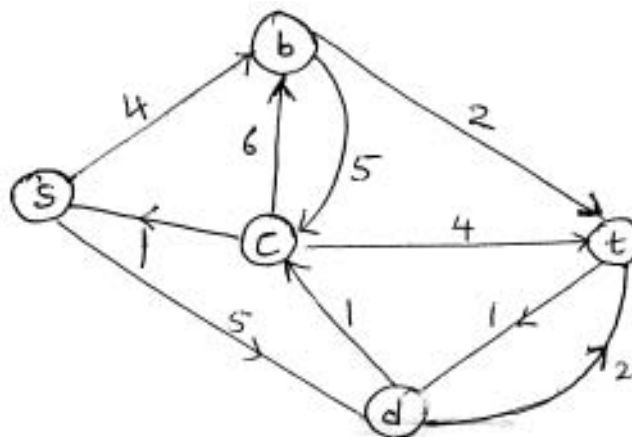
16

- a) What is a minimum cost capacitated network problem ? Illustrate with an example. Describe the steps for solving such problem.
- b) A processor of frozen vegetables has to decide what crop to plant in a particular year. Suppose there are only two options; to plant cabbage and to plant cauliflower. The states of nature can be summarized in three possibilities perfect weather variable weather and bad weather. On the basis of weather records, it is determined that probability of perfect weather is 0.25, variable weather is 0.50 and bad weather is 0.25. The yields (in Rs.) of the two crops under these conditions are known. The payoff (in Rs.) is shown in the following table.

Action	Event		
	E_1 Perfect Weather	E_2 Variable Weather	E_3 Bad Weather
A_1 Plant Cabbage	40,000	30,000	20,000
A_2 Plant Cauliflower	70,000	20,000	0

Draw the decision tree and advice the processor on the selection of the action.

- c) List all possible cuts in the following network with source at s and sink at t. Hence find the maximum possible flow from s to t.





[3770] – 406

M.Com. (Semester – IV) Examination, 2010
Group – B: ADVANCED COST ACCOUNTING AND COST SYSTEMS
Special Paper – VII
[Recent Advances in Cost Accounting and Cost Systems]
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. A) Define the following terms in **one** sentence only as per 'CAS'. **8**
 - i) Finance cost
 - ii) Standard Cost
 - iii) Administrative Overheads
 - iv) Overtime
 - v) Scrap
 - vi) Direct Expenses
 - vii) Waste
 - viii) Direct Material.
- B) Write short notes on the following as per 'CAS' (**any two**). **8**
 - i) Employee cost
 - ii) Cost of Utilities
 - iii) Packing Material Cost.
 - iv) Material Cost
2. A) Explain 'Excise Audit'. **8**
- B) What is 'ERP' ? Explain its features. **8**
3. What is five 'S' ? Explain its phases. **16**
4. What is 'VAT' ? Explain in detail 'VAT Audit'. **16**
5. A) Explain the concepts 'DMAIC' and 'DMADV'. **8**
- B) Comment on the Article published in the journal 'Management Accountant' (August 2009) on 'My Experiment with Inventory Management'.
By Renganathan. **8**



M.Com. (Semester – IV) Examination, 2010
Gr. – B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Special Paper – VIII) (Optional) (New) (2008 Pattern)
Case Studies in Cost Accounting

Time : 3 Hours

Max. Marks : 100

- Instructions :** 1) Attempt *any four* questions.
2) *All* questions carry *equal* marks.
3) Use of non-programmable calculator is *allowed*.

1. The finishing shop of a company employs 60 direct workers. Each worker is paid Rs. 400 as wages per week of 40 hours. When necessary, overtime is worked upto a maximum of 15 hours per week per worker at time rate plus one-half as premium. The current output on an average is 6 units per man hour which may be regarded as standard output. If bonus scheme is introduced, it is expected that the output will increase to 8 units per man hour. The workers will, if necessary, continue to work overtime upto the specified limit although no premium on incentives will be paid.

The company management is considering introduction of either Halsey plan or Rowan plan. The budgeted weekly output is 19,200 units. The selling price is Rs. 11 per unit and the Direct Material Cost is Rs. 8 per unit. The variable overheads amount to Rs. 0.50 per direct labour hour and the fixed overhead is Rs. 9,000 per week.

Comment with supporting working on the weekly profitability of the company if it accepts the proposal to introduce either Halsey Incentive plan or Rowan Incentive plan.

25

2. The Management of Sunset Ltd. wants you to assist them to have an idea of the profit lost as a result of labour turnover and for the company provides you the following details :

Last year sales accounted to Rs. 66,00,000 and the P/V Ratio was 20% . The total number of actual hours worked by the direct labour force was 3.45 lakhs. As a result of the delays by the personnel department in filling vacancies due to labour turnover, 75,000 potentially productive hours were lost. The actual direct



labour hours included 30,000 hours attributable to training new recruits, out of which half of the hours were unproductive. The costs incurred consequent on labour turnover revealed on analysis as follows :

Recruitment cost	18,725
Selection cost	12,750
Training cost	16,105
Settlement cost due to leaving	27,420

Assume that the potential production lost due to labour turnover could have been sold at prevailing prices.

25

3. RamRam Ltd. has received a special one time only order for 2,500 medals at Rs. 100 per medal while the current domestic market price of the medal is Rs. 150, can you advise the company to accept the one time special order ? If the plant capacity is 9,000 medals instead of its present monthly capacity is 10,000 medals can the company accept the one time special order subject to the company can either accept the order in full or reject totally.

The company provides other details as under :

The Company manufactures medals for winners of atheletic events and other contests. It has current production and sale level of 7,500 medals per month. The cost data for the month April 2010 is as under :

	Rs.
Direct materials	2,62,500
Direct wages	3,00,000
Variable cost (vary with number of batches) set ups, material handling, quality control 150 batches×Rs. 500 per batch	75,000
Fixed manufacturing costs	2,75,000
Fixed marketing costs	1,75,000
	10,87,500

The Company makes medals for its existing customers in batch size of 50 medals i.e. 150 batches×50 medals per batch = 7,500 medals.

The one time special order for 2,500 medals requires the company to manufacture the medals in 25 batches of 100 each.

25



4. ZigZag Company purchases three chemicals A, B and C from Kolkata but cannot decide how to charge the cost of materials to the production and asks for your help to suggest the stock rate for pricing issue of chemicals assuming a provision of 5% toward further deterioration. The Company provides you with the following information :

The purchase invoices shows the following :

	Rs.
Chemical A – 3000 kg @ Rs. 4.20 per kg	12,600
Chemical B – 5000 kg @ Rs. 3.80 per kg	19,000
Chemical C – 2000 kg @ Rs. 4.75 per kg	9,500
VAT	2,055
Railway Freight	1,000
	44,155

A shortage of 200 kg in chemical A, of 280 kg in chemical B and of 100 kg in chemical C was noticed due to breakages. The manufacturer paid octroi duty @ Re. 0.10 per kg, cartage Rs. 22 for chemical A, Rs. 63.12 for chemical B and Rs. 31.80 for chemical C.

25

5. The management of the General computers Co. Ltd. is thinking to reduce its selling prices, there are three proposals but the management could not reach a decision, you as an expert, is requested by the company to suggest the most appropriate alternative to be accepted for the forth coming year.

