M.Com. (Part – II) Examination, 2011  
Group – B : Advanced Cost Accounting and Cost System (Optional Paper)  
Paper – III : COST AND MANAGEMENT AUDIT  
(2002 Pattern) (Old)

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. “Cost Audit can appropriately be called as an “Efficiency Audit” – Explain.  

   OR

   Could the following persons be appointed as Cost Auditor of a company ? Briefly explain with your conclusion.

   a) A Cost Accountant in practice, holding part time employment in that company.

   b) A Firm of Cost Accountants, who are presently acting as internal auditors of that company.

   c) A Firm of Cost Accountants, who were retained in the previous year as consultants to install a costing system in that company.

   d) A firm of Cost Accountants, one of whose partner is a director of that company.

2. Write short notes (Any four):
   a) Social Audit  
   b) Performance Audit  
   c) Advantages of Cost Audit  
   d) Liabilities of Cost Auditor  
   e) Appointment of Cost Auditor.
3. What is Management Audit? Explain its features and advantages.

OR

Distinguish management audit with cost audit and Financial Audit.

4. Write short notes (any four):
   a) Management Audit process
   b) Evaluation of MIS and control system.
   c) Advantages of Management Audit.
   d) Corporate service audit.
   e) Audit of special responsibilities of management.

5. From the following information prepare the statement of Reconciliation of financial profit with that of costing profit.

   **Costing Information**
   - Direct materials: Rs. 2,24,00,000
   - F.Y.O.H. Recovered @ 20% on Prime Cost
   - Admin. O.H. Recovered @ Rs. 24 per unit of production
   - Selling O.H. @ Rs. 32 per unit sold.

   **Financial Information** (Rs. in lakhs)
   - D. Materials 200, Bad Debts 16
   - D. Labour 80, Preliminary Expns. 8
   - O.H. – Factory Admin. 200, Legal charges 4
   - Selling 384, Dividend Received 40
   - Sales (12 lakh units) 560, Interest received 8
   - Closing stock (4 lakh units) 96
   - W.I.P. 64

OR
5. From the following data calculate:
   a) Profit before interest and taxation
   b) Working capital
   c) Capital Employed and
   d) Net worth.

<table>
<thead>
<tr>
<th>A</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Establishment Expenses</td>
<td>95,00,000</td>
</tr>
<tr>
<td>Excise Duty</td>
<td>81,00,000</td>
</tr>
<tr>
<td>Provision for Investment Reserve</td>
<td>50,000</td>
</tr>
<tr>
<td>Profit before Appropriation</td>
<td>37,35,000</td>
</tr>
<tr>
<td>Other Incomes</td>
<td>4,00,000</td>
</tr>
<tr>
<td>Provision for Development Reserve</td>
<td>15,000</td>
</tr>
<tr>
<td>Interest paid</td>
<td>30,00,000</td>
</tr>
<tr>
<td>Provision for Taxation</td>
<td>10,00,000</td>
</tr>
<tr>
<td>Cost of goods sold</td>
<td>5,40,00,000</td>
</tr>
<tr>
<td>Sales</td>
<td>9,75,00,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Fixed Assets</td>
<td>80,75,000</td>
</tr>
<tr>
<td>(Includes WIP 75,000)</td>
<td></td>
</tr>
<tr>
<td>Investments</td>
<td></td>
</tr>
<tr>
<td>Trade</td>
<td>25,000</td>
</tr>
<tr>
<td>Others</td>
<td>5,000</td>
</tr>
<tr>
<td>Current Assets</td>
<td>3,79,25,000</td>
</tr>
<tr>
<td></td>
<td><strong>4,60,30,000</strong></td>
</tr>
<tr>
<td>Category</td>
<td>Amount</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>75,00,000</td>
</tr>
<tr>
<td><strong>Un-Secured Loans</strong></td>
<td></td>
</tr>
<tr>
<td>Public Deposits</td>
<td>40,00,000</td>
</tr>
<tr>
<td>Interest accrued</td>
<td>2,00,000</td>
</tr>
<tr>
<td><strong>Secured Loans</strong></td>
<td></td>
</tr>
<tr>
<td>Cash credits</td>
<td>1,40,00,000</td>
</tr>
<tr>
<td>Term Loans</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Share capital</td>
<td>97,00,000</td>
</tr>
<tr>
<td>Receipts of unpaid calls</td>
<td>5,000</td>
</tr>
<tr>
<td>General reserve</td>
<td>50,60,000</td>
</tr>
<tr>
<td>Development Reserve</td>
<td>15,000</td>
</tr>
<tr>
<td>Investment Reserve</td>
<td>25,50,000</td>
</tr>
<tr>
<td>Capital Reserve</td>
<td>25,00,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,60,30,000</strong></td>
</tr>
</tbody>
</table>
M.Com. (Part – I) Examination, 2011
Group G : ADVANCED BANKING AND FINANCE
(Optional Paper)
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 :
   a) Powers of the Reserve Bank of India
   b) Restrictions on the business of banks.
   OR
   Explain the functions of the Reserve Bank of India as per Section 17 of the Reserve Bank of India Act, 1934.

2. Explain the provisions of the Banking Regulation Act, 1949 as applicable to co-operative banks.
   OR
   Explain the provisions of the Foreign Exchange Management Act, 1999 regarding :
   a) Authorised person
   b) Export of goods and services.

3. Who is a customer of a bank ? Explain the reasons of termination of banker customer relationship.
   OR
   Explain the following concepts :
   a) Garnishee order
   b) Banker’s duty of secrecy of a customer’s account.
4. Explain various risks faced by a banker while managing his assets and liabilities.

OR

What is meant by a collecting banker? Explain his rights and duties.

5. Write notes on any two:
   a) Capital adequacy
   b) Management of non-performing assets
   c) Instruments of liquidity management
   d) Payment in due course.

मराठी रूपांतर

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

१. बॅंकिंग नियमन कायदा, १९४९ च्या खालील बार्बीसिंधमातील तरंगदी स्पष्ट करा:
   अ) भारतीय रिझर्व्ह बॅँकेचे अधिकार
   ब) बॅँकांच्या व्यवसायावरील बंधने.

अथवा

भारतीय रिझर्व्ह बॅँक कायदा, १९३४ च्या कलम १७ प्रमाणे भारतीय रिझर्व्ह बॅँकेची कार्य स्पष्ट करा.

२. बॅंकिंग नियमन कायदा, १९४९ च्या सहकारी बॅंकांना लागू असलेल्या तरंगदी स्पष्ट करा.

अथवा

परक्रियाच्या चलन व्यवस्थापन कायदा, १९९९ मधील खालील बार्बीसिंधमातील तरंगदी स्पष्ट करा:
   अ) अधिकृत व्यक्ती
   ब) वस्तू आणि सेवा यांची नियांत.
३. बँकेचा ग्राहक म्हणजेच कोण? बँकर आणि बँकेचा ग्राहक यांन्यातील संबंध संपुंशकता वेण्याची कारणे स्पष्ट करा.

अथवा
खालील संकल्पना स्पष्ट करा:

अ) न्यायालयाचा मनाई आदेश
ब) ग्राहकाच्या खात्याच्या गुप्तते साबळते बँकेचे कर्त्यावधी.

४. बँकर आपली मता आणि देणी याचे व्यवस्थापन करताना सामोरे जात असलेल्या विविध जोखिमी स्पष्ट करा.

अथवा
वसूली बँकर याचा अर्थ काय? त्याच्या हक्क आणि कर्त्यावधी स्पष्ट करा.

५. टीपा लिहा (कोणत्याही दोन) :

अ) भांडवलाचा पुरस्कारणा
ब) निष्क्रिय मालमतेचे व्यवस्थापन
क) तत्तता व्यवस्थापकाची साधने
ड) साधनविधी प्रदान.

B/I/11/540
M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
103 : PROGRAMMING FUNDAMENTALS
(‘C’ Programming)

Time : 3 Hours Max. Marks : 80

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

1. Attempt any four : (4×4=16)
   a) Explain any four types of variables with example.
   b) Describe structure of C program.
   c) Explain any two types of operators in details.
   d) What is header file ? Explain any two header files with example.
   e) What is switch ( ) statement ? Explain use of it.

2. Attempt any four : (4×4=16)
   a) Write a C program to accept a four digit number from user and count zero, odd and even digits from the entered number.
   b) Write a C program to calculate x * y without using ‘*’ operator.
   c) Write a C program to accept character and display its ASCII value and its next and previous character.
   d) Write a C program to check whether a given number is palindrome or not.
   e) Write a C program to display all perfect number between 1 to 100 by using function.

3. Attempt any four : (4×4=16)
   a) Which are the different parameter passing techniques in C ?
   b) What is array ? Explain different types of arrays.
   c) Explain indirection and address of operator in detail.
   d) Explain any four string functions with syntax.
   e) What is structure and what is use of structure in C ?
4. Trace the output (any four): 

a) Void main() 
{ 
    int i;
    for (i = 0 ; i <= 5 ; i++) ;
    printf(“%d”, i) ;
    getch ( ) ;
} 

b) extern int a ;
void main ( )
{ 
    int a = 5 ;
    {
        int a = 10 ;
        printf(“%d”, a++) ;
    }
    printf(“%d”, a) ;
    getch ( ) ;
} 

c) # include <stdio.h>
int main ( )
{ 
    int i = 1 ;
    switch (i)
    {
        printf (“hello in”)
        case 1 :
            printf (“Hi in”)
            break 
        case 2 :
            printf (“In Bye In”)
            break 
    }
    return 0;
}
d) # include <stdio.h>

    int main ( )
    {
        int i = 1 ;
        i = 2 + 2 * i ++ ;
        printf (“%d”, i) ;
        return 0 ;
    }

e) # include <stdio.h>

    int main ( )
    {
        int a = 0, b = 10 ;
        if (a == 0)
        {
            printf (“true”) ;
        }
        else
        {
            printf (“false”) ;
        }
        return 0 ;
    }
5. Attempt any four: (4x4=16)

a) Write a ‘C’ program to create student structure having field roll-no, stud-name, class. Pass this entire structure to function and display the structure elements.

b) Write a ‘C’ program to accept two strings as command line arguments and display union of both the strings.

c) Write a ‘C’ program to accept 10 numbers from user, store these numbers in an array and find the smallest number from an array using pointer.

d) Write a ‘C’ program to calculate sum of the elements of lower triangle of a m x n matrix by using dynamic memory allocation.

e) Write a program to encrypt the contents of one file into another file.
3. नमुना तंत्र म्हणजे काय? त्याचे फायदे आणि मर्यादा स्पष्ट करा.

किंवा
प्रकरण अभ्यास पद्दती (case study) ची व्याख्या दा. आणि तिचे बिविध प्रकार यांवर चर्चा करा.

4. संशोधन अहवाल म्हणजे काय? संशोधन अहवालाच्या संगठनातील पावन्या स्पष्ट करा.

किंवा
अ) प्रकल्प अहवालाचे उद्देश सांगा.

ब) संशोधनाची सर्वेक्षण पद्दत स्पष्ट करा.

5. ठोंक्यात टिपा लिहा (कोणत्याही चार):

अ) संदर्भसूची

ब) वर्णनकरणाचे प्रकार

क) प्रश्नावलीचे फायदे

ड) शोध निबंध

ढ) संशोधन विषय

फ) मनुष्यबद्दल नियोजनातील संशोधन विषयक समस्या.

B/I/11/15,085
5. Write short notes on (any 4):
   
   a) Bibliography
   
   b) Types of Classification
   
   c) Advantages of Questionnaire
   
   d) Research Paper
   
   e) Research Topic
   
   f) Research problems in man-power planning.

**Marathi Rupantar**

**Souchna:**

i) Sarv prashn sondhavane anivardhaye.

ii) Sarv prashanana saman guna ahe.

iii) Sambharkarita mudra pranitadhi prashn patraka pahayi.

1. Vyavasay sanshodhan mhanje kाय? Vyavasay sanshodhanach prakara s gun kar.

   Kivya

   a) Karvishak mahitli mhanje kāy? Karvishak mahitli gōtha karvanvache vīvidh margv kōnate?

   b) Sanshodhan prakrityemde sangnakanvi bhoomika s gun kar.

2. Thorakyaat tripa līha (kōnātyahi chaar):

   a) Shabdākosh

   b) Dētāvasevach prakār

   c) Sanshodhan yojana

   d) Aayaogit Sanshodnahī prakrya

   e) Antarāstraī vyavasāyī mahitilē margv

   f) Vyavasāyī sanshodhanīt sambharkarī bhoomika.
M.Com. (Semester – II) Examination, 2011
RESEARCH METHODOLOGY FOR BUSINESS
(2008 Pattern) (New)

Time : 3 Hours Max. Marks : 100

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

1. What is Business Research ? Explain the types of Business Research.
   OR
   a) What is Tax Information ? What are the different sources of collecting tax information ?
   b) Explain the role of computer in research process.

2. Write short notes (any 4) :
   a) Dictionaries
   b) Types of data base
   c) Research plan
   d) Process of action research
   e) Sources of international business information
   f) Role of reference librarian in business research.

3. What is sampling technique ? Explain its advantages and limitations.
   OR
   Define case study and discuss the types of cases.

   OR
   a) State the purpose of project report.
   b) Explain the survey method of research.

P.T.O.
M.Com. (Semester – II) Examination, 2011
ADVANCED ACCOUNTING AND TAXATION
Special Paper – III
Specialised Areas in Accounting (New)
(Group A) (2008 Pattern)

Time : 3 Hours  Max. Marks : 100

Instructions : 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of non-programmable calculator is allowed.
4) Give working notes wherever necessary.

1. Following are the Balance-Sheets of X Ltd. and Y Ltd. as on 31st March, 2010.

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>X Ltd.</th>
<th>Y Ltd.</th>
<th>Assets</th>
<th>X Ltd.</th>
<th>Y Ltd.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Share Capital</td>
<td></td>
<td></td>
<td>Fixed Assets :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity shares</td>
<td></td>
<td></td>
<td>Machinery</td>
<td>5,00,000</td>
<td>2,50,000</td>
</tr>
<tr>
<td>of Rs. 100 each fully paid</td>
<td>10,00,000</td>
<td>5,00,000</td>
<td>Motor car</td>
<td>80,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Reserve and surplus</td>
<td>3,00,000</td>
<td>1,50,000</td>
<td>Furniture</td>
<td>20,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Current liabilities :</td>
<td></td>
<td></td>
<td>Investments :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundry creditors</td>
<td>2,00,000</td>
<td>3,50,000</td>
<td>Shares in Y Ltd.</td>
<td>1,25,000</td>
<td>–</td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
<td>Shares in X Ltd.</td>
<td>–</td>
<td>60,000</td>
</tr>
<tr>
<td>Stock</td>
<td>3,75,000</td>
<td>2,25,000</td>
<td>Debtors</td>
<td>3,00,000</td>
<td>3,40,000</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>1,00,000</td>
<td>1,00,000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

15,00,000 10,00,000 15,00,000 10,00,000

P.T.O.
X Ltd. holds 1000 shares in Y Ltd. and Y Ltd. holds 500 shares in X Ltd. The two companies agreed to amalgamate on the basis of intrinsic value of shares on the following conditions:

1) A new company is to be formed called XY Ltd.

2) The Goodwill is valued for X Ltd. Rs. 2,50,000 and Y Ltd. Rs. 1,25,000.

3) The shares of new company will be of 14-10 each.

You are required to prepare a statement showing intrinsic value of shares of X Ltd. and Y Ltd. and show the Balance-Sheet of XY Ltd.

OR

1. AB Ltd. had decided to reorganise its finances on 31st March, 2009. A final trial balance extracted from the books of the company showed the following position

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Debit Rs.</th>
<th>Credit Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Share Capital:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1500, 6% pref. shares of Rs. 100 each</td>
<td>1,50,000</td>
<td></td>
</tr>
<tr>
<td>2000 equity shares of Rs. 100 each</td>
<td>2,00,000</td>
<td></td>
</tr>
<tr>
<td>Capital reserve</td>
<td>36,000</td>
<td></td>
</tr>
<tr>
<td>Profit and Loss Account</td>
<td>1,10,375</td>
<td></td>
</tr>
<tr>
<td>Preliminary expenses</td>
<td>7,250</td>
<td></td>
</tr>
<tr>
<td>Goodwill at cost</td>
<td>50,000</td>
<td></td>
</tr>
<tr>
<td>Trade Creditors</td>
<td></td>
<td>42,500</td>
</tr>
<tr>
<td>Sundry Debtors</td>
<td>30,200</td>
<td></td>
</tr>
</tbody>
</table>
Bank overdraft 51,000
Leasehold property at cost 80,000
Provision for depreciation
   for leasehold property 30,000
Plant and Machinery at cost 2,10,000
Provision for depreciation
   for plant and machinery 57,500
Stock-in-trade 79,175

5,67,000 5,67,000

The approval of the court was obtained for the following scheme of reduction of capital

1) The preference shares to be reduced to Rs. 75 per share
2) The equity shares to be reduced to Rs. 12.50 per share
3) Once Rs. 12.50 equity share to be issued for each Rs. 100 of Gross Preference dividend arrears, the preference dividend had not been paid for three years. (preference shares are cumulative).
4) The balance in capital reserve account to be utilised
5) Plant and machinery to be written down to Rs. 75,000/-
6) The profit and loss account balance and all intangible assets to be written off.
7) Company issued 5000 equity shares at par of Rs. 12.50 each which are fully subscribed and fully paid.

You are required to show the journal entries to record the above reconstruction, transactions and show the Balance-Sheet after reconstruction.
2. The following information relates to a building contract for Rs. 10,00,000.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>2008</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>Material issued</td>
<td>3,00,000</td>
<td>84,000</td>
</tr>
<tr>
<td>Direct wages</td>
<td>2,30,000</td>
<td>1,05,000</td>
</tr>
<tr>
<td>Direct expenses</td>
<td>22,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Indirect expenses</td>
<td>6,000</td>
<td>1,400</td>
</tr>
<tr>
<td>Work certified</td>
<td>7,50,000</td>
<td>10,00,000</td>
</tr>
<tr>
<td>Work uncertified</td>
<td>8,000</td>
<td>–</td>
</tr>
<tr>
<td>Material at site</td>
<td>5,000</td>
<td>7,000</td>
</tr>
<tr>
<td>Plant issued</td>
<td>14,000</td>
<td>2,000</td>
</tr>
<tr>
<td>Cash received from contractors</td>
<td>6,00,000</td>
<td>10,00,000</td>
</tr>
</tbody>
</table>

The value of plant at end of 2008 and 2009 was Rs. 7,000 and Rs. 5,000 respectively.

Prepare:

1) Contract account

2) Contractee’s account for two years taking into consideration such profit for transfer to profit and loss account as you think proper.

3. A) From the following particular pertaining to four rooms in a hotel, draw up suitable columnar ledger.

1) Room rent for each room Rs. 500 +15% tax

2) Room No. 1 – breakfast Rs. 45, laundry Rs. 50, Local phone calls Rs. 15
3) Room No. 2 – lunch Rs. 85, STD calls Rs. 125, wine Rs. 60, previous day’s outstanding amount Rs. 1,250.

4) Room No. 3 : Private taxi hired from hotel Rs. 400, STD calls Rs. 350, Dinner Rs. 125, Whisky Rs. 100. Deposited Rs. 3,500 with the hotel.

5) Room No. 4 : Opening due from the guest Rs. 575, Laundry Rs. 30, Lunch Rs. 120.

6) The guest in Room 3 is a regular visitor and is entitled to a discount of 20% on room rent.

All the above transactions pertain to a single day.

3. B) A five star hotel in Pune has 350 rooms out of which 250 rooms are single-bed rooms and rest of the rooms are double-bed rooms.

On 1st March, 2010, 180 single-bed rooms and 60 double-bed rooms are occupied by the guests.

Calculate the bed occupancy rate for the day.

4. The following is the Income and Expenditure Account of the Royal College for the year ended 31st March 2010.

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>Rs.</th>
<th>Income</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Salaries</td>
<td>24,000</td>
<td>By Tuition fees</td>
<td>72,000</td>
</tr>
<tr>
<td>To Rent</td>
<td>10,800</td>
<td>By Entrance fees</td>
<td>8,000</td>
</tr>
<tr>
<td>To Rates and Taxes</td>
<td>600</td>
<td>By surplus on</td>
<td></td>
</tr>
<tr>
<td>To Postage and Telephone</td>
<td>720</td>
<td>publication of</td>
<td></td>
</tr>
<tr>
<td>To Affiliation fees</td>
<td></td>
<td>college magazine</td>
<td>4,500</td>
</tr>
<tr>
<td>paid to university</td>
<td>1,200</td>
<td>By profit on sale</td>
<td></td>
</tr>
<tr>
<td>To Sports material</td>
<td>15,750</td>
<td>of old sports assets</td>
<td>1,200</td>
</tr>
</tbody>
</table>
To Electricity bill 1,200 By Interest on
To Repairs and 5% investments 600
maintenance of By Miscellaneous Income 225
college furniture 9,600
To Depreciation on assets 4,800
To Surplus 17,855
86,525 86,525

The following information is made available.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As on 31-3-2009</th>
<th>As on 31-3-2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>I) Sundry Assets</td>
<td>44,000</td>
<td>?</td>
</tr>
<tr>
<td>Bank balance</td>
<td>4,800</td>
<td>?</td>
</tr>
<tr>
<td>Fees in arrears</td>
<td>4,750</td>
<td>3,500</td>
</tr>
<tr>
<td>Fees in advance</td>
<td>1,400</td>
<td>2,600</td>
</tr>
<tr>
<td>5% Investments</td>
<td>12,000</td>
<td>12,000</td>
</tr>
<tr>
<td>II) Expenditure outstanding :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>600</td>
<td>1,200</td>
</tr>
<tr>
<td>Rent</td>
<td>900</td>
<td>1,800</td>
</tr>
<tr>
<td>Rates and Taxes</td>
<td>Nil</td>
<td>600</td>
</tr>
<tr>
<td>Tennis court maintenance</td>
<td>780</td>
<td>320</td>
</tr>
<tr>
<td>III) Outstanding for purchase</td>
<td></td>
<td></td>
</tr>
<tr>
<td>of sports materials</td>
<td>1,400</td>
<td>2,950</td>
</tr>
<tr>
<td>IV) Prize fund</td>
<td>4,600</td>
<td>3,250</td>
</tr>
<tr>
<td>V) During the year prize fund credited Rs. 2,800.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
VI) The book value as on 1-4-2009 for sports goods sold in the year was Rs. 4,000.

VII) Interest received for this year was only for two quarters.

VIII) The Affiliation fees paid to University up to 31-3-2011.

IX) Advertisement charges in magazine yet to be collected Rs. 450.

X) A fixed deposit of Rs. 25,000 was made on 31-3-2010.

You are required to prepare the Receipt and Payment Account for the year ended 31st March, 2010 and the Balance Sheet as on that date.

5. Write short notes on (any four):

1) Financial reporting in respect of stock-brokers

2) Value Added Tax

3) Service Tax

4) Share buy-back

5) Log-book under transport accounting

6) OPD register.
Instructions:  
I) All questions are compulsory.  
II) All questions carry equal marks.

1. What is a difference between ‘Licence and Assignment’ of copyright? Describe the modes of assignment of copyright. State the purposes for which the Copyright Board may grant compulsory licences.  
OR  
What is Copyright Society? State the functions and rights of a Copyright Society.

2. Explain the provisions of the Designs Act, 2000 with reference to infringement (Piracy) of registered design.  
OR  
Who may apply for registration as a ‘Registered User’ of layout-design? What are the conditions for registration as a registered user? State the powers of the Registrar for cancellation of registration as a registered user.

3. Explain the term ‘Geographical Indication’. Who may apply for registration of geographical indication? State the procedure for and duration of registration of geographical indication.  
OR  
What are the objectives of the Protection of Plant Varieties and Farmers’ Rights Act, 2001? State the plant varieties which can be and cannot be registered under this Act.

4. Answer the following questions in brief (any two):  
A) Who is an ‘Author of Work’? What are the rights of the author of copyright?  
B) State rights of a proprietor of a registered design under the Designs Act, 2000.  
C) State the legal provisions regarding assignment and transmission of layout design.  
D) Write a note on “The Plant Varieties and Farmers’ Rights Protection Authority”.  

P.T.O.
5. Write short notes on (any four):

A) Scope of copyright
B) Infringement of copyright
C) Registerable industrial designs
D) Appellate Board under the Layout Designs Act.
E) Geographical Indications and Trade Marks.
F) Rights and privileges of breeders and researchers.

मराठी रूपांतर

सूचना : i) सर्व प्रस्ताव अनिवार्य आहेत.
ii) सर्व प्रस्तावाना समान गुण आहेत.
iii) संदभसाठी मूल इंग्रजी प्रस्ताविका पहावी.

१. मुद्रणाधिकाराचा परवाना आणि बेचनपत्र याच्यात फरक कोणता? मुद्रणाधिकाराचे बेचनपत्र करण्याच्या पद्धतीचे वर्णन करा. मुद्रणाधिकार मंडळ ज्या हेतुकरीता सकतीचे परवानेदेखील शकते ते हेतु सांगा.

किंवा

‘मुद्रणाधिकार संबंधत म्हणजे काय? मुद्रणाधिकार संस्थेची कार्ये आणि हक्क सांगा.

२. नोंदणी केलेल्या आराखड्याच्या उत्तरलंगानसंदर्भात (चाचोपरीसंदर्भात) आराखडा कावय, २००० मधील तरुणी स्पष्ट करा.

किंवा

‘रूपेशा-आराखड्याचा नोंदणीकृत वापरकर्ता’ या करीता कोण अर्थ करू शकतो? नोंदणीकृत वापरकर्ता म्हणून नोंदणीसाठी कोणतya अर्थ आहेत? नोंदणीकृत वापरकर्त्या म्हणून झालेली नोंद टद्द करण्यासंबंधी नोंदणी अधिकाराचे अधिकार सांगा.

३. ‘भौगोलिक चिन्हa खून’ ही संज्ञा स्पष्ट करा. भौगोलिक चिन्हाच्या नोंदणीसाठी कोण अर्थ करू शकतो? भौगोलिक चिन्हाच्या नोंदणीची कार्यपद्धती आणि कालमयांठa सांगा.

किंवा

रोपे नमुने आणि शेतकर्यांचे हक्क संरक्षण कावय, २००१. ची उद्दिष्टे सांगा. ज्या रोपे नमुन्यांची नोंदणी होऊ शकते आणि नोंदणी होऊ शकत नाही अशी रोपे नमुने सांगा.
4. खातील प्रश्नांची थोडक्यात उतारे दा (कोणतेही दोन) :
   अ) कलाकृतीचा जनक/लेखक म्हणजे कोण? मुद्रणाधिकाराच्या लेखकाचे हक्क कोणते?
   ब) आराखडा कायदा २००० अंतर्गत नोंदणी केलेल्या आराखडा मालकाचे हक्क सांगा.
   क) रुपेशा-आराखडच्या बेचनपट्र आणि संक्रमण यावावटत्वाच्या कायदेशीर तत्तुती सांगा.
   ड) ‘रोपे नमुने आणि शोधकन्यांचे हक्क संरक्षण अधिकारीता’ यावर टीप लिहा.

5. टीप लिहा (कोणत्याही चार) :
   अ) मुद्रणाधिकाराची व्यापती
   ब) मुद्रणाधिकाराचे उल्लंघन
   क) नोंदणीयता औद्योगिक आराखडे/रचना
   ड) रुपेशा-आराखडा कायदांतर्गत अप्राप्त अंडघाट
   ढ) भौगोलिक चिन्ह आणि व्यापार चिन्ह
   फ) निपटक आणि संशोधकाचे हक्क च विशेषाधिकार.
M.Com. (Semester – II) Examination, 2011
Group (F) – CO-OPERATION AND RURAL DEVELOPMENT
International Co-operative Movement (New) (Paper – III)
(2008 Pattern)

Time : 3 Hours Max. Marks : 100

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

1. Critically examine the development of co-operative movement in the world.

   OR

   Explain the development of co-operative movement in Great Britain after industrial revolution.

2. Is co-operative a system or a sector.

   OR

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

3. Explain the role of co-operatives in USA.

   OR

   How is the development of China dependent on co-operatives ?

4. Explain the future of co-operatives in the post globalised world.

   OR

   Explain the economics of co-operation.

5. Write short notes on (any two):
   a) International co-operative Alliance
   b) Concept of co-operation
   c) Co-operative movement in Israel
   d) Principles of co-operation.

P.T.O.
मराठी रूपांतर

सूचना : 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांना समावे गण आहेत.

1. जागतिक सहकारी चठवठीच्या विकासाचे टिकात्मक परीक्षण करा.

किंवा

औद्योगिक क्रांतीनंतर ब्रिटनमध्ये सहकारी चठवठीचा झालेला विकास स्पष्ट करा.

2. सहकार ही एक व्यवस्था आहे की क्षेत्र आहे?

किंवा

सहकारी तत्त्वज्ञानाची सहकारी चठवठीमधील भूमिका स्पष्ट करा.

3. अमेरिकेतील सहकाराची भूमिका स्पष्ट करा.

किंवा

चीनमधील विकास सहकाराच्या कसा अवलंबून आहे?

4. जागतिकीकरणांतरच्या जगामधील सहकाराचे भविष्यव्य स्पष्ट करा.

किंवा

सहकाराचे अर्थशास्त्र स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) आंतरराष्ट्रीय सहकारी संस्था महासंघ

ब) सहकाराची संकल्पना

क) इस्राइल मधील सहकारी चठवठी

ड) सहकाराची तत्त्वे.

__________________________

B/II/11/580
M.Com. (Semester – II) Examination, 2011
(Group H) ADVANCED MARKETING (Paper – III)
Customers Relationship Management and Retailing
(2008 Pattern) (New)

Time : 3 Hours Max. Marks : 100

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

1. What factors do retailers consider when deciding where to locate their stores? Explain.
   OR
1. What are the critical issues that retailers should consider when designing a retail store?

2. Bring out the role of information technology in Building, maintaining and enhancing profitability.
   OR
2. What is Internet Marketing? Explain the dynamics of a website.

3. How will you manage store inventories and displays?
   OR
3. Bring out the role of CRM in retailing.

4. What is relationship marketing? Bring out the relationship between relationship marketing and marketing strategy.
   OR
4. As a manager of a retail store, how would you manage in store promotion and events?

5. Write short notes on any four:
   a) Integrated supply chain planning
   b) Space Mix
   c) Electronic data exchange
   d) Floor ready merchandise
   e) Evolution of relationship management
   f) Managing reverse logistics.

P.T.O.
मराठी रूपांतर

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

१. किरकोठ विक्री केंद्रांचे ठिकाण निश्चित करताना कोणतेही पत्तक लक्षात पेतले जातात, ते स्पष्ट करा.

किंवा

विक्री केंद्राची रचना करताना कोणतेही महत्त्वाचे पत्तक विचारात घेतले जातात, ते स्पष्ट करा.

२. इमारत बांधणी व संवर्धन आणि लाभदायकता वाहविभागातील माहिती व तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

इंटरनेट विपणन म्हणजेच काय? वेबसाइट्या विविध बाजू स्पष्ट करा.

३. मालसाठा व मालसाठचे प्रदर्शन यासंबंधीचे व्यवस्थापन कसे कराव, ते स्पष्ट करा.

किंवा

किरकोठ विक्रीमार्गावर ग्राहक संबंध व्यवस्थापनाची भूमिका विशद करा.

४. ग्राहक संबंध विपणन म्हणजेच काय? संबंध व्यवस्थापन आणि विपणन धोरण वांच्यातील संबंध स्पष्ट करा.

किंवा

व्यवस्थापक या नात्याने, किरकोठ विक्री किरकोठ विक्रीवृद्धि आणि हाताळणी कसी कराव, ते स्पष्ट करा.

