Q. 1. (a) Define the term ‘Management’. Explain the function of management. [15]

(b) Define the term ‘Organizational Behaviour’. [10]

Q. 2. Explain ‘Maslow’s Need Hierarchy Theory’ of motivation. [15]

Q. 3. Explain the concept of organizational structure. What are the basis on which departmentation is done? Explain with examples. [15]

Q. 4. What are the different types of conflicts? What is the impact of conflicts on organisational participants? [15]

Q. 5. Explain in depth the significant contribution made by F.W. Taylor towards management. [15]

Q. 6. Define leadership. Explain types of leadership with suitable examples. [15]
Q. 7. Write notes on ‘any three’ of the following:

(a) MBO

(b) Management of stress

(c) Johari Window

(d) Steps in decision making

(e) Formal and informal groups

◆◆◆
Q. 1. Describe the scope of Managerial Economics. Which economic concepts are useful in decision making?

Q. 2. Explain the concept of price elasticity of demand w.r.t. determinants, types, use.

Q. 3. State and explain the Law of Variable Proportions with production schedule and diagram.

Q. 4. Explain the terms with examples:
   (1) Price discrimination
   (2) Product differentiation

Q. 5. Explain any two pricing strategies.

Q. 6. Show how a perfectly competitive firm reaches its equilibrium in the long run.
Q. 7. Write notes on any two:
   (a) Elasticity of supply.
   (b) Cost forecasting
   (c) Support price
   (d) Break-even analysis.

◆◆◆
Q. 1. Explain significance of 4Ps of marketing in competitive environment with an appropriate example of FMCG product.

Q. 2. What is product life cycle? How marketing mix changes along with different phases of product life cycle?

Q. 3. State and explain factors influencing pricing decisions with appropriate example.

Q. 4. Elaborate importance and role of distribution channels in marketing.

Q. 5. “Promotion of a product for good sales turnover is imperative”. Comment.


Q. 7. Write notes on any two of the following:
   (a) New trends in packaging
   (b) Managing price changes
   (c) On-line marketing
Q. 1. Explain in brief the functions of a Finance Manager?

SECTION - I

Q. 2. Explain various methods of raising fund with their merits and demerits.

Q. 3. Discuss in detail various factors affecting the dividend policy of a company.

Q. 4. Write short notes on any three:
   (a) Cash Management
   (b) Leverage
   (c) ADR and GDR
   (d) Under Capitalization
   (e) Bonus Share
SECTION -II

Q. 5. A firm whose cost of capital is 10% is considering two exclusive projects X and Y, the details of which are:

<table>
<thead>
<tr>
<th>Year</th>
<th>Project X</th>
<th>Project Y</th>
<th>PV Factor @ 10%</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>70,000</td>
<td>70,000</td>
<td></td>
</tr>
<tr>
<td>Cash Flow</td>
<td>10,000</td>
<td>50,000</td>
<td>0.909</td>
</tr>
<tr>
<td>2</td>
<td>20,000</td>
<td>40,000</td>
<td>0.826</td>
</tr>
<tr>
<td>3</td>
<td>30,000</td>
<td>20,000</td>
<td>0.751</td>
</tr>
<tr>
<td>4</td>
<td>45,000</td>
<td>10,000</td>
<td>0.683</td>
</tr>
<tr>
<td>5</td>
<td>60,000</td>
<td>10,000</td>
<td>0.621</td>
</tr>
</tbody>
</table>

Compute the Pay Back Period, Net Present Value and Profitability Index for both projects.

Q. 6. ‘H’ Ltd. plans to sell 30,000 units next year. The expected cost of goods sold is as follows:

- Raw Material: 100
- Manufacturing Expenses: 30
- Sales and Administration and Financial Expenses: 20
- Selling Price: 200

Duration and various stages of operating cycles are expected to be as follows:

- Raw Material - 2 months
- WIP (Work-in-progress) - 1 month
- Finished Goods - ½ month
- Debtors - 1 month

Assuming monthly sales level of 2500 units, estimate gross working capital requirement, if desired cash balance is 5% of Gross Working Capital and Work in Progress is 25% complete with respect to manufacturing expenses.
Q. 7. A company believes that it is possible to increase sales if credit terms are relaxed. At present, the sales are projected at ₹ 20,00,000; a profit/volume ratio of 30%, fixed cost at ₹ 1,00,000, bad debts 1% and an accounts receivable turnover of 10 times. The relaxed credit policy is expected to increase the sales up to ₹ 25,00,000. However, bad debts will rise to 2% of sales and accounts receivable turnover will decrease to 6 times.