The accounts of the Company are expected to reveal a profit Rs. 14,00,000 after charging fixed cost of Rs. 10,00,000 for the year ended on 31st March 2010. The selling price of the product is Rs. 50 per unit and variable cost per unit is Rs. 20. And the alternatives for consideration are :

Alternatives	Selling price reduced by	Quantity sold increased by
I	5%	10%
II	7%	20%
III	10%	25%

25



[3770] – 408

M.Com. (Semester – IV) Examination, 2010
Gr. C : BUSINESS PRACTICES AND ENVIRONMENT
Special Paper VII : Recent Advances in Business Practices and Environment
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Note : i) All questions are compulsory.
ii) Each question carries 16 marks.

1. Describe the promotional and financial incentives offered by the Government of Maharashtra for development of textile industry under Industrial Investment and Infrastructural Policy of Maharashtra-2006.

OR

1. Describe in detail the objectives, eligibility, role and responsibilities of Udyami Mitras under Rajiv Gandhi Udyami Mitra Yojana.
2. Discuss the provisions of registration of beneficiaries with Udyami Mitras.

OR

2. Explain the infrastructural development policy under Industrial Investment and Infrastructural Policy of Maharashtra, 2006.
3. 'Define the term 'Self Help Group'. Explain the nature and scope of SHG.

OR

3. 'The SHG's have empowered women in rural India.' Discuss this statement in view the role SHG's have played in making rural women self sufficient.
4. Define the term 'Environment Audit'. State the objectives of Environment Audit.

OR

4. Explain the principles of Corporate Governance.

P.T.O.



5. Write short notes (any 4) :

- a) Labour Market Information Cell
- b) Gram Udyog Vasahats
- c) Do's and don't of Self Help Groups
- d) Limitations of Environmental Audit
- e) Corporate Governance in the contemporary society
- f) Role of Nominee Director under Corporate Governance.

मराठी रूपांतर

सूचना : अ) सर्व प्रश्न आवश्यक आहेत.

ब) प्रत्येक प्रश्नास १६ गुण आहेत.

१. वस्त्रोद्योग विकासाठी महाराष्ट्राच्या औद्योगिक गुंतवणूक व पायाभूत धोरण-२००६ नुसार देऊ केलेल्या आर्थिक प्रोत्साहनांची माहिती द्या.

किंवा

१. राजीव गांधी उद्यमी मित्र योजनेची उद्दिष्टे व पात्रता सांगून उद्यमी मित्रांची जबाबदारी विशद करा.

२. उद्यमी मित्र योजनेअंतर्गत लाभार्थ्यांच्या नोंदणीची प्रक्रिया स्पष्ट करा.

किंवा

२. महाराष्ट्राच्या औद्योगिक गुंतवणूक धोरण-२००६ नुसार पायाभूत विकासाचे धोरण स्पष्ट करा.

३. 'स्वयं बचत गट' ही संकल्पना स्पष्ट करून स्वयंबचत गटाचे स्वरूप व व्याप्ती स्पष्ट करा.

किंवा

३. 'ग्रामीण महिलांच्या सबलीकरणामध्ये स्वयंबचत गटाचे मोठे योगदान आहे' या विधानाची चर्चा करा.



४. 'पर्यावरणीय अंकेक्षण या संज्ञेची व्याख्या द्या. पर्यावरणीय अंकेक्षणाची उद्दिष्टे विशद करा.

किंवा

४. प्रमंडळीय नियंत्रणाची मूलभूत तत्वे स्पष्ट करा.

५. टीपा लिहा (कोणत्याही चार)

अ) कामगार विपणन माहिती कक्ष

ब) ग्राम उद्योग वसाहती

क) “स्वयं बचत गट”— हे करा व ते करू नका !

ड) पर्यावरणीय अंकेक्षणाच्या मर्यादा

इ) प्रचलित समाजातील प्रमंडळीय नियंत्रण

फ) प्रमंडळीय नियंत्रणानुसार नामनिर्देशित संचालकांची भूमिका.



[3770] – 410

M.Com. (Semester – IV) Examination, 2010
Gr. B – BUSINESS ADMINISTRATION
Special Paper VII: Recent Advances in Business Administration
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

Instructions: 1) *All questions are compulsory.*
2) *All questions carry equal marks.*

1. “Change is the law of nature. Business world is no exception to the same”.
Discuss the statement explaining the type of and need for changes in the business organisations.

OR

1. Why people resist the change ? How is it possible to overcome such resistance to change ?
2. Explain the concept of ERP and enumerate main features of ERP.

OR

2. Explain the advantages and disadvantages of ERP for business.
3. Explain the concept of six sigma. State DMAIC method used in six sigma.

OR

3. Discuss DMADV method of six sigma.
4. What do you mean by cross cultural management ? What are its significance for business organisation ?

OR

4. Explain various dimensions of cross - cultural management.
5. Write notes (**any two**) :
- A) Change Agent
 - B) Types of mergers
 - C) Turn - around management
 - D) Computer and ERP
 - E) Levels of culture.

P.T.O.



मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.
२) सर्व प्रश्नांना समाना गुण आहेत.

१. “बदल हा निसर्गाचा नियम आहे, व्यवसाय क्षेत्रही त्याला अपवाद नाही.” व्यवसाय संघटनेच्या संदर्भात बदलाचे प्रकार व गरज लक्षात घऊन वरील विधानाची चर्चा करा.

किंवा

१. लोक बदलांना विरोध का करतात ? या विरोधावर मात करणे कसे शक्य आहे?
२. ERP ची संकल्पना स्पष्ट करा व त्याची वैशिष्ट्ये सांगा.

किंवा

२. ERP चे व्यवसायाला होणारे फायदे व तोटे लिहा.
३. ‘सिक्स सिग्मा’ ही संकल्पना स्पष्ट करा. सिक्स सिग्मा मध्ये वापरली जाणारी DMAIC ही पद्धत स्पष्ट करा.

किंवा

३. सिक्स सिग्मा मधील DMADV पद्धतीची चर्चा करा.

किंवा

४. आंतर संस्कृती व्यवस्थापन (Cross-Cultural Management) म्हणजे काय ? उद्योग व्यवसायात याचे महत्व काय आहे ते लिहा.

किंवा

४. आंतर संस्कृतीच्या व्यवस्थापनाच्या निरनिराळ्या बाजूंचे स्पष्टीकरण करा.

५. टिपा लिहा (दोन) :

- अ) बदल घडवून आणणारे घटक
ब) विलीनिकरणाचे प्रकार
क) पुनरुज्जीवन व्यवस्थापन (Turn-Around Management)
ड) कंप्यूटर आणि इ.आर्. पी
इ) संस्कृतीचे स्तर.



M.Com. (Semester – IV) Examination, 2010
Gr.D : Business Administration (Spl. Paper – VIII)
CASE STUDIES IN BUSINESS ADMINISTRATION
(Pattern – 2008) (New)

Time : 3 Hours

Max. Marks : 80

Note : a) All questions are compulsory.
b) Figures to the right indicate marks allotted to each question.

1. 'Case Study approach has been proved to be most pragmatic in resolving vital issues in the management of corporate'. Discuss with relevant examples the suitability of case study approach in resolving conflicts in day to day working of the corporate. 20

OR

- i) Explain the advantages and limitations of the case study method. 10
- ii) Explain in detail the process of learning through case study method. 10
2. You have been retained by a Multi National Corporation having operations on global level to study the existing policy of Performance Appraisal for the shop floor employees and to suggest a theme based training programme to boost the productivity so as to compete on global level.