५. शोधक्यात टिपा लिहा (कोणत्याही चार):
   १) एकाधिक साखवी पुस्तक नियोजन
   २) जगाळ मिश्रण
   ३) संगणकीय सांड्यिकी विनिमय
   ४) जागेवर विक्री करण्यात येणाऱा माल किंवा विक्रीयोग्य तयार माल
   ५) ग्राहक संबंध व्यवस्थापनाचे मूल्यमापन
   ६) उल्ट वाळसाठा व वाहतूक व्यवस्था.
M.C.A. (Commerce) (Semester – II) Examination, 2011
203 : COST ACCOUNTING AND COST CONTROL TECHNIQUES

Time : 3 Hours Max. Marks : 80

Instructions : 1) Black figures to the right indicate full marks.
               2) All questions carry equal marks.
               3) Use of electronic pocket calculator is allowed.

1. A) Define Cost Accounting. Explain the advantages of Cost Accounting. 8
    B) Explain the advantages and limitations of Job Costing. 8

2. Write short notes (any four) : 16
   a) Profit-volume ratio
   b) Selling and distribution overheads
   c) Features of process costing
   d) Methods of coding
   e) Limitations of Financial Accounting
   f) Cost centre.

3. From the following particulars relating to M/s Chand and Moon Bros, Nagpur, prepare a cost sheet showing :
   16
   a) Prime cost
   b) Factory cost
   c) Cost of production
   d) Cost of sales
   e) Profit/loss.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of materials consumed</td>
<td>40,000</td>
</tr>
<tr>
<td>Oil and waste</td>
<td>100</td>
</tr>
<tr>
<td>Operating labour</td>
<td>9,000</td>
</tr>
</tbody>
</table>

P.T.O.
Wages of foreman 1,000
Direct expenses 2,000
Store keeper’s wages 500
Sales 1,00,000
Commission paid to partner 350
Electric power 200
Salary paid to partner 650
Consumable stores 1,000
Direct wages payable 1,000
Lighting  i) Factory 500
          ii) Office 200
Carriage outward 150
Rent  i) Office 1,000
       ii) Factory 2,000
Warehouse charges 200
Repairs and Renewals  i) Factory plant 500
                      ii) Machinery 1,000
                      iii) Office premises 200
                      iv) Warehouse 100
Advertising 400
Depreciation  i) Office premises 500
              ii) Machinery 200
Travelling expenses 200
Office Manager’s salary 2,250  
Salesmen’s commission and salaries 500  
Directors fees 500  
Printing and stationery 200  
Telephone charges 50  
Postage 100  
Bad debts 450  

4. Hextech Constructions, Pvt Ltd., Mumbai undertook a contract for construction of a library building. The following is the information relating to the contract during the year 2009-2010.

Rs.

Materials sent to site 1,00,000  
Materials purchased and issued 70,698  
Materials returned to stores 1,098  
Materials at site 31-3-2010 3,766  
Labour engaged on site 1,40,000  
Wages paid 8,750  
Engineers fees 6,334  
Direct expenses payable 580  
General overheads 8,252  
Overheads outstanding 9,250  
Depreciation 8,000  
Work certified 3,90,000  
Cost of work not certified 9,000  
Cash received from contractee 3,60,000

Prepare Contract Account and Contractee’s Account.

OR
4. Using the following information calculate labour variances for department X and department Y.
   a) Labour cost variance
   b) Labour rate variance
   c) Labour efficiency variance

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Dept. X</th>
<th>Dept. Y</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Wages Direct (Rs.)</td>
<td>28080</td>
<td>19370</td>
</tr>
<tr>
<td>Standard hours</td>
<td>8640 Hrs</td>
<td>6015 Hrs</td>
</tr>
<tr>
<td>Standard rate per hour</td>
<td>3.00 Rs.</td>
<td>3.40 Rs.</td>
</tr>
<tr>
<td>Actual hours worked</td>
<td>8,200 Hrs</td>
<td>6,345 Hrs</td>
</tr>
<tr>
<td>Actual rate per hour</td>
<td>3.42 Rs.</td>
<td>3.05 Rs.</td>
</tr>
</tbody>
</table>

5. A factory produces 20,000 units. The budgeted expenses are given below:

<table>
<thead>
<tr>
<th>Per unit (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Raw materials</td>
</tr>
<tr>
<td>Direct labour</td>
</tr>
<tr>
<td>Direct expenses</td>
</tr>
<tr>
<td>Overheads</td>
</tr>
<tr>
<td>Fixed overheads (Rs. 4,00,000)</td>
</tr>
<tr>
<td>Administration overheads (fixed)</td>
</tr>
<tr>
<td>Selling expenses (10% fixed)</td>
</tr>
<tr>
<td>Distribution expenses</td>
</tr>
<tr>
<td>Total cost of sale per unit</td>
</tr>
</tbody>
</table>

You are required to prepare a budget for 15000 units and 10000 units.

OR

5. The sales and profits during two years were:

<table>
<thead>
<tr>
<th>Year</th>
<th>Sales</th>
<th>Profit</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>15,00,000</td>
<td>2,00,000</td>
</tr>
<tr>
<td>2010</td>
<td>17,00,000</td>
<td>2,50,000</td>
</tr>
</tbody>
</table>

Fixed cost is Rs. 1,75,000 p.a. you are required to calculate:
   a) BEP (Break-even point)
   b) P/V ratio
   c) The profit when sales are 25,00,000
   d) Sales required to earn profit of Rs. 4,00,000.
M.Com. (Part – II) Examination, 2011
Group – E : SECRETARIAL PRACTICE AND COMPANY MANAGEMENT (Optional)
(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 basic principles of W.T.O. Trading System.
   OR
   What is W.T.O. Accession ? Discuss the current status of individual accession.

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

3. Write short notes on (any four) :
   a) W.T.O. and Indian Agriculture.
   b) Dispute settlement mechanism of W.T.O.
   c) Amalgamation of Banking Companies.
   d) GATS.
   e) Board for Industrial and Financial Reconstruction (BIFR).
   f) Sick Industrial Company.

4. What is sick company and potentially sick company ? Explain the role of BIFR under SICA in amalgamation of sick companies.
   OR
   What is Amalgamation of Banking Companies ? Explain the legal procedure relating to amalgamation of Banking Companies.

P.T.O.
5. Write short notes on (any four):
   a) Amalgamation and Capital Gain Tax
   b) Objectives of SICA
   c) Provisions relating to set-off losses in Amalgamation Scheme as per Income Tax Act
   d) Non Banking Companies
   e) Powers of RBI regarding Amalgamation of Banking Companies
   f) Incentives under Income Tax Act in case of Amalgamation.

मराठी रूपांतर

सूचना:  i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
   ii) सर्व प्रश्नांना समावण गूळ आहेत.
   iii) संदर्भांच्या मूळ इंग्रजी प्रश्नपत्रिका प्राप्त करा.

1. जागतिक व्यापार संघटनेच्या व्यापार पद्धतीची मूलभूतते तत्त्व स्पष्ट करा.
   किंवा
   जागतिक व्यापार संघटन अंतरराष्ट्रीय म्हणजे काय? वैश्विक अंतरराष्ट्रीय समस्येंच्या स्थिती यावर चर्चा करा.

2. डॅम्पिंग म्हणजे काय? डॅम्पिंगची उपलब्धता, प्रकार व परिणाम यावर चर्चा करा.
   किंवा
   अंटी-डॅम्पिंग वरील जागतिक व्यापार संघटनेच्या अहवालवरीचे चर्चा करा आणि अंटी डॅम्पिंग ठरावाचे परिक्षण करा.

3. टीपा लिहा (कोणत्याही चार) :
   अ) जागतिक व्यापार संघटनाच्या आणि भारतीय रोटी
   ब) जागतिक व्यापार संघटनेच्या ‘विवाद निवारण वंत्रण’
   क) बीस्किंग कंपन्यांचे एकत्रिकरण
   ड) सेवा-व्यापार सहमती करार (GATS)
   ठ) औद्योगिक व वित्तीय पुनर्रचना मंडळ
   फ) आजारी औद्योगिक कंपनी.
4. आजारी व आजार सदस्य कंपनी म्हणजेच काय? आजारी कंपनीच्या एकत्रिकरण संबंधी एस.आय.सी.ए. अंतर्गत औद्योगिक वित्तीय व पुनर्रचना मंडळाची भूमिका स्पष्ट करा.

किंवा
बॉँकिंग कंपन्यांचे एकत्रिकरण म्हणजे काय? बॉँकिंग कंपन्यांच्या एकत्रिकरणासंबंधी कायदेशीर प्रक्रिया स्पष्ट करा.

5. टीपा लिहा (कोणत्याही चार):

अ) एकत्रिकरण आणि भांडवली नफ्यावरील कर
ब) एस.आय.सी.ए. ची उद्दिष्टे
क) एकत्रिकरण योजने अंतर्गत आयकर कायद्याप्रमाणे तोप्पाच्या बजावळीच्या तत्तुती
ड) बॉँकेचा कायदा

इ) बॉँकिंग कंपन्यांच्या एकत्रिकरणासंबंधी भारतीय रिझर्व्ह बॉँकेचे अधिकार

ए) आयकर कायद्यांतर्ग एकत्रिकरणासंबंधी प्रोत्साहने.

___________________

B/I/I11/310
1. Comment on the following cases, referring necessary sections of relevant laws, case laws and any other supporting evidence and calculations, if any

   a) Shri Dharmadas donated Rs. 1 crore to the Muslim Dharma Prachar Panchayat but ITO disallowed it from deduction under Chapter VI.

   b) Shrimali Joy Lollito’s premises is raided by the department and found huge cash. The ITO claimed Income Tax, Interest and penalty there on but Shrimali Joy Lollito claimed that she has merely possessing the cash and this doesnot indicate that she is the owner of the cash.

   c) Miss Shikare is a member of the institute of chartered accountants of India does not hold a certificate of practice. Will her appointment as an auditor of the company be valid.

   d) The manager of the branch of a District Coop. Bank, of which you are conducting the audit, argues that it is not necessary for the branch auditor to follow the “study on audit of the Bank” issued by the ICAI since that study does not have the status of “statement or guidance note”.

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

   P.T.O.
2. Comment on the following cases:

a) A senior partner of your firm has been appointed as inspector by the Central Govt. u/s 235. The company argues that it will show the relevant document only to the inspector i.e. your senior partner, and to nobody else i.e. his assistants or partners. It also argues that the inspector also cannot show any of the documents, records etc. to his assistants.

b) You are appointed to investigate a suspected fraud relating to misappropriation of stores in an enterprise. You conduct a normal audit of the stores by reviewing the internal controls and carrying out selective checks of transactions, and come to the conclusion that no fraud seems to have been committed. Subsequent to the submission of your report, it is found that a major fraud had indeed taken place. The management now seeks to hold you responsible for negligence. You argue that you exercised reasonable skill and care and, therefore, you cannot be charged with negligence.

c) While investigating a company to assess a fair value for its purchase, you find that the shares of the company have an intrinsic value of Rs. 90 as against the face value of Rs. 10. The company paid a dividend of 10% in the last 5 years against an average annual earning per share of Rs. 4.50. The average market value of the share during the last one year has been Rs. 20. On which of the three values i.e. earning per share, intrinsic value or market value, will you place greater reliance?

d) Baburam has been appointed as inspector u/s 235 of the Companies Act, 1956. As he starts his work, he receives a letter from the statutory auditor of the company stating that Baburam is guilty of professional misconduct since he did not communicate with the statutory auditor prior to starting the investigation.

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

a) The Samsung Co.-Ltd. claimed a deduction for furnishing of bank guarantee but the ITO refused it, as actual payment has not happened.

b) Due to Maharashtra Govt.’s pressure the Maharashtra 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 ITO claims Income Tax on such income.
c) An institution has been established wholly for charitable and religious purposes within the meaning of Section 11 and 12. Donations made to such an institution do not automatically qualify for deduction under Section 80G.

d) Mr. Shantilal deriving income from house property, realised a sum of Rs. 1,04,000 on account of display of advertisement boardings of various concerns on the roof of the building. He claims that this amount should be considered under the head “Income from House Property” and not under the head “Income from other sources”.

4. B. Ltd. is thinking to absorb A Ltd. on the basis of the company’s following position

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity share capital</td>
<td>5,00,000</td>
<td>Plant and Machinery</td>
<td>5,00,000</td>
</tr>
<tr>
<td>(Rs. 10 each)</td>
<td></td>
<td>Furniture</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Profit and Loss A/c.</td>
<td>2,00,000</td>
<td>Debtors</td>
<td>80,000</td>
</tr>
<tr>
<td>Long term liabilities</td>
<td>1,00,000</td>
<td>Stock</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>30,000</td>
<td>Bank</td>
<td>50,000</td>
</tr>
<tr>
<td></td>
<td>8,30,000</td>
<td></td>
<td>8,30,000</td>
</tr>
</tbody>
</table>

Advise the B. Ltd. on the amount of the consideration to be agreed upon

A) If it is based on the intrinsic value of shares of A. Ltd. and B. Ltd., which are as follows:
   
   A Ltd. – Rs. 10
   B Ltd. – Rs. 12.50

B) If the consideration is to be discharged by issue of shares @ 25% premium and the fair values of assets and liabilities of A. Ltd. were as follows:

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant and Machinery</td>
<td>4,00,000</td>
<td>Furniture</td>
<td>50,000</td>
</tr>
<tr>
<td>Debtors</td>
<td>50,000</td>
<td>Stock</td>
<td>75,000</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>25,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

C) If in above case the consideration is to be discharged by issue of shares of Rs. 10 each at par.

5. How would you value the inventory per kg of finished goods from following details as per AS – 2?

<table>
<thead>
<tr>
<th></th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Material cost</td>
<td>1,000</td>
</tr>
<tr>
<td>Direct labour cost</td>
<td>200</td>
</tr>
<tr>
<td>Direct variable production overhead</td>
<td>100</td>
</tr>
</tbody>
</table>

Fixed production charges for the year on normal capacity of one lakh kgs, is Rs. 10 Lakhs. 2000 kgs of finished goods are in stock at the year end.
1. Explain the following terms (any five) :
   a) HTTP  
   b) <img> tag  
   c) Frames  
   d) Web Browser  
   e) ASP  
   f) <table> tag.

2. Solve any two questions :
   a) What is HTML ? Explain basic structure of an HTML document.  
   b) i) Explain briefly user defined functions in VBScript.  
      ii) What are control structures in VBScript ?  
   c) Explain image mapping in HTML with suitable examples.

3. Solve any two questions :
   a) Write HTML code for the following.

<table>
<thead>
<tr>
<th>Frame 1</th>
<th>Frame 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frame 3</td>
<td>Frame 4</td>
</tr>
</tbody>
</table>

   b) What is Web Server ? How to configure IIS ?  
   c) Explain different built in objects in ASP.
4. Solve any two questions:

   a) Explain in detail cascading style sheets used in HTML.

   b) Write VBScript code to print 1 to 10 nos.

   c) Explain in detail the following:

      i) ASP and databases

      ii) Concept of error handling in VBScript.
M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011
406 : KNOWLEDGE MANAGEMENT FOR BUSINESS

Time : 3 Hours
Max. Marks : 80

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

I. Attempt any four of the following : (4×4=16)
1) Describe the cyclic model of knowledge management.
2) Discuss the major activities in construction and use of expert system.
3) What do you mean by RGA ? Discuss how RGA works ?
4) What is Semantic Network ? Discuss how knowledge is represented in a Semantic Network ?
5) What is Case Based Reasoning ? Compare Rule based and Case Based Reasoning.

II. Attempt any four of the following : (4×4=16)
1) Explain the process of knowledge Engineering.
2) What is uncertainty ? Explain different methods of representing uncertainty.
3) Explain the different development strategies used in developing expert system.
4) Who is a Chief Knowledge Officer ? What are the different responsibilities of a CKO ?
5) List different advantages of artificial intelligence over natural intelligence.

III. Write a short note on any four : (4×4=16)
1) Frame
2) Interview
3) Expert system and Internet/Intranet
4) Rapid prototyping
5) Organizational Memory.

P.T.O.
IV. Attempt any four of the following: $(4 \times 4 = 16)$

1) Discuss various difficulties in transferring knowledge.
2) Discuss knowledge management activities.
3) Discuss difference between shallow and deep knowledge.
4) What do you mean by explanation and metaknowledge? List some of the purposes of explanation capability.
5) Discuss the reasons why expert system fail.

V. Attempt any two of the following: $(2 \times 8 = 16)$

1) Explain structure of expert system with diagram.
2) Explain project initialization phase of expert system development life cycle.
3) Explain process of forward chaining with example.
M.Com. (Part – I) Examination, 2011
Group – D : BUSINESS ADMINISTRATION (Optional) (Paper – I)
Production, Operations and Marketing 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 concept of ‘Production Management’. Discuss the functions of production management in detail.
   OR
   What do you mean by ‘Plant Layout’? Discuss various types of plant layouts.

2. What is Industrial productivity? Explain the effects of liberalisation and globalisation on business.
   OR
   Explain ‘Inventory Control’. State the objective and importance of inventory control.

3. Explain the causes of failure of a new product. Suggest remedial measures to overcome the failure of a new product.
   OR
   What do you mean by social marketing? Explain its relationship with business ethics.

4. Write detailed note on ‘Consumer Behaviour and Consumer Education’.
   OR
   Define the term ‘Marketing Communication’. Explain new trends in today’s Globalized marketing communication.

5. Write short notes (any four):
a) Product designing
b) Techniques of product development
c) Production planning
d) Rural Marketing
e) Scope of material management
f) Services marketing.

P.T.O.
मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.
२) सर्व प्रश्नांचा समान युग आहेत.

१. उत्पादन व्यवस्थापन ही संकल्पना स्पष्ट करा. उत्पादन व्यवस्थापनाच्या कार्यांची सविस्तर चर्चा करा.

किंवा
संघटन रचना म्हणजे काय? संघटन रचनेच्या विविध प्रकारांची चर्चा करा.

२. औद्योगिक उत्पादकता म्हणजे काय? उदारीकरण आणि जागतिकीकरणाचे व्यवसायावर होणारे परिणाम स्पष्ट करा.

किंवा
सामग्रीसाठी नियंत्रण म्हणजे काय? सामग्रीसाठी नियंत्रणाची उद्धरणे आणि महत्त्व सांगा.

३. नवीन उत्पादनाच्या अपवाच्यांना कारण स्पष्ट करा. नवीन उत्पादनाच्या अवश्यकतेच्या अडचणीवर मात करण्यासाठी उपयोग सूचवा.

किंवा
सामाजिक विपणन म्हणजे काय? सामाजिक विपणन व व्यवसायिक नीतीमूल्ये यांचा परस्पर संबंध स्पष्ट करा.

४. ग्राहक वर्तन आणि ग्राहक शिक्षण यावर सविस्तर टीप लिहा.

किंवा
विपणन संज्ञापनाची व्याख्या द्या. आजव्या जागतिकीकरणातील विपणन संज्ञापनत नवीन बदलाचे स्पष्ट करण द्या.

५. टीपा लिहा (कोणत्याही चार): 
अ) वस्तूचना (Product designing)
ब) वस्तू विकासाचे तंत्र (Techniques of Product Development)
क) उत्पादनाचे नियोजन (Production planning)
ड) ग्रामीण विपणन (Rural Marketing)
ढ) सामग्री व्यवस्थापनाची व्याप्ती (Scope of material management)
फ) सेवा विपणन (Services marketing).
4. EXCOM Limited, Pune wants to purchase a new machine for the company. There are two alternative machines available, the details of which are as follows:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Machine A</th>
<th>Machine B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost (Rs.)</td>
<td>6,00,000</td>
<td>5,00,000</td>
</tr>
<tr>
<td>Life</td>
<td>5 Years</td>
<td>4 Years</td>
</tr>
</tbody>
</table>

**Year** | **Net profit after depreciation and tax**
--- | --- | --- |
1<sup>st</sup> | 40,000 (loss) | 1,50,000 |
2<sup>nd</sup> | 40,000 | 1,00,000 |
3<sup>rd</sup> | 1,00,000 | 1,00,000 |
4<sup>th</sup> | 1,50,000 | 50,000 |
5<sup>th</sup> | 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:

<table>
<thead>
<tr>
<th>Year</th>
<th>Present value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.909</td>
</tr>
<tr>
<td>2</td>
<td>0.826</td>
</tr>
<tr>
<td>3</td>
<td>0.751</td>
</tr>
<tr>
<td>4</td>
<td>0.683</td>
</tr>
<tr>
<td>5</td>
<td>0.621</td>
</tr>
</tbody>
</table>

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

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

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

i) Long Term Solvency Ratios  
ii) Cost Volume Profit Analysis  
iii) Budget factor  
iv) Internal rate of return  
v) Reporting needs of the different levels of management  
vi) Kinds of Report.
3. The following estimated information is provided by Mr. CA:

<table>
<thead>
<tr>
<th>Months</th>
<th>Sales</th>
<th>Purchases</th>
<th>Factory Overheads</th>
<th>Office Overheads</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td>2,50,000</td>
<td>1,50,000</td>
<td>42,000</td>
<td>24,000</td>
</tr>
<tr>
<td>May</td>
<td>2,80,000</td>
<td>1,60,000</td>
<td>45,000</td>
<td>24,000</td>
</tr>
<tr>
<td>June</td>
<td>3,00,000</td>
<td>1,80,000</td>
<td>36,000</td>
<td>27,000</td>
</tr>
<tr>
<td>July</td>
<td>3,50,000</td>
<td>1,70,000</td>
<td>57,000</td>
<td>30,000</td>
</tr>
<tr>
<td>August</td>
<td>3,00,000</td>
<td>1,60,000</td>
<td>45,000</td>
<td>30,000</td>
</tr>
<tr>
<td>September</td>
<td>2,80,000</td>
<td>1,80,000</td>
<td>60,000</td>
<td>42,000</td>
</tr>
</tbody>
</table>

Additional information:

a) 20% of the sales are cash sales. The credit sales may be recovered within one month of the sales.
b) 40% of the purchases are on credit basis and can be paid with two months credit.
c) Wages are 20% of the purchases and are paid on every 7th day of the next month.
d) Factory and office overheads are paid with 10 days and 20 days in arrears.
e) Advance Income-tax Rs. 20,000/- is to be deposited in the month of July.
f) Balance as on 31st May 2010 was Rs. 50,000/-

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

OR

3. A) What is Cost of Capital? Explain the various kinds of cost capital.

B) COSTKAP limited, Pune, wants to raise long term fund amounting to Rs. 20,00,000/- by issuing equity shares, Preference shares and Debentures in any of the following ratios:

Alternative I - 2:2:1
Alternative II - 1:1:2
Alternative III - 3:2:1

The specific cost of capital is as follows:

Equity shares - 20%
Preference shares - 18%
Debentures - 13%

You are required to advise the management as to the best alternative for the company.
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 @ 12%.

b) All fixed assets are depreciated by 10% except the land and building which is depreciated by 5%.

c) During the year Rs. 30,000 are paid by way of taxes.

d) During the year a machine costing Rs. 60,000/- having depreciated by 30% was lost by fire and the Insurance Company has settled the claim at 70% of the book value.

e) At the end of the year old furniture was sold at 40% loss.

OR

2. The following accounting information and financial ratios of RA limited, Pune relate to the year ended on 31st March 2010:

Current Ratio 1.75
Liquid Ratio 1.25
Inventory turnover ratio 9
Gross profit ratio 25%
Average collection period ratio 1.5 months
Reserves and surplus to capital 0.2
Turnover to fixed assets 1.2
Capital gearing ratio 0.6
Fixed assets to Net Worth 1.25
Total sales during the year Rs. 12,00,000/-

You are required to prepare Balance Sheet with as much details as possible.
M.Com. (Part – I) Examination, 2011  
MANAGEMENT ACCOUNTING (Compulsory Paper)  
(Old Course) (2002 Pattern)  

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 and distinguish between ‘Management Accounting’ and ‘Financial Accounting’. State the important limitations of Management Accounting.  

OR

Explain the importance of working capital. What are the factors to be considered while determining the need of working capital?

2. The following are the Balance Sheets of EMCOM limited, Pune, prepared as on 31st March 2009 and 31st March 2010:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>31-03-08</th>
<th>31-03-09</th>
<th>Assets</th>
<th>31-03-08</th>
<th>31-03-09</th>
</tr>
</thead>
<tbody>
<tr>
<td>Share Capital</td>
<td>10,00,000</td>
<td>10,00,000</td>
<td>Plant &amp; Machinery</td>
<td>5,50,000</td>
<td>6,75,000</td>
</tr>
<tr>
<td>General Reserve</td>
<td>1,00,000</td>
<td>1,50,000</td>
<td>Land and Building</td>
<td>8,00,000</td>
<td>7,60,000</td>
</tr>
<tr>
<td>Profit &amp; Loss A/c</td>
<td>1,52,000</td>
<td>1,83,000</td>
<td>Furniture</td>
<td>1,80,000</td>
<td>1,20,000</td>
</tr>
<tr>
<td>Bank Loan</td>
<td>2,00,000</td>
<td>2,50,000</td>
<td>Sundry Debtors</td>
<td>2,26,000</td>
<td>2,50,000</td>
</tr>
<tr>
<td>15% Debentures</td>
<td>4,00,000</td>
<td>3,00,000</td>
<td>Bills Receivables</td>
<td>45,000</td>
<td>36,000</td>
</tr>
<tr>
<td>Sundry Creditors</td>
<td>76,000</td>
<td>55,000</td>
<td>Stock</td>
<td>95,000</td>
<td>75,000</td>
</tr>
<tr>
<td>Bills Payables</td>
<td>48,000</td>
<td>43,000</td>
<td>Cash and Bank</td>
<td>78,000</td>
<td>80,000</td>
</tr>
<tr>
<td>Provision for taxation</td>
<td>60,000</td>
<td>55,000</td>
<td>Preliminary expenses</td>
<td>62,000</td>
<td>40,000</td>
</tr>
<tr>
<td></td>
<td><strong>20,36,000</strong></td>
<td><strong>20,36,000</strong></td>
<td></td>
<td><strong>20,36,000</strong></td>
<td><strong>20,36,000</strong></td>
</tr>
</tbody>
</table>
M.Com. (Part – I) Examination, 2011  
Group-D : BUSINESS ADMINISTRATION (Optional) (Paper – II) (Old)  
Financial Management  
(2002 Pattern)  

Time : 3 Hours  
Max. Marks : 100  

**Instruction : All questions are compulsory and carry equal marks.**

1. What is financial management? Explain the challenges and opportunities of financial management.  
   
   OR  
   
   Discuss the problems that financial manager faces in making financial decisions.

2. What is meant by Merger and Acquision? How Merger classified?  
   
   OR  
   
   Explain the meaning of “fundflow statement” state the main objectives of fund flow statement.

3. What are the causes of “Business combination”?  
   
   OR  
   
   Write short notes on:  
   a) Projected profit and loss Account  
   b) Causes of over capitalisation.

4. State the causes of industrial sickness, Explain the role of BIFR in rehabilitation of sick unit.  
   
   OR  
   
   Describe the role of SEBI in controlling stock exchange.

P.T.O.
5. Write short notes on (any two):
   a) Objectives and importance of Human Resource Accounting
   b) Issue of bonus shares
   c) Significance of Capital Budgeting

मराठी रूपांतर

सूचना: सर्व प्रश्न अनिवार्य होते व सर्व प्रश्नांचा समान गुण आहे.

१. वित्तीय व्यवस्थापन म्हणजेच काय? वित्तीय व्यवस्थापनाची वैशिष्ट्ये व उपयुक्तता स्पष्ट करा.

किंवा

वित्तीय निर्णय प्रक्रियेचे वित्तीय व्यवस्थापनकाळ भेदभावनाची समस्यांची चर्चा करा.

२. विलीनीकरण व ताताचे प्रकार म्हणजेच काय? विलीनीकरणाच्या विविध पद्धती स्पष्ट करा.

किंवा

निधी प्रवाह तक्ताचा (Fund flow statement) अर्थ स्पष्ट करा त्याची प्रमुख उद्देश्ये सांगा.

३. व्यवसाय विस्तारीकरण म्हणजेच काय? व्यवसाय विस्तारीकरणाची कारणे कोणती?

किंवा

थोडक्यात टिपा लिहा:

अ) भारीकाळाचे नफा तोता पत्रक

ब) अधिक भांडवली करणारी कारणे.

४. औद्योगिक आजारपणाची (Industrial sickness) कारणे स्पष्ट करा. आजारी संस्थेचे पुनर्वसन करण्याच्या दृष्टीने औद्योगिक व वित्तीय पुनर्वसन मंडळाची (BIFR) भूमिका स्पष्ट करा.

किंवा

रोखे विनिमयकेंद्रे (Stock Exchange) नियंत्रण संघटनांच्या भूमिकेच्या चर्चा करा.
५. टीपा लिहा (कोणत्याही दोन) :

अ) मानवी संसाधन लेखांकनाची उद्दिश्चे आणि महत्त्व

ब) बेअस भाग

क) भांडवली अंदाजपत्रकाचे महत्त्व

ड) वित्तीय गुणोत्तराची उपयुक्तता.
M.Com. (Part – I) Examination, 2011
Group.E : Secretarial Practice and Company Management (Optional)
(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. State the meaning of E.Commerce. Explain the opportunities in E-Commerce for business.

OR

1. What is Web Page? How it is created? Explain the importance of Website as an Advertising and Marketing channel.

2. Explain the following concepts in E-Commerce with suitable examples:
   a) B2B
   b) B2C

OR

2. Explain the purchase procedure with reference to E-commerce.

3. Explain in detail various “Cyber Crimes”.

OR

3. Explain in detail ‘Formation and Validity of contracts’ according to the Information Technology Act, 2002.

4. Explain the following concepts according to Information Technology Act, 2002:
   a) Attribution of Data Messages
   b) Retention of Data Messages.

OR

4. Write detailed notes on:
   a) Cyber Laws
   b) Clauses in the Information Technology Bill.

P.T.O.
5. Write short notes on (any four):
   b) Digital Signature.
   c) Front page explorer.
   e) Carriage of goods.
   f) E-Governance.

मराठी रूपांतर

सूचना: 1) सर्व प्रकार सोडविण्याच्या आवश्यक आहे.
        2) सर्व प्रकारांच्या समान गुण आहेत.
        3) संदर्भांसाठी मूळ इंग्रजी प्रवारपत्रिका पहावी.

1. ई-कॉर्सचा अर्थ सांगा. व्यवसायातील ई-कॉर्सने विविध संधी सांगा.

   किंवा

1. ‘वेब पेज’ म्हणजेच काय? त्याची निमित्ती कसी केली जाते? जाहीरात आणि विपणनाचे साधन म्हणून संकेतस्थळाचे महत्त्व स्पष्ट करा.

2. ई-कॉर्स अवरोद्ध कार्यपदाती स्पष्ट करा.

   a) बी २ बी

   b) बी २ सी

   किंवा

2. ई-कॉर्स मधील खरेदी कार्यपदाती स्पष्ट करा.

3. विविध सायबर गुणे (Cyber Crimes) सविस्तर स्पष्ट करा.

   किंवा

3. माहिती तंत्रज्ञान कायदातंत्रांतून कायराची निमित्ती व वैधता सविस्तर स्पष्ट करा.
4. माहीती तंत्रज्ञान कायदा, २००२ नुसार खालील संकल्पना स्पष्ट करा।

अ) ऑनलाइन ऑफ डेटा मेसेजेज

ब) रिटेन्शन ऑफ डेटा मेसेजेज

किंवा

4. सावित टीपा लिहा :

अ) सायबर कायदे

ब) माहीती तंत्रज्ञान बितात्तील विधाने (clauses).

5. टीपा लिहा (कोणत्याही चार) :

अ) माहीती तंत्रज्ञान कायदा, २००२ अंतर्गत इंटर तारतूडी

ब) संगणकीय स्वाक्षरी

क) फ्रंट पेज एक्सपॉसर्

ड) माहीती तंत्रज्ञान कायद्वांतर्गत गन्हे व शास्ती (offences and penalties)

इ) मालाची वाहतूक

फ) ई-गत्त्यान्युाँ.
M.Com. (Part – I) Examination, 2011
Group E : SECRETARIAL PRACTICE AND COMPANY MANAGEMENT
(Optional)
Intellectual Property Laws
Paper – II (2002 Pattern) (Old)

Time : 3 Hours                      Max. Marks : 100

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

1. What is intellectual property ? How is it protected ? Discuss the role of
   Intellectual property in economic development of the Nation.
   OR
   Who may apply the patent ? Describe the procedure for obtaining a patent.