The expected rate of return on investment is 20%. Advise the company about acceptance of the proposal.

Q. 8. Using the following data, complete the Balance-Sheet below:

| Gross Profit: 20% of sales | ₹ 60,000 |
| Shareholders' funds | ₹ 50,000 |
| Credit sales | 80% of the total sales |
| Total assets turnover | 3 times |
| Inventory turnover (to cost of sales) | 8 times |
| Average collection period | 18 days |
| Current ratio | 1.6 |
| Long term debt to equity | 40% |

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amt. ₹</th>
<th>Assets</th>
<th>Amt. ₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shareholders' equity</td>
<td></td>
<td>Fixed assets</td>
<td></td>
</tr>
<tr>
<td>Long term debt</td>
<td></td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>Creditors</td>
<td></td>
<td>Debtors</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>Inventory</td>
<td></td>
</tr>
</tbody>
</table>

---

[4287] - 202
Q. 1. Explain the concept of Operations Management and describe in brief contributions made by Henry Ford and Taguchi.

Q. 2. Describe the characteristics of job production and mass production.

Q. 3. Explain the principles of facilities layout and list types of layout.

Q. 4. (a) Explain the symptoms of poor production planning and control in a manufacturing organisation.

   (b) Describe with example meaning and application of crashing.

Q. 5. Explain the meaning and importance of Spare Parts Management and Maintenance Planning.

Q. 6. (a) State the meaning and application of control charts.

   (b) Describe in brief how following are computed for $\bar{X}$, $R$, and $C$ charts.

      (i) Process average or centreline.

      (ii) Upper control limit

      (iii) Lower control limit
Q. 7. (a) Describe with an example meaning and use of Flow Diagram or Process Mapping.

(b) An industrial operation consists of five elements with following observed times and performance ratings:

<table>
<thead>
<tr>
<th>Element</th>
<th>Observed Time in Minutes</th>
<th>Performance Rating in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>0.20</td>
<td>85</td>
</tr>
<tr>
<td>B</td>
<td>0.08</td>
<td>80</td>
</tr>
<tr>
<td>C</td>
<td>0.50</td>
<td>90</td>
</tr>
<tr>
<td>D</td>
<td>0.12</td>
<td>85</td>
</tr>
<tr>
<td>E</td>
<td>0.10</td>
<td>80</td>
</tr>
</tbody>
</table>

Assuming allowances as 17% of the basic time, calculate standard time per piece.

Q. 8. Write notes an any two of the followings:

(a) OC curve
(b) Integration of manufacturing and services
(c) Six sigma
(d) Concept of TPM

★★★★
Q. 1. Define HRM. Explain various functions of HRM.

Q. 2. Explain in detail various steps in selection process.

Q. 3. Training Need Analysis is necessary for training effectiveness. Discuss.

Q. 4. Explain in detail Assessment Centre Method of Performance Appraisal.

Q. 5. Explain Model Grievance Handling Procedure.

Q. 6. Explain how quality circles are operated. State their advantages.

Q. 7. Write short notes on (Any Two):
   (a) Job Evaluation
   (b) Kaizen
   (c) TQM
   (d) Dismissal, Suspension and lay off.

   ◆◆◆
Q. 1. Define MIS and state contemporary approaches to MIS. [15]

Q. 2. State and explain attributes of quality information. How information is used as a strategic resource. [15]


Q. 5. What is information security? How information security is provided to MIS? [15]

Q. 6. Write short notes any two:
   (a) MIS as a strategic resource
   (b) Ethical issues related to MIS
   (c) Role of information in decision making
   (d) Network types

◆◆◆

Q. 2. Explain rights of unpaid seller under sale of Good Act, 1930.

Q. 3. What is meant by lifting or piercing the corporate veil under Companies Act.


Q. 7. Write short notes on any two:
(a) Free consents
(b) Quasi contract
(c) Dishonour of a cheque
(d) District forum
(e) Digital Signature

+++
Q. 1. “Management control is the process by which managers influence other members of the organisation to implement organisation strategies”. Comment and explain the statement.

Q. 2. What is a responsibility centre? Differentiate between engineered responsibility centre and discretionary responsibility centre.

Q. 3. What are the differences in the nature of control in manufacturing sector and control in service sector. Explain the management control system in banking sector.