Required :

- i) To present a brief note on the modus operandi as regards the existing performance appraisal system, indicating the lacunas in it, and
- ii) Suggest a suitable training module along with the contents and objectives to be achieved through such programme. 20
3. You have been working as a Manager, Corporate Communications in an Advertisement Agency. Your agency works for Western Zone which covers five States of India. Management of your company has decided to spread its wings in the Southern part of the country. The goal has been quantified as below :
- “that the company shall do all its endeavor to achieve a target turnover to the tune of Rs. 2.5 million in a span of one year.”
- Prepare a note to be submitted to the MD of your company. Your note should include your plan of action along with resources required etc. So as to achieve the target fixed by management. 20

P.T.O.



4. Your company has asked you as its Finance Director, to submit a proposal suggesting various options to raise an amount of Rs. 2.5 crs. The basic assumptions are :

- i) Your company is a medium size organization with average annual turnover of Rs. 10 crs.
- ii) The PAT for last two years were 0.9 crs. and 1.2 crs. respectively.
- iii) The company has undertaken massive expansion plan to cater to the growing demand of its products.
- iv) The company is listed company.

Required :

Prepare a proposal stating in it the pros and cons of each option of raising the required amount.

20

मराठी रूपांतर

सूचना: अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) प्रत्येक प्रश्नास २० गुण आहेत.

१. “उद्योगाच्या व्यवस्थापनातील महत्त्वाच्या प्रश्नांची उकल करून ते सोडविण्यामध्ये समस्या अध्ययन पद्धती (Case Study Approach) अतिशय उपयुक्त ठरली आहे”. विविध उदाहरणे देऊन या विधानाची चर्चा करा.

किंवा

- i) समस्या अध्ययन पद्धतीचे फायदे व तोटे विशद करा.
- ii) समस्या अध्ययन पद्धतीद्वारा केल्या जाणाऱ्या आकलनाची प्रक्रीया स्पष्ट करा.

२. एका बहुराष्ट्रीय कंपनीने त्यांच्या कामगार प्रशिक्षण कार्यक्रमांमध्ये कामगारांची जागतिक पातळीवरील स्पर्धेस तोंड देण्यासाठी तयारी करण्यासाठी प्रशिक्षण कार्यक्रम तयार करण्यासाठी आपली नेमणूक केली आहे.

या संदर्भात :

- 1) सध्या राबवित असलेली कामगारांसाठीची कामगिरी मूल्यमापन पद्धती व त्यातील त्रुटी विशद करणारी टीप लिहा.
- 2) आपण सुचविलेल्या प्रशिक्षण कार्यक्रमाची उद्दिष्टे व घटक स्पष्ट करा.



३. आपण 'व्यवस्थापक - संज्ञापन' या पदावर एका जाहिरात कंपनीमध्ये कार्यरत आहोत. सध्या आपली कंपनी भारताच्या पश्चिम विभागासाठी काम करते. परंतु कंपनीने भारताच्या दक्षिण विभागामध्ये आपले कार्यक्षेत्र वाढविण्याचे ठरविले असून पुढील एक वर्षात २.५ दशलक्ष एवढी उलाढाल करण्याचे उद्दिष्ट ठेवले आहे.

आपल्या उद्दिष्टपुर्तीसाठी कराव्या लागणाऱ्या उपाययोजना विशद करणारी विस्तृत टिपणी व्यवस्थापकीय संचालकांना देण्यासाठी तयार करा.

४. आपल्या कंपनीला २.५ कोटी रुपये उभे करावयाचे आहेत. या संदर्भातील गृहितके याप्रमाणे -

- १) आपल्या कंपनीची सरासरी वार्षिक उलाढाल रु. १० कोटी आहे.
- २) गेल्या दोन वर्षांतील करोत्तर नफा रु. ९० लाख व रु. १.२० करोड अनुक्रमे आहे.
- ३) ग्राहकांच्या वाढत्या मागणीच्या पूर्ततेसाठी कंपनीने विस्तार प्रकल्प हाती घेतला आहे.
- ४) कंपनीची भाग-बाजारात नोंद झालेली आहे.

या कंपनीचे वित्त संचालक या भूमिकेतून सदरहू २.५ कोटी उभे करण्याच्या विविध पर्यायांची साधक-बाधक चर्चा करा.



[3770] – 414

M.Com. (Semester – IV) Examination, 2010
(Group F) : CO-OPERATION AND RURAL DEVELOPMENT
Recent Advances in Co-operation and Rural Development (Special Paper – VII)
(New) (2008 Pattern)

Time : 3 Hours

Max. Marks : 80

Instructions : 1) All questions are compulsory.
2) All questions carry equal marks.

1. Discuss the causes of sickness in co-operative units.

OR

State the importance of co-operative leadership in global era.

2. What has been the impact of globalisation on co-operative institutions ?

OR

What strategy should be adopted by the co-operatives for meeting the global challenges ?

3. Discuss the formation and organisation of self help groups.

OR

Discuss the role of self help groups in rural development.

4. Describe the various causes of farmers' suicides in India.

OR

Discuss the various short and long term measures adopted by the government for mitigating rural distress.

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

- a) Economic viability of co-operative institutions.
- b) Six sigma technique.
- c) Self help groups and empowerment of women.
- d) Self-Sustaining rural development.

P.T.O.



मराठी रूपांतर

सूचना : १) सर्व प्रश्न आवश्यक आहेत.
२) सर्व प्रश्नांना समान गुण आहेत.

१. सहकारी संस्थांच्या आजारपणांच्या कारणांची चर्चा करा.

किंवा

जागतिकीकरणाच्या युगात सहकारी नेतृत्वाचे महत्त्व सांगा.

२. सहकारी संस्थांवर जागतिकीकरणाचा प्रभाव कसा झालेला आहे ?

किंवा

जागतिकीकरणाची आव्हाने पेलव्यासाठी सहकारी संस्थांनी कोणती व्यूहरचना स्वीकारावी ?

३. स्वयंसहाय्यता गटाची स्थापना आणि संघटन याबाबत चर्चा करा.

किंवा

ग्रामीण विकासातील स्वयंसहाय्यता गटाच्या भूमिकेची चर्चा करा.

४. भारतातील शेतकऱ्यांच्या आत्महते मागील विविध कारणे विशद करा.

किंवा

ग्रामीण भागातील आर्थिक तणावस्थितीवर मात करण्यासाठी शासनाने योजलेल्या अल्प आणि दीर्घकालीन उपायांची चर्चा करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) सहकारी संस्थांची आर्थिक स्थैर्यता

ब) सिक्स सिग्मा तंत्र

क) स्वयंसहाय्यता गट आणि स्त्रियांचे सबलीकरण

ड) आत्मनिर्भर ग्रामीण विकास.



[3770] – 415

M.Com. (Semester – IV) Examination, 2010
(Group F) : CO-OPERATION AND RURAL DEVELOPMENT
Special Paper – VIII
Case Studies in Co-operation and Rural Development
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. Analyse the following case, express your views about related issues and suggest the best solution.

Janlaxmi Super Bazar, registered under the Maharashtra Co-operative Societies Act, is a leading consumer stores with a chain of 10 branches spread over Ahmednagar and Pune district. Head office is situated in Pune city. Total 400 employees are working in different branches.

Shri Patel, the chief accountant and head of account department is working in the head office. Thirty employees are working under him.

The entire staff is from the nearby areas with little exposure to the recent trends in the accounting practices. Shri Patel has prepared a massive plan of computerisation of all the departments, including branches also. The board of directors has accepted the plan of computerisation. On the formal request of Shri Patel, Board of directors has newly appointed Mr. Jayprakash an expert person in the field of Information Technology, for the implementation of Patel's plan.

Shri Jayprakash's responsibility is to help the consultants hired, for system design and to see the whole process of computerisation through for successful implementation of the plan, it is necessary to change mind psychology of the employees and also they may require training. There would also substantial organisational restructuring. The staff is worried about the continued security of their jobs. They have, therefore, met Shri Patel and expressed their concerns. Shri Patel asked Shri Jayprakash to handle these emerging issues, in addition to the computerisation work.