2. What is patent ? Describe the advantages of patent to Inventor.
   OR
   Discuss the procedure for Registration of Trade-mark.

3. Explain the objects and functions of Trade-mark.
   OR
   Explain the nature and purpose of copyright. What is the procedure for
   registration of copyright ?

4. What is meant by infringement of copyright ? Discuss the remedies for its
   infringement.
   OR
   Discuss the nature of offences and penalties under the Trade-Mark Act-
   1999.

5. Write short notes (Any four):
   a) Intellectual property
   b) Inventions not patentable
   c) Computer programme
   d) Qualities of good trade mark
   e) Copyright Board.

P.T.O.
मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविण्याचे अनिवार्य आहेत.
         २) सर्व प्रश्नांना समान गुण आहेत.
         ३) संदर्भांतील मूळ प्रश्नपत्रिका पाहावी.

१. ‘बौद्धिक संपत्ती’ म्हणजेच काय? तिचे संरक्षण कसे केले जाते? राष्ट्राच्या आर्थिक विकासात बौद्धिक संपत्तीच्या भूमिकेची चर्चा करा.

किंवा

पेंटटसाठी अर्थ कोण कसून शकतो? पेंटट मिळजवल्याची कार्यवाहीचे वर्णन करा.

२. पेंटट म्हणजेच काय? पेंटट शोधकालाच्या होणारे फायदे स्पष्ट करा.

किंवा

व्यापारी विनंतीची नोंदणी करण्याच्या कार्यवाहीची चर्चा करा.

३. व्यापारी विनंतीची उद्देश्ये आणि कार्य स्पष्ट करा.

किंवा

कॉपीराइटचे स्वरूप व हेतू स्पष्ट करा. कॉपीराइट बाबत नोंदणी करण्याच्या कार्यवाही काय आहे?

४. कॉपीराइटचे उल्लंघन म्हणजेच काय? कॉपीराइटच्या उल्लंघनाचे संबंध उपाय योजनांची चर्चा करा.

किंवा

व्यापारी चिन्ह कायदा, १९९९ अंतर्गत ‘अपराधांचे स्वरूप आणि शिक्षा’ याबर चर्चा करा.

५. टिप प्रश्न (कोणत्या चाची):

अ) बौद्धिक संपदा

ब) पेंटटसाठी नियमांचा शोध

क) संगणकीय आज्ञात्तिक कोणती?

ख) चांगला व्यापारी विनंतीची गुणवैशिष्ट्ये

ड) कॉपीराइट मंडळ.
M.Com. (Part – I) Examination, 2011
Co-operative Movement in India and Abroad-Paper – 1
(2002 Pattern) (Old)
Group-E : CO-OPERATION AND RURAL DEVELOPMENT
(Optional Paper)

Time : 3 Hours Total Marks : 80

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

1. Explain in detail the co-operative Movement in the world.
   OR
   State and explain the principles of co-operation and their application.

2. Explain in detail the co-operative movement in Israel.
   OR
   Elaborate the co-operation in socialistic and capitalistic system.

3. Explain the co-operation in the post industrial revolution of Great Britain.
   OR
   Explain the salient features of Maharashtra state co-operative Act, 1960.

4. Explain the role and functions of International co-operation Alliance (ICA).
   OR
   Explain the role of Government control over co-operatives.

5. Write short notes (any four):
   1) Recommendations of Mirdha committee
   2) Philosophy of co-operation
   3) Indian planning and co-operation
   4) Nature of co-operation
   5) Co-operative movement in India (Post Independence)
   6) Globalisation and co-operation in India.

P.T.O.
मराठी रूपांतर

चुक्ना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
२) सर्व प्रश्नांना समान गुण आहेत.

१. जागतील सहकारी चलवतीचे सचिवाळ वर्णन करा.

किंवा
सहकाराची तत्परते संगणन सहकारात ती प्रत्यक्ष करती उपयोगात आणली जातात याचे स्पष्टीकरण करा.

२. इस्त्रायलमधील सहकारी चलवतीचे सचिवाळ वर्णन करा.

किंवा
समाजवादी आणि भारतवर्षाच्या व्यवस्थेतील सहकाराचे वर्णन करा.

३. ग्रेट ब्रिटनमध्ये ओझोरीक्रीत क्षेत्रीयता काळाबाबत सहकाराचा कसा प्रसार होत गेला, हे स्पष्ट करा.

किंवा
महाराष्ट्र राज्य सहकारी संस्थांचा कायदा, १९६० ची ठरणु वेळीचे स्पष्ट करा.

४. भारतातील सहकारी संस्थांवर सरकारचे वैधानिक नियमावली भूमिका स्पष्ट करा.

किंवा
आंतरराष्ट्रीय सहकारी संस्थांची भूमिका आणि कार्य स्पष्ट करा.

५. टिप्पणी (कोणत्याही चार) :

१) मिळारे समतीतीचे शिफारसी
२) सहकाराचे तत्त्व
३) भारतातील नियोजन व सहकार
४) सहकाराचे स्वरूप
५) भारतातील स्वतंत्रताप्रद सहकारी चलवता
६) जागतिकीकरण आणि भारतातील सहकार.
M.Com. (Part – I) Examination, 2011
Group . F : CO-OPERATION AND RURAL DEVELOPMENT (Paper – II)
(Optional)
Organisation and Management of Co-operative Business
(2002 Pattern) (Old)

Time : 3 Hours Max. Marks : 100

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

1. How are the principles of Co-operation and principles of management integrated in co-operatives?
   OR
   Explain the need of professionalisation of co-operative management.

2. Explain the role played by National Co-operative Union of India in co-operative education and training.
   OR
   “The success of co-operatives depends on proper leadership”. Explain.

3. Explain the business policies and practices of dairy co-operatives in India.
   OR
   Evaluate the performance of co-operative agricultural processing business.

4. Explain the current situation regarding industrial relations in Indian co-operative business.
   OR
   Evaluate performance of co-operative marketing societies in India.

5. Write short notes (any two):
   a) Role of members in co-operative institution.
   b) Housing co-operatives.
   c) Co-operative education and training.
   d) Problems of sugar co-operatives.
परावृत्ती रुपांतर

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

१. सहकारी संस्थामध्ये सहकार आणि व्यवस्थापनाच्या तत्त्वांचे एकत्रीकरण कसे केले जाते?
   किंवा

सहकारी व्यवस्थापनात व्यावसायीकरणाची गरज स्पष्ट करा.

२. सहकारी शिक्षण आणि प्रशिक्षणामधील भारताच्या राष्ट्रीय सहकारी संघाने पाडलेली भूमिका स्पष्ट करा.
   किंवा

"सहकारी संस्थांची यशस्विता योग्य नेतृत्वाचा अवलंबून असते" - स्पष्ट करा.

३. भारतातील दुर्दर सहकारी संस्थांची व्यवसायिक धोरणे आणि व्यवहार पद्धती स्पष्ट करा.
   किंवा

सहकारी कृषि प्रक्रिया संस्थांच्या कामगिरीचे मूल्यमापन करा.

४. भारतीय सहकार व्यवसाय संस्थामधील सदस्यतीतील औद्योगिक संबंध स्पष्ट करा.
   किंवा

भारतातील सहकारी विपणन संस्थांच्या कामगिरीचे मूल्यमापन करा.

५. थोडक्यात टीपा लिहा (कोणत्याही दोन):
   अ) सहकारी संस्थामधील समासदांची भूमिका.
   ब) सहकारी गृहनिर्माण संस्था.
   ग) सहकारी शिक्षण आणि प्रशिक्षण.
   झ) सहकारी सारख कारखान्याच्या समस्या.
M.Com. (Part – I) Examination, 2011
(Group – G) ADVANCED BANKING AND FINANCE (Optional)
(Paper – II) Central Banking and Monetary Policy
(Annual Pattern)

Time : 3 Hours Max. Marks : 100

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

1. How is the Money supply defined ? Describe various components of Money supply adopted by the Reserve Bank of India.
   OR
   Describe structure and recent trends of India’s Money Supply.

2. Explain the role and importance of Non-Banking Financial in India.
   OR
   Explain the objectives and effectiveness of Monetary Policy.

3. Explain the importance of selective credit controls in India.
   OR
   What is Monetary Management ? How it is implemented with the instruments of Reserve Requirement and Interest Rate Policy ?

4. Describe the Reserve Bank of India’s Policy regarding licencing of Banks.
   OR
   What is Exchange Control ? Explain the objectives of Exchange control.

5. Write notes on any two :
   a) High Powered Money
   b) Lending policy of the Reserve Bank of India
   c) Amalgamation of Banks
   d) Liquidation of Banks.
मराठी लेख

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
2) सर्व प्रश्नांचा समान गुण आहे.
3) संदर्भांतील मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. पैशाच्या पुरवठाच्या व्यावसाय कसी केली जाते? भारताच्या रिझर्व्ह बॅंकने स्वीकारलेल्या पैशाच्या पुरवठाच्या बिविध घटकांचे वर्गन करा.

किंवा

भारतातील चलनपुरवठाच्या संरचना आणि अलिकडील काळातील प्रवृत्ती वर्गन करा.

2. भारतातील बॅंकेत विभिन्न मध्यस्थांची भूमिका आणि महत्त्व विशद करा.

किंवा

चलनविषयक घोषणाचे उद्देश्य आणि परिणामकारकता स्पष्ट करा.

3. भारतातील निवडक पतनिवंत्रणचे महत्त्व स्पष्ट करा.

किंवा

चलनीय व्यवस्थापन म्हणजे काय? राष्ट्रीय निष्ठूचे प्रमाण आणि व्यावहार घोषणा आणि साधनांच्या सहाय्याने त्याची अंतर्गतजाणी कसी केली जाते?

4. बॅंकांचा परवाना यासंबंधी भारतीय रिझर्व्ह बॅंकचे घोषणा विशद करा.

किंवा

विनिमय निवंत्रण म्हणजे काय? विनिमय निवंत्रणाची उद्देश्य स्पष्ट करा.

5. कोणत्याही दोनवर टीपा तिथा.

अ) उच्चश्रेणी पैसा
ब) भारतीय रिझर्व्ह बॅंकचे कर्जविषयक घोषणा
क) बॅंकांचे एकीकरण
ड) बॅंकांचे व्यवहार गुंडाळणे.
M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
101 : INFORMATION COMMUNICATION TECHNOLOGIES IN BUSINESS

Time : 3 Hours  Max. Marks : 80

N.B. : All questions are compulsory.

1. A) Explain communication through internet and video conferencing system.  
B) What is cross-cultural communication ? Give its advantages and disadvantages.  
OR
1. A) How to integrate information technology in business ?  
B) What is meant by networking ? Explain difference between LAN and WAN.  
B) What is need and functions of business letters ?  
OR
2. A) Explain process of communication. State importance of communication.  
B) Write down difference between internal and external communication.  
3. A) What are different audio and video tools used in communication ?  
B) Explain role of National Information Centre.  
OR
3. A) Explain mobile communication in detail.  
B) Explain various layouts of business letter.  
4. A) What are different communication softwares ?  
B) What are different electronic media for communication ?  
OR
B) Give history and development of IT.
5. Write short notes (any four):
   a) VPN
   b) Telnet
   c) Oral Communication
   d) Art of Listening
   e) Internal Communication.
M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
102 : SYSTEM ORGANISATION AND MANAGEMENT

Time : 3 Hours Max. Marks : 80

Note : All questions are compulsory.

1. Answer the following questions (any 4) :
   i) What is directing ?
   ii) Define strategic management.
   iii) What is centralization of authority ?
   iv) What is Customer Relation Management ?
   v) Define Decision Making.

2. Attempt any 4 of the following :
   i) Define planning. What are the advantages of planning ?
   ii) What is Communication ? Write the principles of effective communication.
   iii) Define Information System. State its role.
   iv) Explain the essentials of efficient marketing.
   v) State the functions of top level management.

3. Attempt any two of the following :
   i) What is information systems ? Which are the different information systems used in business organisation ?
   ii) What is Management ? State its nature and importance and role of management in Business organisation.
   iii) Define delegation of authority. State the different barriers in delegating the authority.

P.T.O.
4. Attempt **any four** of the following:
   
i) Define Motivation.

   ii) What is staffing?

   iii) What is decision support system?

   iv) Define production and operation management.

   v) Write the difference of application software and system supplied software.

5. Write short notes **(any four)**:
   
i) Characteristics of organisation.

   ii) Theory X and Theory Y of motivation.

   iii) Effective communication.

   iv) Decision making.

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

a) Using Newton-Raphson method, obtain a real root of the equation

\[ x^2 - 29 = 0 \]

b) Find a root of the equation \( f(x) = x^3 - 4x - 9 = 0 \) using the bisection method.

c) Obtain Newton-Raphson formula to find

i) Inverse

ii) Inverse square root of a given number.

d) The function \( Y = f(x) \) is given at the point (7, 3), (8, 1), (9, 1) and (10, 9).

Find \( f(9.5) \) using Lagrange’s interpolation formula.

e) Evaluate \( \Delta \left[ \frac{5x + 12}{x^2 + 5x + 6} \right] \).
2. Attempt any three of the following:

   (5 each)

   a) Show that \( e^x = \left( \frac{A^2}{E} \right) e^x \frac{E e^x}{A^2 e^x} \); interval of differencing being unity.

   b) The population of a town in the decennial census is as follows. Estimate the population for the year 1925.

<table>
<thead>
<tr>
<th>Year :</th>
<th>1891</th>
<th>1901</th>
<th>1911</th>
<th>1921</th>
<th>1931</th>
</tr>
</thead>
<tbody>
<tr>
<td>Population : (in thousands)</td>
<td>46</td>
<td>66</td>
<td>81</td>
<td>93</td>
<td>101</td>
</tr>
</tbody>
</table>

   c) Explain the Simpson’s \( \frac{1}{3} \) Rule for numerical integration.

   d) Calculate \( \int_{-3}^{3} x^4 \, dx \) by taking seven equidistant ordinates, use Trapezoidal Rule.

   e) Use Picard’s method to approximate \( y \) when \( x = 0.1, 0.2 \)

   given that \( y = 0 \) when \( x = 0 \) for \( \frac{dy}{dx} = x + y \).

3. Attempt any three of the following:

   (5 each)

   a) Define normal distribution with mean \( m \) and variance \( \sigma^2 \). State any two properties of normal distribution. Further define standard normal distribution.

   b) Explain the following terms used in the testing of hypothesis

   i) Hypothesis

   ii) Type II error

   iii) Critical region

   c) The following time series shows production in thousands of a particular product.

<table>
<thead>
<tr>
<th>Year</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
<th>9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prod.</td>
<td>100</td>
<td>120</td>
<td>124</td>
<td>148</td>
<td>156</td>
<td>162</td>
<td>170</td>
<td>172</td>
<td>175</td>
</tr>
</tbody>
</table>

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

   d) State the components of ‘Time Series’. Further explain any two components of Time Series.

   e) Explain large sample test for testing two population mean problems

   \( H_0 : M_1 = M_2 \) v/s \( H_A : M_1 \neq M_2 \).
4. Attempt **any three** of the following: \( \text{ (5 each) } \)

a) A vote is to be taken among the residents of a town and the surrounding county to determine whether a proposed chemical plant should be constructed. The construction site is within the town limits and for this reason many voters in the county feel that the proposal will pass because the large proportion of town voters who favor the construction. To determine if there is a significant difference in the proportion of town voters and county voters favoring the proposal, a poll is taken. If 120 of 200 town voters favor the proposal and 240 of 500 county residents favor it, would you agree that the proportion of town voters favoring the proposal is not equal to the proportion of county voters? Use 1% level of significance.

b) A random sample of 90 adults is classified according to gender and number of hours they watch T.V. during a week.

<table>
<thead>
<tr>
<th>Gender</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 25 hours</td>
<td>15</td>
<td>29</td>
</tr>
<tr>
<td>Under 25 hours</td>
<td>27</td>
<td>19</td>
</tr>
</tbody>
</table>

Use 1% level of significance and test the hypothesis that the time spent watching T.V. is independent of whether the viewer is male or female.

c) If \( X \) is a normal random variable with mean \( m = 2 \) and variance \( \sigma^2 = 25 \), find

i) \( P[X < 6] \)

ii) \( P[X > -3] \)

iii) \( P[3 < X < 6] \)

d) Explain the F test for testing \( \sigma_1^2 = \sigma_2^2 \) against \( \sigma_1^2 \neq \sigma_2^2 \)

e) Explain meaning of ‘Time series’. Explain the method of estimating trend as a component of time series by graphical method.
5. a) Find first and second derivative of \( f(x) \) from the table at \( X = 1.1 \).

\[
\begin{array}{cccccc}
X & 1.0 & 1.2 & 1.4 & 1.6 & 1.8 & 2.0 \\
f(x) & 0 & 0.1280 & 0.5440 & 1.2960 & 2.4320 & 4.0000 \\
\end{array}
\]

OR

5. a) Use Runge-Kutta method to approximate \( y \) when \( x = 0.1 \) and \( x = 0.2 \) by second order formula. Given that \( \frac{dy}{dx} = x + y, \quad x = 0 \) when \( y = 1 \).

5. b) The following data give the sales (in thousands) of a company.

\[
\begin{array}{cccccccccc}
\text{Sales} & 48 & 69 & 71 & 88 & 70 & 65 & 86 & 70 & 88 \\
\end{array}
\]

Calculate 4-yearly centered moving averages.

OR

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

\[
\begin{array}{cccccccccc}
t & 1 & 2 & 3 & 4 & 5 & 6 & 7 & 8 & 9 & 10 \\
Y_t & 30 & 35 & 38 & 36 & 40 & 32 & 39 & 28 & 27 & 25 \\
\end{array}
\]

-------------------------
M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
105 : OPERATING SYSTEMS

Time : 3 Hours  Marks : 80

Instructions: 1) All questions are compulsory.

2) Neat diagrams must be drawn wherever necessary.

1. Attempt any four of the following:

   a) Define Operating system. Enlist various characteristics of operating system.

   b) Explain the SSTF in detail.

   c) What is meant by File allocation? What are the different types of access methods?

   d) Explain Recovery from Deadlock.

   e) Explain Dining Philosopher’s problem of process synchronization. What is the solution for it?

2. Attempt any four of the following:

   a) What is CPU scheduler? Explain the scheduling criteria in detail.

   b) What is deadlock? What are the necessary conditions for a deadlock to occur?

   c) Differentiate between Internal and External Fragmentation.

   d) Explain safe state algorithm.

   e) Explain functioning of multilevel queues.

P.T.O.
3. Attempt **any four** of the following:  

a) Consider the following jobs executed with one processor.

<table>
<thead>
<tr>
<th>Job</th>
<th>Arrival Time</th>
<th>Burst Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0</td>
<td>12</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>5</td>
<td>8</td>
</tr>
<tr>
<td>4</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>7</td>
<td>6</td>
</tr>
</tbody>
</table>

Calculate the average turn around time and total wait time using pre-emptive SJF scheduling algorithm.

b) What is semaphore? How to implement it?

c) Write a note on Direct Access Method.

d) Compare Physical and Logical addresses.

e) What is DMA? When it is used?

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

a) Consider the following snapshot of a system. System has 5 processes \( P_0, P_1, P_2, P_3 \) and \( P_4 \) and Recourses \( A, B, C, D \).

<table>
<thead>
<tr>
<th>Allocation</th>
<th>Max</th>
<th>Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>A B C D</td>
<td>A B C D</td>
<td>A B C D</td>
</tr>
<tr>
<td>( P_0 )</td>
<td>0 0 0 2</td>
<td>0 0 1 2</td>
</tr>
<tr>
<td>( P_1 )</td>
<td>1 0 0 0</td>
<td>1 7 5 0</td>
</tr>
<tr>
<td>( P_2 )</td>
<td>1 3 5 4</td>
<td>2 3 5 6</td>
</tr>
<tr>
<td>( P_3 )</td>
<td>0 6 3 2</td>
<td>0 6 5 2</td>
</tr>
<tr>
<td>( P_4 )</td>
<td>0 0 1 4</td>
<td>0 6 5 6</td>
</tr>
</tbody>
</table>

i) What are the contents of Matrix need?

ii) Is the system in safe state?
b) Consider the following reference string
   2, 3, 2, 1, 5, 2, 4, 5, 3, 2, 5, 2.
   Calculate page fault for the following page replacement algorithm assuming
   3 frames.
   i) LRU ii) FIFO.

c) What is system call? How it is implemented?

d) What is meant by Process? Describe PCB in detail.

e) Write a note on C-SCAN disk scheduling algorithm.

5. Attempt any four of the following:

a) Define the following terms:
   i) Bit map
   ii) Device controller.
   iii) Reentrant code.
   iv) Circular wait.

b) What is System Program? Explain Device Management in detail.

c) What is Segmentation? Explain segmentation with paging.

d) Write a note on swapping.

e) Explain Indexed Allocation Method.
M.C.A. (Commerce Faculty) (Semester – I) Examination, 2011
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. Solve the following case study:

Ramchand College of Commerce is an undergraduate college. The college receives sufficiently large number of application for admission to FY, SY and T.Y. B.C.A. classes. The college has decided to computerize its admission programme. The standard admission procedure requires adhering to the norms set by concerned government agencies, the University and the college administration. The procedure also involves disbursing admission forms at a cost, collection duly completed forms, preparing merit lists and admitting the students as per the norms, notifying students, collecting fees, preparing and submitting reports to the concerned authorities.

Draw the following:

a) E-R diagram. 6
b) Context level diagram. 4
c) First Level Data Flow Diagram. 6
2. Answer the following (any four):

   a) Draw decision tree for the following:

   ABC Co. Ltd. decides to give Diwali bonus to all employee for which the
   management has decided the employees into three categories namely
   Administrative Staff (AS), Office Staff (OS), Workers (W) and considered
   the following rules

   1) If the employee is permanent and in the AS category the bonus amount is
      three months salary.

   2) If the employee is permanent and in the OS category the bonus amount is
      two months salary.

   3) If the employee is permanent and in the W category the bonus amount is
      one month’s salary.

   4) If the employee is temporary then half of the amount is given to them as
      per the permanent employee’s bonus amount.

   b) What is System? Explain different types of system.

   c) Discuss spiral model in detail.

   d) Explain testing objectives and principles.

   e) Explain different types of strategies for implementation of software.

3. Explain the following (any four):

   a) Explain characteristics of system in detail.

   b) Explain ISO standards for software quality.

   c) Discuss Normalization with its types.

   d) Explain Interview and questionnaire fact finding techniques.

   e) Explain Input Design with example.
4. Explain the following (any four):  
   a) Explain the elements of system.  
   b) Explain 4GL in detail.  
   c) Differentiate between Reverse and Re-engineering.  
   d) Discuss any four software quality.  
   e) Explain different steps of implementation of software.

5. Write notes on the following (any four):  
   a) Data Dictionary.  
   b) Structure chart.  
   c) Waterfall model.  
   d) Capability maturity model.  
   e) Testing strategies.
M.Com. (Part – I) Examination, 2011
PRINCIPLES OF MANAGEMENT AND MANAGEMENT INFORMATION SYSTEM (MIS) (Compulsory)
(2002 Pattern) (Old)

Time : 3 Hours
Max. Marks : 100

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

1. Explain the similarities and differences between Taylor and Fayol’s thoughts.
   OR

   Write notes on :
   a) Advantages of scientific management
   b) Elements of planning.

2. Define communication. Explain various barriers to communication. How would you overcome the same?
   OR

   Write notes on :
   a) Types of leadership
   b) Employee Morale.

3. Describe the role and effects of computer on Management Information System.
   OR

   Write notes on :
   a) Importance of performance appraisal
   b) Methods of Merit Rating.

OR

Write notes on:

a) Social Audit

b) Leadership styles.

5. What do you mean by case study method? Describe the various advantages and limitations of case study method.

OR

The Managing Director of an International Company, having branches all over India, selected an accountant for its Mumbai branch to be groomed for a branch manager’s position. Accordingly, in February, 1983 the necessary training programme was chalked out and the accountant was put through it. It was also decided that on the home leave of Mumbai branch manager for six months in December, 1985, the accountant should take over the charge of Mumbai branch to enable the management to assess his abilities as such.

In January, 1984, the Managing Director was transferred to the head office in the United Kingdom and his position was filled by one of the working directors.

The vacuum created was filled by upgrading a Senior Manager to the Director’s position. The nephew of the new Director, who was at the head office as Assistant Commercial Manager was transferred to Mumbai as an Accountant in July, 1985.

The question of his future arrangement was raised by him with the management, and the management took an adamant attitude of transferring him to the head office as per the order and by-passed the issue.

Analyse the case and suggest solutions.
मराठी रूपांतर

सूचना: १) सर्व प्रसन सोडविणे आवश्यक आहेत.
        २) सर्व प्रसन्नाना समान गुण आहेत.
        ३) संदर्भासाठी मुळ इंग्रजी प्रश्नपत्रिका पहावी.

१. टेलर व फेल्वॉल यांच्या विचारांमध्ये साम्य व भेद स्पष्ट करा.
   किंवा
   टिपा लिहा:
   अ) शास्त्रीय व्यवस्थापनाचे फायदे.
   ब) नियोजनाचे फलक.

२. संदर्भासाठी व्याख्या या. संदर्भासाठी विविध अडथळे स्पष्ट करा. हे अडथळे तुम्ही कसे दूर कराल?
   किंवा
   टिपा लिहा:
   अ) नेतृत्वाचे प्रकार.
   ब) कर्मचार्यांचे नितीचेर.

३. व्यवस्थापन माहिती पडकतेल संगणकाची भूमिका सांगून त्याच्या परिणामांचे वर्णन करा.
   किंवा
   टिपा लिहा:
   अ) कार्यमूल्यमापनाचे महत्त्व.
   ब) गुणवत्ता अनुसारीत चयन पद्धती.

४. संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनाची गरज सांगून फायदे स्पष्ट करा.
   किंवा
   टिपा लिहा:
   अ) सामाजिक अंकेक्षण.
   ब) नेतृत्व शैली.
५. समस्या अभ्यास पढ़ने क्यों समस्या अभ्यास पढ़ने के फायदे व मर्यादाविश्वास करा।

किवा

भारतात सर्वत्र शाखा असलेल्या एका आंतरराष्ट्रीय कंपनीच्या व्यवस्थापकीय संचालकाचे कंपनीच्या मुंबई शाखेसाठी एका अकॉडटंटची नियुक्ती केली. त्याचा हूँदा शाखा प्रमुख असा राहणार होता. त्यादिवस मध्ये, फेब्रुवारी, १९८३ मध्ये अकॉडटंटची प्रशिक्षण योजना कार्यान्वित करण्यात आली. डिसेंबर, १९८५ मध्ये त्याने मुंबई शाखेत अकॉडटंटचा चार्ज ध्यावा असे निर्दिष्ट झाले.

जानेवारी १९८४ मध्ये व्यवस्थापकशी संचालकाची इंस्ट्रक्टरी हेडऑफिसमध्ये बदली झाली. त्याच संचालकाची रिकामी जागा एका सिनिअर मॅनेजरने पेटली. जुलै १९८५ मध्ये या नविन संचालकाचा पुरवठा, की जो हेड ऑफिसमध्ये असिस्टेंट कमर्शिअल मॅनेजर होता, त्याला मुंबई शाखेच्या आकॉडटंट म्हणून पारिवर्तनात आले.

त्यामुळे त्या अकॉडटंटने मॅनेजमेंटपुढे आपल्या भविष्यातील तजविजीचा प्रश्न उपस्थित केला आणि व्यवस्थापनात चिंतून हेडऑफिसला पारिवर्तनाचा निर्णय पेटला. व त्या निर्णयाची कार्यवाही केली.

समस्येचा विश्लेषण करू व उपाय सूचवा.

________________________________________________________

B/I/11/1,415
I. CAPEX Limited Pune wants to purchase a new machine for the Company. There are two alternative machines available, the details of which are as follows:

<table>
<thead>
<tr>
<th>Machine A</th>
<th>Machine B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs. 4,00,000</td>
<td>Rs. 5,00,000</td>
</tr>
<tr>
<td>Life 5 years</td>
<td>Life 5 years</td>
</tr>
<tr>
<td>Year</td>
<td>Net Profit after depreciation and tax (Rs.)</td>
</tr>
<tr>
<td>1st</td>
<td>90,000</td>
</tr>
<tr>
<td>2nd</td>
<td>80,000</td>
</tr>
<tr>
<td>3rd</td>
<td>60,000</td>
</tr>
<tr>
<td>4th</td>
<td>40,000</td>
</tr>
<tr>
<td>5th</td>
<td>10,000</td>
</tr>
</tbody>
</table>

Depreciation is to be charged by straight line method. The Company expects minimum rate of return at 10% at which the present value of each one of these amount at the end of each year is given below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Present Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.909</td>
</tr>
<tr>
<td>2</td>
<td>0.826</td>
</tr>
<tr>
<td>3</td>
<td>0.751</td>
</tr>
<tr>
<td>4</td>
<td>0.683</td>
</tr>
<tr>
<td>5</td>
<td>0.621</td>
</tr>
</tbody>
</table>

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

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

P.T.O.
2. The following are the estimated figures procured by Mr. MANACC for the period from June 2011 to October 2011:

<table>
<thead>
<tr>
<th>Months</th>
<th>Sales (Rs.)</th>
<th>Purchases (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>April (Actual)</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>May (Actual)</td>
<td>000,00,000,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>June</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>July</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>August</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>September</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
<tr>
<td>October</td>
<td>000,00,000</td>
<td>000,00,000,000</td>
</tr>
</tbody>
</table>

**Additional Information:**

a) 30% of the goods are sold on cash basis. 70% of the credit sales are recovered in the next month, while the remaining two months later.

b) 10% of the purchases are made on cash basis. 30% of the purchases are made on 1 month credit, 50% on 2 months credit, while the remaining purchases are made on 3 months credit.

c) Wages are 40% of the purchases. 40% of the wages are paid in the same month and the remaining wages are paid on every 10th day of the next month.

d) Overheads are 60% of the wages. 40% of the overheads are paid in the same month and the remaining overheads are paid on every 10th day of the next month.

(6) Advance Income-tax Rs. 400,000/- is to be deposited in the month of June. The investment consisting of Rs. 50,000/- redeemable Debentures having face value Rs. 100/- is made in the year 2008. Interest on the same is payable on 1st January and 1st July every year.

(1) Balance as on 1st June 2011 was Rs. 1,00,000.

You are required to prepare Cash Budget for the period from 1st June 2011 to 30th September 2011.

**OR**

Define the terms 'Budget' and 'Budgetary Control'. Explain the preliminaries to be completed for implementing Budgetary Control system in a large scale organization.
3. What is Cost-Volume-Profit analysis? Explain its importance in the managerial decision making.

OR

Mr. BEP has provided you the following information about the product "A" and product "B".

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Product &quot;A&quot;</th>
<th>Product &quot;B&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of units sold</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Sales Price</td>
<td>Rs. 200</td>
<td>Rs. 250</td>
</tr>
<tr>
<td>Variable Cost</td>
<td>75%</td>
<td>75%</td>
</tr>
<tr>
<td>Fixed Cost</td>
<td>Rs. 2,40,000</td>
<td>Rs. 2,75,000</td>
</tr>
</tbody>
</table>

You are required to:

A) Find out:
   a) Profit Volume Ratio, b) Break even point and c) Margin of safety.

B) Present your findings on the Break Even Charts for product "A" and product "B" separately.


OR

CC Limited, Pune wants to raise Rs. 1.00 crore by issuing Equity Shares, 14% Redeemable Preference Shares and 16% Debentures. The relevant information is as follows:

a) Equity Shares are to be issued at 20% premium.

b) Redeemable preference shares are to be issued at par and will be redeemed after 7 years at 10% discount.

c) 16% Debentures are to be issued at 5% discount and will be redeemed after 5 years at 5% premium.

d) Floating cost for all the issues is 2%

e) Dividend on the equity shares was distributed at 25% in the last year.

f) Income-tax applicable to the Company is 30%.
You are required to advise the management as to which of the following compositions of issue of Equity Shares, Preference Shares and Debentures is beneficial for the company.