Q. 4. What are financial and non-financial measures with respect to balance score card. Explain in details.

Q. 5. Write short notes one any three:
   (a) Need for transfer pricing
   (b) Management control and operational control

Note: (i) Answer any four questions from Section-A and any one question from Section-B.
(ii) All questions carry equal marks.
(c) Budget as a control tool
(d) Strategic planning
(e) Cost audit

SECTION - B

Q. 6. M/s Anuradha Cosmetics Pvt. Ltd. has 15 offices in Maharashtra, Gujarat, Goa and Delhi. It has 30 land lines and 15 mobiles. The company is concerned about the mounting telephone bills.

You are required to design a management control system to regulate and control the cost of communication / bills by making a policy and rules / procedures to control the cost.

Q. 7. Anil Chemicals has two divisions A and B. The details are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Division A (Rs)</th>
<th>Division B (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment Capital</td>
<td>90,000</td>
<td>50,000</td>
</tr>
<tr>
<td>Net Income Before Tax</td>
<td>20,000</td>
<td>12,500</td>
</tr>
<tr>
<td>Capital Charges @15%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(a) Calculate: The return on investment and
(b) The Economic Value Added (E. V. A.) residual income.

◆◆◆
Q. 1. Explain concept of Integrated Marketing Communication. Explain different elements of IMC with suitable examples.

Q. 2. Which are the different types of advertising? Explain the importance of advertising.

Q. 3. What are different types of Ad. Agencies? Explain the roles and responsibilities of each department of an Ad. Agency.

Q. 4. You are the Promotion Manager of a new packed drinking water that would compete with existing packed drinking water brands. What promotion(s) would you need to offer to get your product in retail outlets?
Q. 5. “Ethical Responsibility is a must while designing IMC for Advertising Campaign.” Comment on above statement with a view of Ethical and Social Responsibility of Advertiser.

Q. 6. Explain the term publicity with relationship between advertising and publicity.

Q. 7. Write short notes on any two:
(a) AIDA Model
(b) Event Management
(c) Trade Fairs and Exhibitions
(d) Personal Selling

◆◆◆
Q. 1. Give any five examples of Income chargeable to tax under the head Income from other sources. What are the various expenses deductible under the same head?

Q. 2. Explain the provisions under the Income Tax Act 1961 regarding:
   - TDS on salary income
   - TDS on payment to contractor and subcontractor
   - TDS on rent
   - TDS on fees for professional and Technical services

Q. 3. Write a detailed essay on set off and carry forward of losses.

Q. 4. It is said that “tax liability of any person depends upon his residential status as well as nationality” do you agree? Substantiate your answer.

Q. 5. Write short notes on (any two):
   (a) Deductions under income from house property
   (b) Gross Annual value
   (c) Property income exempt from tax

Q. 6. Discuss with reasons, the admissibility of the following expenses while computing profits and gains of business.
   (a) Income tax paid ₹ 30,000/-.
(b) Outstanding sales tax of previous years paid during the year ₹ 20,000/-.  
(c) Interest paid on loan taken for daughter’s marriage ₹ 8,000/-.  
(d) Loss due to Robbery ₹ 50,000/-.  
(e) Legal expenses ₹ 10,000/- to defend the assessee’s title to his assets.  
(f) An amount of ₹ 5,00,000 was paid as lump sum for the acquisition of technical knowhow.  
(g) A technical consultant was paid the consultancy charges of ₹ 35,000 in cash.

Q. 7. Mr. Ram is working as the General Manager of a Company. Following are the details of his salary for A.Y 2012-2013.

Basic salary ₹ 1,80,000 p.a.  
Dearness Allowance- ₹ 12,000 per month.  
Education allowance for two children: ₹ 750 per month per child.  
Travelling allowance for his official travelling ₹ 50,000. However, he has actually spent only ₹ 42,000 /-.  
He stays in furnished flat provided by the company. Cost of the furniture is ₹ 1,50,000. He pays ₹ 4,000 per month from his salary towards the rent.  
The company has contributed ₹ 18,000 to his RPF. Interest credited to his account @14% p.a. amounted to ₹ 14,000/-.  
Calculate the income from salaries for Mr. Ram for A.Y. 2012-2013.