P.T.O.

**Review questions :**

- 1) If you are Jayprakash, how would you deal with the staff and ensure their co-operation and acceptance of the plan ?
- 2) What steps the Board of directors should take to ensure that such a major organisational change has minimal negative impact on the staff's mind set, their work output and work place behaviour ?

How you solve this case by considering review questions ? Give best solution also.

2. A leading state Co-operative Bank, with its head office, five regional offices and 28 branches at district places, working with 1400 employees is located in state's capital. Shri P. Perdeshi, Managing Director, of the bank, once introduced an idea of setting up a staff training centre in the Bank's head office. The idea soon became a topic of discussion. Should we set up such a centre or continue to rely on external training agencies. The M.D. had been visualized the hiring out of the training services of the bank-appointed faculty to other co-operative banks, so as to make the training centre as a profit centre within the bank. Shri Harish Patil, the Bank's executive director incharge of the Human Resource Management 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. Analyse the case and suggest proper solution.

Review questions :

- 1) Should the bank set up its own training centre or continue with the already existing external training system ?
- 2) Should the bank use its own training centre to train the employees of other co-operative banks ?

Suggest the best alternative.



3. Shri Slow is working in a Sant co-operative sugar factory for the last 15 years looking after a sugarcane department of 20 employees. He is not technically qualified man, but is a practical man having good practical experience in sugarcane field.

He has very good in knowledge about variety of sugarcane. However, he is very irregular in attendance, sometimes remaining absent for about 6 to 7 days in a month. He gives various excuses such as :

- 1) He has to see the co-operative authorities.
- 2) Attend the advocate for discussing co-operative issues.
- 3) Sickness-his own or of his wife, etc.

Due to his absenteeism, he does not get full salary of the month and time, which leads to borrowing money from his assistants, and this money generally not returned. This has resulted in loss of work, if his senior officer had not taken care of the same from time to time. The problem is how to tackle this man so that he will be useful and contribute to the betterment of the co-operative sugar factory. He was warned twice for his irregular attendance. His increment was withheld for one year. For the same reason by the M.D. Analyse the case and express your views about following issues.

Some issues :

- 1) Is Shri Slow a good and skilled workman or a good supervisor ?
- 2) Are his experience and talent used to best advantage by keeping him as a poor supervisor ?
- 3) Is his boss keen to :
 - a) Improve Shri Slow and
 - b) Avoid his ill effects from affecting other workman.
- 4) What action can be taken to improve Mr. Slow ?



4. There was a serious strike in a co-operative sugar factory, in the sugarcane cutting department. The major workers are unskilled.

The Mukadam of such unskilled workers was coming every day on duty but he was not allowing the workers to come to work. He was a leader in disguise.

The General Manager of the co-operative sugar factory was having serious problem because the workers had a very strong union. After serious thought and consultation with his colleagues and subordinates, the G.M. devised method by which he could attempt calling of the strike.

He called the Mukadam and told him that it was an opportunity when all the relations and friends of Mukadam could be employed because the Management had decided to take fresh labour. The Mukadam fell for the bait and next day there were 100 relations of the Mukadam. Working in the factory. This created the desired effect on other workers on strike and they also started coming to work in a few days.

Now the newly employed workers who were related to the Mukadam started bragging about their relationship to the Mukadam and they were not doing any work. This was an opportunity the G.M. took to prove inefficiency of the Mukadam, there by terminating his services. Thus the strike was completely called off and the main person responsible for strike, i.e., the Mukadam, was also got rid of.

Some issues :

- a) Attitude of Manager.
- b) Behaviour of Mukadam.
- c) G.M. result minded or ethics minded.
- d) Steps taken by G.M. for solving the problem of strike. Analyse the case and express your opinion.



मराठी रूपांतर

१. खालील केसचे विश्लेषण करून त्यासंदर्भातील मुद्यांबाबत आपला दृष्टिकोन सांगा आणि सर्वोत्तम उपाय सुचवा.

महाराष्ट्र सहकारी सोसायटी कायद्यानुसार नोंदणी झालेले, जनलक्ष्मी सूपर बाजार हे एक अग्रगण्य ग्राहक भांडार असून त्याच्या अहमदनगर आणि पुणे जिल्ह्यात १० शाखा आहेत. त्याचे प्रमुख कार्यालय पुणे शहरात आहे, त्याच्या विविध शाखांमध्ये एकूण ४०० कामगार काम करतात.

श्री पटेल हे मुख्य लेखापाल असून लेखाकर्म विभागाचे प्रमुख आहेत ते पुणे येथील मुख्य कार्यालयात काम करतात व त्यांच्या हाताखाली ३० कर्मचारी आहेत. हे सर्व कर्मचारी जवळपासच्या परिसरातील असून त्यांना लेखाकर्मातील आधुनिक प्रवाहाबाबत फारशी माहिती नाही. श्री पटेल यांनी ग्राहक भांडाराच्या सर्व शाखा व विभागामध्ये संगणकीकरण करणाऱ्या मोठी योजना तयार केली आहे. सदर योजनेला संचालक मंडळाची मान्यता मिळाली आहे. श्री पटेल यांच्याच विनंतीनुसार, संचालक मंडळाने श्री जयप्रकाश, जे माहिती तंत्रज्ञान क्षेत्रातील तज्ञ आहेत, यांची श्री पटेल यांच्या योजनेची अंमलबजावणी करण्यासाठी नव्याने नेमणूक केलेली आहे.

संगणक प्रणाली कार्यान्वित करण्यासाठी नेमलेल्या सल्लागारांकडून ती व्यवस्थितपणे बसवून घेण्याची मुख्य जबाबदारी श्री जयप्रकाश यांची आहे. संगणकीकरणच्या यशस्वितेसाठी कर्मचाऱ्यांची मानसिकता बदलणे व त्यासाठी त्यांना योग्य प्रशिक्षण देणे गरजेचे आहे. तसेच त्यासाठी अनेक संघटनात्मक बदल करणेही अपरिहार्य आहे. संगणकीकरणामुळे कर्मचाऱ्यांमध्ये आपल्या नोकरीच्या शास्वतीबाबत शंका निर्माण झाली आहे. कर्मचाऱ्यांनी याबाबत श्री पटेल यांची भेट घेवून चर्चाही केली आहे. श्री पटेल यांनी संगणक प्रणाली कार्यान्वित करण्या बरोबरच कर्मचाऱ्यांचे हे प्रश्न सोडविण्याची जबाबदारीही श्री जयप्रकाश यांचेवर सोपविली आहे.

प्रश्न :

- १) तुम्ही श्री जयप्रकाश आहात असे मानून कर्मचाऱ्यांच्या या समस्येचे निराकरण कसे कराल व संगणकीकरण योजनेसाठी त्यांचे सहकार्य कसे मिळवाल ?
- २) या संगणकीकरण योजनेमुळे संघटनात्मक मूलभूत बदल होत असताना कामगारांच्या मानसिकतेत कमीतकमी बदल होण्याच्या दृष्टीने संचालक बोर्डांनी कोणती पावले उचलायला हवीत ? वरील प्रश्नांच्या आधारे केस सोडवा या केससाठी सर्वोत्तम उपाय दखील सुचवा.