Composition I: 2:2:1
Composition II: 1:2:3
Composition III: 3:3:1

5. Write notes on any two of the following:
   a) Limiting factor
   b) Variance analysis
   c) Significance of cost of capital in financial decisions
M.Com. (Semester – II) Examination, 2011
Group – A : ADVANCED ACCOUNTING AND TAXATION
Special Paper – IV
Business Tax Assessment and Planning
(2008 Pattern) (New)

Time: 3 Hours Max. Marks: 100

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

1. Write short notes on any four of the following : 16
   a) Refund of Income Tax
   b) Merits and Demerits of VAT
   c) Types of Assessment
   d) Income Tax Authorities
   e) Taxable Services
   f) Concept of tax evasion
   g) Valuation date under Wealth Tax Act, 1957.

2. Answer any two of the following : 14
   a) Explain the procedure of registration under service tax.
   b) What is meant by Tax Planning and Management ?
   c) Explain briefly the provision of Section 80 P.
   d) Explain concept of VAT and features of VAT.

P.T.O.
3. Aryan and Arnav are two partners of a firm sharing Profits in the ratio 3 : 2. The Profits and Loss Account of the firm for the year ending 31st March, 2011 is as follows.

**Profit and Loss Account as on 31st March 2011**

<table>
<thead>
<tr>
<th>Particular</th>
<th>Rs.</th>
<th>Particular</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Cost of Goods sold</td>
<td>16,00,000</td>
<td>By Sales</td>
<td>24,00,000</td>
</tr>
<tr>
<td>To Salary to staff</td>
<td>2,93,500</td>
<td>By Long term capital gain</td>
<td>30,000</td>
</tr>
<tr>
<td>To Depreciation</td>
<td>45,000</td>
<td>By Miscellaneous</td>
<td></td>
</tr>
<tr>
<td>To Remuneration to Partners</td>
<td></td>
<td>Business Income</td>
<td>24,000</td>
</tr>
<tr>
<td>Aryan</td>
<td>1,30,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arnav</td>
<td>70,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Intrest on Capital at 24%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aryan</td>
<td>24,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Arnav</td>
<td>18,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Other expenses</td>
<td>1,03,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>To Net Profit</td>
<td>1,70,500</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>24,54,000</strong></td>
<td></td>
<td><strong>24,54,000</strong></td>
</tr>
</tbody>
</table>

**Other Information :**

1) The firm is being assessed as a firm.

2) The firm has a given donation of Rs. 30,000 to Prime Minister’s National Relief Fund which is included in other expenses.

3) Salary and interest paid to partners as per partnership deed.

4) Depreciation Allowable U/S 32 is Rs. 30,000.

5) Income and Investment of Aryan and Arnav are as follows.
Particulars | Aryan | Arnav
--- | --- | ---
Interest on Company Deposits | 12,000 | 14,000
Dividend from Foreign Company | 7,000 | 2,000
Long term Capital Gain | 80,000 | 40,000
Short term Capital Gain | 4,000 | –12,000
Winning from lottery | 6,000 | Nil
Principle amount of House loan | 50,000 | 60,000

Compute the Total Income and Tax Liabilities of the firm for the assessment year 2011-12.

4. A) Mr. Sachin who is ordinary resident and citizen of India furnishes following details of his wealth.

a) State Bank of India PPF A/c Rs. 10,00,000
b) Flat at U.S.A. Rs. 30,00,000
c) Self occupied Flat at Mumbai Purchased in 1992 Rs. 30,00,000, Valuation according to Schedule III is Rs. 10,00,000, Market value as on 31.03.2011 is Rs. 50,00,000.
d) Diamond jewellery purchased for Rs. 30,00,000 valued at Rs. 40,00,000.
e) Personal motor car Rs. 4,00,000.
f) Share in the listed companies having market value Rs. 9,00,000.

He has taken Loan for purchase of the shares Rs. 4,00,000.

Compute his Taxable Net Wealth and Tax Payable for the A.Y.2011-12.

B) Mr. Raja a registered dealer made the following purchases and sales in the month of March 2011.

Particulars | Purchases | Sales
--- | --- | ---
4% VAT goods | 20,80,000 | 22,88,000
12.5% VAT goods | 18,00,000 | 20,25,000
VAT exempted goods | 4,00,000 | 5,00,000
**42,80,000** | **48,13,000**

1) All Purchase and Sales are exclusive of VAT.
2) The Input Tax paid on purchases of goods is eligible for VAT credit.

Compute the VAT Liability for the month of March 2011.
5. For the A.Y. 2011-12 Satysai Co-operative Society drive total Income from the following sources.

   a) Income from processing (with aid of power) Rs. 1,60,000
   b) Income from collective disposal of labour of the member Rs. 70,000
   c) Income from House Property Rs. 1,92,000.
   d) Interest from other Co-operative Society Rs. 1,40,000
   e) Income from other business Rs. 1,16,000.

   Find out the tax Liability and Taxable Income of Co-operative Society.

6. On 12th February, 2011, Mrs. Sayna got a refund of Rs. 15,000 for the A.Y.2011-12. Tax due for the said assessment year was Rs. 1,78,000. Advance tax and Income tax deducted at source amounted in all to Rs. 1,93,000. The return for the A.Y. 2011-12 was filed on 30th July 2010. Mrs. Sayna had proposed to complain to the Income Tax Officer regarding non-receipt of Interest on refund of Income tax of Rs.15,000. As a tax consultant what will be your advise to her?
M.Com. (Semester – II) Examination, 2011
Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
Paper – IV : Cost Control and Cost Systems (New)
(2008 Pattern)

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

I. A) Fill in the blanks : 10

a) The reapportionment of service departments overhead to producing
   departments or centres is termed as _____________ distribution.

b) _____________ Accounting is a technique, where the planned activities of
   an understanding are expressed in budgets, standard costs etc.

c) _____________ means bringing down cost of production or rendering
   services.

d) _____________ relates to both direct and indirect expenses.

e) _____________ Production line is on a demand pull basis.

II. B) State whether the following statements are true or false : 10

a) Cost centre is defined as location or area of equipment for which
   costs may be ascertained.

b) Responsibility Accounting does not represent a method of measuring the
   performance of various divisions of an organization.

c) Cost system must be flexible so that it may be changed according to
   changed conditions and circumstances.

d) MIS does not provide timely and meaningful information.

e) Apportionment means allotment of proportion of items of cost to cost centres
   or cost units.

P.T.O.
2. Reducing cost is imperative of an emerging competitive environment. Discuss.

OR

Mention the factors which should be considered in installing costing system in an organization.

3. Write short notes (any four):
   (a) Value Engineering
   (b) Just in Time
   (c) Activity Based Costing
   (d) Selection of Methods of Costing
   (e) Cost Volume Profit Analysis.

4. An analysis of costs of Sullivan Manufacturing Company led to the following information:

<table>
<thead>
<tr>
<th>Cost Elements</th>
<th>Variable Costs</th>
<th>Fixed Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Materials</td>
<td>Rs. 3.8</td>
<td>Rs. 4.8</td>
</tr>
<tr>
<td>Factory Overheads</td>
<td>Rs. 12.6</td>
<td>Rs. 45.8</td>
</tr>
<tr>
<td>Distribution Expenses</td>
<td>Rs. 1.4</td>
<td>Rs. 6.6</td>
</tr>
<tr>
<td>General and Administrative Expenses</td>
<td>Rs. 1.1</td>
<td>Rs. 4.6</td>
</tr>
<tr>
<td>Budgeted sales for the next year are</td>
<td>Rs. 18,50,000</td>
<td>Rs. 18,00,000</td>
</tr>
</tbody>
</table>

You are required to determine:
(i) the break-even sales volume,
(ii) the profit at the budgeted sales volume,
(iii) the profit per cent sales:
(a) drop by 2 per cent from budgeted sales,
(b) increase by 5 per cent of budgeted sales.
Somesh of Agra presently operates its plant at 80% of the normal capacity to manufacture a product only to meet the demand of Government of Tamil Nadu under a rate contract. He supplies the product for Rs. 4,00,000 and earns a profit margin of 20% on sales. Direct cost per unit is constant. The indirect costs are as per his budget projections:

<table>
<thead>
<tr>
<th>Units</th>
<th>25000 units (100% capacity)</th>
<th>27500 units (90% capacity)</th>
<th>30000 units (80% capacity)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rs.</td>
<td>Variable</td>
<td>Semi-Variable</td>
<td>Fixed</td>
</tr>
<tr>
<td>000.00</td>
<td>000.00</td>
<td>000.00</td>
<td>000.00</td>
</tr>
<tr>
<td>000.20</td>
<td>000.25</td>
<td>000.30</td>
<td>000.35</td>
</tr>
<tr>
<td>000.80</td>
<td>000.80</td>
<td>000.80</td>
<td>000.80</td>
</tr>
</tbody>
</table>

He has received an export order for the product equal to 20% of his present operations. Additional packing charges on this order will be Rs. 1,000. Arrive at the price to be quoted for the export order to give him a profit margin of 10% on the export price.
M.Com. (Semester – II) Examination, 2011
Group-C : BUSINESS PRACTICES AND ENVIRONMENT
Special Paper – III
Modern Business Practices
(2008 Pattern) (New)

Time : 3 Hours
Max. Marks : 100

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

1. Explain objectives and functions of Maharashtra Chamber of Commerce.
   OR
   State the functions of Maratha Chamber of Commerce.

2. Explain importance and functions of Federation of Indian Chamber of Commerce and industries.
   OR
   What is public enterprise ? State the objectives of public enterprise.

3. State the nature of Indian agriculture and Government policies relating to agricultural business.
   OR
   Explain characteristics of Agricultural Business in India.

   OR
   Explain impact of WTO (World Trade Organisation) on Agri-business practices.

5. Write short notes (any four) :
   a) Farm waste
   b) Dairy business
   c) Agricultural Tax policy
   d) Public utilities
   e) Autonomy of public enterprises
   f) Allied Agricultural Business.
मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.
      २) सर्व प्रश्नांचा समान गुण आहेत.
      ३) संदर्भानुसार मूल इंग्रजी प्रश्नपत्रिका पहावी.

१. महाराष्ट्र वाणिज्य मंडळाची उद्देश्ये आणि कार्य स्पर्धा करा.

किंवा

मराठी वाणिज्य मंडळाची कार्य संगा.

२. भारतीय वाणिज्य व उद्योग मंडळ फेडरेशनचे महत्त्व आणि कार्य स्पर्धा करा.

किंवा

सार्वजनिक उद्योग म्हणजे काय? सार्वजनिक उद्योगाची उद्देश्ये संगा.

३. भारतीय शेतीचे स्वरूप व शेती व्यवसायासंबंधी सरकारी धोरण संगा.

किंवा

भारतातील शेती व्यवसायाची वैशिष्ट्ये स्पर्धा करा.

४. शेतमार म्हणजे काय? शेती उप-उत्पादनाचे स्वरूप व बिक्रीवार संबंधित माहिती संगा.

किंवा

जागतिक व्यापार संघटनेचा (W.T.O.) शेती व्यवसाय पद्धतीवर होणारा परिणाम स्पर्धा करा.

५. टीपा लिहा (कोणत्याही चार):
   अ) शेतमार नसरधूस
   ब) दक्ष व्यवसाय
   ग) शेती कर धोरण
   ठ) सार्वजनिक सेवा
   ठ) सार्वजनिक उद्योगांची स्वायत्तता
   फ) शेतीपूरक व्यवसाय.
M.Com. (Semester – II) Examination, 2011
Group ‘C’ – BUSINESS PRACTICES AND ENVIRONMENT
Paper – IV
Business Environment Analysis
(2008 Pattern) (New)

Time : 3 Hours
Max. Marks : 100

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

1. State the importance of, ‘Foreign Investment and Foreign Technology’. Explain the role of ‘MNC’ in development of nation. 20

OR

Explain the role of ‘Indian Money Market’ in the financial environment of business. 20

2. A) Describe the problems faced by small and cottage industries. 10

B) Explain the role of Co-operative Banks in Financial Environment of Business. 10

OR

A) State the techniques of Environmental Analysis. 10

B) State the need and importance of competition analysis. 10

3. What is unemployment? Explain the reasons of unemployment. Suggest the remedies for reducing unemployment. 20

OR

A) Describe how social injustice affects on growth of business? 10

B) “Lack of technical knowledge and information” adversely affects on growth of Business. Discuss. 10

4. Define Global Environment. Explain the impact of social and natural factors on growth of business. 20

OR

A) Explain the impact of demographic environment on world trade. 10

B) State the need of study of ‘Global Environment’. 10
5. Write notes (any two):
   1) Growth of industries in private sector.
   2) Indian capital market.
   3) Inflation – Hurdle in business growth.
   4) Cultural environment.
   5) Bargaining power of suppliers and buyers.

 mavadi samantar

Soubha:
1) Growth of industries in private sector.
2) Indian capital market.
3) Inflation – Hurdle in business growth.
4) Cultural environment.
5) Bargaining power of suppliers and buyers.

20
M.Com. (Semester – II) Examination, 2011  
(Group – D) BUSINESS ADMINISTRATION  
(Paper – III)  
Marketing Management  
(2008 Pattern) (New)

Time : 3 Hours  
Max. Marks : 100

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

1. Define the term ‘Marketing’. Explain the different concepts of marketing.  
OR

What is ‘Rural Marketing’? State features and importance of Rural Marketing.

2. What is ‘Consumer Education’? Explain the needs and objectives of ‘Consumer Education’.  
OR

Describe Economic, Political, Technological and Global Environment which cast influence on Consumer Behaviour.

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


4. Define the term ‘Media’. Explain the factors to be considered for selection of ‘Media’.  
OR

What do you mean by ‘Branding’? Describe with relevant illustrations different strategies adopted by the companies for building ‘Brand Loyalty’.
5. Write short notes (any four):

a) Services Marketing
b) Consumer Protection
c) Customer Integration Management
d) E-marketing
e) Ethics in Marketing
f) Product Life cycle.

मराठी रूपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.
      २) सर्व प्रश्नांचा समान गुण आहेत.
      ३) संदर्भांतील मूल इंग्रजी प्रश्नपत्रिका पहावी.

1. ‘विषण्ण’ या संदर्भेची व्याख्या द्या. विषणनाची विविध संकल्पना स्पष्ट करा.
   किवा
   ‘ग्रामीण विषणन’ म्हणजे काय? ग्रामीण विषणनाची वैशिष्ट्ये व महत्त्व सांगा.

2. ग्राहक शिक्षण म्हणजे काय? ग्राहक शिक्षणाची गरज आणि उदेश स्पष्ट करा.
   किवा
   ग्राहकांच्या वर्तनाक्रियांच्या प्रभावाचा टाकणाच्या आर्थिक, राजकीय, तात्रिक व जागरूकता पर्यावरणाचे वर्णन करा.

3. ग्राहक संबंध व्यवस्थापन म्हणजे काय? ग्राहक संबंध व्यवस्थापनाच्या अद्वितीय आणि उपाययोजना स्पष्ट करा.
   किवा
   ‘नवीन वस्तू विकास’ प्रक्रियेतील विविध टप्पे स्पष्ट करा. नवीन वस्तूच्या अपयशाची कारणे सांगा.
4. ‘माध्यम’ या संकल्पनेची व्याख्या द्या. माध्यम निवडवर परिणाम करणारे घटक स्पष्ट करा.

किंवा

मुद्राकं क्षणेचे काय? ‘मुद्रा निष्ठा’ निर्माण करण्यासाठी कंपन्या द्वारे वापरल्या जाणाने वेगवेगळ्या डावपेक्षा सोडाहरु वर्णन करा.

5. थोडक्यात टिपा लिहा (कोणत्याही चार)

अ) सेवा विपणन

ब) ग्राहक सरक्षण

क) ग्राहक एकात्मता व्यवस्थापन

ड) द–विपणन

इ) विपणनातील नीतीमूळे

फ) वस्तू–जीवन–चक्र.
Instructions: 1) All questions are compulsory.

2) Figures to the right indicate full marks.

1. Define Business Finance. State the factors to be considered while estimating the financial requirement. 20

   OR

   Explain in detail the various sources of finance available to the Private sector. 20

2. What do you mean by Capital Market? Explain the need, limitations and government regulations of Capital Market. 20

   OR

   Write short notes on (any two): 20

   a) NRI Equity Participation.

   b) Need of Foreign Direct Investment.

   c) Financial problems of SSI in India.

3. What is Securities and Exchange Board of India (SEBI)? Describe in detail the need and functioning of SEBI. 20

   OR

   What is De-materialisation? Explain its need and advantages. 20

4. What is Mutual Fund? Explain in detail the various types of Mutual Funds. 20

   OR

   What is Merchant Banking? Explain the various services rendered by Merchant Banker. 20
5. Write short notes on (any four):
   a) Players in Primary Capital Market.
   b) E-Broking.
   c) Functions of Depository System.
   d) Advantages of Portfolio Management.
   e) Need of Credit Rating.
   f) Loan Syndication.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविण्याचे आवश्यक आहेत.
   2) सर्व प्रश्नांचा समांतर युक्त आहेत.
   3) उजवीकडील अंक पूर्ण युक्त दर्शवितात.
   4) परिभाषेसंबंधी शंका निर्माण शाल्यावसंगीतील प्रश्नपत्रिका प्रमाणभूत मानविक येईल.

1. व्यावसायिक क्रियापदांची व्याख्या द्या, वित्तीय गरजांचा अंदाज करताना विचारात घ्यावे लागणारे घटक सांगा.

किंवा
खाजगी क्रेडिटसाठी उपलब्ध असलेले विचित्र वित्तीय मार्ग सविस्तरपणे स्पष्ट करा.

2. भांडबल बाजार म्हणजेच काय? भांडबल बाजाराची गरज, मर्यादा आणि सरकारी नियंत्रणे स्पष्ट करा.

किंवा
शोधक्यात ठीपा लिहा (कोणत्याही दोन):

अ) अनिवासी भारतीयांचा समभागातील सहभाग.

ब) परराय प्रेट गुंतवणूकीची गरज.

क) भारतातील लघुउद्योगांच्या आर्थिक समस्या.
3. भारतीय प्रतिभूती व विनिमय मंडळ (सेवी) म्हणजे काय? सेवीची गरज व कार्यपद्धती संविधानपणे वर्णन करा.

किंवा

प्रतिसाक्षरण म्हणजे काय? प्रतिसाक्षरणाची गरज व फायदे विशद करा.

4. परस्पर निधी म्हणजे काय? परस्पर निधीचे विविध प्रकार संविधानपणे विशद करा.

किंवा

मर्चेंट बॅंकिंग म्हणजे काय? मर्चेंट बॅंकर कडून पुरविषयात येणायचा विविध सेवा स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही चार):

अ) प्राथमिक भांडवल बाजारातील सहभागी घटक.
ब) ई- स्रोतिंग.
क) डिपाउज्स्टी पद्धतीची कार्य.
ड) रोड-संग्रह व्यवस्थापनाचे फायदे.
ई) पत्रभेंद्रीची गरज.
फ) कर्ज मंडळ.
M.Com. (Semester – II) Examination, 2011
BUSINESS ADMINISTRATION (Paper – IV)
Financial Policies and Practices
Group -D (2008 Pattern) (New)

Time : 3 Hours Max. Marks : 100

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

1. What is profit planning ? State the important basics of profit planning.
   OR
1. Define the term ‘Reserve’. Explain different types of Reserves.

2. What is ‘Dividend’ ? State the different types of dividend.
   OR
2. Explain the term ‘Financial Planning’. What are the important characteristics of Financial Planning ?

3. What is ‘Amalgamation’ ? What are the conditions to be fulfilled for amalgamation of corporations ?
   OR
3. What is ‘Option contract’ ? Explain different types of options.

4. What are the different types of lease transactions ? State the mechanism of sale and lease back.
   OR
4. Define the term ‘venture capital’. What are the different features of venture capital?

P.T.O.
5. Write notes on any two of the following:

a) Uses of break even analysis.

b) Implications of over-capitalization.

c) Methods of calculation of purchase consideration.

d) Characteristics of deep discount bonds

e) Features of world monetary system.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांचा समान गुण आहेत.

1. ‘लाभ-नियोजन’ म्हणजे काय? लाभ-नियोजनाची महत्त्वपूर्ण मूलतः संगा.

किंवा

‘निधी’ या संकल्पनेची परिभाषा ब्रा. निधीचे विविध प्रकार स्पष्ट करा.

2. ‘लाभांश’ म्हणजे काय? लाभांशाचे विविध प्रकार संगा.

किंवा

वित्त-नियोजन’ ही संज्ञा स्पष्ट करा. ‘वित्त-नियोजनाची महत्त्वाची वैशिष्ट्यांचे कोणती?

3. ‘एकत्रीकरण’ म्हणजे काय? कंपनीच्या एकत्रीकरणासाठी कोणत्या अर्थांची पूर्तता करणे आवश्यक आहे?

किंवा

‘विकल्प-करार’ म्हणजे काय? विकल्पांचे विविध प्रकार स्पष्ट करा.
4. **भाडेपट्टी व्यवहारांचे विविध प्रकार कोणते? विक्री आणि पुनर्खरिदी तंत्रज्ञान स्पष्टीकरण द्या.**

किंवा

‘साहस-भाडवल’या संज्ञेची व्याख्या करा. साहस-भाडवलाची विविध वैशिष्ट्ये कोणती?

5. **खालीलप्रकी कोणत्याही दोहेंवर टिपणे लिहा:**

   अ) सम-विच्छेदन बिंदू विश्लेषणाचे उपयोग
   
   ब) अतिपुंजीकरणाचे परिणाम
   
   क) क्रय-प्रतिफल काहेवाच्या पद्धती
   
   ड) दीया घट कर्जपेक्ष्य (Deep Discount Bonds) वैशिष्ट्ये
   
   ए) जागतिक नागरिक प्रणालीची वैशिष्ट्ये.

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B/I/116,020
M.Com. (Semester – II) Examination, 2011  
Group E : Commercial Laws and Practices  
(Paper – III) (New)  
E-SECURITY AND CYBER LAWS  
(2008 Pattern)

Time : 3 Hours  
Max. Marks : 100

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

1. Discuss various types of security problems and common threats to e-commerce.  
   OR

   Explain various security protection mechanism with special reference to E-security.

2. Explain in detail creating and using front page based website.  
   OR

   What do you understand by XML ? Explain advantages and disadvantages of XML.

3. Elucidate the provisions of Information Technology Act, 2000 relating to
   a) Legal recognition of e-records and digital signatures.  
   b) Retention of e-records.  
   c) Use of e-records and digital signatures in government offices.  
   OR

   What is cyber law ? Explain its scope and objectives.

4. State and explain the provisions of IT Act 2000 relating to attribution, acknowledgement and time and place of dispatch and receipt of E-records.  
   OR

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

a) Cyber flying

b) Penalties under IT Act, 2000

c) Internet trading

d) HTML

e) Duties of subscriber

f) Types of intruders.
Instructions: 1) All questions are compulsory.  2) All questions carry equal marks.

1. Critically examine the financial and social responsibilities of Co-operative business.  
   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
   What business policies and practices are followed by the District Co-operative Banks?

3. What factors contributed to the success of Gokul Sahakari Sangh, Kolhapur?  
   OR
   What are the various problems of marketing Co-operative institutions?

4. Write the success story of any one of the following:  
   a) Pravara Co-operative Institutions.  
   b) Anand Dairy Co-operative, Gujrat.

5. Write short notes (any two):  
   a) Industrial relations in Co-operative business.  
   b) Role of Co-operative in department.  
   c) Problems of Non-agricultural credit Co-operatives.  
   d) Problems of Dairy Co-operatives.

P.T.O.
पराठी रूपांतर

सूचना: १) सर्व प्रकार सोडविण्याच्या आवश्यक आहे.
२) सर्व प्रकारांना समान गुण आहेत.

१. सहकारी व्यवसायाच्या वित्तीय व सामाजिक जबाबदारीचे टीकाकृत परीक्षण करा.

किंवा

सहकारी व्यवसायाच्या कामगिरीचे मूल्यमापन करण्यासाठी कोणते निकष वापरणयात येतात?

२. भागाबाट सहकारी संस्थांची व्यवसायांमध्ये आणि व्यवहार पद्धतीचे मूल्यमापन करा.

किंवा

जिल्हा सहकारी बंका कोणती व्यवसायांमध्ये आणि व्यवहार पद्धती वापरतात?

३. गोकुट सहकारी संप. कोल्हापूर, यांच्या विकासाध्ये कोणत्या पटकांचे योगदान आहे?

किंवा

सहकारी विपणन संस्थांच्या विविध समस्या कोणत्या?

४. खालीलपेक्षी कोणत्याही एकाची यशोगाथी लिहा:

अ) प्रवरा सहकारी उद्योग समूह.
ब) आणंद दुग्ध सहकारी संस्था, गुजरात.

५. थोडक्यात टिप लिहा (कोणत्याही दोन):

अ) सहकारी व्यवसायांमध्ये ओळखांगण संबंध.
ब) सहकारी खात्याची भूमिका.
क) बिगर वृळी पत सहकारी संस्थांच्या समस्या.
ड) दुध सहकारी संस्थांच्या समस्या.

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B/I/11/580
M.Com. (Semester – II) Examination, 2011
Group (G) ADVANCED BANKING AND FINANCE (Paper – III)
Banking Law and Practice
(2008 Pattern) (New)

Time : 3 Hours
Max. Marks : 100

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

1. What do you understand by Money Laundering ? What are the obligations of banking companies, financial institutions and financial intermediaries under the Prevention of Money Laundering Act, 2002 ?

OR

What do you understand by a banker and his customer ? Explain in detail the relationship between a banker and his customer.

2. What is Credit Information Bureau of India Limited ? Explain its operations.

OR

Explain the following concepts :
a) Garnishee order
b) Right of set off.

3. ‘Asset liability mismatches are common’ critically appraise.

OR

Define non performing asset. Spell out in detail income recognition and asset classification norms.

4. Write a detailed note on management of investment portfolio.

OR

Explain the Reserve Bank of India guidelines for asset and liability management.

5. Write notes on (any two) :
a) Approaches to reduce Non-Performing Assets
b) Modes of electronic payment
c) Mergers and acquisition
d) Law of limitation.

P.T.O.
मराठी रूपांतर

सूचना:
1. सर्व प्रस्तुत सोडविणे आवश्यक आहे.
2. उजवीकडील अंक पूर्ण गुण दर्शवितात.
3. संदर्भांसाठी मूल इंग्रजी प्रस्तुतविका पहावी.

1. मनी लॉंडरिंग वचून तुम्हाला काय अर्थबोध होतो? 2002 च्या प्रिंटेक्शन ऑफ मनी लॉंडरिंग कायदाधानुसार बंक, वित्तीय संस्था आणि वित्तीय मद्यस्थ यांचे दाखऱ्यात कौन राहतो?

अथवा

बंक आणि त्याचा ग्राहक यावरुन तुम्हाला काय अर्थबोध होतो? बंक आणि त्याचा ग्राहक यंच्यातील संबंध स्विस्टर स्फट करा.

2. भारतीय पत्त माहिती केंद्र मर्यादित म्हणजेच काय? त्याचे व्यवहार स्पष्ट करा.

अथवा

खालील संजा स्फट करा.

(अ) व्यावहारिक माहिती नाहीत
(ब) व्यायामिक माहिती आढळा.

3. ‘मता आणि देणी यांच्या नित्याच्या आहेत’ चिकित्सक भाष्य करा.

अथवा

निर्देशाची मालमते ह्या व्याख्या दिली. उपत्यका ओळखणे व मर्त्येचे वर्गीकरण या संदर्भातील प्रमाणकांवर स्विस्टर भाष्य करा.

4. गुंतवणूक रोखासंग्रह व्यवस्थापन यावर स्विस्टर टीप लिहा.

अथवा

मता आणि देणी नियमशिला यांच्या व्यवस्थापनातील रिजऱ्यांचे बंकाचे मार्गदर्शक तत्त्व स्फट करा.

5. टीपा लिहा (कोणत्याही दोन):

(अ) निर्देशाचा मालमता कमी करण्यासाठी अभिमुक
(ब) इलेक्ट्रॉनिक पदातीने निजी प्रदान करणे
(क) विलिनीकरण आणि संपादन
(ड) मर्यादा कायदा.

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B/I/11/3,600
Instructions: 1) All questions are compulsory.
   2) Figures to the right indicate full marks.

1. Explain the concept of ‘Money Supply’. How is money supply measured by RBI? 20
   OR
   What is Monetary Management? Explain the objectives of Monetary policy. 20
   2. Explain in detail the concept of High Powered Money. 20
      OR
      Elaborate mechanism and effectiveness of qualitative instruments. 20
   3. Explain the recent Monetary policy changes announced by the RBI. 20
      OR
      Critically review monetary policy of RBI during last five years. 20
   4. What is RBI’s export promotion credit? How is it given? 20
      OR
      Explain the role of RBI in export finance. 20
   5. Write short notes (any two):
      a) Open Market Operations
      b) Money Supply and Price Stability
      c) Regional Rural Banks
      d) RBI and Industrial Finance.
मराठी रुपांतर

सूचना: १) सर्व प्रश्न सोडविणे आवश्यक आहे.
  २) सर्व प्रश्नांचा समावेश गणन आहे.
  ३) संदर्भांती मूळ इंग्रजी प्रस्तुतता पहायची.

१. पैशाचा पुरवठा ही संकल्पना स्पष्ट करा. रिझ्वर्च बँक ऑफ इंडिया मार्फत चलनपुरवठाचे मोजमाप कसे केले जाते?

  किंवा:
  चलनीय व्यवस्थापन म्हणजे काय? चलनविषयक धोरणाची उद्दिस्ते स्पष्ट करा.

  २. उच्चशक्ती पैसा ही संकल्पना सविस्तर स्पष्ट करा.

  किंवा:
  गुणात्मक पत्रिनिर्णयाची यंत्रणा आणि परिणामकाळकिंत विषय करा.

  ३. रिझ्वर्च बँकीने अलिकडील काठात चलनविषयक धोरणावाचं पोषण केलेले बदल स्पष्ट करा.

  किंवा:
  भारतीय रिझ्वर्च बँकेच्या चलनविषयक धोरणाचा गेल्या पाच वर्षांतिल आहाचा घ्या.

  ४. रिझ्वर्च बँकीचे निर्यातवृद्धी पतसहाय्या म्हणजे काय? ते कसे दिले जाते?

  किंवा:
  निर्यात पत्तपुरवठायातील भारतीय रिझ्वर्च बँकेची भूमिका स्पष्ट करा.

  ५. टीपा तिहा (कोणत्याही दोन) :
  अ) खुल्या बाजारातील व्यवहार
  ब) चलनपुरवठा विक्रम स्थिरता
  क) प्रादेशिक ग्रामीण बँका
  ड) रिझ्वर्च बँक आणि ओझोगिक वित्तपुरवठा.

B/I/11/3,570
M.Com. (Part – II) Examination, 2011
INDUSTRIAL ECONOMICS
(Compulsory)
(Annual Pattern)

Time: 3 Hours
Max. Marks: 100

Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.
3) Answers should be precise and to the point.

1. Discuss inter-relationship between Industrial development and economic development.
   OR
   What is Location of Industries? Discuss the factors influencing location of industries.

2. Write short notes on (any two):
   a) Sargant Florence’s theory of Industrial Location.
   b) Importance of Industrial economics.
   c) Problems of public sector in India.
   d) Impact of Industrialization on Urbanization.

3. Discuss India’s Industrial Policy of 1991.
   OR
   State the need of foreign capital. Discuss the Indian Government Policy regarding foreign capital.

4. State and explain the effects of Liberalization, privatization and Globalization on Indian Industries.
   OR
   Discuss the progress and problems of cotton textile and power generation Industry in India.
5. Write short notes on **any two**:

a) Evolution of Modern Industries.


c) Role of Multi-National Corporations in India’s Industrial Development.

d) Problems of sugar Industry in India.

मराठी रूपांतर

**सूचना:** 1) सर्व प्रश्न सोडविणे आवश्यक आहे.

2) सर्व प्रश्नांना समान गुण आहेत.