Q. 8. Write short notes on (any two):
   (a) Compulsory filing of returns based upon economic criterions  
   (b) Types of assessments  
   (c) MAT  
   (d) Capital asset and its types  

[4287] - 403
Q. 1. Consider following table structure to write SQL queries:

Patient (Patient_no, patient_name, p_add, p_birth_date, p_phone)
Room (Room_id, Room_type, room_rate)
Doctor (doc_id, doc_name, doc_add, doc_type, doc_mobile)
Patient_transaction_table (patient_no, doc_id, room_id, patient_admit_date, patient_discharge_date, total_room_charges, treatment_name, treatment_charge, total_bill_amount)

Solve the following queries based on above tables:

(1) Create above four tables with proper constraints (primary key, foreign key, etc.)
(2) Insert appropriate data in the above tables (Add minimum 5 records in each table)
(3) Display all patient details who are taking the treatment under the doctor LELE.
(4) List all the doctors who are visiting.
(5) Display all patient details whose total_bill_amount is greater than ₹ 20000
(6) Count total doctors those who are visiting.

(7) Display all patient details those who are more than 10 days in hospital.

(8) List all patients who are admitted today.

(9) List all patients who are admitted in Private room.

(10) Display name of patient who paid maximum bill.


(B) Explain 3-tier architecture of DBMS. [10]

Q. 3. (A) Write a PL/SQL block, which will check that whether accepted number is Palindrome number, or not. [10]

(B) Explain DCL statement with example? [10]

Q. 4. (A) Explain Date, String, Conversion Functions with examples? [10]

(B) Explain Relational Algebra in detail? [10]

Q. 5. Write short notes on following any two: [10]

(a) Primary and Foreign Key

(b) Views in Oracle

(c) Characteristics of DBMS

(d) Sub-Queries in SQL

◆◆◆
Q. 1. Explain the importance and essentials of inventory management. What are the problems in inventory management?

Q. 2. What do you mean by an Inventory? Discuss the various elements of inventory cost?

Q. 3. Discuss a basic EOQ Model and the quantity discount for EOQ model?

Q. 4. Why is the vendor relationship important in JIT environment? What sort of system defects are exposed when JIT is implemented?

Q. 5. Enumerate the various considerations which favour
   (a) Making in - home and
   (b) Outsourcing (or buying)
Q. 6. What is “Master Schedule” in MRP? Why it is important? What information is required in producing the master schedule?

Q. 7. Short Notes - Answer (Any Two):

(a) Lead Time
(b) Assumption in EOQ
(c) ABC analysis
(d) Inventory turnover and productivity

◆◆◆
Q. 1. Enumerate the provisions regarding health under Factories Act 1948. [14]

Q. 2. Explain provisions regarding working hours for theatres and other places of public amusement and entertainment under shop Act 1948. [14]


Q. 5. What are model standing orders under IE(SO) Act 1946? [14]

Q. 7. Write short notes on any two:
   (a) Occupier under Factories Act
   (b) Illegal strike under ID Act
   (c) Industrial court under MRTU Act
Q. 1. A cooperative in Uruli Kanchan Taluka of Pune district of Maharashtra state is planning to enter into international marketing with grapes as an industrial raw material for wine production in Mediterranean region. You as a marketer are entrusted on the responsibility to market, suggest ways and means for the above mentioned task.

Q. 2. Explain in details the process of segmentation in international market.

Q. 3. Give an account of the produce followed for exporting goods from Indian ports.

Q. 4. Compare and constrast the uniform pricing strategy Vs market by market pricing strategy in International marketing.
Q. 5. What do you mean by international marketing environment? Discuss the socio / cultural and the political environment in detail.

Q. 6. Write short notes on (any two):
   (a) Incoterm
   (b) Transfer Pricing
   (c) Marine Insurance

Q. 7. Discuss the role of Exim bank in promotion of exports in India.

◆◆◆
Q. 1. A newly formed company has to prepare an estimate of working capital requirements for the coming year. The information about the projected Profit and Loss A/c of the company is as under:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount in ₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales</td>
<td>21,00,000</td>
</tr>
<tr>
<td>Less : Cost of goods sold</td>
<td>15,30,000</td>
</tr>
<tr>
<td>Gross Profit</td>
<td>5,70,000</td>
</tr>
<tr>
<td>Less : Administrative expenses</td>
<td>1,40,000</td>
</tr>
<tr>
<td>Selling expenses</td>
<td>1,30,000</td>
</tr>
<tr>
<td>Profit before tax</td>
<td>3,00,000</td>
</tr>
<tr>
<td>Provision for tax</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

Cost of goods sold has been derived as follows:
- Materials used: 8,40,000
- Add: Wages and other manufacturing expenses: 6,25,000
- Add: Depreciation: 2,35,000
17,00,000

Less : Stock of F.G.  1,70,000
(10% produced not yet sold)
15,30,000

The figures above relate only to the goods that have been finished and not to those in process, goods equal to 15% of the year’s production (in terms of physical units) are in process, requiring on an average full materials but only 40% of other expenses. The company believes in keeping two months consumption of material in stock.