२. राज्याच्या राजधानीत मुख्य कार्यालय असलेल्या एका अग्रगण्य राज्य सहकारी बँकेच्या, ५ प्रादेशिक आणि २८ जिल्हा स्तरावरील शाखा आहेत. बँकेत एकूण १४०० कर्मचारी आहेत. बँकेचे कार्यकारी संचालक, श्री पी. परदेशी यांनी बँकेच्या मुख्य कार्यालयात कर्मचारी प्रशिक्षण कक्ष सुरू करण्याची कल्पना मांडली. बँकेने स्वतःचा प्रशिक्षण कक्ष सुरू करावा की बहिःस्थ प्रशिक्षण संस्थेकडून कार्य करून घ्यावे, याबाबत सर्वत्र चर्चा सुरू झाली. श्री परदेशी यांच्या प्रशिक्षण कक्ष सुरू करण्याबाबत खूप अपेक्षा आहेत. या कक्षाच्या सेवा इतर बँकांना



उपलब्ध करून देऊन चांगला नफा कमदिता येईल अशी त्यांना आशा आहे. बँकेचे दुसरे कार्यकारी, संचालक, श्री हरीष पाटिल, हे मनुष्यबळ व्यवस्थापन आणि कर्मचाऱ्यांच्या प्रशिक्षाचेही कार्य पाहतात. त्यांनाही श्री परदेशी यांची प्रशिक्षण कक्ष बँकतच सुरु करण्याची कल्पना भावली परंतु आपल्या विभागाचे प्रशिक्षणाचे प्रमुख काम सोडून इतर बँकांना या सेवा विकण्याची कल्पना त्यांना आवडली नाही.

प्रश्न :

- १) बँकेने स्वतःचे प्रशिक्षण केंद्र सुरु करावे की प्रचलित प्रथेनुसार बाहेरून प्रशिक्षण सेवा स्विकाराण्यात ?
- २) इतर सहकारी बँकांमधील कर्मचाऱ्यांना या सुविधा द्याण्यात कि केवळ स्वतःच्या कर्मचाऱ्यांना प्रशिक्षण द्यावे ?

या केससाठी सर्वोत्कृष्ट उपाय सुचवा.

३. श्री स्लो हे संत सहकारी साखर कारखान्यात गेल्या १५ वर्षांपासून कार्यरत असून, २० कर्मचारी असलेल्या ऊस विभागाचे प्रमुख आहेत ते तांत्रिकदृष्ट्या शिक्षित नाहित, परंतु व्यवहारज्ञान असलेले ऊस क्षेत्रातील एक अनुभवी गृहस्थ आहेत.

ऊसांच्या विविध जातीबाबत स्लो यांना चांगले ज्ञान आहे. असे असले तरी नियमितपणे हजर राहण्याबाबत स्लो उदासिन आहेत. कधी कधी महिन्यातून सहा ते सात दिवस गैरहजर राहतात. ते गैरहजेरीबाबत पुढील प्रमाणे अनेक कारणे देतात. उदा :

- १) सहकारातील उच्च पदस्थांना भेटणे
- २) सहकारातील प्रश्नांबाबत वकिलांचा सल्ला घेणे.
- ३) स्वतःचे किंवा पत्नीचे आजारपण.

त्यांच्या सततच्या गैरहजेरीमुळे त्यांना संपूर्ण महिन्याचा पगार मिळत नसे. म्हणून ते इतरांकडून, त्यांच्या सहकाऱ्यांकडून, कामगारांकडून कर्ज काढत असत. परंतु ते हे कर्ज सहसा परत करत नसत. यामुळे त्यांच्या सहकाऱ्यांवरील व कामगारांवरील त्यांचा वचक हळू हळू कमी झाला. त्या उपविभागामध्ये बेशिस्त वाढून उत्पादन कमी झाले. परंतु त्यांच्या वरिष्ठांनी याबाबत काहीही केले नाही.

आता प्रश्न असा उपस्थित झाला आहे की, स्लो यांचा कारखान्याच्या विकासासाठी कसा उपयोग करून घेता येईल व एकंदर परिस्थिती कशी हाताळता येईल. स्लो. यांना गैरहजेरीबाबत दोन वेळेस समज देण्यात आली. त्यांची एक वर्षासाठी पगारवाढ थोपविण्यात आली.

**प्रश्न :**

- १) श्री स्लो हे चांगले तज्ञ कर्मचारी आहेत की उत्तम सूपरवायझर आहेत ?
 - २) त्यांना पर्यवेक्षक ठेवून त्यांच्यातील बुद्धिमत्तेचा चांगला वापर केलेला आहे काय ?
 - ३) त्यांचे वरिष्ठ अधिकारी श्री स्लो यांना सुधारू शकत नव्हते का ? इतर कामगारांवरील वाईट परिणाम ते टाळू शकत नव्हते काय ?
 - ४) श्री स्लो यांचेमध्ये सुधारणा होणेसाठी कोणती कृती योजना करायला हवीय ?
४. सहकारी साखर कारखान्यातील ऊस तोडणी विभागात एक चिंताजनक संप निर्माण झाला. बहुतेक ऊस तोडणी कामगार हे श्रमजीवी आहेत. या कामगारांचा मुकादम नियमित कामावर येत असे परंतु कामगारांना कामावर येवू देत नसे. मुकादम हा कामगारांचा छुपा नेता होता.

या श्रमजीवी कामगारांची अत्यंत प्रबळ संघटना असल्याने सहकारी साखर कारखान्याच्या प्रमुख व्यवस्थापकासमोर मोठी समस्या होती. या समस्येबाबत सखोल विचार करून आणि सहकारी तसेच हाताखालच्या कर्मचाऱ्याबरोबर चर्चा करून प्रमुख व्यवस्थापकाने संपावर तोडगा काढण्याचा मार्ग शोधला.

प्रमुख व्यवस्थापकाने मुकादमाला बोलवून असे सांगितले की, व्यवस्थापनाने संपावर तोडगा म्हणून नवीन कर्मचारी भरती करण्याचे ठरविले आहे. या स्थितिमुकादमाला आपले नातेवाईक आणि मित्रांना कामावर घेण्याची चांगली संधी निर्माण झालेली आहे. मुकादम, प्रमुख व्यवस्थापकाच्या बोलण्याला भुलला आणि त्याने दुसऱ्या दिवसापासून आपल्या १०० नातेवाईकांना कामावर रुजू करून घेतले. नवीन कामगार घेवून काम सुरू झाल्याने जुन्या व संपकरी कामगारांवर इच्छित परिणाम झाला व काही दिवसात तेही कामावर हजर झाले.

जुने कामगार कामावर हजर झाल्यानंतर नव्याने नेमणुक केलेले कामगार, मुकादमाशि संबंधित असल्याने, वाद करू लागले आणि कामाकडे दुर्लक्ष करू लागले. प्रमुख व्यवस्थापकाने ही एक चांगली संधी समजून मुकादमाचा नाकर्तेपणा सिद्ध करून त्याला कामावरून काढून टाकले. यामुळे कामगारांचा संपही पूर्णतः मिटला आणि संपाला जबाबदार असणारी प्रमुख व्यक्ती, मुकादम, याचीही सुट्टी झाली.

चर्चेसाठी काही मुद्दे .

- अ) प्रमुख व्यवस्थापकाची मानसिकता.
- ब) मुकादमाची वर्तणुक
- क) प्रमुख व्यवस्थापक - कार्यपुर्तीला महत्व देणारा की नीतिमूल्ये पाळणारा.
- ड) संप मिटविण्यासाठी प्रमुख व्यवस्थापकाने उचललेली पावले. या केसचे विश्लेषण करून आपले मत मांडा.