3) उत्तरे नेमकी आणि मुहूर्त असावीत.

4) संदर्भासाठी मूल इंग्रजी प्रश्नपत्रिका पहावी.

1. औद्योगिक विकास आणि आर्थिक विकास यांच्यामध्ये अंतरसंबंधाची चर्चा करा.

**किंवा**

औद्योगिक स्थाननिषिद्ध म्हणजे काय? औद्योगिक स्थाननिषिद्धतीव्र परिणाम करणार्या घटकांची चर्चा करा.

2. धोक्यात टिपा तिथा (कोणत्याही दोन)

अ) सार्जेंट प्लार्डियर्स यांचा औद्योगिक स्थाननिषिद्धती बाबतचा सिद्धांत.

ब) औद्योगिक अर्थशास्त्राचे महत्त्व

क) भारतातील सार्वजनिक क्षेत्राच्या समस्या.

ड) औद्योगिकरणाचा शहरीकरणावरील परिणाम.
3. भारताच्या १९९१च्या औद्योगिक धोरणाची चर्चा करा.

किंवा

परक्रम भाष्करची आवश्यकता स्पष्ट करा. भारत सरकारच्या परक्रम भाष्कर संबंधित धोरणाची चर्चा करा.

4. उदारीकरण, खासगीकरण व जागरूकीकरणाचे भारतीय उद्योगाची परिणाम स्पष्ट करा.

किंवा

भारतीय कांप कार्यांची ऊर्जा निर्माची उद्योगाची प्रगती व समस्यांचे वर्णन करा.

5. टिप्पणी (कोणत्याही दोन) :

अ) आधुनिक उद्योगांची उत्क्रांती

ब) १९९६ व औद्योगिक धोरण

क) भारताच्या औद्योगिक विकासात विद्रोही कंपन्यांची भूमिका

ड) भारतातील साक्षर उद्योगाच्या समस्या.
M.Com. (Part – II) Examination, 2011
BUSINESS STATISTICS
(Paper – IV) (Compulsory)
(2002 Pattern) (Old)

Time: 3 Hours Max. Marks: 100

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

1. Attempt any four of the following: (5 each)
   a) Define and give one example of
      i) Sample space, ii) Mutually exclusive events.
   b) Two cards are drawn at random from a pack of 52 cards (i) Find the probability that they belong to different suits, (ii) Find the probability that the cards are of different colours.
   c) A coin with \( \frac{1}{3} \) as the probability of head is tossed 6 times. Find the probability of getting (i) exactly 4 heads, (ii) at least 2 heads.
   d) Define the term sample. Describe SRSWR and SRSWOR.
   e) Define Karl Pearson’s correlation coefficient and state two of its important properties.
   f) If X is a Poisson variable with \( 3P(X = 2) = P(X = 4) \), find the mean and standard deviation of X.

2. Attempt any four of the following: (5 each)
   a) Two events A and B on sample space S are such that \( P(A) = 0.5, P(B) = 0.6 \) and \( P(A \cap B) = 0.4 \). Find (i) \( P(A|B) \), (ii) \( P(B|A') \) (iii) Are A and B independent? Why?
   b) A department of transportation study on driving speed and mileage for two-wheelers got the following data:
   
   Speed (X) : 30 50 40 55 35 25 60
   Mileage (Y) : 28 25 25 23 30 32 21
   
   Draw a scatter diagram. What does it indicate about the correlation between X and Y?
c) Describe the procedure of systematic sampling. Give one example.

d) Define normal distribution. State any four properties of normal distribution.

e) Income of corporate executives follows a normal distribution with mean Rs. 50 lakh and standard deviation of Rs. 16 lakh. In a sample of 1000 executives, find how many would have income (i) above Rs. 60 lakh? (ii) below Rs. 45 lakh?

[Given: Area to the right of 0.625 = 0.265, Area to the right of 0.4125 = 0.3409 from normal probability table].

f) Write a note on statistical methods used in ISO. (5)

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

a) Estimate secular trend by the method of 3 yearly moving averages for the following time series data:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Y_t</td>
<td>20</td>
<td>24</td>
<td>26</td>
<td>28</td>
<td>32</td>
<td>35</td>
<td>38</td>
</tr>
</tbody>
</table>

b) Estimate population mean and population total from the following stratified random sample data.

<table>
<thead>
<tr>
<th>Stratum No.</th>
<th>Stratum size</th>
<th>Sample size</th>
<th>Sample mean</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1000</td>
<td>50</td>
<td>12.42</td>
</tr>
<tr>
<td>2</td>
<td>1500</td>
<td>80</td>
<td>26.78</td>
</tr>
<tr>
<td>3</td>
<td>3000</td>
<td>200</td>
<td>38.49</td>
</tr>
</tbody>
</table>

c) Give names of two official organizations collecting statistical data in India. State four functions of any one of them.

d) Given the following information n = 20, \( \bar{X} = 45.4, \bar{Y} = 19.1, \) s.d. (X) = 1.3, s.d.(Y) = 2.5, Cov(X, Y) = -2.75. Find the appropriate equation of line of regression for estimating Y. Also use it to estimate Y for X = 50.


f) Calculate Karl Pearson’s correlation coefficient and interpret the value for the following data. n = 50, \( \Sigma X = 450, \Sigma Y = 64, \Sigma X^2 = 5100, \Sigma Y^2 = 254, \Sigma XY = 858. \)
4. Attempt any two of the following: 10 each

a) The quarterly sales data for a college text book over past 3 years are given below:

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Year</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>I</td>
<td>160</td>
<td>180</td>
<td>200</td>
</tr>
<tr>
<td>II</td>
<td>90</td>
<td>80</td>
<td>110</td>
</tr>
<tr>
<td>III</td>
<td>260</td>
<td>290</td>
<td>300</td>
</tr>
<tr>
<td>IV</td>
<td>250</td>
<td>230</td>
<td>260</td>
</tr>
</tbody>
</table>

Compute seasonal indices for the four quarters by link relative method.

b) i) Define: Null hypothesis, type I error, type II error.

ii) 20% of the workers are believed to be favourable for a 5 day week. A poll with a sample of 596 workers found 83 workers favourable for a 5 day week. Can the belief be accepted at 5% level of significance?

c) Following data are related to diameters (in inches) of computer disks:

<table>
<thead>
<tr>
<th>Sample No.</th>
<th>Sample mean</th>
<th>Sample range</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3.506</td>
<td>0.014</td>
</tr>
<tr>
<td>2</td>
<td>3.502</td>
<td>0.036</td>
</tr>
<tr>
<td>3</td>
<td>3.497</td>
<td>0.023</td>
</tr>
<tr>
<td>4</td>
<td>3.500</td>
<td>0.031</td>
</tr>
<tr>
<td>5</td>
<td>3.495</td>
<td>0.034</td>
</tr>
<tr>
<td>6</td>
<td>3.501</td>
<td>0.009</td>
</tr>
<tr>
<td>7</td>
<td>3.493</td>
<td>0.021</td>
</tr>
<tr>
<td>8</td>
<td>3.497</td>
<td>0.026</td>
</tr>
<tr>
<td>9</td>
<td>3.509</td>
<td>0.027</td>
</tr>
<tr>
<td>10</td>
<td>3.498</td>
<td>0.026</td>
</tr>
<tr>
<td>11</td>
<td>3.493</td>
<td>0.031</td>
</tr>
<tr>
<td>12</td>
<td>3.507</td>
<td>0.025</td>
</tr>
</tbody>
</table>

Draw appropriate control charts. Write your conclusions about statistical control of the process average and process variability. Assume that sample size is 5 for each sample. (Given: $D_3 = 0$, $D_4 = 2.115$, $A_2 = 0.577$).
5. Attempt **any two** of the following: (10 each)

   a)  i) To evaluate difference in educational quality between two training centres, following data are obtained.

       **Center A**          **Center B**
       \( n_1 = 30 \)          \( n_2 = 40 \)
       \( \bar{X}_1 = 82.5 \)    \( \bar{X}_2 = 78 \)
       \( S_1 = 8 \)            \( S_2 = 10 \)

       Test the hypothesis that the two centers do not differ significantly at \( \alpha = 0.05 \).

       ii) Explain the difference between (1) Process control and product control (2) control limits and specification limits.

   b) Gross revenue data for Regional Airlines for a 7 year period are as follows:

       **Year** : 1 2 3 4 5 6 7  
       **Revenue (in million Rs.)** : 24 29 35 36 33 32 27

       Fit a quadratic trend equation to this time series data. Also estimate the revenue for the 8th year.

   c) The following data were collected on the height (in inches) and weight (in pounds) of women swimmers.

       **Height** : 68 64 62 65 66  
       **Weight** : 132 108 102 115 128

       Find the two equations of lines of regression for the above data. If a swimmer’s height is 63 inches. What would be the estimate of her weight?
M.Com. (Part – II) Examination, 2011
Group A : Advanced Accounting and Taxation  (Optional)
Paper – III
ADVANCED AUDITING
(2002 Pattern) (Old)

Time : 3 Hours  Max. Marks : 100

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

1. “Auditing begins where Accountancy ends”. Explain. How does Accountancy differ from Auditing?

   OR

1. How would you vouch the following?

   a) Salaries and wages.
   b) Acquisition of motor car.
   c) Director’s Sitting Fees.
   d) Shares issued for consideration other than cash.

2. Write short notes (any two):

   a) Auditor’s Responsibility for Detection of Frauds and errors.
   b) Audit Programme.
   d) Tax Audit.

3. “Internal Audit has become an important Managerial Tool”. Discuss.

   OR

3. a) Define Management Audit.

   b) Discuss the objects of Management Audit.

   c) Differentiate between Cost Audit and Management Audit.

P.T.O.
4. Discuss in detail, the special features of Bank Audit.

OR

State the special points to be considered in Audit of co-operative societies.

5. Write short notes on (any four):

a) Role of Comptroller and Auditor General of India.

b) Components of Internal Control.

c) Proprietary Audit.

d) System Audit.

e) Audit of Public Sector Undertaking.

f) Efficiency Audit.
M.Com. E-Commerce (Semester – II) Examination, 2011
201 : BUSINESS PROCESSES AND PRACTICES

Time: 3 Hours Max. Marks: 80

Note: i) All questions are compulsory.
    ii) Figures to the right indicate marks allotted to the question.

1. Explain the prerequisites of success in any business venture. 16

OR

Narrate the success stories of business leaders who have matched their production with changing needs of the customers. 16

2. How do you identify the value additive and Non-value additive activities in any business process? How to eliminate waste in any industrial process? Illustrate your answer with practical examples. 16

OR

What is meant by project Monitoring? State various tools employed to monitor the projects by any Turn-key industry. 16

3. What is meant by “Routing” and “Scheduling” of production? Explain the flow of activities from O to D (i.e. from Order to Delivery). 16

OR

You have been retained by a small scale unit to design the system of inventory control. Write a synoptic note to be submitted to the controller of finance. Your note should include the following:

- Description of the existing system
- Flaws in the existing system
- Brief description of the system you developed
- Formats of reports, models etc suggested by you. 16

P.T.O.
4. What is meant by ‘Capacity Enhancement’? Discuss the scope of Capacity Building of a company marketing its products on global level. 16

OR

What is ‘Logistics’? Explain essential prerequisites to develop effective logistics with the supplier network in any manufacturing industry. 16

5. Write short notes (any four):

a) Interactive models
b) Enterprise software
c) R/3 information
d) Six Sigma
e) Business Forecasting
f) Customer Relationship Management (CRM).

मराठी रूपांतर

सूचना: १) सर्व प्रमुख सोडविणे आवश्यक आहे.
                      २) उजविकडील अंक पूर्ण गुण दर्शवितात.

१. व्यवसायिक यशासाठी आवश्यक असणार्या बाबी स्पष्ट करा. 16

किवा

ग्राहकांच्या बदलत्या गरजांबी आपल्या उत्पादनाशी सांगण्याचा मालिकावाच्या यशस्वी उद्योजकांच्या यशस्वी सांग. 16

२. व्यवसायिक प्रक्रियेतील आवश्यक व अनावश्यक प्रक्रिया कसा ओळखाल ते सांगा. ओळ्योळ्याच्या प्रक्रियेतील अनावश्यक बाबी वगळणारी प्रक्रिया सांगा. आपल्या उत्तराचा समर्थनार्य बोध अशी उदाहरण द्या. 16

किवा

‘प्रकल्प नियंत्रण’ म्हणजे काय? प्रकल्प नियंत्रणासाठी टर्न की (Turn-key) उद्योगाच्या अवलंबिती जाणारी तंत्र स्पष्ट करा. 16
3. उत्पादनाची दिशा व बेजापत्रक म्हणजे काय? उत्पादन आदेश ते उत्पादन वितरणामध्ये विविध टप्प्यां संविश्वर चर्चण करा।

किंवा

एका लघु उद्योगाने अपली-साठा नियंत्रण कार्यप्रणाली विकसित करण्यासाठी नेमणूक केली आहे. यासाठीत कंपनीच्या व्यवसायांच्या संचालकांना सादर करण्यासाठी एकविष्टूर्त टीप तयार करा।

4. क्षमता वर्धन म्हणजे काय? उद्योगाला जगतीक पातळीवर उत्पादन विकसित करण्यासाठी आवश्यक असणायचा क्षमता विकसनाची योग्यता स्पष्ट करा।

किंवा

पुरवठा व्यवस्थापन म्हणजे काय? प्रभावी पुरवठा व्यवस्थापनासाठी आवश्यक असणायचा वाढी स्पष्ट करा।

5. टीपा तिहा (कोणत्याही चार):

1) फरस्सानवी प्रारूप
2) व्यावसायिक संगणक प्रणाली
3) आर-३ माहिती
4) सिक्स सिम्प
5) व्यावसायिक पुर्वनुमा
6) ग्राहक संबंध व्यवस्थापन.
M.Com. (E-Commerce) (Semester – II) Examination, 2011
202: 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

   a) Explain the terms:
      i) Slack variables      ii) Surplus variables

   b) Obtain all the basic solutions to the following system of linear equations:
      \[ x_1 + 2x_2 + x_3 = 4 \]
      \[ 2x_1 + x_2 + 5x_3 = 5 \]

   c) Obtain the dual problem of the following L.P.P.
      Maximize
      \[ z = 2x_1 + 5x_2 + 6x_3 \]
      Subject to the constraints
      \[ 5x_1 + 6x_2 - x_3 \leq 3 \]
      \[ -2x_1 + x_2 + 4x_3 \leq 4 \]
      \[ x_1 - 5x_2 + 3x_3 \leq 1 \]
      \[ -3x_1 - 3x_3 + 7x_3 \leq 6 \]
      \[ x_1, x_2, x_3 \geq 0. \]
      Also verify that the dual of the dual problem is the primal problem.

   d) Find the initial basic feasible solution for the following transportation
      problem by least cost method

<table>
<thead>
<tr>
<th>Destinations</th>
<th>D_1</th>
<th>D_2</th>
<th>D_3</th>
<th>D_4</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>O_1</td>
<td>10</td>
<td>2</td>
<td>20</td>
<td>11</td>
<td>15</td>
</tr>
<tr>
<td>O_2</td>
<td>12</td>
<td>7</td>
<td>9</td>
<td>20</td>
<td>25</td>
</tr>
<tr>
<td>O_3</td>
<td>4</td>
<td>14</td>
<td>16</td>
<td>18</td>
<td>10</td>
</tr>
<tr>
<td>Demand</td>
<td>5</td>
<td>15</td>
<td>15</td>
<td>15</td>
<td></td>
</tr>
</tbody>
</table>

P.T.O.
e) Find the basic feasible solution to the following transportation problem using north west corner rule.

<table>
<thead>
<tr>
<th>Sink</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>Origin</td>
<td>P</td>
<td>2</td>
<td>11</td>
<td>10</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Q</td>
<td>1</td>
<td>4</td>
<td>7</td>
<td>2</td>
<td>1</td>
<td>8</td>
</tr>
<tr>
<td>R</td>
<td>3</td>
<td>9</td>
<td>4</td>
<td>8</td>
<td>12</td>
<td>9</td>
</tr>
</tbody>
</table>

Demand: 3 3 4 5 6

2. Attempt any three of the following: 15

a) Explain the terms:
   i) Mixed strategy.
   ii) Two person zero sum game.

b) Solve the game whose pay off matrix is given by

<table>
<thead>
<tr>
<th>Player B</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>A₁</td>
</tr>
<tr>
<td>A₂</td>
</tr>
<tr>
<td>A₃</td>
</tr>
<tr>
<td>A₄</td>
</tr>
</tbody>
</table>
c) Use principle of dominance to solve the following game whose pay off matrix is given by

\[
\begin{array}{c|ccccc}
 & 1 & 2 & 3 & 4 & 5 \\
\hline
\text{Player A} \\
\text{I} & 3 & 5 & 4 & 9 & 6 \\
\text{II} & 5 & 6 & 3 & 7 & 8 \\
\text{III} & 8 & 7 & 9 & 8 & 7 \\
\text{IV} & 4 & 2 & 8 & 5 & 3 \\
\end{array}
\]

\d) Solve the following assignment problem to minimize cost.

\[
\begin{array}{c|cccc}
 & 1 & 2 & 3 & 4 \\
\hline
\text{Persons} \\
\text{I} & 2 & 3 & 4 & 5 \\
\text{II} & 4 & 5 & 6 & 7 \\
\text{III} & 7 & 8 & 9 & 8 \\
\text{IV} & 3 & 5 & 8 & 4 \\
\end{array}
\]

e) The following game gives A’s pay off. Determine the values of \( p \) and \( q \) that will make the entry (2, 2) of a game a saddle point.

\[
\begin{bmatrix}
\text{Player B} \\
2 & 4 & 7 \\
10 & 7 & q \\
4 & p & 8 \\
\end{bmatrix}
\]

3. Attempt any two of the following.  
   a) Use simplex method to solve the following L.P.P.
      Maximize $Z = 4x_1 + 10x_2$
      Subject to the constraints
      $2x_1 + x_2 \leq 50$
      $2x_1 + 5x_2 \leq 100$
      $2x_1 + 3x_2 \leq 90$
      $x_1, x_2 \geq 0$
   
   b) Use Big - M method to solve the following L.P.P.
      Minimize $z = 2x_1 + x_2$
      subject to the constraints
      $3x_1 + x_2 = 3$
      $4x_1 + 3x_2 \geq 6$
      $x_1 + 2x_2 \leq 3$
      $x_1, x_2 \geq 0$
   
   c) Obtain an initial basic feasible solution to the following T.P. by Vogel’s approximation method.

<table>
<thead>
<tr>
<th></th>
<th>D_1</th>
<th>D_2</th>
<th>D_3</th>
<th>D_4</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>O_1</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>4</td>
<td>30</td>
</tr>
<tr>
<td>O_2</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>50</td>
</tr>
<tr>
<td>O_3</td>
<td>4</td>
<td>2</td>
<td>5</td>
<td>9</td>
<td>20</td>
</tr>
<tr>
<td>Demand</td>
<td>20</td>
<td>40</td>
<td>30</td>
<td>10</td>
<td></td>
</tr>
</tbody>
</table>
d) Find optimum solution of the following transportation problem. Is the solution unique?

<table>
<thead>
<tr>
<th>Sales Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>1 2 3 4</td>
</tr>
<tr>
<td>Factory A</td>
</tr>
<tr>
<td>7 5 6 4 10</td>
</tr>
<tr>
<td>B</td>
</tr>
<tr>
<td>3 5 4 2 15</td>
</tr>
<tr>
<td>C</td>
</tr>
<tr>
<td>4 6 4 5 20</td>
</tr>
<tr>
<td>D</td>
</tr>
<tr>
<td>8 7 6 5 15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>8 12 18 22</td>
</tr>
</tbody>
</table>

4. Attempt any two of the following:

a) Define the terms with illustrations:
   i) Maximin criteria
   ii) Maximax criteria
   iii) Hurwicz criteria
   iv) Traffic intensity
   v) Pay off.

b) A florist in order to satisfy the needs of a number of regular and sophisticated customers, stocks a highly perishable flowers. A dozen flowers cost Rs. 30/- and sells at Rs.100/-. Any flower not sold on the day are worthless. Demand distribution in dozen of flowers is as follows:

<table>
<thead>
<tr>
<th>Demand</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Probability</td>
<td>0.2</td>
<td>0.3</td>
<td>0.3</td>
<td>0.2</td>
</tr>
</tbody>
</table>

How many flowers should he stock daily in order to maximise his expected net profit?
c) A snack bar has one cook specialized in preparing one particular menu. The number of customers requiring that menu arrive with probability distribution of mean 15 per hour. Customers are attended on first come - first served basis. The customers are willing to weight if they are in a queue. Service time is exponentially distributed with mean 3 minutes. Find
i) Utilization factor.
ii) Probability of queuing system being idle.
iii) Average time that cook is free 10 hours working in a day.
iv) Expected no.of customers in a shop.
v) Average number of customers in a queue for service.

d) i) Solve the following game:

\[
\begin{array}{c}
\text{Player A} \\
\begin{bmatrix}
3 \\
4
\end{bmatrix}
\end{array}
\begin{array}{c}
\text{Player B} \\
\begin{bmatrix}
B_1 & B_2 \\
5 & 1
\end{bmatrix}
\end{array}
\]

Also find value of game.

ii) For the following profit table find Expected monetary value for each strategy and state which is the optimal strategy. Also find Expected Value Perfect Information (EVPI).

<table>
<thead>
<tr>
<th>Strategies</th>
<th>States of Nature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N₁</td>
</tr>
<tr>
<td>S₁</td>
<td>20</td>
</tr>
<tr>
<td>S₂</td>
<td>25</td>
</tr>
<tr>
<td>S₃</td>
<td>40</td>
</tr>
<tr>
<td>Probabilities</td>
<td>0.3</td>
</tr>
</tbody>
</table>

---

B/I/11/205
M.Com. (E. Commerce) (Semester – II) Examination, 2011
203 : FINANCIAL AND INVESTMENT ANALYSIS

Time : 3 Hours  Max. Marks : 70

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

1. Explain in brief the following terms (any five) : 10
   i) Financial Assets
   ii) Secondary Market
   iii) Mutual Fund
   iv) Market Indicator
   v) Stock Exchange
   vi) Derivative Trading
   vii) Depositaries
   viii) Gambling.

2. Solve any two questions : 20

   i) What is Investment ? What are the objectives of Investment ? Distinguish between
   Investment and speculation.

   ii) State objectives of mutual fund and explain advantages and limitations of mutual
   fund.

   iii) Which are the various intermediaries in the stock exchange ? Describe the services
   of each intermediary.
3. Solve any two questions:
   
   i) What is Technical Analysis? Explain the various techniques used in it.
   
   ii) What is Fundamental Analysis? How it is performed?
   
   iii) Distinguish between primary market and secondary market.

4. Solve any two questions:
   
   i) Explain Markowitz Portfolio Theory.
   
   ii) Explain various components of portfolio investment performance.
   
   iii) Explain the concept of risk. What are the risks associated with investment?
M.Com. (E-Com.) (Semester – II) Examination, 2011
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.


   OR

1. Discuss the role of Human Resource Management in an organisation.


   OR

2. “Human Resource Information System can be more effective with the computer-aid”. Explain the statement.

3. What is Human Resource Planning ? Explain how human resource selection system is developed in the corporate world.

   OR

3. What do you mean by socialisation system ? Explain the features of sound socialisation system.


   OR

4. What is Knowledge Management System ? How is it useful in the process of Human Resource Management ?

5. Write notes on (any two):
   a) Methods of Job Evaluation
   b) Financial Incentive System
   c) Performance Management
   d) Human Resource Audit System.

P.T.O.
मराठी रूपांतर

सूचना: १) सर्व प्रस्तुत संदर्भांचे अनिवार्य आहेत.
      २) सर्व प्रश्नांचा समान गुण आहेत.

१. मानवी संसाधन व्यवस्थापन’ या संज्ञेची व्याख्या लिहा. मानवी संसाधन व्यवस्थापनाची उद्देश्ये व महत्व विशद करा.

किंवा

२. मानवी संसाधन व्यवस्थापनाच्या संगठनमध्येले भूमिकेच्याबाबत चर्चा करा.

किंवा

३. सदृशस्तित मानवी संसाधनाच्या पार्श्वभूमीवर आर्थिक कायदेशीर, सामाजिक व सांस्कृतिक पर्यावरणाचे वर्णन करा.

किंवा

४. ‘संगणकीय मदतीमुळे मानवी संसाधन माहिती प्रणाली जास्त प्रभावी होऊ शकते’. हे विधान स्पष्ट करा.

५. ‘मानवी संसाधन नियोजन’ म्हणजे काय? आध्यात्मिक जगतामध्ये मानवी संसाधनाची निवड पद्धती कसी विकसित केली जाते हे स्पष्ट करा.

किंवा

६. सामाजिकीकरण प्रणाली म्हणजे काय? सर्वकष सामाजिकीकरण प्रणालीची वैशिष्ट्ये स्पष्ट करा.

७. अध्ययनाभिमुख संगठना बनविवायामध्ये मानवी संसाधन विकास प्रणालीच्या भूमिकेचे वर्णन करा.

किंवा

८. ज्ञान व्यवस्थापन प्रणाली म्हणजे काय? मानवी संसाधन व्यवस्थापनात ही प्रणाली कसी उपयुक्त आहे?

९. टीपा लिहा कोणत्याही दोन:
   अ) कार्य मूल्यमापनाच्या पद्धती
   ब) आर्थिक प्रोत्साहन पद्धती
   क) कामगिरी व्यवस्थापन
   ड) मानवी संसाधन अंकेक्षण प्रणाली.

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B/I/11/205
M.Com. (E-Commerce) (Semester – II) Examination, 2011
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 Audit  
   b) Knowledge Engineer  
   c) Knowledge Capture  
   d) Tacit Knowledge  
   e) Knowledge Analysis  
   f) Corporate Memory  
   g) Knowledge Worker.

2. Answer any two of the following : 20
   a) What is Knowledge Acquisition ? Explain briefly the objectives of Knowledge Management.
   b) What is knowledge management ? How does it promote organizational learning ?
   c) Distinguish between Data, Information, Knowledge and Wisdom.

3. Answer any two of the following : 20
   a) Explain the following important concepts that are closely related to knowledge management.
      i) Knowledge Assets  
      ii) Intellectual Capital.
   b) Describe the Knowledge Management System Cycle.
   c) Explain the Knowledge Audit process.

4. Answer any two of the following : 20
   a) Explain the following Knowledge Management activities :
      i) Knowledge Discovery and analysis  
      ii) Establishment of organizational knowledge base.
   b) What is the Internet ? How it differ from World Wide Web ?
   c) Assess the role of Knowledge Management and Knowledge Management programme in business.

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B/I/11/205
M.Com. (E.Com.) (Semester – II) Examination, 2011
206 : INTERNATIONAL BUSINESS

Time : 3 Hours   Max. Marks : 80

Note : 1) Attempt all questions.
       2) Figures to the right indicates marks.

Answer the following :

1. What are the features of international trade ? Distinguish between domestic trade
   and international trade.

   OR

   What does International economies include ? Explain the relationship between trade
   and economic growth.

2. State the Hecksher-Ohlin Theorem.

   OR

   Explain Ricardian Theory in detail.

3. Discuss the role of MNC’s (Multi National Corporation) in developing countries.
   Write a note on Indian MNC’s.

   OR

   Define the term global corporation. Analyse the reasons for the growing dominance
   of the MNC’s.

4. What was the basic objective behind starting IMF (International Monetary Fund) ?
   State its objectives and role in international business.

   OR

   What is World Bank ? Bring out its objectives and function.

P.T.O.
5. Write short notes (any two):

a) NAFTA (North Atlantic Free Trade Agreement).

b) Role of Special Economic Zones (SEZ’s) in International Business.

c) Exchange Rate.

d) Trends in Indian Imports and Exports.
M.Com. (Part – II) Examination, 2011
Group-C : Business Practices and Environment (Optional)
(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 tools and techniques of assessing potential entrepreneurship.

   OR

   What is ‘Entrepreneurship’? State the qualities of Entrepreneurship.

2. Explain the meaning of Entrepreneurship Development Programme. State the objectives and importance of Entrepreneurship Development Programme.

   OR

   Explain the need and importance of Trainer-motivator in Entrepreneurship Training Programme.


   OR

   Explain the role of specialised institutions in Entrepreneurship Development Programme.

4. Explain the term ‘PERT’. State the importance of project evaluation review technique in Developing New Business.

   OR

   Explain the term ‘Project Management’. Explain the issues in Project management.

P.T.O.
5. Write short notes on (any four):
   i) Critical path method.
   ii) New trends in service sector.
   iii) Role of Government in entrepreneurship Development.
   iv) Skill of trainer-motivator.
   v) Project direction.
   vi) Project cost evaluation.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविणे आवश्यक आहे.
         2) सर्व प्रश्नांना समाधान गुण आहेत.

1. संभाव्य उद्योजकता मूल्यमापनाची साधने व त्यास स्पष्ट करा.

   किंवा

   उद्योजकता महणजे काय? उद्योजकते संबंधित गुण सांगा.

2. उद्योजकता विकास कार्यक्रमाचा अर्थ स्पष्ट करा. उद्योजकता विकास कार्यक्रमाची उद्धारे आणि महत्त्व सांगा.

   किंवा

   उद्योजकता प्रशिक्षण कार्यक्रमातील प्रशिक्षक– प्रेरकाची गरज व महत्त्व स्पष्ट करा.

3. ‘व्यवसाय संधी’ ही संज्ञा स्पष्ट करा. व्यवसाय संधीचे महत्त्व आणि संबंध सांगा.

   किंवा

   उद्योजकता विकास कार्यक्रमातील विशेषतः संस्थाची भूमिका स्पष्ट करा.
4. ‘पर्ट’ (PERT) ही संज्ञा स्पष्ट करा. प्रकल्प मूल्यमापन व आहारावा तंत्रांचे नवीन व्यवसायाच्या विकासातील महत्त्व सांगा.

किंवा

‘प्रकल्प व्यवस्थापन’ ही संज्ञा स्पष्ट करा. प्रकल्प व्यवस्थापनामधील घटक स्पष्ट करा.

5. टीपा लिहा (कोणत्याही चार):

अ) टिकात्मक मार्ग पद्धत.
ब) सेवा क्षेत्रातील नवीन प्रवाह.
क) उद्योजकता विकासामधील शासनाची भूमिका.
ड) प्रशिक्षक-प्ररकाचे कौशल्य.
ढ) प्रकल्प दिग्दर्शन.
फ) प्रकल्प खच्च मूल्यमापन.

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B/III/11/335
M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011
201 : BUSINESS PROTOCOL AND CROSS-CULTURE COMMUNICATION SKILLS

Time : 3 Hours
Max. Marks : 80

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

1. What is communication? Explain the importance of Good Communication. 16
   OR
   What do you understand by Cross-Culture communication? What is its need? 16

2. What is Interview? Explain the Do’s and Don’ts of Interview. 16
   OR
   State the meaning, scope and importance of Etiquettes. 16

3. State the advantages and disadvantages of written and oral communication. 16
   OR
   What do you mean by formal and informal communication? State its advantages and limitations. 16

4. What is Listening? Explain its importance and principles of Good Listening. 16
   OR
   Explain the importance and role of Business Protocol in Organization. 16

5. Write short notes on (any two): (8×2=16)
   a) Do’s and Don’ts of Group Discussion
   b) International communication and its importance
   c) Functions of communication
   d) Importance of Body Language.
1. Attempt any eight: (8×2=16)
   a) State any 4 applications where databases are widely used.
   b) List any 4 disadvantages of file system.
   c) What is data model? Which are categories of data model?
   d) Define: 1) Primary Key 2) Super key
   e) Give syntax for granting privileges to a user.
   f) What is Referential Integrity?
   g) What is difference between Single valued and Multi valued attributes?
   h) What is Entity? List different types of relationships between entities.
   i) What are properties of Transaction?
   j) Which are 2 different Lock modes associated with a data item?