All expenses are paid in one month in arrears; suppliers of materials extend one and half months credit. Sales are 20% cash and the rest at two months credit, 70% of the income tax has to be paid in advance in quarterly installments. Cash balance desired is ₹ 40,000.

SECTION - I

Q. 2. (a) What is economic value added? How it is calculated?

(b) A manufacturing company earned PAT of ₹ 123 crore in 2008 paying interest of ₹ 24 crore. The company’s invested capital is ₹ 1,340 crore and WACC is 15%. Calculate the company’s EVA. Tax rate is 35%.

Q. 3. Define and explain the term ‘Accounting Standards’. State various International Accounting Standards.

Q. 4. What do you mean by ‘Optional Capital Structure’? What is its link with the cost of capital?

Q. 5. Write short notes on (Any Three):

(a) Projected Financial Statements

(b) Human Resource Accounting
Q. 6. From the following Balance Sheet of Ashoka Ltd., Pune, calculate the following ratios.

(a) Current ratio
(b) Liquidity ratio
(c) Debt to equity ratio
(d) Proprietary ratio
(e) Current assets to fixed asset ratio

**Balance Sheet of Ashoka Ltd. as on 31-3-2010**

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Amount</th>
<th>Assets</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Capital</td>
<td>10,00,000</td>
<td>Goodwill (at cost)</td>
<td>5,00,000</td>
</tr>
<tr>
<td>6% Preference Capital</td>
<td>5,00,000</td>
<td>Plant and Machinery</td>
<td>6,00,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>1,00,000</td>
<td>Land and Building</td>
<td>7,00,000</td>
</tr>
<tr>
<td>Profit and Loss A/c</td>
<td>4,00,000</td>
<td>Furniture</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Provision for Taxation</td>
<td>1,76,000</td>
<td>Inventories</td>
<td>6,00,000</td>
</tr>
<tr>
<td>Bills Payable</td>
<td>1,24,000</td>
<td>Bills Receivables</td>
<td>30,000</td>
</tr>
<tr>
<td>Bank Overdraft</td>
<td>20,000</td>
<td>Sundry Debtors</td>
<td>1,50,000</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>80,000</td>
<td>Bank</td>
<td>2,00,000</td>
</tr>
<tr>
<td>12% Debentures</td>
<td>5,00,000</td>
<td>Investments (short term)</td>
<td>20,000</td>
</tr>
<tr>
<td>Total</td>
<td>29,00,000</td>
<td>Total</td>
<td>29,00,000</td>
</tr>
</tbody>
</table>

Q. 7. Briefly discuss important aspects of valuation of Inventory and Fixed Assets as laid down by Indian Accounting Standards.
Q. 8. Define the term ‘Working Capital’ and explain the types of working capital.

Q. 9. “Financial planning is the key to successful business operations”. Explain and discuss the characteristics of a financial plan of a joint-stock company.
Note: (i) Answer any three questions from Section A. and any one question from Section B. (ii) All questions carry equal marks.

SECTION - A

Q. 1. Explain the concept of management control system. What do you understand by strategic planning.

Q. 2. Why budgetary control is taken as a tool for management control system? Explain in detail.

Q. 3. How management control system in manufacturing sector differ from management control in service sector?

Q. 4. Write short notes on any three :-
   (a) Activity Base Costing
   (b) Balance score card
   (c) Goal congruence
   (d) Functions of a controller.
   (e) Economic value added (E.V.A.)
SECTION - B

Q. 5. A company has the practice of fixing inter-department transfer price for its product on the basis of cost plus a return on investment in the division.

The budget for division for the year is as follows:
1. Annual budgeted output 3,00,000 units
2. Variable cost of the product ₹ 10 per unit
3. Annual fixed cost of Division A ₹ 10,20,000
4. Total investment in the division ₹ 20,00,000

If return on investment is planned at 24% then calculate transfer price of product of the division.