[3770] – 416

M.Com. (Semester – IV) Examination, 2010
Gr. G – ADVANCED BANKING AND FINANCE
Spl-Paper – VII : Recent Advances in Banking and Finance
(2008 Pattern) (New)

Time : 3 Hours

Max. Marks : 80

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

1. Explain the following concepts :

- a) Leasing b) Merchant Banking. 15

OR

What is Micro Finance ? Explain the role of banks in micro finance . 15

2. Explain various ways of electronic funds transfer. 15

OR

Explain the following concepts

- a) Universal Banking
b) Mutual Fund 15

3. What do you understand by a commercial paper and a certificate of deposit ?
State recent guidelines of the Reserve Bank of India about issue of certificate of deposits. 15

OR

Explain in detail operations of Money Market Mutual Funds. 15

4. Distinguish between primary market and secondary market. Explain the procedure of listing of shares in a stock exchange. 15

OR

Explain the following concepts :

- a) Depositories
b) Derivatives. 15

P.T.O.



5. Write notes on **any two**.

20

- a) Over the counter exchange of India
- b) Repurchase obligation
- c) Changing trends in foreign institutional investments
- d) Bank mergers in India.

मराठी रूपांतर

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

१. खालील संकल्पना स्पष्ट करा-

- अ) भाडे पट्टा करार
- ब) प्रकल्प सेवा बँकिंग.

१५

अथवा

सूक्ष्म वित्त म्हणजे काय ? सूक्ष्म वित्तासंदर्भातील बँकाची भूमिका स्पष्ट करा.

१५

२. निधी हस्तांतरणाचे विविध इलेक्ट्रॉनिक मार्ग स्पष्ट करा.

१५

अथवा

खालील संकल्पना स्पष्ट करा-

- अ) वैश्विक बँकिंग
- ब) परस्पर निधी.

१५



३. व्यापारी प्रपत्र आणि ठेवीचे प्रमाणपत्र याचा आपणास काय अर्थबोध होतो ? ठेवीची प्रमाणपत्रे निर्गमित करण्यासंदर्भातील भारतीय रिझर्व्ह बँकेची सध्याची मार्गदर्शकनियमावली लिहा.

१५

अथवा

नाणे बाजार परस्पर निर्धीची कार्यप्रणाली सविस्तरपणे स्पष्ट करा.

१५

४. प्राथमिक बाजार आणि दुय्यम बाजार यातील फरक स्पष्ट करा. भाग बाजारात भागांची नोंदणी करण्याची प्रणाली स्पष्ट करा.

१५

अथवा

खालील संकल्पना स्पष्ट करा :

अ) निक्षेपस्थान

ब) अनुजात

१५

५. टिपा लिहा (कोणत्याही दोन) :

अ) ओव्हर द काउंटर एक्सेज ऑफ इंडिया

ब) पुर्नखरेदीचे बंधन

क) परकीय संस्थांच्या गुंतवणूकीतील बदलते प्रवाह

ड) भारतातील बँक विलिनीकरण.

२०



[3770] – 417

M.Com. (Semester – IV) Examination, 2010
Gr. G – ADVANCED BANKING AND FINANCE
(2008 Pattern) (New)
Spl. Paper – VIII : Case Study in Banking and Finance

Time : 3 Hours

Max. Marks : 100

Instructions : 1) *All cases carry equal marks.*

2) *Solve any five cases from the following.*

1. Mr. Amar has a current account in your branch . A cheque drawn by him was returned unpaid with a direction to 'Present Again'. Before the said cheque was presented again a Garnishee order' was served in respect of Amar's account.

Explain with reason your decision, as a banker, pertaining to the cheque if presented again.

2. What course should a banker adopt in the following cases ? Give reasons to your answers.

- a) A cheque drawn by Mr. P, a director of a limited company, and also signed by the company's secretary is presented for payment, after the bank comes to know about Mr. P's death.

- b) A cheque payable to Mr. B or order and crossed 'Not Negotiable' is presented for payment through the clearing. Mr. B has endorsed the cheque in favour Mr. C who has also put his endorsement on the cheque

3. Indicate, with reasons whether the following statements are **true** or **false**.

- a) An accommodation bill is not a bill of exchange under the Negotiable Instruments Act 1881.

P.T.O.



- b) A current account cannot be opened in the name of a minor.
- c) A cheque dated 31st June 2009 is payable on 30th June 2009.
- d) A cheque drawn in favour of Mr. M, a partner of a firm M and Co. can be credited to the firms account.

4. Mr. X is the managing director of a limited company in which capacity he is authorised to sign alone on the company's bank account which is kept in Y bank in Pune. X's personal account is with Z bank in Pune where he has maintained an average credit balance of Rs. 10,000. Mr. X draws a cheque on the company's account in favour of himself for Rs. 1,70,000 which he pays in at Z bank for credit of his personal account. The cheque is duly collected by Z bank and the proceeds credited to his account. Subsequently the company goes into liquidation and the liquidator files a suit against Z bank for recovery of money.

What is the position of Z bank ? Give reasons for your answer.

- 5. A farmer approaches you for a loan of Rs. 20,000 for installation of an electric pumpset in the well in his land of 5 acres. Explain with reasons the steps and precautions you would like to take in granting the loan.
- 6. A customer of your branch approaches you for a loan facility against Fixed Deposit Receipt of Rs. 50,000 of another bank issued in his favour. How would you deal with the proposal ? Give reasons.
- 7. A bank advances money on the security of a guarantee. The guarantor learning that the principal debtor is in financial difficulties, tenders to the bank the full amount of his liability under the guarantee and says that the security deposited by the customer with the bank may be surrendered to him.
Discuss the position with reasons.



मराठी रूपांतर

सूचना : 1) सर्व उदाहरणांना समान गुण आहेत.

2) खालील पैकी कोणतीही पाच उदाहरणे सोडवा.

3) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

१. श्री अमर यांचे चालू खाते तुम्ही काम करत असलेल्या बँकेच्या शाखेमध्ये आहे. त्याने काढलेला धनादेश आदर न होता 'धनादेश परत सादर करा' असा शेरा मारून परत पाठविण्यात आला. हा धनादेश बँकेमध्ये परत येण्यापूर्वी श्री. अमर यांच्या खात्यासंदर्भात न्यायालयाचा मनाई आदेश तुमच्याकडे आलेला आहे.

जर हा धनादेश तुमच्या बँकेमध्ये परत सादर केला तर बँकर म्हणून तुम्ही कोणता निर्णय घ्याल हे कारणांसह स्पष्ट करा.

२. खालील उदाहरणांमध्ये बँकरने कोणता निर्णय घ्यायला पाहिजे ? तुमचे उत्तर सकारण लिहा.

अ) श्री पी. यांनी मर्यादित कंपनीचा संचालक या नात्याने धनादेश काढला आहे. या धनादेशावर त्या कंपनीच्या चिटणीसाचीही स्वाक्षरी आहे. श्री पी. यांच्या मृत्यूची वार्ता बँकरला कळल्यानंतर हा धनादेश बँकेमध्ये पैसे घेण्यासाठी सादर केलेला आहे.

ब) समाशोधन गृहामार्फत तुमच्याकडे एक धनादेश आलेला आहे. या धनादेशाचे पैसे श्री ब अथवा तो सांगेल त्याला द्यावयाचे आहेत. या धनादेशाच्या रेखांकनामध्ये अचलनक्षम असा शेरा मारलेला आहे. श्री ब यांनी श्री क यांच्या नावे धनादेशाचे पृष्ठांकन केले आहे. श्री क यांनीही परत त्या धनादेशाचे पृष्ठांकन केले आहे.