2. Attempt any four: (4×4=16)
   a) Write a note on “Two phase Locking Protocol” and list its versions.
   b) Explain the transaction states with the help of diagram.
   c) Write a note on “Immediate Database Modification”.
   d) What is Database Recovery? Which are the fields of Log Records?
   e) Explain the validation based Protocol.

P.T.O.
3. Attempt any four: (4x4=16)
   a) What is a schedule? What is difference between serial and concurrent schedule?
   c) Explain the following operations with example
      i) union  ii) Project
   d) Write a note on “Integrity constraints”.
   e) Explain closure of Attribute set with example.

4. Answer the following: (10+6=16)
   a) Attempt the following: (1x10=10)
      A “star” is an agency for flat booking and it has number of builders and agents. A customer can get a flat for residential or commercial purpose. If customer approach through the agent, the agency and builders are giving some commission to the agent. Agent shows various flats and sites within various location.
      Draw ERD for above scenario. Identify Entities and Relationships.
   b) Attempt any two: (2x3=6)
      i) What is BCNF and second Normal form?
      ii) What are Binary and Ternary Relationship? Explain with example.
      iii) Explain the extended E-R features of Aggregation with example.
5. Attempt the following : (10+6=16)
   a) Attempt the following : (5x2=10)
      Consider the following schema
      Emp(Eno, Ename, Salary, Designation, Dno)
      Dept (Dno, Dname, Location)
      Solve the following queries using SQL.
      i) Find the name of employee having maximum salary in “Computer Department”.
      ii) Update salary for every employee by 10% who belongs to “Account Department”.
      iii) Display employee who are working at “Mumbai” Location.

      Solve the following queries using relational algebra.
      i) Give employee numbers of employees having designation “Manager”.
      ii) Give names of departments located at “Pune” Location.

   b) Attempt any two : (3x2=6)
      a) What is strong Entity ? Explain with Example.
      b) Consider the following schedule.
         \[
         \begin{array}{c|c}
         \text{T}_1 & \text{T}_2 \\
         \hline
         R(x) & R(x) \\
         x = x + 5 & x = x + 50 \\
         W(x) & W(x) \\
         R(y) & \\
         Y = Y + 10 & \\
         W(y) & \\
         \end{array}
         \]
         Give a non-serial schedule that is serializable.
      c) Consider the following schedule and check its serializability using precedence graph.
         \[
         \begin{array}{c|c|c}
         \text{T}_1 & \text{T}_2 & \text{T}_3 \\
         \hline
         R(z) & & \\
         & W(z) & \\
         W(z) & & W(z) \\
         \end{array}
         \]
M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011
204 : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours Max. Marks : 80

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

SECTION – I

1. What is management accounting? State the differences between financial accounting and management accounting. 16

OR

What is Management Accounting? Explain the advantages and limitations of management accounting. 16

2. What is financial statement analysis? Explain its objectives and importance of financial statement analysis. 16

OR

Write short notes on any four : 16

a) Format of Multi-step income statement

b) Objectives of budgetary control

c) Qualities of management accountant

d) Importance of Trend analysis

e) Types of budgets

f) Utility of Cash Flow Analysis.

P.T.O.
SECTION – II

3. a) Explain the current ratio, liquidity ratio, debt equity ratio and proprietary ratio.  
   b) In a period 20,000 units of S were produced and sold. Costs and revenue were:

   **Rs.**
   
   Sales (20,000 kg) 2,00,000
   Production costs - variable 70,000
   Production costs - fixed 30,000
   General overhead - fixed 50,000

   Produce operating statements using absorption and marginal costing, showing the result for the period.

4. Dhrupat wish to approach his bankers for temporary overdraft facility for the period from June 1 to August 30th, 2007. During the period of these three months, Dhrupat will be manufacturing mostly for stock. Prepare a cash budget for the above period.

<table>
<thead>
<tr>
<th></th>
<th>Sales</th>
<th>Purchases</th>
<th>Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>April</td>
<td>3,60,000</td>
<td>2,49,600</td>
<td>24,000</td>
</tr>
<tr>
<td>May</td>
<td>3,84,000</td>
<td>2,88,000</td>
<td>28,000</td>
</tr>
<tr>
<td>June</td>
<td>2,16,000</td>
<td>4,86,000</td>
<td>22,000</td>
</tr>
<tr>
<td>July</td>
<td>3,48,000</td>
<td>4,92,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Aug.</td>
<td>2,52,000</td>
<td>5,36,000</td>
<td>30,000</td>
</tr>
</tbody>
</table>

   a) 50% of credit sales are realized in the month following the sales and remaining in the second following month.
   b) Creditors are paid in the month following the month of purchase.
   c) Estimated cash as on June 1 is Rs. 50,000.
5. The following are the balance sheets of the Andhra Industrial Corporation Ltd. as on 31st December 2006 and 2007.

**Balance Sheet**

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property</td>
<td>1,48,500</td>
<td>1,44,250</td>
</tr>
<tr>
<td>Machinery</td>
<td>1,12,950</td>
<td>1,26,200</td>
</tr>
<tr>
<td>Goodwill</td>
<td>–</td>
<td>10,000</td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stock</td>
<td>1,10,000</td>
<td>92,000</td>
</tr>
<tr>
<td>Trade Debtors</td>
<td>86,160</td>
<td>69,430</td>
</tr>
<tr>
<td>Cash at Bank</td>
<td>1,500</td>
<td>11,000</td>
</tr>
<tr>
<td>Pre-payments</td>
<td>3,370</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>4,62,480</td>
<td>4,53,880</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shareholders funds</td>
<td>2,20,000</td>
<td>2,70,000</td>
</tr>
<tr>
<td>Reserves</td>
<td>30,000</td>
<td>40,000</td>
</tr>
<tr>
<td>Profit and Loss</td>
<td>39,690</td>
<td>41,220</td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td>39,000</td>
<td>41,660</td>
</tr>
<tr>
<td>Creditors</td>
<td>33,790</td>
<td>11,000</td>
</tr>
<tr>
<td>Bank Overdraft</td>
<td>60,000</td>
<td>–</td>
</tr>
<tr>
<td>Provision for taxation</td>
<td>40,000</td>
<td>50,000</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>4,62,480</td>
<td>4,53,880</td>
</tr>
</tbody>
</table>

During the year ended 31st December, 2007, a divided of Rs. 26,000 was paid and assets of another company were purchased for Rs. 50,000 payable in fully paid-up shares. Such assets purchased were:

- Stock Rs. 21,640; Machinery Rs. 18,360; and goodwill Rs. 10,000.
- In addition, Plant at a cost of Rs. 5,650 was purchased during the year; depreciation on property Rs. 4,250; on Machinery Rs. 10,760. Income tax during the year amounting to Rs. 28,770 was charged to provision for taxation. Net profit for the year before tax was Rs. 76,300.

Prepare fund flow statement.
M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011
205 : NETWORKING OPERATIONS

Time: 3 Hours Max. Marks: 80

Instructions: 1) Attempt all questions.
2) All questions carry equal marks.
3) Draw diagrams wherever necessary.

1. Answer the following (any 4): 16
   a) What are the key elements of protocol? Explain the different protocol standards.
   b) Compare ISO-OSI model and TCP/IP protocol suite.
   c) Explain Bluetooth architecture.
   d) What are the different network security devices?
   e) Explain in detail WWW.

2. Write short note on (any 4): 16
   a) Compare connectionless and connection oriented services.
   b) Modes of communication.
   c) Goals of computer Networks.
   d) Broadcast and point-to-point networks.
   e) Advantages of fibre-optic cable.

3. Answer the following (any 4): 16
   a) What are the objectives of Wireless LAN?
   b) Explain the two MAC sub-layers in IEEE 802.11.
   c) Explain the working of spanning tree bridges.
   d) Explain serial and Parallel transmissions.
   e) What is Ethernet? Describe IEEE 802.3 Ethernet architecture.

P.T.O.
4. Answer the following (any 4):

   a) Compare active hub and passive hub.

   b) What is NIC? Explain different functions of NIC.

   c) Explain in brief the propagation methods.

   d) Explain the physical structure of Twisted pair cable. State its applications.

   e) Explain the working of WAN.

5. Answer the following (any 1):

   A) a) Explain the Wireless transmission in detail.

   b) Explain the structure of Computer Network.

   c) What are Search Engines.

   OR

   B) a) Explain with neat diagram how data passes from one layer to another layer in OSI-model.

   b) Write in short the functions of each layer of OSI-model.
M.C.A. (Commerce Faculty) (Semester – II) Examination, 2011
206 – OBJECT ORIENTED PROGRAMMING

Time : 3 Hours Max. Marks : 80

Instructions : 1) 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? How it is different from the procedure oriented programming?
   b) Explain array of object with example using C++.
   c) “Java is platform independent”. Justify.
   d) What is inline function? How inline function is used? Explain with example.
   e) Write a note on following keywords:
      i) Static     ii) Super

2. Attempt any four : (4×4=16)
   a) What is application of scope resolution operator ( : : ) in C++? Explain with example.
   b) What is inheritance? Explain multiple and hierarchical inheritance with example using C++.
   c) How multiple inheritance is achieved in Java? Explain with example.
   d) What is constructor? Explain type of constructor used in C++?
   e) What is late and early binding? How it is achieved in Java?

P.T.O.
3. Attempt any four: (4×4=16)

a) Define Array. What are the different way to initialize array? Give example (using Java).

b) What is operator overloading? Explain any two operators that can be overloaded by C++.

c) How do you prevent a subclass from having access to a member of a superclass in Java?

d) Why do we use destructor in C++? Explain with example.

e) Explain similarities and dissimilarities between an interface and abstract class?

4. Attempt any four: (4×4=16)

a) Write a C++ program to calculate Fibonacci series of a given number.

b) Write a C++ program to read any two numbers and print addition using operator overloading ‘+’.

c) Write a C++ program to find out minimum of two integer numbers of two different classes using friend function.

d) Write a java program which accept marks of three subject. If marks are greater than hundred. Display an error message (using command line argument).

e) Write a program in java to print following output.

```
1
1 2
1 2 3
1 2 3 4
```
5. A) Trace the output (Assume there is no syntax error): (4×2=8)

a) Class Max

```java
{ 
    public static void main (string args [ ] )
    {
        int max = 10 ;
        max (max, 20, 30) ;
        system. out. println (max) ;
    }
    static void max (int max, int x1, int x2)
    {
        if (x1 > x2)
            max = x1 ;
        else
            max = x2 ;
    }
}
```

What value is printed out, when executed ? Explain why ?

b) int m = 1 ;
while (m < 11)
{
    m ++ ;
    cout << m ++ ;
}
What does the following loop print out ? Explain.

B) Attempt any two : (4×2=8)

a) Create an abstract class media (id, description). Derive Classes Book (page count) and CD (play Time). Define parameterised constructors. Create one object of Book and CD each and display the details.

b) Write a program which will calculate maximum of three numbers. Using function overloading in C++.

c) Write a C++ program to accept details (Roll No, Name, Mark, Percentage) of five students. Find out topper among them with their grade.
M.Com. (Part – II) Examination, 2011
(Group – 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 need, importance of Human Resource management in Modern Business.
   OR
   What are the objective of Human Resource Planning ?

2. What are the causes of Accident ? State the various protective measures to prevent Accident ?
   OR
   Describe the Indian Perspective in employee counselling and Empowerment.

   OR
   Explain the different methods of types of Training.

4. State the various Benefits and service that are provided to employees in an organization.
   OR
   Define management development programmes. Explain methods/techniques of management development programmes.

5. Write short notes on (any four):
   1) Objectives of Transfer.
   2) Flexi time.
   3) Health programmes.
   4) Human Resource Audit.
   5) Principal of Training.
   6) Voluntary Retirement scheme.

P.T.O.
मराठी रूपांतर

सूचना: १) सर्व प्रस्तुत सोडविण्याचे आवश्यक आहे.
२) सर्व प्रस्तुतांना समाधी गुण आहेत.
३) संदर्भासाठी मुख्य इंग्रजी प्रस्तुतपत्रिका पहावी.

१. आधुनिक व्यवस्थापनात मानवी संसाधन व्यवस्थापनाची गरज आणि महत्व विशद करा.

किंवा

मानवी संसाधन नियोजनाची उद्देश्ये व महत्त्व स्पष्ट करा.

२. अपघातातील कारणे कोणती? अपघातातील प्रतिरुतिंत नियोजनातील घेण्याचेत्येच व्यवस्थीतम उपाय योजना स्पष्ट करा.

किंवा

कर्मचारी मार्गदर्शन आणि सळम्बकीय व संदर्भातील भारतीय चित्र स्पष्ट करा.

३. कामाच्या आराखडा म्हणजेच काय? कामाच्या आराखड्डाची तंत्र विशद करा.

किंवा

प्रशिक्षणाच्या विविध पद्धती स्पष्ट करा.

४. व्यवसाय संघण्टातील कर्मचारयांना देण्याचे वेगळे व निरनिराळेचे फायदे आणि सेवा स्पष्ट करा.

किंवा

व्यवस्थापन विकास कार्यक्रमाची व्यवस्था संगृह व्यवस्थापन विकास कार्यक्रमाच्या पद्धती स्पष्ट करा.

५. टिप्पणी (कोणत्याही चार)

अ) बदलाची उद्देश्य.
ब) कामाचे लवचिक तास.
क) आरोग्य उपक्रम.
ड) मानवी संसाधन अंकेक्षण.
ढ) प्रशिक्षणाची तत्वे.
फ) स्वेच्छा निवृत्ती योजना.

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B/I/11/930
M. Com. (Part – II) Examination, 2011
Group F : CO-OPERATION AND RURAL DEVELOPMENT (Optional Paper)
(Paper – III)
Co-operative Credit and Banking Systems
(Annual Pattern)

Time : 3 Hours Max. Marks : 100

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

1. What do you mean by linking of Co-operative credit with marketing? Explain its progress in India.

   OR

   Explain the role of District Central Co-operative Banks in rural credit. What are their drawbacks?

2. Explain in detail the promotion and registration process of Co-operative credit organisation.

   OR

   Explain the administrative set-up of Co-operative Department in Maharashtra.

3. Explain the refinance linkages of NABARD with Commercial Banks. State the problems in it.

   OR

   Explain the eligibility and procedure of advances given under priority sector schemes.

4. Critically evaluate the progress of Urban Co-operative Banks in India.

   OR

   Explain the role of Land Development Banks in rural credit. What are their problems?
5. Write short notes (any four):

a) Co-operative credit structure in India.

b) Role of Reserve Bank of India rural credit.

c) Importance of Bye-Laws.

d) Deposits in Co-operatives and Mobilisation of Funds.

e) Problem of overdues in co-operatives.

f) Primary credit Co-operative societies.

मराठी रूपांतर

सूचना:  
1) सर्व प्रश्न अनिवार्य आहेत.
2) सर्व प्रश्नांचा समांन गुण आहेत.
3) संदर्भांतील मूल इंग्रजी प्रश्नांजली पहावी.

1. सहकारी नस्लीच्या विविधांनी बरोबर जोडणी याच तुम्हास काय अर्थव्यवस्था होतो ? त्याची भारतातील प्रगती स्पष्ट करा.

किंवा

ग्रामीण नस्लीच्या विविधताल जिल्हा मध्यवर्ती सहकारी बँकांची भूमिका स्पष्ट करा. त्यांचे दोष कोणते आहेत ?

2. सहकारी संस्थेच्या प्रबंधन व नॉनप्रावीच्या प्रक्रिया साविक स्पष्ट करा.

किंवा

महाराष्ट्रातील सहकार खात्याचा प्रशासकीय आकृतीबंध स्पष्ट करा.

3. नामांकनी व्यापारी बँका बरोबरचे पुनर्निर्मितीपात्र विषयक संबंध स्पष्ट करा. त्यामधील समस्या कोणत्या आहेत ?

किंवा

मुख्य क्षेत्र योजनांना अंतर्गत विद्याधानाच्या अधिकांशतीची प्रतीती व प्रक्रिया स्पष्ट करा.

4. भारतातील नागरी सहकारी बँकांच्या प्रगतीचे टीकात्मक परीक्षण करा.

किंवा

ग्रामीण नस्लीच्या विविधताल भूविकास बँकांची भूमिका स्पष्ट करा. त्यांच्या समस्या कोणत्या आहेत ?
5. थोड़क्यात टिपा लिहा (कोणत्याही चार) :

अ) भारतातील सहकारी पतव्यवस्था रचना.
ब) ग्रामीण पतपुरवठातील भारतीय रिझर्व्ह बैंकेची भूमिका.
क) उपविधीचे महत्त्व.
ड) सहकारी संस्थामधील ठेवी आणि निधीची गतिशीलता.
ढ) सहकारी संस्थामधील थकवाकीची समस्या.
फ) प्राथमिक सहकारी पत संस्थां.
M.Com. (Part – II) Examination, 2011
Group - G : ADVANCED BANKING AND FINANCE (Optional)
(Paper – III)
Foreign Exchange and International Finance
(2002 Pattern) (Old)

Time : 3 Hours Max. Marks : 100

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

1. What is Foreign Exchange Market? Explain the role of Reserve Bank of India in foreign exchange market.
   OR

1. Who is a non-resident Indian (NRI)? Explain the different types of foreign exchange accounts.

2. Explain the determinants of foreign exchange rate.
   OR

2. Explain the functions of Export Credit and Guarantee Corporation (ECGC).

3. Discuss the merits and demerits of Gold Standard.
   OR

3. i) What is flexible exchange rate?
    `ii) Explain three provisions of Foreign Exchange Management Act (F E M A), 1999.

4. Explain the organisation and functions of Asian Development Bank (ADB).
   OR

4. Explain the objectives and functions of International Bank for Reconstruction and Development (I B R D).
5. Write notes on (any two):
   a) Credit Cards
   b) Current account convertibility and Capital account convertibility
   c) International Monetary Fund
   d) Euro.

**Marathi Rupantar**

सूचना : i) सर्व प्रश्न सोडविणे आवश्यक आहेत.
     ii) सर्व प्रश्नाना समान गुण आहेत.
     iii) संदर्भांसाठी मूल इंग्रजी प्रश्नपत्रका पहावी.

1. परक्रीय विनिमय बाजार म्हणजे काय? परक्रीय विनिमय बाजारातील रिझर्व्ह बॅंक ऑफ इंडियाची (RBI) भूमिका स्पष्ट करा.

किंवा

1. अनिवारी भारतीय म्हणजे कोण? परक्रीय विनिमय खात्यांचे वेगवेगळे प्रकार स्पष्ट करा.

2. परक्रीय विनिमय दर ठरविण्याचे घटक संगा.

किंवा

2. निर्यात पत व हमी महामंडळाची कार्य स्पष्ट करा.

3. सुर्वण परिमाणाच्या गुण दोषांची चर्चा करा.

किंवा

3. i) लवचिक विनिमय दर म्हणजे काय?

ii) परक्रीय विनिमय व्यवस्थापन कायदा, 1999, यातील तीन तरुणी स्पष्ट करा.
4. अशियाई विकास बँकेचे (A D B) संघटन आणि कार्य स्पष्ट करा।

किवा

4. आंतरराष्ट्रीय पुनर्चना व विकास बँकेची (I B R D) उद्देश्य आणि कार्य स्पष्ट करा।

5. टीपा लिहा (कोणत्याही दोनवर) :

अ) क्रेडिट कार्ड

ब) चालू खातावरील परिवर्तनीयता आणि भांडवली खातावरील परिवर्तनीयता

क) आंतरराष्ट्रीय नागरिकी

ड) युरो (Euro).

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B/I/11/925
M.Com. (Part – II) Examination, 2011
Research Methodology and Case Studies
ADVANCED ACCOUNTING AND TAXATION
(Optional) (Paper – IV)
(Annual Pattern)

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. What do you mean by Research ? Discuss the Research in Accounting.
   OR
   Explain the merits and demerits of the observation method in collecting data and state the various types of Observation Methods.

2. What do you mean by “Analysis of Data”? Explain the Data Interpretation and Generalisation.
   OR
   What do you mean by Design Strategy of Research ? Explain the principles of Experimental Design.

3. Write short notes (any four) :
   a) Primary and Secondary Data in Research in Accounting
   b) Types of Research
   c) Use of Computer in Research in Accounting
   d) Census Survey
   e) Classification and Tabulation of Data.
SECTION – II

(Case Studies in Accounting)

4. Comment on the following cases referring necessary Sections of Income Tax Act and Case Laws, if any.

   a) Miss Aishwarya owning a residential property at Lucknow, where in her sister-in-law resides. She, due to her employment resides in rented house in Pune. She claims the Lucknow property as self occupied but ITO refuses to accept her claim.

   b) Shri Mukharjee 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.

   c) The Satyam Co. 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.

   d) Mr. Fernandes claimed the interest of Rs. 1,50,000 as a deduction from taxable income as paid on the loan taken for Payment of Advance Income Tax.

5. Give your comments in following cases:

   a) 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.

   b) The auditor of a limited company has given a clean report on the financial statement on the basis of Xerox copies of the books of accounts, vouchers and other records, which were taken away by the Income Tax Department in search under Section 132 of the Income Tax Act, 1961.

   c) You have not been paid the Fees for audit of a company. You are asked by the Managing Director of the Co. to send him the papers relating to tax computation of his own proprietary business, the taxation work of which is also, looked after by you.

   d) An auditor argues that once he has obtained a certificate from the Management regarding the nature and quantum of contingent liabilities, he has no further duties regarding the same.
6. The General Computers 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 of last 3 years. The capital employed in the company is Rs. 6,24,00,000. The profit before charging interest on capital @ 6% for 2007 was Rs. 27,08,000, for 2008 Rs. 50,24,000, for 2009 was Rs. 48,80,000 and for 2010 Rs. 32,48,000. Please advise the company how to arrive at current value of the goodwill.
M.Com. (Part – II) Examination, 2011
Advanced Cost Accounting and Cost Systems (Paper – IV)
Research Methodology and Case Studies
(Optional) (Annual Pattern)

Time : 3 Hours Max. Marks : 100

SECTION – I
(Research Methodology)

Note : All questions are compulsory.

1. What do you mean by ‘Research Methodology’? Explain the difference between Basic Research and Applied Research. 15

OR

1. Explain the term ‘Hypothesis’. State the methods used for testing the hypothesis. 15

2. Explain the methods used for collection of Secondary Data for research. 15

OR

2. Explain the merits and demerits of ‘Questionnaire’ as a method of data collection for research purpose. 15

3. Write short notes on (any four) :

   a) Research Report

   b) Bibliography

   c) Practical Applications of Research in Cost Accounting

   d) Identification of Research Problem

   e) Role of Computer in the process of research

   f) Use of Library for research purpose.

P.T.O.
SECTION – II  
(Case Studies)

Note: Both the cases are compulsory.

4. Your client has started a bakery unit. As a cost consultant identify various cost centers in bakery and prepare a model of Cost Sheet for the bakery. Make logical assumptions.

5. Suggest various Cost Control techniques (along with the examples) which would form an integral part of DSS (Decision Support System) in any MNC (Multi National Corporation).
Research Methodology and Case Study
ENTREPRENEURSHIP DEVELOPMENT
Paper – IV : Business Practice and Environment  
(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. Define the term research. Explain different types of research.  
   16

   OR

1. Narrate the essential qualities of a researcher.  
   16

2. Define the term hypothesis. Discuss the different types of hypothesis.  
   16

   OR

2. Write a detailed note on ‘Pattern of Research Report’.  
   16

3. Write short notes on (any 3) :  
   18

   a) Importance of research design.

   b) Main parts of statistical table.

   c) Sources of secondary data.

   d) Types of graphs.

   e) Importance of bibliography.

P.T.O.
4. J.K. Industries

Mrs. J.K. Mone is a young lady with tremendous entrepreneurial zeal. During her college life, she had set her mind on running a unit of her own.

Immediately after getting her B.A. degree, she was successful in getting a shed in Ranjangan M.I.D.C. Thus, in 2006, this young lady, fresh from college and unmarried, set about establishing and running a small unit.

Surprisingly, she picked on manufacture of PVC electrical cables and wires as her product line, a line in which she had no background. This Arts student had only association with electrical wires was in attending to connecting wires and plugs onto her table lamp and table fan. However, having decided on PVC cables as her product line, she was determined to make a success of it. She took a three months training course in the line and she was ready to start. Thus was born her unit, J.K. Industries.

Mrs. Mone did remarkably well in achieving a turnover of more than Rs. 5 lakhs in the very first year of her operations – 2006–2007. By December, 2007, her turnover was about Rs. 7 lakhs. However, she was in for a severe jolt. In January 2008, her unit was burgled and copper wires worth about Rs. 70,000/- were stolen. And from then on she had been facing all sorts of problems, primarily with her banker.

She had instructed her banker to get her an insurance cover for her unit including coverage against theft. The bank officials ignored her instructions regarding insurance against theft with the result that she had to bear the loss of Rs. 70,000/- herself. This, subsequently, led the bank authorities to apply its clamps on any further credit facilities to her.

Meanwhile she got married. Between herself and her husband, they sold off their car, her husband left his job to join her and to put in his provident fund collections in the unit, and jointly they initiated the process of self-revival, without any support from the bank or any other financial institution. Most entrepreneurs would have rolled down the shutters in face of such heavy odds, but she is differently made, she is bent upon reviving her unit, no matter what the hardships are.
She is extremely disillusioned with the so called government support to the small-scale entrepreneurs. She recalls that she was keen to do well in her enterprise. Her first step was to get her cables and wires approved by the Government Test House against ISI standards. The result was that she was able to secure orders from such large business houses as orient fans, Usha fans, etc. If only there was some guidance, some help and some sympathetic attitude from financial institutions, she wouldn’t have had to spend so many sleepless nights. As for the banks, she finds their attitude not only unhelpful but positively inimical. She also wonders that no one in the authority really looks into the problems of the small-scale units seriously.

**Questions :**

1) What are the factors responsible for the failure of Mrs. J.K. Mone?

2) Suggest a suitable solution and rehabilitation process for Mrs. J.K. Mone.

5. Tanmay Export Corporation :

Mrs. Jidnyasa Sathe is a housewife-turned-entrepreneur through sheer determination and hard work. Her husband, a civil engineer by profession, had spent a number of years in Japan in senior positions which had earned him and Mrs. Sathe many helpful friends.

Mr. Sathe returned to India in 2006 and started his consultancy work here. However in 2008 Mr. Sathe met with a major accident and this brought about a complete change in Mrs. Sathe’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 Japan 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 Tanmay Export Corporation in 2008.

Soon Mrs. Sathe added on other items in her export list to Japan, more notable among those being the calenders displaying wild life and some brass items. She later found a good market for terracotta murals and decorative pots.
Her success in exports to Japan gave her the confidence to expand her activities in other countries where her relatives were settled. Currently, Mrs. Sathe has a turnover of about Rs. 10 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 France and she hopes to push 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. Sathe to become an entrepreneur and the contributing factors for the success in venture.

2) Examine the opportunities linked with her qualities as a woman entrepreneur.

6. M/s Damini and Co. Ltd. is engaged in manufacturing of Paithani Sarees at Paithan. It employs 2000 employees, including expert artisans who are paid regular as well as production-based rewards. Regular employees are needed for continuity in marketing. Payments are regularly made. The existing pattern of salary and behaviour of employees are satisfactory.

On the background of growing competition, owner’s designer son Rohit joined the company who revolutionalised production by introducing new and prospective design. The employees are unhappy and complain that Rohit is rude and arrogant. Employees are not treated properly by him. The designer has a product-oriented attitude. Personal relations have gone to dogs. M/s Damini and Co. Ltd., however, has benefitted from the new designer, as it has started exporting Paithani Sarees and the profits have increased three-fold.

Questions:

1) What are the problems you can identify in the case above?

2) What entrepreneurial strategies should be used by M/s Damini and Co. Ltd.?
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 संकल्पनेची व्याख्या द्या. संशोधनाचे विविध प्रकार स्पष्ट करा. १६

किंवा

१. संशोधकाचे आवश्यक गुण संगा. १६

२. तथ्यता (hypothesis) संकल्पनेची व्याख्या द्या. तथ्यांचे विविध प्रकारांच्या चर्चा करा. १६

किंवा

२. ‘संशोधन अहवालाचा आराखडा’ याचर सविस्तर टीप लिहा. १६

३. थोडक्यात टीप लिहा (कोणत्याही तीन):

अ) संशोधन डिझाइनचे महत्त्व.

ब) संख्याशास्त्रीय तक्त्याचे प्रमुख विभाग.

क) दुर्योग आकडेवारीचे स्त्रोत.

ड) आलेखाचे प्रकार.

ढ) ग्रंथसूचीचे महत्त्व.
विभाग – २

4. जे.के. इंद्रेंट्रि

सी. जे. के. मोने हां, प्रचंड उद्योगीय उत्साह असलेत्या सुविदा आहेत. महाभिषायीन जिवनात्मक त्यांनी मनोमन ठरविले होते की त्यांचे स्वतःचे सुनित चालवावळ आहेत. वी.ए. पदवी प्राप्त केल्यानंतर लग्नंत्र रांजणमार्ग अ.म. आयु. डी. सींचे शेड विद्यमाण वसायची झा. सन २००६ मध्ये अशा शेषांनी, असविहारी असलेते आणि तुकदीच पदवीधर झालेतल्या लाखांनी सुनिव शयान करून चालविण्याचा दिशेने पाळलं ठाकतला.

आश्चर्यावाची बाबू म्हणजें त्यांची पीढीची इलेक्ट्रिकल एंडलाब्ल आणि वायरसेच्या निर्मितीचा उद्योग निवेदनात आणि त्यांना तर हां, उद्योगाच्या कोणतीही पारंपरिक नहीत. कला आहेत जे. हा विद्यार्थीनीचा विज्ञान तारांचा संबंध आता होता. तो फक्त देखील तेंच आणि ते देखील फिंगे एक्स्प्रेस पुरातक. मात्र एकदा पीढीची इलेक्ट्रिकल हा उद्योग करण्याचा वागव्यावर त्यात यशस्वी होणारी यांनी मनोमन निर्मित केला. त्यांची हां शेषात तीन महायानं शिक्षण घेतले आणि त्यांचा उद्योग सुरु करण्यासाठी करून झाला. अशा तर होते त्यांच्या युनिवर्सल, जे.के. इंद्रेंट्रि चा प्रारंभ झाला.

सन २००६-२००७ या त्याच्या कामकाजाच्या पहिल्याच्या वर्षात सी. मोननीला लक्षणीय कामगिरी करून ५ लाख रुपयांपेक्षा जास्त उत्तराधिकार केली. डिसेंबर, २००७ वर्षात त्यांची उत्तराधिकार ५ लाख रुपयांपेक्षा पोहचली. मात्र त्यांना फार मोठा धक्का बसला. जानेवारी, २००८ मध्ये त्यांच्या युनिवर्सल दोधा पडला आणि ७०,००० रुपये किंमतीचे तांबोंचे तर चोरीचे. गेली. आणि त्यांनंतर त्या विविध प्रकारच्या अडचणांचा सामना जात होता, विशेषत: त्यांच्या बैंकस्कर.

त्यांची बैंकला सुचना दिल्या होत्या की चोरीच्या विषयासाठी युनिवर्सल किंमत केली. परिणामत: त्यांना ७०,००० रुपयांचा नुकसान सहन करावे लागले. हाचच विशेषत महान बैंकले त्यांना आणखी पुढे कर्ज सुविधा देण्यासारखा बजेत आलेल्यात.

दरम्यान त्यांचे लागू झाले. त्यांची आणि त्यांच्या पत्नी ची गाडी विकटी, पत्नीची व्यवसायी स्वेत होणासाठी पतीने नोक्री सोडली आणि व्यवसायात भविष्याच्या निधी गुंतल्या उद्योग बैंक अध्याय कोणत्याही वित्तसंबंधी प्रामाण्यांची साहाय्यास्विकत त्या दोघांनी एकत्रितपणे सुनित्या स्वर्य-पुनरुज्जीवन करण्याच्या आधार प्रत्येक वेळी असते. अशा बिकट अवस्थेत, अनय उद्योजकांनी व्यवसाय गुंतल्या असते, परंतु सी. मोने यांची जडण्याच्या वेगांची आहे, त्यांच्या युनिवर्सल व दोघांच्या निर्मित बैंकांच्या शेवटी केलेल्या आहेत, मग त्याच किंतु ते कर्ज पडवतात.