Q. 6. Radha Chemicals has assets worth ₹ 44,00,000 and the operating income of ₹ 15,00,000,

(a) Calculate the return on investment of the division.
(b) Calculate residual income if R.O.I. (Return on investment) is 12%.

◆◆◆
Q. 1. Define Industrial Relations. Explain in detail various factors affecting Industrial Relation.

Q. 2. Explain the concept of collective Bargaining. What is the role of trade union in success of collective Bargaining?

Q. 3. Define the trade union. Explain the scope, objective and functions of trade union.

Q. 4. How globalization is influencing industrial relations in India?

Q. 5. What is workers participation in management? Elaborate different forms of workers participation in management.
Q. 6. Explain in detail problems related to trade union movement in India.

Q. 7. Write short notes on (any two):
   
   (a) Causes of industrial conflict
   (b) Role of ILO in IR
   (c) Adjudication
   (d) Changing role of trade union after globalization

   ◆◆◆
Q. 1. What do you understand by the term Advertising? Describe basic purpose and functions of Advertising.

Q. 2. What are different types of Media? Discuss their merits and demerits.

Q. 3. What are the key factors that influence Media Mix Decision? If you have to advertise the premium furniture developed by Sumedha Furniture House in Pune, what will be your Media Mix?

Q. 4. How you will evaluate marketing communication process? Explain with examples.

Q. 5. What is the difference between advertising and Sales Promotion? Explain different types of Sales Promotion with advantages and disadvantages.
Q. 6. Design a Print Advertisement Copy for:
   (a) Subodh Coaching Classes for MBA course in Pune.
   (b) Eco Friendly ‘Ganesh Ustav’.

Q. 7. Write short notes on any two:
   (a) Advertising Budget
   (b) Forms of Publicity
   (c) Gross Rating Points
   (d) Reach and Frequency

◆ ◆ ◆
Q. 1. Give any five examples of Income chargeable to tax under the head “Income from other sources.” What are the various expenses deductible under the same head?

Q. 2. Explain the provisions under the Income Tax Act 1961 regarding:
   - TDS on salary income
   - TDS on payment to contractor and subcontractor
   - TDS on rent
   - TDS on fees for professional and Technical services

Q. 3. Write a detailed essay on set off and carry forward of losses.

Q. 4. It is said that “tax liability of any person depends upon his residential status as well as nationality” do you agree? Substantiate your answer.

Q. 5. Write short notes on (any two):
   (a) Deductions under income from house property
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   (c) Property income exempt from tax

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   (a) Income tax paid ₹ 30,000/-.  
   (b) Outstanding sales tax of previous years paid during the year ₹ 20,000/-. 

Note:
(i) Attempt any four questions.
(ii) All questions carry equal marks i.e. 15 each.
(c) Interest paid on loan taken for daughter’s marriage ₹ 8,000/-.
(d) Loss due to Robbery ₹ 50,000/-.  
(e) Legal expenses ₹ 10,000/- to defend the assessee’s title to his assets.
(f) An amount of ₹ 5,00,000 was paid as lump sum for the acquisition of technical knowhow.
(g) A technical consultant was paid the consultancy charges of ₹ 35,000 in cash.

Q. 7. Mr. Ram is working as the General Manager of a Company. Following are the details of his salary for A.Y 2012-2013:

Basic salary ₹ 1,80,000 p.a.
Dearness Allowance- ₹ 12,000 per month.
Education allowance for two children: ₹ 750 per month per child.
Travelling allowance for his official travelling ₹ 50,000. However, he has actually spent only ₹ 42,000/-.  
He stays in furnished flat provided by the company. Cost of the furniture is ₹ 1,50,000. He pays ₹ 4,000 per month from his salary towards the rent.

The company has contributed ₹ 18,000 to his RPF. Interest credited to his account @14% p.a. amounted to ₹ 14,000/-.  
Calculate the income from salaries for Mr. Ram for A.Y 2012-2013.

Q. 8. Write short notes on (any two):
(a) Compulsory filing of returns based upon economic criterions
(b) Types of assessments
(c) MAT
(d) Capital asset and its types

◆◆◆
Q. 1. Consider following table structure to write SQL queries

Emp table

empno number(3), ename varchar2(30), sal number(4),
comm number(3), job varchar2(10), deptno number(2),
joindate date, address varchar2(30)

Dept table

deptno number(2), dname varchar2(30), location varchar2(30)

(a) List all employees from Pune city.
(b) List all employees having “R” as third character in their name.
(c) Show alphabetical list of employees.
(d) Show all employees working in sales department.
(e) Display names of employees who get comm.
(f) Display how many employees are working in the organization.
(g) Show all managers having salary greater then 10000.
(h) Create emp table with proper constraints.
(i) Insert a record in dept table.
(j) Show department wise total salary paid.
Q. 2. (a) Database users. 
(b) Explain alter statement. 