३. खालील विधाने खरी अथवा खोटी आहेत ते सकारण लिहा.

अ) चलनक्षम दस्तऐवजाचा कायदा १८८१ प्रमाणे परस्पर सहाय्यक हुंडी ही व्यावहारिक हुंडी असत नाही.

ब) अज्ञान व्यक्तीच्या नावाने चालू खाते उघडता येत नाही.

क) ३१ जून २००९ अशी तारीख असलेला धनादेश ३० जून रोजी पैसे देण्यास पात्र असतो.

ड) म आणि कंपनी या भागीदारी संस्थेचा भागीदार असलेल्या श्री म. यांच्या नावाचा धनादेश भागीदारी संस्थेच्या खात्यात जमा करता येतो.



४. एका मर्यादित कंपनीमध्ये श्री एक्स हे व्यवस्थापकीय संचालक आहेत. पुणे येथील वाय या बँकेत कंपनीचे खाते आहे. या खात्यावरील व्यवहार स्वतःच्या स्वाक्षरीने करण्याचा अधिकार फक्त श्री एक्स यांना आहे. श्री एक्स यांचे व्यक्तिगत खाते पुणे येथील झेड या बँकेत आहे. या व्यक्तिगत खात्यात सरासरी शिल्लक रक्कम रु. १०,००० असते. श्री एक्स यांनी कंपनीच्या खात्यावर स्वतःच्या नावाचा रु. १,७०,००० चा धनादेश काढून तो झेड बँकेतील स्वतःच्या व्यक्तिगत खात्यात भरला आहे. झेड बँकेने त्या धनादेशाचे पैसे वसूल करून श्री. एक्स यांच्या खात्याला जमा केले आहेत. कालांतराने त्या कंपनीचे दिवाळे निघाले आणि परिसमापकाने झेड बँके विरुद्ध पैसे वसुलीसाठी दावा दाखल केला आहे.

वरील उदाहरणात झेड बँकेची काय परिस्थिती आहे ? तुमच्या उत्तराची कारणे लिहा.

५. एका शेतकऱ्याने आपल्या पाच एकर शेतातील विहिरीवर विद्युत पंप बसविण्यासाठी रु. २०,००० कर्जाचा अर्ज आपल्याकडे सादर केलेला आहे.

वरील संदर्भात कर्ज देण्याच्या प्रक्रियेच्या पायऱ्या आणि त्यामध्ये कोणत्या खबरदाऱ्या आपण घ्याल ते सकारण स्पष्ट करा.

६. आपल्या शाखेच्या एका ग्राहकाकडे दुसऱ्या बँकेतील त्याच्या नावाची रु. ५०,००० ची मुदत ठेव पावती आहे. या पावतीच्या तारणावर कर्ज देण्याचा प्रस्ताव आपल्याकडे आलेला आहे. ही परिस्थिती तुम्ही कशी हाताळाल ? आपल्या उत्तराला कारणे द्या.

७. हमीच्या तारणावर बँक कर्ज देत आहे. मुख्य कर्जदार आर्थिक विवंचनेत आहे हे हमीदारास समजते. हमीच्या करारानुसार हमीदार देय असलेली सर्व रक्कम बँकेला देऊ इच्छित आहे आणि त्या बदल्यात मुख्य कर्जदाराने तारण म्हणून दिलेली मालमत्ता हमीदार मागत आहे.

वरील परिस्थितीची सकारण चर्चा करा.



[3770] – 6

M.Com. (Part – I) (Optional) Examination, 2010
Gr.B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
(Paper – II)
(2002 Pattern) (Old)
Cost Control and Cost Systems

Time : 3 Hours

Max. Marks : 100

- N.B. : 1) All questions are compulsory.*
2) All questions carry equal marks.
3) Use of calculator is allowed.

1. State what are the various techniques of costing ? Describe important objectives of such techniques.

OR

What do you mean by Break-Even-Analysis ? Explain Margin of Safety and Angle of Incidence. What are the advantages and limitations of Break-Even Charts ?

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

- a) Key and Limiting Factor
- b) Activity Based Costing (ABC)
- c) Process of cost control and cost reduction
- d) Differential costing
- e) Performance measurement
- f) Inter firm comparison

3. A) M/s Ram manufacturing Co. provides the following details :

Year	Sales (Rs.)	Total cost (Rs.)
1st	39,000	34,800
2nd	43,000	37,600

You are required to calculate variable cost, fixed cost and contribution for each year.

- B) Describe advantages and limitations of budgetary control.

P.T.O.



4. Following details are available from the records of ABC Ltd. for a month, regarding the standard labour hours and rates of an hour for a product.

	Hours	Rate per Hr (Rs.)	Total (Rs.)
Skilled	10	30	300
Semi-Skilled	8	15	120
Unskilled	16	10	160

Total = 580

The actual production for the product was 1,500 units for which the actual hours worked and rates were as below :

	Hours	Rate per Hr (Rs.)	Total (Rs.)
Skilled	13,500	35	4,72,500
Semi skilled	12,600	18	2,26,800
Unskilled	30,000	12	3,60,000

Total = 10,59,300

Compute :

- Labour cost variances
- Labour rate variances
- Labour efficiency variances
- Labour mix variances



5. M/s Arihant Enterprises produce the following forecast of Income and Expenditure, prepare a cash budget for the months June to September, 2010.

Month	Sales (Credit)	Purchases (Credit)	Wages	Manufacturing Expenses	Administration Expenses	Selling Expenses
2010	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April	30,000	15,000	3,000	1,150	1,060	500
May	35,000	20,000	3,200	1,225	1,040	550
June	25,000	15,000	2,500	990	1,100	600
July	30,000	20,000	3,000	1,050	1,150	620
August	35,000	22,500	2,400	1,100	1,220	570
September	40,000	25,000	2,600	1,200	1,180	710

Additional Information is as follows :

- 1) Customers are allowed a credit period of 2 months.
- 2) A dividend of Rs. 10,000 is payable in Sept. 2010.
- 3) Capital Expenditure to be incurred—Plant to be purchased on 15th June, 2010 for Rs. 5,000 Building on 1st August, 2010 and a monthly instalment of Rs. 2,000 each starts from August, 2010.
- 4) The creditors are allowing a credit of 2 months.
- 5) Wages are paid on the 1st day of the next month.
- 6) Lag in payment of other expenses is one month.
- 7) Balance of cash in hand on 1st June, 2010 was Rs. 15,000.



[3770] – 7

M.Com. (Part – I) Examination, 2010
Gr. C. : BUSINESS PRACTICES AND ENVIRONMENT BUSINESS
PRACTICES
(Paper – I) (2002 Pattern)
(Old) (Optional Paper)

Time : 3 Hours

Max. Marks : 80

N.B. : i) All questions are compulsory.
ii) All questions carry equal marks.

1. Explain the role and importance of service sector in India.

OR

Explain the concept of 'State Trading' and state the role played by State Trading Corporation.

2. What is 'Organised Commodity Markets' ? Explain the features and importance of 'Organised Commodity Markets'.

OR

Explain the role of Securities Exchange Board of India (SEBI).

3. Explain in brief the objectives and functions of Federation of Indian Chamber of Commerce and Industries (FICCI).

OR

Explain the important objectives and functions of Public Enterprises.

4. State the impact of WTO on agri-business practices.

OR

Discuss the Government Policies related to agriculture business.

5. Write in brief (**any two**) :

- a) Objectives of Business
- b) Privatisation of trading activities
- c) Business characteristics of Agriculture
- d) Allied Agriculture Business.

P.T.O.



मराठी रूपांतर

- सूचना:** i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
ii) सर्व प्रश्नांना समान गुण आहेत.