शासनातील तलुक्याव्यापी देण्यासाठी पहिल्याचा येणाच्या ताक्तकिंत साहाय्यावरून त्यांचा भ्रम निर्भर झालेला आहे. त्यांचे युनिवर्सल चंगवल्या तर होते चालवणी त्या उत्सुक होत्या, वाची त्यांच्या आहवण्यात पय्यत. शासकीय तपासणी गृहकर्म केळ्याचे आणि वायरससाठी आयु एस. आयु दर्जा प्राप्त करण्याचा तिथि पहिल्याचा टप्पा होता. परिणामत: ओरिएंट
फैस्ला, उप-फैस्ला, इ. सारख्या मोठेच्या उद्दीपककडून त्यांना ऑफर मिळाविणे शक्य झाले. वितसंस्थाकडून थोड्यासे मार्गदर्शन, थोडीशी मदत, थोडीशी श्रवणपूर्वी पृष्ठभूमिक त्यांना अनुभवावर आली असती तर त्यांना मिळाविणे हिंदीविहित अनेक राजी खूप करायचा लागल्या नसल्या. बंकेरा अनुभव केवळ मदत न करण्याच्यात होता असे नक्के तर खातीने ते शुटचाचे असल्याचे जाणलेले. सर्वसामान्यस्थः लघुउद्योगांच्या समस्यांकडून कोणतेही अधिकारी गांधीवाती फहात नाहीत याचे त्यांचा आकार वाहते.

प्रश्न:

अ) सो. जे. के. मोने यांच्या अपवादात कोणते पटक जबाबदार आहेत?

ब) सो. जे.के. मोने यांना सुमार्ग उपयोग आणि पुनर्वसन प्रक्रिया सूचवा.

5. तन्मय एक्सपोर्ट कॉर्पोरेशन

सो. जिजासा साठे हा केवळ इन्वेस्टमेंट आणि उद्देश केंद्र त्यांचा साहाय्यापासून गृहीतीच्या उद्देशक बनलेल्या आहेत. त्यांचे पती पेशेतीत सिल्हिल इंजिनिअर असुन त्यांनी जपानमध्ये वारे रोक पदार्थ अनेक वर्ष काम केले. यातूनघ श्री. व सो. साठे यांना अनेक उपयोगी मित्र लाभले.

श्री. साठळे २००६ मध्ये भारतात पत्तले आणि त्यांनी सदासेवा व्यवसाय च्याचे सुर केला. परंतु २००८ मध्ये श्री. साठोंचा मोठा अपघात झाला आणि हामुळे सो. साठेच्या जीवनशैलीक संपूर्ण बदल घडून आला. त्यांना फार तवकर कटून चुकले की त्या केवळ गृहीता महून राहू शक्यार नाहीत; कुटुंबाचे उत्तर वाढविण्यासाठी त्यांना काही तरी करारे लागेल.

जपानमध्येही त्यांचे संबंध वापरले निर्यात करण्याचा निर्यात घेण्याचे व्यावहारिक चालू त्यांनी दाखवले. त्यांना तेलील अनेक भारतीय कुटुंबे ठाकून होती, त्यांच्या गरजा आणि आवडीनिवडी त्यांचे ठाकूं होत्या. त्यांना पहिली कोणती गोष्ट अल्पत्र तीत्रतेने जाणवली असेल तर ती ही की परदेशात व्यावसायिक ज्ञात्यात्मक भारतीयांच्या विविध संप आणि प्रसंग यमाच्या शुभेच्छा पावच्या मोठी माणणी आहेत. अशा पद्धतीने त्यांनी त्यांचा निर्यात व्यवसाय सुर केला आणि तन्मय आक्सपोर्ट कॉर्पोरेशन उद्यासाचे आले.

जपानला निर्यात करायच्या वस्तूमध्ये सो. साठोंची आणखी भर घातली; त्यामध्ये विरोध उत्थकीय वस्तू मणजे कन्या जीवन दरविंच्याचे केंद्र उत्तराभ्यासात आणि पितृशक्त यांच्या वस्तू. त्यानंतर त्यांना असे आहतात की टेम्पोटा म्युर्ल्स आणि शोधितंतर आणि साठांची यांनी मोठी बाजारपेट आहे.

जपानला निर्यात करण्यात मिळाविणे वस्तुने त्यांना आत्मविश्वास आला की ज्या अन्य देशात त्यांचे नातेवाईक व्यावसायिक झालेले आहेत त्या देशात सुद्धा त्या त्यांचा व्यवसाय वाढू शकतात.
सच्चा सी. साठीची उताराणल १० लाख सूचांची आहे; जवळजवळ त्या एकाकाच काम करतात. त्यांची मुलांगी त्याना विविध उत्पन्नमात्र ददत करते. मात्र, त्यांचा मुख्य आधार आहे तो त्यांचे व्यक्तिगत संबंध. हे संबंध वृद्धिगत करण्यासाठी आणि निर्माणेत वृद्धीसाठी त्या परदेशी जात असतात. त्यांचा अलिकडील भर हा फार्सवर आहे आणि फार्सवर नजीकता भविष्यात त्या तेथे अनेक वस्तु विकू असतील अशी त्याना आशा आहे. त्या स्वतंत्र काळात पालवांतील काम सांबंधाल। संवेदन आणि माल पाठविणे ही कमी मात्र त्यांची त्या व्यावसायिक वर्गविकले आहे. त्याना संपूर्ण आत्मविश्वास आहे आणि फार्सवर निर्माण फार्सवर करण्याचा त्यांची योजना आहे.

प्रश्न:

1) सी. साठे उद्योजक होणारांनी करण्यावेळे शोधून काढा आणि त्यांचा व्यवसाय त्याना वजळ मिळणारसाठी कारणीभूत घटक कोणते ते सांगा.

2) त्यांच्या महिला उद्योजक महणून असलेल्या गुणवत्ता विचारणे येऊन त्यांच्यासाठी संबंधित व्यवसाय संघी कोणता ते सांगा.

6) म. दामिनी ऑण्ड कं.लि. ही संख्या पैठण येथे पैठणी साडचंचे उत्पादन करते. त्यानी २००० - कर्मचारी नेमलेले असून त्यामध्ये कुशाळ कारागिरांचा समावेश आहे आणि त्यांना नियमित बेचते आणि उत्पादनवर आधारित विविधी करत जाते. विषणुतांतील सातल्यासाठी नियमित कर्मचारीयांची आवश्यकता असते. बेतन नियमित तर दिले जाते. सच्चा असलेली पणाराची रचना आणि कर्मचारांच्या वर्तन समाधानकरक आहे. वाढत्या स्थरेच्या पार्श्वभूमिवर लालकाचा डिझाइनर मुलगा रोहित नियुक्त करण्यात आला. त्याने नवीन प्रगतीशील डिझाइन सादर करून उत्पादनात फार मोठी क्रौली चडवून आणली. कर्मचारी मात्र सुखी नाहीत आणि ते अशी तकार करतात की तो अतिशय उदाम व उद्देश्य आहे त्याचाकडून कर्मचारांच्या योग्य वागणून दिली जात नाही. डिझाइनरची प्रवृत्ती ही उपयुक्त -प्रवण आहे. व्यक्तिगत संबंधमुळे लायस गेले आहेत. दामिनी ऑण्ड नवीन डिझाइनरयुक्त बांगलाच्या फायदा झालेला आहे कारण त्यांची पैठणी साडचा निर्माण करायला सुरुवात केलेली आहे आणि नफळ युक्त तिपटले वाढ झालेली आहे.

प्रश्न:

a) वरील केसमध्ये तुम्हाला कोणत्या समस्या आढळत्ता?

b) म. दामिनी ऑण्ड कं. लि. कडून कोणते उद्योजकीय डावपेच वापरले जावेत?
M.Com. (Part – II) Examination, 2011
Research Methodology and Case Study
BUSINESS ADMINISTRATION (Optional)
(Paper – IV) (Annual Pattern)

Time : 3 Hours  Max. Marks : 100

N.B.: i) Section – I belongs to Research Methodology and Section – II Case Study.
ii) Section – I and II carry 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 the importance of primary data and secondary data in Social Research.  16

OR

Explain features, advantages and demerits of interview technique.  16

2. a) Describe types of Research.  8

b) Importance of Hypothesis in Research.  8

OR

a) Qualities of a Researcher.  8

b) Write a note on ‘Sampling Technique’.  8

P.T.O.
3. Write short notes on (any 3):
   a) Importance of Computer in Research.
   b) Research Report.
   c) Indexing.
   d) Bibliography.
   e) Limitations of Questionnaire.
   f) Social Research.

SECTION – II
Case Study

4. Explain the utility of Case Study method in Social Research.
   OR
   Describe various types of cases.

5. Attempt any two cases from the following:

A) Case No. 1
   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 workforce with the clients, poor quality of workmanship. As a result the customers have started getting their maintenance services elsewhere. This operation is located in an environmentally alert community and they have also been complaining to the local municipal authorities that the hasty way in which operations are handled and waste material and water disposed off, is causing lot of inconvenience in the locality. The owner wants your managerial advice on testing machines and equipment, repairing materials, workforce and eco-friendly environment in improving the effectiveness of systems operations.
   In this context, answer the following questions.
   a) How will you analyse the situation?
   b) What further information you may need?
   c) Give your suggestions to improve the present condition.
B) Case No. 2

Informal Organisation: A Boon OR A Curse

Shreeram Departmental store had a large toy shop that engaged twenty salesmen and one cashier for the last eight years. All of them were loyal, competent and had formed a compact informal social group.

The store announced the expansion programme requiring five new salesman. The manager encouraged the old salesman to recommend their relatives or friends for these appointments thinking that this practice of encouraging relatives of employees to be recruited would develop close co-operation among the old as well as new employees.

It was very soon realised that old salesmen were pushing down the undesirable work to new employees. The old staff took longer period for tea-breaks. The new comers were required to undertake cleaning work of window-displays and checking inventory. The old timers saw to it that they would get more time with customers since there is special commission to every salesman for sales above a certain quota. Old salesmen are now concentrating on this aspect only. One of the new comers had courage to lodge their grievances of discrimination to the manager. The result was that he along with other two new comers was discontinued after a month on the grounds of lack of efficiency and minimum sales and some others were recruited. The remaining three new comers started in full obedience of the old timers.

Questions:

i) Analyse the case and discuss the benefits and demerits of informal organisation.

ii) As manager of toy shop, what would you do in case of such informal practices?
Case No. 3

Mr. Yashodhan:

A Senior Supervisor, Mr. Yashodhan, in a medium size industrial unit had completed twenty years of honest service. He had reached the age of 45 years. His total salary per month was Rs. 20,000. Unfortunately, however he was involved in misappropriation of cash during the last three months of his career and the management decided to terminated his service and to Punish him by making certain deductions from the payment of his gratuity and other retirement benefits. Mr. Yashodhan feels that he is unjustly treated and a group of the labour seems to agree with him.

Would such action on the part of the management be justified?

Give your detailed view and advice in the matter.

मराठी रूपांतर

सूचना:  

1) विभाग 1 हा संशोधन पद्धतीशी संबंधित आहे आणि विभाग 2 हा केस स्टडीपी.  
2) भाग 1 व भाग 2 हे प्रत्यक्षी ५० गुणांचे आहेत.  
3) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
4) दोन्ही विभागांची उत्तर एकाच उत्तरपरिवर्तळ सिद्धांताने.  
5) संदर्भांसाठी मूल इंग्रजी प्रस्तुतिका पहावी.

विभाग – १  
संशोधन पद्धती

1. सामाजिक संशोधनामध्ये प्राथमिक तत्व (Primary data) व द्वितीय तत्वे बांधे महत्व स्पष्ट करा.  

किंवा

मुलाखतं तंत्राची वैशिष्ट्ये, फायदे व मर्यादा स्पष्ट करा.
2. अ) संशोधनाचे प्रकार विशद करा.
   ब) संशोधनामध्ये गृहीत कृत्याचे महत्त्व.
       किंवा
   अ) संशोधकाची गुणवैशिष्ट्ये.
   ब) ‘नसुना तंत्र’ यांच्या टीप लिहा.

3. थोडक्यात टीप लिहा (कोणत्याही तीन):
   अ) संशोधनामध्ये संगणकाचे महत्त्व.
   ब) संशोधन अहवाल.
   क) सूचीकरण (Indexing).
   ड) संदर्भसूची.
   ढ) प्रमाणवलीय सूची.
   फ) सामाजिक संशोधन.

विभाग - २
केस स्टडी

4. सामाजिक संशोधनामध्ये केस स्टडी पद्धतीची उपयोगिता स्पष्ट करा.
   किंवा
   केसेस चे विविध प्रकार विशद करा.
5. खालीलप्रकी कोणत्याही दोन केसेस सोडवा।

अ) केस नं १

अंटोमोबाईल ची देखभाल व दुस्तैती ही काम करणार्या एक कंपनीची कार्यांची पाहणी करण्याचे काम तुम्हाळा सांगितले आहे. सध्याच्या कंपनीच्या कार्यरतीमुळे ग्राहकांमध्ये प्रचंड असंतोष पसरत आहे. कारण त्यांना काम होण्यासाठी दीर्घकाळ प्रतिक्रिया करावी लागते; कामगारांची उद्देश्वर वागणूक असते तसेच दुस्तैतीचा तांत्रिक दर्जांतू खालीवलेला आहे. याचा परिणाम म्हणजें ग्राहक आता दुसरी कडून देखभालीची कामे करून घेतात. या कंपनीचे काम हे पर्यावरणविषयी जागरूक अस्तित्वास लोकांच्या वस्तीमधे केले जाते. या नागरीकांनी नाग पालिकेस मंत्री कंपनीत च्या प्राध्यापक पदवीने कामे केले जातात तसेच सांडपणी व कचरा याची विलेहावत योग पदवीने लावली जात नाही अशा तक्रारी केल्या आहेत.

या सर्व पदवी मधे सुधारणा व्हावी या साठी मालकाला आपत्त्याकडून खालील बाबतीत व्यवस्थापिक्य सर्वत्र हवा आहे.

i) मदीने व सुटेभाग याची चाचणी

ii) दुस्तैतीचे काम

iii) कामगारांची वागणूक व पर्यावरण जागरूक वातावरण.

या संदर्भात खालील प्रश्नांची उत्तर द्या

i) आपल्या संस्थेनातील विश्लेषण कसे करावे?

ii) आपल्या संस्थेनातील कोणत्याही महत्त्वाच्या मजते गरज आहे.

iii) सध्याच्या परिस्थितीची सुधारणासाठी आपल्या सूचना द्या.

ब) केस नं २

अनोनिवार्य संधित: शाप की वर्दना

श्रीराम डिपार्ट्मेंट टॉरोसे हे एक मोठे खेळणी विक्रमाच्या तुकान आहे. या मधे २० विक्रेता व १ रोखापाल गेली आहे तर्या काम करत आहेत. सर्व जन्म प्रामाणिक, सक्षम आहेत व त्यांचा एक छोटासा अनोनिवार्य सामर्थ्याच्या गट निर्माण झाला आहे.

हा स्टोअर ने व्यवसाय विस्ताराचा कार्यक्रम जाहीर केला आहे या तुमच्या ल्यांना पाच नव्वून विक्रेते लागणार आहेत. व्यवसायकाच्या आताच्या जुन्या विक्रेत्यांना प्रतिसाधन देण्यासाठी असे ठरविले की, त्यांनी आपल्या साधनांनी किंवा त्यांच्या वाक्यातून कोणत्याही निर्देश नाही आहेत. पदातिकचैत्याच्या या मधे असा उद्देश होता की त्यामुळे नव्वून व जुन्या कर्मचार्यांमध्ये चांगले सहकार्याचे वातावरण तयार होईल.
परंतु तबकरच असे लक्षात आले की, जुने विक्रेते नवीन विक्रेतायकंकडून अप्रिय व अवघड काम करून घेत आहेत. जुना कर्मचारी वर्ग चाहाच्या सुटीचा बेळा जास्त पेटो आहे. नवीन कर्मचार्यांना सकाळी तसेच वस्तू मोजणीची कामे सुद्धा कार्यालयात लागतात. त्यामध्ये जुना कर्मचार्यांचा हेतू झाला की, ग्राहकांनी त्यांचा संपर्क जास्त येईल. खरे तर ठरावक विक्रेतफेक्षा जास्त विक्रेता धात्यास विक्रेतायना जादा कमिशन मिळत. असत्यामुळे जुने विक्रेते आता त्याच गोष्टीवर जास्त लक्ष केंद्रित करू लागले आहेत.

नवीन कर्मचार्यां पैकी एकने व्यवस्थापकार्य यो होत असलेल्या भेदभावाने बहुल तक्कार करण्याचे घारिण्य दाखविले. याचा परिणाम असा झाला त्याच्या खरोर आणखी दोन नवीन कर्मचार्यांना नोकरीतून कामी करण्यात आले. कारण सांगितले, गेले की, कार्यक्षमतेचा अभाव, व कामी झालेली विक्रेता त्यांच्या जगी अन्य कर्मचार्यांची नियुक्त झाली. साहिनिक राहिलेले २ नवीन कर्मचारी भित्रीमुळे जुना कर्मचार्यांचे अधिक आज्ञापालन करू लागले.

प्रश्न :
i) या केसचे विवेषण करा व अनोपचारिक संपर्कने साध्ये व मर्यादा याच चर्चा करा.

ii) आपण खेळणुयाच्या दुकानाचे व्यवस्थापक आहात, अशा वेळी आपण हा अनोपचारिक वातावरणामधे कसे निर्णय घ्याल?

क) केस ३ ।

श्री यशोधन ।

श्री यशोधन हे एक मध्यम आकाराच्या औद्योगिक संस्थेत गेली २० वर्ष प्रमाणित सेवा करत आहेत त्यानी आता व्यायामी ४५ वर्ष पूर्ण केली आहेत त्यांची मासिक प्रामाण (फ्लॉर) ₹ २०,००० आहे. दुरुपर्यंत गेल्या तीन महिला पासून पैशाच्या गैरवेबवाहामध्ये त्यात दक्षतेनुसार जीवन करण्याची निर्णय घेतली आहे. आणि आता व्यवस्थापनांमे त्यांना कमावृत ह्या कमी करण्याचा निर्णय घेतला आहे. आणि राष्ट्रीय व सेवा नियुक्तिच्या तालम्बा पासून मिळणारा रत्नमेतून वज याच करण्याचे ठरविले आहे. श्री यशोधन यांना असे वाहते आहेँ की त्यांचा वर हा अन्याय आहे आणि काही कर्मचार्यांचा गटाची सुद्धा ही धारण झाली आहे.

व्यवस्थापकाच्या या निर्णयावर आपण समर्थन करत का?

या प्रकारामध्ये आपण समर्थन करत का?
M.Com. (Part – II) Examination, 2011
Paper – IV : Research Methodology and Case Studies
SECRETARIAL PRACTICE AND COMPANY MANAGEMENT (Optional)
(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. Describe in brief the different types of Research, clearly pointing out the difference between an ‘Experiment’ and a ‘Survey’. 15

OR

1. “Report writing is an art that hinges upon practice and experience”. 15

2. Enumerate different tools of data collection, stating their importance in brief. 15

OR

2. What is Hypothesis ? Explain the meaning, characteristics and sources of Hypothesis. 15

3. Write short notes (any three) :
   a) Primary Data
   b) Research Design
   c) Research Problem.
   d) Types of Questionnaire
   e) Random Sampling
   f) Coding of Data. 20
1. LTO Ltd. is a leading and renowned manufacturer of tube lights. The company has a registered trade-mark in Part ‘A’ of the Register. The company had crossed the turnover of Rs. 15 crores. However, during the last five years, it has been observed that the sale has started declining sharply. Hence, the company recently initiated a market research to find the causes for the decline in the sales. It was found that two companies - one is at Nashik itself and another at Aurangabad are selling their products under the same trade-mark. This type of sale of these two companies has directly affected sale in these two regions.

The management is thinking to take legal action. Advise the Management of LTO Ltd., as to their rights and remedies along with the provisions in respect of Offences and Penalties under the Trade and Merchandise Marks Act,

2. Dabour oil Mills Company Limited (DOMCO) and Pune Lever Limited (P.L.L.), which is a subsidiary of Uni-levier (U.L.) – a multinational company - are the manufacturers of soaps, detergents, etc. DOMCO was incurring losses from 1990-91 and as such was graded as a sick company. The Board of Directors of DOMCO decided to amalgamate their company with P.L.L. which was a more prosperous company in the same field of activities.

The proposal of DOMCO was accepted by P.L.L. The Scheme of amalgamation was accepted by the Board of Directors of both the companies, a large majority of shareholders, debenture holders and others. However, two of the shareholders of DOMCO, holding a nominal percentage of shares and two workers’ unions opposed the scheme of amalgamation. The grounds of opposition were - statutory violations, procedural irregularities of the Companies Act, MRTP Act, undervaluation of shares which was against the public interest.

The matter was referred to the Supreme Court. You are required to discuss the following issues giving your opinions, with reasons, about the issues raised.

1) Since more than 51% of the shares of P.L.L were being given to a foreign company, it is deemed to be against the public interest.

2) Is the scheme of amalgamation violating the MRTP Act, as prior approval of the Government was not taken for amalgamation ?

3) Can the transfer of assets at a lower price be held as violative of public interest ?

4) State the Provisions related to improvised Company’s Act.
3. Mr. Chote installed a website “chahooindia.com”. This is resembling the another renowned website - “chahoo.com”. The services rendered by Mr. Chote are similar to the services rendered by the “chahoo.com” (plaintiff).

M/s Bade and Company, which had installed “chahoo.com”, claimed that they are global internet media, rendering services under the domain name “chahoo.com” which was registered with the “Network Solution Incorporation”, since 2000. An application for registration of trademark “chahoo” was pending in India.

M/s Bade and Company, further claimed that they are the first in the field to have a domain name “chahoo” and also to start web directory and provide search services. In June, 2000, such directory was named “chahoo”.

Mr. Chote adopted the domain name “chahooindia.com” which is closely resembling to the renowned name “chahoo.com”. It was found that the internet users, who wanted to use “chahoo.com” may reach to the “chahooindia.com”. Hence, they claimed that the act of Mr. Chote is dishonest and was tantamount to “Cyber Squatting”.

Mr. Chote claims that

1) Plaintiffs trademark was not registered in India. Therefore, there could not be any action for infringement of registered trademark.

2) There could not be an action of passing of as the defendants were not offering goods but services.

3) The persons using internet and seeking to reach the internet site were all technically educated and literate persons. As such there is no chance of deception and confusion.

Discuss the claims of the parties and their legal rights with reference to Cyber Laws and I.T. Act.
मराठी रूपांतर

सूचना : 1) विभाग – 1 मधील सर्व प्रश्न सोडविणे आवश्यक आहे.
2) विभाग – 2 मधील कोणत्याही दोन केसेस सोडवा.
3) उजव्या बाजूवळील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.
4) संदर्भसाठी मुळ इंग्रजी प्रस्ताविक पहा.

विभाग – 1
(संशोधन पद्धतीशास्त्र)

1. ‘प्रयोग’ व ‘सर्वेश्ल’ यातील फरक स्पष्ट करून संशोधनाचे विविध प्रकार सांगा.

किंवा

1. "अहवाल लेखन" ही अनुभव व प्रात्यावश्यक आधाराची एक कला आहे" चर्चा करा.

2. माहिती संक्लनाच्या विविध साधनांचे वर्गन करून त्यांचे महत्त्व थोडक्यात स्पष्ट करा.

किंवा

2. गृहितकृत्य म्हणजे काय? गृहितकृत्याचा अर्थ, वैशिष्ट्याने आणि स्त्रोत स्पष्ट करा.

3. टिपा लिहा (कोणत्याही तीन) :

   a) प्राथमिक माहिती

   b) संशोधन आराखडा

   c) संशोधन समस्या

   d) प्रश्नावलीचे प्रकार

   e) स्वरूप नमूना पद्धती

   f) माहितीचे सांकेतिकीकरण.
विभाग – 2

व्यष्टी अध्ययन (केस स्टडीज़)

1. एल.टी.ओ.लि. हि ‘ठुप्प लाईट्स’ उत्पादन करारी अग्रसर व नामांकित कंपनी आहे. कंपनीच्या व्यापारिकची हाती नोंदणी नोंदवली भाग ‘अ’ मध्ये शालेतील आहे. कंपनीची उत्पादक १५ कोटी रुपये पेशा जास्त आहे. त्यामध्ये, माणिक पाच वर्षात, असे निर्देशनास आलेले की, कंपनीच्या विक्रेता वेगाने घट होण्यास सुरूवात झाली आहे. 'यामुळे कंपनीने विक्रीमध्ये घट होण्याची कारण शोधणारा करून नुकतेच बाजारपेट संशोधनाचे काम हाती घेतले आहे. सदर संशोधनावरून असे आढळून आले आहे की, दोन कंपन्या - नाशिक वेळील मूल आणि अंगावाद वेळील दुसरी कंपनी एकाच व्यापारिकच्या अवलंब करून विक्री करीत आहेत. अशा प्रकारच्या विक्रीमुळे त्यांच्याही भागातील कंपनीच्या विक्रीवर वरीयत परिणाम झाला आहे.

एल.टी.ओ.लि., कंपनीच्या व्यवस्थापन कायदेशीर कारवाई करण्याच्या विचारात असून व्यापार व व्यापारीच्यांना कायददुसर गुंहे व वंडात्मक कारवाईविषयक तत्त्वाची नमूद करून आणि व्यवस्थापनाचे हक्क व उपाययोजना या संदर्भात एल.टी.ओ.लि., च्या व्यवस्थापनास मार्गदर्शन करा.

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2. दाबर ऑर्सल मिल्स कंपनी लि. (दांकके) आणि पुणे लिवर लि. (पी.एल.एल.), जी युनि लिवर लि. या आंतरराष्ट्रीय कंपनीची एक सहाय्यक कंपनी आहे – या कंपन्याचा साधन, घुंटाई पावर, इ. वस्तुंच्या उत्पादक आहेत. ‘दांकके’ सन १९५०–१९ पांडूर तोध्यात्तु असल्यामुळे तिला आजारी कंपनीचा दर्जा मिळाला. ‘दांकके’ च्या संचालक मंडळाने ‘पी.एल.एल.’ या समान कार्यक्षेत्रातील अधिक प्रगत कंपनीशी एकीकरण कराराचे ठरविले.

‘दांकके’ चा प्रस्ताव ‘पी.एल.एल.’ ने स्वीकारला. दोन्ही कंपन्यांचे संचालक मंडळ, बहुसंख्य भागधारक, कर्जरोधकारक व इतरांनी एकीकरणाची योजना मान्य केली. त्यामध्ये, नाममात्र तक्षकरीचे भाग धारण करण्या दोन भागधारकांनी आणि कामकांरांचा दोन संघटनांसोबत एकीकरणाच्या योजनेला विरोध केला. विरोधाधीन कारण असे – नियमांचे उल्लंघन, कंपनी कायदातील कार्यपदतीची अनिविरूढता, एम.आर.टी.पी. ऑक्ट (M.R.T.P. Act.), सार्वजनिक हिताच्या विरोधाधीन भागांचे अवमूल्य.
सदर ची बाब सर्वोच्च न्यायालयक्षेत्र विद्वानाध्यापक पाठविषयात आली। खालील बाबतात, कारणांसहित आपली मते मांडून उपस्थित केलेल्या प्रश्नांसंबंधी चर्चा करा:

1) ‘पि.एल.एल.’चे ५१% पेक्षा जास्त भाग एका विक्रेतेची कंपनीला दिल्यामुळे, ही बाब सार्वजनिक हिताच्या विरोधी समजले जाईल.

2) एकीकरणाच्या योजनेस शासनाची पूर्व संबंधी घेतली नवहीती. त्यामुळे ही योजना एम.आर.टी.पी. ऑक्ट (MRTP Act) चे उल्लंघन करणारी आहे का?

3) कमी किंमतीने संपत्तीचे हस्तांतरण हे सार्वजनिक हिताच्या विरोधी होऊ शकेल का?

4) सुधारित कंपनी कायदातील संबंधित तर्कतुली संग्रह.

3. श्री छोटे यांनी ‘‘चाहू इंडिया.कॉम’’ या नावाची वेबसाइट सुरू केली. ही वेबसाइट दुसर्या एका ‘‘चाहू.कॉम’’ या नावाच्या वेबसाइटशी मिलतीजुलती आहे. श्री छोटे यांनी उपलब्ध करून दिलेल्या सेवा ‘‘चाहू.कॉम’’ (वांदी) या वेबसाइटमध्ये सेवांसंगी मिळतीजुलत्या आहेत.

‘‘चाहू.कॉम’’ ही वेबसाइट सुरू केलेल्या मेसर्स बडे आणि कंपनीच्या असा दावा केला आहे की, सन २००० पासून ही कंपनी जागतिक इंटरनेट माध्यम म्हणून काम करत असून ‘‘चाहू.कॉम’’ या विशेष नवाने सेवा पुरवित आहे. या नावाच्या नोंदवी ‘‘नेटवर्क सोल्युशन इंक’’ते कटे केली होती. ‘‘चाहू’’ या व्यापारी विन्हाच्या नोंदणीसाठी केलेला अर्ज भारतामध्ये पर्यंत विलंबित होता.

मेसर्स बडे आणि कंपनीच्या असाही दावा केला आहे की, संबंधित क्षेत्रात ‘‘चाहू’’ हे विशेष नवावारच्या, वेब मार्गदर्शिक सुरू करणारी व शोधसेवा देणारी ही पहिलीच कंपनी आहे. जून २००० मध्ये या मार्गदर्शकता ‘‘चाहू’’ हे नाव देण्यावर आले.

श्री छोटे यांनी स्वीकारले आहे ‘‘चाहू इंडिया.कॉम’’ हे नाव ‘‘चाहू.कॉम’’ हा प्रख्यात नवाची बहुतांशी सामायता दर्शविणारे आहे. असे आढळून आले आहे की, ‘‘चाहू.कॉम’’ ची सेवा वापरून इच्छिता नवार्था आहे. म्हणून त्यांनी (मेसर्स बडे आणि कंपनी) असा दावा केला की, श्री छोटे यांची ही कृती अप्रामाणिकपणाची व ‘सावधान अतिक्रमण गुंत्वा’ (Cyber Squatting) हा सदरात मोडणारी आहे.
श्री छोटे यांचा असा दाख्या आहे की -

1) वादीच्या व्यापारी विन्हाची नोंदणी भारतामध्ये जालेली नव्हती, त्यामूळे नोंदणीकृत व्यापारी चिन्हाचे उल्लंघन केल्याविहीन चारवाही होऊ शकत नाही.

2) प्रतिवादी हे वस्तू पुरवित नसून सेवा पुरविण्याचे काम करीत असत्यामुळे हस्तांतरणाचे (Passing of) कृत्य त्यांच्येकडून पडले असेल म्हणता येणार नाही.

3) इंटरनेट सुविधा वापरणारे व वापर इच्छिण्याचा सर्व व्यक्ती साधारण ज्ञान असणारा व साक्षर होत्या, त्यामुळे फसवेगिरी व संभ्रमात दोषी हात वाच नाही.

सायकर कायदे आणि माहिती व तंत्रज्ञान कायद्यासंबंधित पक्षकारांनी केलेल्या दाख्याची तसेच त्याच्या कायदेशीर हक्कांवरील चर्चा करा. 25
M.Com. (Part – II) Examination, 2011
Research Methodology and Case Studies
CO-OPERATION AND RURAL DEVELOPMENT (Optional)
Paper – IV
(Annual 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 methodology ? State the scope of research methodology. 20
   OR
   “Research begins with problems” - discuss.

2. Describe basic principles of good research design. 20
   OR
   What are the various sources of data collection ?

3. A) Write short notes (any two) : 10
   a) Characteristics of good hypothesis
   b) Analysis of data
   c) Essential qualities of good research report
   d) Interview technique.
   B) What is the importance of case study method ? 10
   OR
   What steps are involved in solving a case ?
4. 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 service.