Q. 3. (a) Explain E.F. Codd’s rules 
(b) Explain how sub queries are used with examples. 

Q. 4. Write short notes (any four): 
(a) Data types 
(b) Select statement 
(c) Synonym 
(d) Aggregate functions 
(e) Constraints 

◆◆◆
Q. 1. Define the terms 'Supply Chain' and 'Supply Chain Management'. Describe various opportunities in supply chain to enhance value.

Q. 2. What is the role played by Packaging in logistics? State various types of packaging.

Q. 3. What is the significance of ‘Material Handling’ and ‘Warehousing’ in ‘Distribution Network Planning’?

Q. 4. State, explaining merits and demerits of various transportation systems in India.

Q. 5. State various principles of material handling and explain any two in detail.

Q. 7. Write short notes on (any three):
   (a) Role of Freight in logistics
   (b) Benefits of Waterways Transportation
   (c) Bullwhip effect
   (d) Third party logistics
   (e) Economics of transportation

◆◆◆
Q. 1. Enumerate the provisions regarding approvals, licensing and registration of factories under Factories Act 1948. [14]

Q. 2. Explain provisions regarding working hours for shops and commercial establishments under Shop Act 1948. [14]


Q. 5. What are the conditions for recognition of unions under MRTU Act 1971? [14]

Q. 7. Write short notes on any two:
   (a) Safety officer under Factories Act
   (b) Nature of change under ID Act
   (c) Illegal strike under MRTU Act

◆◆◆
Q. 1. What are the major decisions to be taken by a company before initiating international marketing.

Q. 2. Indicate the steps involved in international marketing research.

Q. 3. What is meant by ‘Product Standardisation’ and ‘Product Adaptation?’

Q. 4. How does a firm select countries for marketing abroad?

Q. 5. State and explain salient features of international logistics. How does it make international marketing more efficient?

Q. 6. Write short notes on any three:
   (a) Export finance
   (b) IPLC
   (c) INCOTERMS
   (d) Socio-cultural issues in international marketings
   (e) Export documentation

◆ ◆ ◆
Q. 1. (A) Fill in the blanks: 
(a) _______ is storage class specifier of data type.
(b) A function is called _______ if a statement within the body of a function calls a same function.
(c) Control statement which allows us to make a decision from number of choices is called _______.
(d) _______ is a collection of similar elements.
(e) _______ is used to terminate character string.

(B) Explain Library string copy and string length functions with example.

Q. 2. (A) Write a program to print following pattern:
   A C E G
   C E G
   E G
   G

(B) Write a function to interchange the contents of two integer numbers.
Q. 3. Write a program to accept an array of 25 integer and sort the array in ascending order. [10]

Q. 4. Write a program to accept data for library having fields book name, price and number of pages and find book which is having maximum number of pages. [10]

Q. 5. Write a program to print Armstrong numbers from 1 to 50. Draw flow chart. [10]

Q. 6. Write a program to copy the contents of source file to destination file. [10]

Q. 7. Write short notes (Any Two): [10]
   (A) Storage Class
   (B) Recursive function with example
   (C) Two dimensional array with example

◆◆◆
Q. 1. The PPC is expected to control cost and increase profitability. Which functions of PPC achieve this and how?

Q. 2. What are the different documents required in performing “Dispatching” in “Production Control”? Explain with sketches.

Q. 3. What is process planning? Why is it necessary? How does it help in shop loading, costing, budgeting and line balancing.

Q. 4. State and explain concept of scheduling. Explain various types of scheduling, with reference to various manufacturing methods.

Q. 5. What are the different techniques used to achieve the target, when demand fluctuates and shop capacity is fixed?
Q. 6. Write short notes on any three:
   (a) Control and feedback system
   (b) Robotics
   (c) Group Technology
   (d) Gantt charts
   (e) CAD/CAM


Q. 1. (a) What is normal balance of Accounts Receivable (or Sundry Debtors)? Under what transactions Accounts Receivable have a credit balance? [5]

(b) Indicate whether each of the following accounts is an asset (A), a liability (L) or a part of Shareholder Equity (SE). [5]

(a) Salaries Payable
(b) Land
(c) Accounts Payable
(d) Cash
(e) Equity share capital

SECTION - I

Q. 3. How you will apportion overhead expenses over various departments in a manufacturing organization? What are the different methods of absorption of manufacturing overheads?