१. भारतामधील सेवासंस्थांची भूमिका आणि महत्व स्पष्ट करा.

किंवा

‘राज्य-व्यापार’ ही संज्ञा स्पष्ट करा आणि राज्य व्यापार महामंडळाची भूमिका विशद करा.

२. ‘संघटीत वस्तू बाजार’ म्हणजे काय ? संघटीत वस्तू बाजाराची वैशिष्ट्ये आणि महत्व स्पष्ट करा.

किंवा

सेबीची भूमिका विशद करा.

३. फेडरेशन ऑफ इंडियन चेंबर ऑफ कॉमर्स अँड इन्डस्ट्रीज (FICCI) ची उद्दीष्ट्ये आणि कार्ये थोडक्यात स्पष्ट करा.

किंवा

सार्वजनिक उपक्रमांची महत्वाची उद्दीष्ट्ये आणि कार्ये स्पष्ट करा.

४. जागतिक व्यापार संघटनेचा कृषी व्यवसाय पद्धतींवरील परिणाम विशद करा.

किंवा

शेती व्यवसायाशी संबंधित असलेल्या सरकारी धोरणांची चर्चा करा.

५. थोडक्यात उत्तरे लिहा (कोणतेही दोन) :

- अ) व्यवसायाची उद्दीष्ट्ये
- ब) व्यापारी उपक्रमांचे खाजगीकरण
- क) शेतीची व्यावसायिक वैशिष्ट्ये
- ड) कृषीपूरक व्यवसाय.



[3770] – 8

M.Com. (Part – I) Examination, 2010
Group – C : BUSINESS PRACTICES AND ENVIRONMENT
(Paper – II) (2002 Pattern) (Optional)
Business Environment (Old Course)

Time : 3 Hours

Max. Marks : 100

Instructions: 1) All questions are compulsory.

2) All questions carry equal marks.

1. “Micro Environmental Forces have a direct bearing on the operations of the firm”.

Do you agree ? Explain why ?

OR

Define the concept of “Globalisation” and explain its impact on business environment in 21st century.

2. Describe the characteristics of Indian Economic Environment.

OR

What is Pollution ? Explain its causes, effects and remedies.

3. What are MNC’s ? Explain the role of MNC’s in Indian Industrial Environment.

OR

Explain the role of Indian Money Market and Capital Market in the Financial Environment of Business.

P.T.O.



4. Define Environment Analysis. State types of Environmental Analysis and their limitations.

OR

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

5. Write short notes on (any two) :

- 1) International Business Environment.
- 2) Types of Pollution.
- 3) Role of Foreign Banks.
- 4) Social and Cultural Environment in India.
- 5) Competition Analysis.

मराठी रूपांतर

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

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

किंवा

“जागतिकीकरण” या संकल्पनेची व्याख्या सांगा आणि जागतिकीकरणाचे एकविसाव्या शतकांत व्यवसाय पर्यावरणावर होणारे परिणाम कोणते ते स्पष्ट करा.

२. भारतीय आर्थिक पर्यावरणाची वैशिष्टे स्पष्ट करा.

किंवा

प्रदूषण म्हणजे काय ते सांगून त्याची कारणे, परिणाम व उपाय-योजना स्पष्ट करा.



३. बहुराष्ट्रीय कंपन्या म्हणजे काय ? “बहुराष्ट्रीय कंपन्याची भूमिका ” व भारतीय औद्योगिक पर्यावरण यामधील संबंध स्पष्ट करा.

किंवा

व्यवसायाच्या वित्तिय पर्यावरणात भारतीय नाणे बाजार व भांडवल बाजाराची भूमिका स्पष्ट करा.

४. पर्यावरण विश्लेषणाची व्याख्या द्या. जागतिक पर्यावरणाचे विविध प्रकार सांगा व त्याचा जागतिक व्यापारावर झालेला परिणाम स्पष्ट करा.

किंवा

भारतातील लघु-उद्योगांचा आढावा घ्या. भारताच्या लघु-उद्योगांच्या आजारपणाची कारणे सांगा व त्यातील उपाय-योजना विशद करा.

५. टीपा लिहा (कोणत्याही दोन) :

- १) व्यवसायाने जागतिक पर्यावरण.
- २) प्रदूषणाचे प्रकार.
- ३) परकिय बँकांची कार्ये/भूमिका.
- ४) भारतातील सामाजिक आणि सांस्कृतिक पर्यावरण.
- ५) स्पर्धा विश्लेषण.



[3770] – 9

M.Com. (Part – I) Examination, 2010
Business Administration
(Optional) Paper – I (Old) (2002 Pattern)
Gr. D : PRODUCTION, OPERATIONS AND MARKETING
MANAGEMENT

Time : 3 Hours

Max. Marks : 100

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

1. Define 'Production Management'. Discuss various methods of production in brief.

OR

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

2. What is Inventory control ? State the objectives of Inventory control.

OR

Define the term 'Productivity'. Explain its importance. State the role of National Productivity Council.

3. What is customer relationship management ? Explain the significance and problems of customer relationship management.

OR

Discuss steps involved in New Product Development and explain factors responsible for new product development.

4. Explain the concept of consumer behaviour. Discuss the environmental influences on consumer behaviour.

OR

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

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

- | | |
|-------------------------|------------------------------------|
| a) Production Planning | d) Importance of Advertising |
| b) Product Life - Cycle | e) E-Marketing |
| c) Production Control | f) New Trends in Export Marketing. |

P.T.O.



मराठी रूपांतर

सूचना: i) सर्व प्रश्न आवश्यक आहेत.

ii) सर्व प्रश्नांना समान गुण आहेत.

१. उत्पादन व्यवस्थापनाची व्याख्या द्या. उत्पादनाच्या विविध पद्धतीची थोडक्यात चर्चा करा.

किंवा

संयंत्र रचना म्हणजे काय ? संयंत्र रचनेचे विविध प्रकार आणि उद्दिष्टे स्पष्ट करा.

२. मालसाठा नियंत्रण म्हणजे काय ? मालसाठा नियंत्रणाची उद्दिष्टे स्पष्ट करा.

किंवा

‘उत्पादकता’ या संकल्पनेची व्याख्या सांगून तिचे महत्त्व स्पष्ट करा. राष्ट्रीय उत्पादकता मंडळाची भूमिका सांगा.

३. ग्राहक संबंध व्यवस्थापन म्हणजे काय ? ग्राहक संबंध व्यवस्थापनाचे महत्त्व आणि समस्या स्पष्ट करा.

किंवा

नवीन वस्तू विकास प्रक्रियेत समाविष्ट असलेल्या पायऱ्यांची चर्चा करा आणि वस्तू विकासास जबाबदार असणाऱ्या घटकांचे स्पष्टीकरण द्या.

४. ग्राहक वर्तणूक ही संकल्पना स्पष्ट करा. ग्राहक वर्तनशीलतेवर परिणाम करणाऱ्या पर्यावरणाची चर्चा करा.

किंवा

विपणन संज्ञापन म्हणजे काय ? विपणन संज्ञापनाचे महत्त्व व प्रश्न स्पष्ट करा.

५. टीपा लिहा. (कोणत्याही चार)

अ) उत्पादन नियोजन (Production Planning)

ब) वस्तू जीवन चक्र (Product Life - Cycle)

क) उत्पादन नियंत्रण (Production Control)

ड) जाहिरातीचे महत्त्व (Importance of Advertising)

इ) ई – विपणन (E-Marketing)

फ) निर्यात विपणनातील नवीन बदल (New Trends in Export Marketing).