Q. 4. How would control be exercised on time keeping and time-booking in a manufacturing organization?

Q. 5. Write short notes on (Any Three):
   (a) Labour Turnover
   (b) Functional Budgets
   (c) Apportionment of Overheads
   (d) Marginal Costing
   (e) Computerized Accounting

SECTION - II

Q. 6. Below is the Extract from Trial Balance of NR Company at the end of its fiscal. You are required to classify them into income and expenditure and assets and liabilities with reasons.

<table>
<thead>
<tr>
<th></th>
<th>Debit (₹)</th>
<th>Credit (₹)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash</td>
<td></td>
<td>82,500</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td>41,250</td>
</tr>
<tr>
<td>Office Supplies</td>
<td></td>
<td>13,310</td>
</tr>
<tr>
<td>Office Equipment</td>
<td></td>
<td>46,200</td>
</tr>
<tr>
<td>Accumulated Depreciation-Office Equip</td>
<td></td>
<td>7,700</td>
</tr>
<tr>
<td>Prepaid Rent</td>
<td></td>
<td>6,600</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td></td>
<td>29,700</td>
</tr>
<tr>
<td>Notes Payable</td>
<td></td>
<td>55,000</td>
</tr>
<tr>
<td>Unearned Fees</td>
<td></td>
<td>14,850</td>
</tr>
<tr>
<td>Common Shares</td>
<td></td>
<td>50,000</td>
</tr>
<tr>
<td>Retained Earnings</td>
<td></td>
<td>70,010</td>
</tr>
</tbody>
</table>
### Q. 7. From the following data calculate:

(i) P/V Ratio
(ii) Profit when sales are ₹ 30,000 and
(iii) New breakeven point, if selling price is reduced by 20%, Fixed expenses ₹ 6,000, BEP ₹ 15,000.

### Q. 8. A machine shop has 8 identical drilling machines manned by 6 operators. The machines cannot be worked without an operator wholly engaged on it. The original cost of all these 8 machines works out to Rs. 8 lakhs. These particulars are furnished for a 6 month period:

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal available hours per month</td>
<td>208</td>
</tr>
<tr>
<td>Absenteeism (without pay) hours</td>
<td>18</td>
</tr>
<tr>
<td>Leave (with pay) hours</td>
<td>20</td>
</tr>
<tr>
<td>Normal idle time unavoidable hours</td>
<td>10</td>
</tr>
<tr>
<td>Average rate of wages per day for 8 hours</td>
<td>₹ 20</td>
</tr>
<tr>
<td>Production bonus estimated</td>
<td>15% on wages</td>
</tr>
<tr>
<td>Value of power consumed</td>
<td>₹ 8,050</td>
</tr>
<tr>
<td>Supervision and indirect labour</td>
<td>₹ 3,300</td>
</tr>
<tr>
<td>Lighting and Electricity</td>
<td>₹ 1,200</td>
</tr>
</tbody>
</table>

The following further particulars are given for the year:
- Repairs and maintenance including consumables 3% on value of machines insurance ₹ 40,000
Depreciation 10% on original cost
Other sundry work expenses ₹ 12,000
General management expenses allocated ₹ 54,530

You are required to work out a comprehensive machine hour rate for the Machine Shop.

Q. 9. Gemini Chemical Industries provide the following information from their records:

For making 10 kgs of GEMCO, the standard material requirement is

<table>
<thead>
<tr>
<th>Material</th>
<th>Quantity -kgs</th>
<th>Rate per kg. -₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>8</td>
<td>6.00</td>
</tr>
<tr>
<td>B</td>
<td>4</td>
<td>4.00</td>
</tr>
</tbody>
</table>

During April 2012, 1000 kgs. of GEMCO were produced. The actual consumption of materials is as under:

<table>
<thead>
<tr>
<th>Material</th>
<th>Quantity -kgs</th>
<th>Rate per kg. -₹</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>750</td>
<td>7.00</td>
</tr>
<tr>
<td>B</td>
<td>500</td>
<td>5.00</td>
</tr>
</tbody>
</table>

Calculate:
(a) Material Cost Variance
(b) Material Price Variance
(c) Material Usage Variance

◆◆◆