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 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 making any action against driver immediately after accident ?

3) Whether the driver is entitled to claim compensation for accident and injuries met to him in addition to retiring benefits ?

5. In the Co-operative Marketing Federation, Mumbai, new General Manager joined recently. He observed that annual increments are given on subjective consideration. There did not exists any system of performance appraisal. The new General Manager evolved a scientific system of performance appraisal and also designed new pay-scales and grades.

The policy was welcomed by all. When the increments were declared, general opinion of the employees was good about the new system and rewards. However, office bearers of the internal union were unhappy. In the past, due weightage was given to them being union members. But under new system, no such
differentiation was made. They approached the Chairman of Co-operative Marketing Federation reminding him the co-operation they extended during the past and especially in the strike recently withdrawn. The Chairman declared special increments to 10 such office bearers of the union. It resulted disparity in the juniors and seniors. The complaints were received by the M.D., who forwarded them to the Chairman, who refused to entertain. The senior employees, getting lesser increments decided to leave the federation in group. The threat was disregarded by the federation / institution. The ultimate result was the mass resignation of over 25 senior employees, crucially playing role in technical areas. Analyse the case and answer the following questions with proper justification.

Questions:

1) Analyse the role of Chairman in granting special increments to the union office bearers.

2) Could the incidence of mass - resignations have been averted due to individual counselling ? Who should have done that job ?

3) What would be the ideal solution in such situation whereby both parties are satisfied ?

मराठी रूपांतर

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

१. संशोधन पद्धती म्हणजे काय ? संशोधन पद्धतीची व्याप्ती विशद करा.  २०

किवा

“संशोधनाची सुरुवात प्रश्नापासून होते” – चर्चा करा.

२. चांगल्या संशोधन आराखडच्या मूलतत्वे विशद करा.  २०

किवा

तथ्य संकलनाचे विविध मार्ग कोणते ?
२. अ) भोज्यवाद टीपा लिहा (कोणत्याही दोन) :

अ) चांगल्या गृहितकाची वैशिष्ट्ये
ब) तथ्य संकलनाचे विश्लेषण
क) चांगल्या संशोधन अहवालाची वैशिष्ट्ये
ड) मुलाखत तंत्र.

ब) केस स्टॉडी पद्धतीचे महत्त्व काय आहे?

किंवा
केस सोडविताना कोणत्या पायथ्या विचारात घेतल्या जातात.

४. सहकारी अत्र प्रक्रिया संस्थेचे अनेक द्रायवहर्ष व द्राक्ष आहेत त्यापेक्षी एका द्रायवहर्षी सेवा २५ वर्षे जल्ली असून तो विश्वासु आहे तसेच त्यावर्षे माणीत सेवा / कामकाज काळात कोणताही ठपका नाही. त्याने राष्ट्रीय महामार्गावर उजून बाजूने वाहन (द्राक्ष) चालवून एका कारला धडक दिली, त्यामध्ये तीन माणसांचा मृत्यू झाला. द्राक्ष द्रायवहर्ष सुळा गंभीर झाला व त्याच्या जगत्याची अपेक्षा नव्हती.

द्रायवहर्षी परिस्थिती अतिषय गंभीर असल्याने त्यावर्षी संस्थेचे कोणत्याही प्रकाराची शिस्तभंगाची कारवाई केली नाही. संचालक मंडळ आणि कार्यकारी संचालक यांनी त्याता पाठविला दिला. सहा महिन्यापर्यंतचा व्यक्तिमत्वाचा कर्म व आजारपणाचे सर्व पावले दृष्टिविवाहारणे देखील आले – सहा महिन्यांनतर ी भविष्यवाचल योग्य कालवाचीचे तो परत कामावर येवू. शक्तन नव्हता. केसचे विश्लेषण करून पुढील प्रश्नांची योग्य कारणात्मकता उत्तरे द्या.

प्रश्न:

१) व्यवस्थापानाने द्रायवहर्ष विरूळ कोणती कारवाई करणे आवश्यक होते? त्यावर्षे गुन्हा दाखल करून चौकशी करणे किंवा सेवा नियमावरणे कामावरुन कर्मी करणे आवश्यक होते काय?

२) अपघात झाल्यानंतर ताबडळाखाली व्यवस्थापानाने त्याचे विरूळ कारवाई न करण्याचे योग्य होते किंवा नाही.

३) सेवानिवृत्ती लाभावरीव द्रायवहर्ष अपघाताची नुकसान भरपाई मिळण्यासाठी त्याने माणणी करणे योग्य आहे किंवा नाही.

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5. सहकारी विपणन संघ, मुंबई, वे अलिकड़े नवीन जनरल मंज़ूर कामाक्षर रूप झाला। निरीक्षणार्थ त्याच्या लक्षात आले की या संस्थेत कामकाजाचे मूल्यमापन न करता व्यक्तिगत पातळीर वेतनवरी दिव्या जातात। नवीन जनरल मंज़ूरने शास्त्रीय पद्धतीने कामकाजाचे मूल्यमापन करून नवीन वेतनशीषी व वर्गवारी निर्माण केली।

या नवीन धोरणाचे सर्वांची स्वागत केले. वेतनवरी जाहीर झाल्यांतर्या वेतन वाढीविषयी व बक्षीसाविषयी सर्वाधिकार प्रकव चांगले होते – परंतु अंतर्गत संघटनेचे पदाधिकारी मात्र नाराज होते – या अगोदरचा कातळ संघटनेचे सदस्य महणून त्यांचा योग्य बुकूने माप दिले होते।

परंतु नवीन पद्धतीमध्ये असा कोणतीही फरक केला नाही। त्यांची (संघटनेचे पदाधिकारी) संस्थेचे चेअरमन यांची भेट घेतली व मागील कातळ झालेला संघ मागे चेपणाविषयी त्यांची केलेल्या सहकार्याची आढळण करून दिली। संघटनेच्या १० पदाधिकारांमध्ये संस्थेचे चेअरमन यांची खास वेतनवरी जाहीर केल्या।

त्यांची परिणाम म्हणजेच वरिष्ठ कर्मचार्यांमध्ये तफावत निर्माण झाली। कर्मचारी संचालककर्त्या त्याविषयी तक्रारं गेल्या व त्यांच्या त्या संस्थेच्या चेअरमनकर्त्यांनी पाठून दिल्या परंतु त्यांची दखल घेतली नाही। वरिष्ठ कर्मचार्यांची रूपी वेतनवरी मिळाल्यामुळे त्यांची एकत्रित प्रवणता संघ्यावर ध्यानाचे दर्शविले।

परंतु यांचे संस्थेचे दूर्लक्ष केले (संस्थेचे दखल घेतली नाही). त्यामुळे २५ वरिष्ठ कर्मचार्यांची की जे तांत्रिक क्षेत्रात महत्त्वाची भूमिका करत राहते, एकाच वेळी (सामुहिक) राजीनामा सादर केले. येथे विश्लेषण करा आणि योग्य कारणासहित प्रसाराची उद्देश्य.

प्रश्न:

1) संघटनेच्या पदाधिकारांमध्ये खास वेतनवरी मंजूर करताना चेअरमनच्या भूमिकेवर विश्लेषण करा.

2) प्रथेकांशरूप सामुहिक राजीनामे टाळता येणे शक्य होते कात ? हे काम कोणी करणे आवश्यक होते?

3) या परिस्थितीमध्ये दोनही पक्षांचा समाधानकर्त्य होईल असे आदर्श उत्तर (पर्याय) कोणते आहे?

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B/I/11/310
Instructions: 
\( a \) All questions are compulsory.
\( b \) All questions carry equal marks.

1. Answer the following (any 4):
   1) Explain queued and non-queued messages.
   2) Explain the concept of valid and invalid rectangles.
   3) What are Keystrokes? What will be the values of LPARAM and WPARAM?
   4) How to use DLL’s in C and C++ Programs?
   5) What is common dialog box? How to use them within application?

2. State true or false and justify your answer (any 4).
   1) Timer messages are not asynchronous.
   2) Functionality of child window can be modified.
   3) An application requiring i/P focus calls create during WM–CREATE message.
   4) WM-Paint message is generated only when window is resized.
   5) Peekmessage ( ) write for a message to be placed in application message queue before returning.

3. Answer the following (any 8).
   1) Explain Pages and Page tables.
   2) Explain the term region.
   3) How to execute and create shell program?
   4) Give the typical interrupt levels.
   5) Define Kernel.

P.T.O.
6) Explain Keystroke message.
7) Write message loop.
8) What is GDI?
9) What is call back function?
10) What are the different window resources?

4. Attempt the following (any 4):
   1) Create 2 push buttons “ADD and DEL”. Read a string from the edit box and push it in the list box. Make the list box empty.
   2) The client area has two control button ‘Grow’ and ‘Shrink’, when first button is clicked, window size increases while when the second button is clicked, it decreases.
   3) Display numbers 10, 20, 30, -------- 100 in words in client area on separate lines.
   4) Explain decision control statement of shell.
   5) Write a shell program to accept file name and count the number of words, lines and characters in the file.

5. Answer the following (any 4).
   1) Give the scenarios for read and write pipes.
   2) Explain process states and transitions.
   3) Give the difference between wait and exit.
   4) What is Process Creation? Explain the algorithm fork.
   5) Explain Unix System architecture.
M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011
302 : HARDWARE CONFIGURATION AND SOLUTIONS

Time : 3 Hours  Max. Marks : 80

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

1. Answer the following (any four) : (4×4=16)
   a) What are different types of memory used ?
   b) What is Port ? Explain different types of Ports.
   c) Why CPU is called as the brain of a PC ?
   d) Explain briefly the working of CRT monitor.
   e) Explain working of Hard disk.

2. Answer the following (any four) : (4×4=16)
   a) What is partitioning ? Explain different types of partitioning.
   b) Explain briefly boot processing steps.
   c) Explain briefly update and un-installation of device drivers.
   d) Write short note on FAT 32.
   e) Explain briefly the steps to set up wired Network.

3. Answer the following (any four) : (4×4=16)
   a) Write any four memory trouble shooting problems.
   b) What is Network Administration ?
   c) Explain briefly Adjust Method.
   d) Explain Physical layer issues.
   e) What is function of File-server ?
4. Answer the following (any four): (4×4=16)
   a) Explain briefly Network Performance problems.
   b) Explain briefly the various steps of Printer Installation.
   c) Explain briefly address resolution problems.
   d) Explain briefly twisted pair cable.
   e) Write a note on concept of color codes.

5. Write short note on the following (any four): (4×4=16)
   a) Gigabit
   b) Internet working issues
   c) Mouse
   d) Routers
   e) Printer Ports.
M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011
303 : ENTERPRISE RESOURCE PLANNING AND MANAGEMENT

Time : 3 Hours Max. Marks : 80

N.B. : 1) Solve any five questions.
2) Figures to the right indicate marks.
3) Give illustrations, draw diagrams wherever necessary.

1. What do you understand by OLAP ? Explain in detail Data Mining. 16
2. What is ERP ? What are the characteristics of ERP systems ? 16
3. What do you understand by EDI ? How EDI works ? 16
4. List out any four ERP vendors. Explain about each one of them in brief. 16
5. Explain in details business process re-engineering and process improvement. 16
6. Describe the ERP implementation approaches. 16
7. Explain the following : 16
   a) BAAN       b) People Soft
   c) SAP        d) J.D. Edward.
M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011
304 : BUSINESS STRATEGIES

Time : 3 Hours
Max. Marks : 80

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

1. Answer the following questions (any 4):
   a) What do you mean by strategy? State growth strategy.
   b) State the importance of objectives in business strategy.
   c) Explain the concept of Environmental Scanning.
   d) Write a note on SWOT analysis.
   e) Explain the concept of production policies.

2. Attempt any four of the following:
   a) State and explain the functional level strategies.
   b) State and explain the factors to be considered in environmental appraisal.
   c) What are the external environmental factors which influence strategy?
   d) Discuss the issues in strategy implementation.
   e) State the characteristics of strategic decision making.

3. Attempt any two of the following:
   a) Describe the factors affecting strategic choice.
   b) Explain Mergers and Acquisitions with suitable examples.
   c) Explain different types of strategies. Explain with suitable examples.

P.T.O.
4. Write short notes (any four):
   a) Horizontal Integration
   b) Elements of mission statement
   c) Strategy Formulation
   d) Advantages of strategic advantage analysis
   e) Strategic control.
M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011
305 : CYBER LAW AND ETHICS

Time : 3 Hours
Max. Marks : 80

Instructions : All questions are compulsory.

1. Attempt any four of the following : (4×4=16)
   a) How Insurance and Internet are related ? Explain.
   c) Explain the concept validity of electronic transaction.
   d) Explain Dichotomy of offer and Invitation to treat.
   e) List and explain types of victims of stalking.

2. Attempt any four of the following : (4×4=16)
   a) Explain UDP Attack.
   c) Is Hacking cyber crime ? Explain in details.
   d) What is mirror image rule ? What are the application of mirror image rule ?
   e) Explain Internet crimes and Web Based crimes.

3. Attempt any four of the following : (4×4=16)
   a) What are advantages of cyber law ? Explain.
   b) Explain computer viruses in details.
   c) Explain Public Key Encryption. What are the advantages of Public Key Encryption ?
   d) List down the mistake in E-Commerce.
   e) Give the classification of challenge posed by cyber crimes.

P.T.O.
4. Attempt any four of the following: \((4\times4=16)\)
   a) Explain Jurisdiction in detail.
   b) List all the regulations of Certifying Authorities.
   c) Explain the concept of Elliptic curve Digital Signature.
   d) Explain extend of cyber stalking.
   e) List down the common targets of computer crimes.

5. Attempt any four of the following: \((4\times4=16)\)
   a) How parties are identified in E-commers?
   b) Explain moral’s and ethics and how they are related.
   c) Is cyber a gift or a curse to society? Comment.
   d) Explain preventive guideline for victims of stalking.
   e) Give the Indian schema of offences and punishment provided under IT Act.

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B/II/11/200
M.C.A. (Commerce Faculty) (Semester – III) Examination, 2011
306 : FINANCIAL AND INVESTMENT ANALYSIS

Time : 3 Hours
Max. Marks : 80

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

1. What is Mutual Fund ? State in brief the RBI guidelines on Mutual Fund.

   OR

   What do you understand by ‘Derivative Trading’? Explain the various categories of derivative trading.

2. What is ‘Technical Analysis’? Explain the various tools of Technical Analysis.

   OR

   What is Primary and Secondary market? Explain the important regulations relating to the Primary Market.

3. What do you understand by Portfolio Investment Performance? Explain the various components of Portfolio Investment Performance.

   OR

   What is ‘Diversification’? Explain the various methods of effecting diversification.

4. What is MARKOWITZ Model? Explain the assumptions and parameters of Markowitz diversification.

   OR

   What is ‘Company Analysis’? Explain in detail how company analysis is made.

5. Write detailed notes on any two of the following:
   a) O.T.C.E.I.
   b) Risk and Return
   c) Market Indicators
   d) Industry Analysis.

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B/I/11/195
M.Com. (Part – II) Examination, 2011
RESEARCH METHODOLOGY AND CASE STUDIES
(Advanced Banking and Finance) (Optional)
Paper – IV
(2002 Pattern) (Old)

Time : 3 Hours Max. Marks : 100

N.B.: 1) All questions in Section I are compulsory.
2) Attempt any two questions from Section II.
3) Write both the Sections in the same answer-book.
4) Figures to the right indicate full marks.

SECTION – I

1. Explain in detail the sources of data collection. 15
   OR
   Explain the importance and types of Research. 15

2. Define sampling. Explain the various methods of sampling. 15
   OR
   What is Research Design ? Explain the need and features of Research design. 15

3. Write notes (any two) : 20
   a) Types of Research Report
   b) Importance of Hypothesis
   c) Importance of Questionnaire
   d) Classification of data.

SECTION – II

4. Mr. Avinash Sharma is a customer of Ideal Bank. He deposits valuables with the Bank. The Bank has the duty to keep them properly and return them to Mr. Avinash Sharma when demanded. In this case Mr. Avinash Sharma is the beneficiary and Ideal Bank acts as a trustee. In view of this relationship between the customer and the banker, give your comments on the following : 25
   i) Can Ideal Bank use the valuables for its own use ?
   ii) Why does Mr. Avinash Sharma find the bank more suitable to perform the services of trustee as compared to individual trustee ? Give atleast three reasons.

P.T.O.
iii) State three precautions that a banker should take while performing the duties as a trustee.

iv) Ideal Bank acts as a bailee in this case. Comment on the bailee – bailor relationship.

5. Mr. Akshay Kumar opens a savings account with New Commercial Bank Ltd. The Bank issues a Pass-book and a cheque-book to Mr. Akshay Kumar. He deposits his savings in the account and withdraws money occasionally. The bank ensures that Mr. Akshay Kumar satisfies ‘Know Your Customer’ (KYC) norms.

In the light of the above case, give suitable explanation on the following aspects:

i) Is Mr. Akshay Kumar required to keep a minimum balance with the bank? Is there any restriction regarding the number of withdrawals from the savings bank account?

ii) Why is introduction of the account holder required for opening a savings account? Who can introduce a customer to the bank?

iii) State any three legal aspects regarding savings bank account.

iv) State any three features of savings bank account.

v) What are KYC norms?

6. A customer has a savings account with Bank of India. The bank issues a debit card to the customer. The customer can use the card for making purchases and also use it as ATM card. With reference to this, give explanatory answers to the following:

i) What is a debit card? What should the customer do if his card is lost or stolen?

ii) What is an Automated Teller Machine (ATM)? What are the services available at ATMs?

iii) Is there any minimum and maximum cash withdrawal limit per day at ATM?

iv) Do banks levy any service charge for use of ATMs of other banks?

v) What are the benefits of ATMs to a) Customers and b) Banks?
मराठी रूपांतर

सूचना : 1) पहिल्या विभागातील सर्व प्रश्न सोडविणे आवश्यक आहेत.
     2) दुसर्या विभागातील कोणतेही दोन प्रश्न सोडवा.
     3) उजवीकरण अंक पूर्ण युग दर्शविला.
     4) एकाच उत्तरप्रतिक्रिया दोनही विभाग सोडवा.
     5) संदर्भांसाठी मूल इंग्रजी प्रस्तावना पहावी.

विभाग - १

१. तत्त्व संकलनाचे मार्ग सविस्तर स्पष्ट करा.
    किवा
    संशोधनाचे महत्त्व आणि प्रकार सांगा.

२. नमुना निवडूने व्याख्या लिहा. नमुना निवडूने विविध प्रकार सांगा.
    किवा
    संशोधन आराख्या म्हणजे काय ? संशोधन आराख्याची गरज आणि वैशिष्ट्ये सांगा.

३. टिप लिहा (कोणत्याही दोन) :
    अ) संशोधन अहवालाचे प्रकार.
    ब) गृहीतकृत्याचे महत्त्व.
    क) प्रस्तावकृतीचे महत्त्व.
    झ) तत्त्वाचे रोगिकरण.

विभाग - २

४. श्री अविनाश शर्मा हे आयडट बंकिंचे ग्राहक आहे. त्यांनी महत्त्वाच्या वस्तू बंकित ठेवल्या असे. वस्तू जपून ठेवण्याची बंकिंचे जबाबदारी असून श्री अविनाश शर्मा वाच्या माणणी तुसार त्या प्रत्येक साहित्य वाचा. या संदर्भात श्री अविनाश शर्मा हे हिताधीक्यारी असून आयडट बंक विश्वस्थ आहे. बंक व ग्राहक यांच्यातील समजाविषयी पुढील वाच्यांना बाबत तुमचे स्पष्टीकरण द्या.

१) आयडट बंक महत्त्वाच्या वस्तू विश्वस्थता उपयोगास्ती बापू शकते?
2) श्री अविनाश रामाण यान असे का बाटले कि खाजगी विवरणां पेशा बैंक विवरणां भूमिका चांगली पार पाड़िए ? कमीत कमी तिन करणे या।
3) बैंकने विवरण महणून जबाबदारी पार पाड़िला कोणत्या तिन खबरदार्या पेटेंट्या पाहिजे ते सांगा।
4) या संदर्भात आवड़ बैंक हमीदार आहें, हमीदार व हिताधीकारी या संबंध संबंधी स्पष्टीकरण करा।
5. श्री अक्षय कुमार यांनी न्यू कमर्शियल बैंक म्हणून मध्ये बचत खाते उपलब्ध आहे. श्री अक्षय कुमार यांना बैंकने खाते निपटे व धनादेश पुनरुत्तम दिले आहे. आत्ता बचत ते खात्यावर जमा करत होते व गर्जेसुरु असेल पैसे काढत होते. बैंकला खात्यात अतिरेक की श्री अक्षय कुमार हे खातेदार ओळखवी च्या तरतूदी वर्ण्यांची संतुष्ट आहें.

(KYC Norms)
बैंक संदर्भात पुढील बाबांचे योपण स्पष्टीकरण करा:

1) श्री अक्षय कुमार यांनी खात्यात चिकाखा शिष्ट्या ठेवली पाहिजे ? बचत खात्यातून अनिवार्य पैसे काढते यावर बंधन आहे ?
2) बचत खाते उपलब्ध खातेदार ओळखवी च्या वर्ण्याची लागते ? ग्राहकाची बैंकला कोण ओळखवी देऊ शकते ?
3) बचत खात्यावरील कोणत्याही वैधानिक तिन तरतूदी सांगा.
4) बचत खात्याची कोणतेही तिन वैशिष्ट्यावर सांगा.
5) K.Y.C. सर्वसाधारण म्हणजेच काय ?

6. बैंक ऑफ इंडिया ग्राहकाचे बचत खाते आहे. बैंकने ग्राहकाला डेबिट कार्ड दिले आहे. खात्याची आधारण बैंकविभाग ए.टी.एम. मधून पैसे काढण्यासाठी ग्राहक कार्डच्या वापर करत होता. या संदर्भात पुढील बाबांचे स्पष्टीकरणात उत्तर द्या.

1) डेबिट कार्ड म्हणजेच काय ? कार्ड हवािले किंवा चोरिला गेल्यास खात्येदाराने काय करूने ?
2) स्वयंचलित टेलर मशीन (A.T.M.) म्हणजेच काय ? ए.टी.एम. मध्ये कोणत्या सेवा उपलब्ध आसतात ?
3) ए.टी.एम. मधून दर दिवसी पैसे काढण्याचा किमान व कमाल म्हणून आहे ?
4) दुसऱ्या बैंकदूळ अनेक पैसे काढण्यासाठी ए.टी.एम. चा वापर केल्यास बैंका काही सेवा शुल्क आकर्षतात ?
5) ए.टी.एम. चे ग्राहकाला व बैंकला कोणते फायदे आहेत ?

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B/I/11/645
M.Com. (Part – I) Examination, 2011  
Group-A : Advanced Accounting and Taxation  
BUSINESS TAXATION (Optional Paper)  
(Annual Pattern)

Time : 3 Hours
Max. Marks : 100

Notes : 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 input credit Service Tax under Service Tax rules.
B) Briefly explain the provisions in relation to charging of interest under Service Tax rules.

2. Write short notes on any three of the following :
1) Valuation date under Wealth Tax Act, 1957.
2) E-filing of Income-Tax Return.
3) Tax on income under the head ‘Long-Term Capital gains’.
4) Scheme of computation of income of a transporter on presumptive basis.
5) Remuneration salaries payable by the firm to the partners.
6) Interest payable by the government to the assessee on income-tax refund.

3. Answer any three of the following :
A) Briefly state the provisions of Income-Tax Act, 1961, relating to filing of Tax deducted at source returns.
B) Briefly state the provisions of Finance Act, 2010, relating to Taxes for non-resident female taxpayers.
C) Briefly state the provisions of Income-Tax Act, 1961, relating to computation of Indexed Cost of acquisition of a Long-term capital asset.
D) Briefly state the provisions of Income-Tax Act, 1961, relating to filling of appeal before Income-Tax appellate Tribunal.

E) Briefly state the provisions of Income-Tax Act, 1961, relating to revision by the commissioner of Income Tax under Section 263.

4. Shri Rahul Gandhi had following assets and liabilities on 31st March 2011:
   1) Gold and silver held as stock in trade  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 31.03.2011 was Rs. 7.20 crores).
   4) Disputed VAT payable  Rs. 12,50,500/-
   5) Wealth-tax due for the A.Y. 2010-2011  Rs. 45,500/-
   6) Loan taken against above building for marriage of his son  –  Rs. 75 lakhs.
   What is your advice to Mr. Gandhi regarding his wealth-tax return for the A.Y. 2011-2012?

5. Mrs. Obama submits the following particulars of her income for the previous year 2010-2011:
   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. 4,60,000/-
   3) Interest charged on self-occupied residential house property (with her 20% ownership share in this house) construction loan (taken in the previous year 2006-2007) @ 12.5% – Rs. 1,80,000/-. Out of this, she paid an interest of Rs. 1,44,000 during the previous year 2010-2011.
   4) Interest received on capital in a partnership firm as a partner in the said firm – Rs. 1,70,000/-
   5) Interest received on fixed deposits @ 12% from Bank of India after 10% Income-tax deducted at source – Rs. 10,80,000/-
   Find out her net Income Tax liability for A.Y. 2011-2012 assuming that she had deposited Rs. 70,000/- in PPF account.
6. Adarsha Consumers’ Co-operative Society Ltd. of Mumbai submits you the following particulars for the previous year 2010-2011:

1) Net profit as per Profit and Loss Account – Rs. 7,50,000/-

It includes the following:

a) Interest received on various Co-operative bank fixed deposit accounts Rs. 3,00,000/-

b) Dividend received (1) from Pune District Central Co-operative Bank Ltd. Rs. 10,000/- and (2) Rs. 15,000/- received from ICICI Bank Ltd.

Find out its tax liability for the A.Y. 2011-2012.

7. 21st Century Ltd. submit you the following particulars for the previous year 2010-2011:

1) Income tax due by it Rs. 7,20,000/-

2) Tax deducted at source by the said Company Rs. 3,50,000/-

3) Out of No. 2 above, actual tax paid by said Company Rs. 1,50,000/-

4) Tax deducted at source on behalf of the said Company Rs. 6,80,000/- by other tax deductors.

5) Refund due to the said Company from Income-Tax department for A.Y. 2010-2011 – Rs. 6,50,000/-

6) Disputed tax liability for the A.Y. 2007-2008 Rs. 2,50,000/-

7) It paid an income-tax of Rs. 40,000/- for the current previous year 2010-2011 on 15th March, 2011.

Find out installments of advance tax due by the said company for the said previous year with your remarks.
8. Shri Chidambaram submits you following particulars of his income for the previous year 2010-2011 and asks you to compute his income-tax liability for the said year.

1) Income from salaries  Rs. 4,60,000/-

2) Income from business  (–) Rs. 1,35,000/-

3) Income from long-term capital gains  (–) Rs. 45,000/-

4) Interest on bank account after 10% tax deducted at source Rs. 36,000/-

5) Investment in National Savings Certificates  Rs. 1,00,000/-

6) Donation of medicines worth Rs. 45,000/- to Primary Health Centre at his village approved by Maharashtra Government.

9. Mr. Amar Rastewala is a contractor engaged in construction of roads. During the previous year 2010-2011, he received net amounts of Rs. 34,65,000/- after deduction of Income-Tax @ 1.00%. He seeks your advice on finding out income from this business for the previous year 2008-2009. What will be your suggestion?

10. On 12th February 2011, 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 before due date. 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?
M.Com. (Semester – IV) Examination, 2011
CAPITAL MARKETS AND FINANCIAL SERVICES
(2008 Pattern) (New)
(Compulsory Paper)

Time : 3 Hours Max. Marks : 100

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

1. What do you mean by ‘Capital Market’? State and describe various instruments in capital market.

   OR

1. A) Explain the characteristics of capital market.
    B) Describe in detail the Forward Contracts.

2. What is Stock Market? Describe in detail the primary market and secondary market.

   OR

2. Write notes on:
    A) Bombay Stock Exchange (BSE).
    B) Over the Counter Exchange of India (OJCEI).

3. Explain the term ‘Mutual Funds’. Describe in detail the various types of Mutual Funds.

   OR

3. What is Credit Rating? Describe in detail the various credit rating institutions.

4. What is Securities and Exchange Board of India (SEBI)? Explain the powers and functions of SEBI.

   OR

4. A) Explain the advantages of listing.
    B) Explain the term External Commercial Borrowing (ECB).

P.T.O.
5. Write short notes on (any four):

a) Structure of Capital Market.
b) National Stock Exchange.
c) Central Listing Authority (CLA) Regulation – 2003.
d) Portfolio Management.
e) Background of SEBI.
f) Foreign Institutional Investors (FIIs).

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न सोडविण्ये अनिवार्य आहेत.
2) सर्व प्रश्नांना समान गुण आहेत.
3) संदर्भासाठी मूल्य इंडिक्स प्रस्तावित अहाय.

1. भांडवल बाजार म्हणजे काय? भांडवल बाजारातील विविध साधने सांगून वर्णन करा.

किंवा

1. अ) भांडवल बाजाराची वैशिष्ट्ये स्पष्ट करा.
   ब) वायदा करावाचे सविस्तरपणे वर्णन करा.

2. भाग बाजार म्हणजे काय? प्राथमिक बाजार आणि दूसर्य म्हणजे यांचे सविस्तरपणे वर्णन करा.

किंवा

2. टिपा लिहा:

अ) मुंबई भाग बाजार (B.S.E.)
   ब) भारताचे त्यांत्रिक विनिमय केंद्र (OJCEI)
3. पार्ष्पर निधि (Mutual Funds) ही संकल्पना स्पष्ट करा. पार्ष्पर निधीचे विविध प्रकार संविद्यमणे वर्णन करा.

किंवा

3. पत्रमणी म्हणजे काय? विविध पत्रमणी संस्थाने संविद्यमणे वर्णन करा.

4. सेवी म्हणजे काय? सेवीचे अधिकार आणि कार्य स्पष्ट करा.

किंवा

4. अ) सारणीचे फायदे स्पष्ट करा.
   b) विदेशी व्यापारी कर्ज ही संकल्पना स्पष्ट करा.

5. थोडक्यात टिपा लिहा (कोणत्याही चार) :
   अ) भांडवल बाजाराची रचना
   b) राष्ट्रीय भाग बाजार
   क) केंद्रीय सारणी प्रारंभकरण नियमन–2003
   ड) रोखे–संग्रह व्यवस्थापन
   ढ) सेवीची पार्ष्वभूमी
   फ) विदेशी संस्थानही कुंतवणूकदार.

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B/I/11/10,385
M.Com. (Semester – IV) Examination, 2011
GLOBAL INDUSTRIAL ENVIRONMENT
(2008 Pattern) (New)

Time : 3 Hours
Max. Marks : 100

Instructions:
   i) All questions are compulsory.
   ii) All questions carry equal marks.
   iii) Answers should be precise and to the point.

1. Review the Industrial progress in India since 1991.

   OR

   State and explain the Internal Sources of Industrial Finance.

2. Write short notes (any two):
   a) Methods of Privatization.
   b) Information Technology Industry in India.
   c) Features of Industrial Labour.
   d) Traditional Indian Handicrafts.

3. What is Foreign Capital? Explain in detail the role of Foreign Capital.

   OR

   State and explain the Present Problems of Indian industrial labour.

4. What is Multinational Corporations? Explain the advantages and disadvantages of Multinational Corporation.

   OR

   State and explain the progress and problems of Agro allied Industry.
5. Write short notes (any two):
   

b) Contract Labour.

c) Effects of Globalisation on Indian Industry.


मराठी रुपांतर
सूचना: i) सर्व प्रश्न सोडविणे आवश्यक आहे.

ii) सर्व प्रश्नांना समान गुण आहेत.

iii) उत्तरे नेमकी आणि मुळे सुध असावीत.

iv) संदर्भसंदी मूलं इंग्रजी प्रश्नप्रश्निका पहावी.

1. 1991 नंतरच्या भारताच्या औद्योगिक प्रगतीचा आहावा द्या.

किंवा

औद्योगिक वित्तपुरवठ्ठाची अतरंगत साधने सांगा व स्पष्ट करा.

2. थोडक्यात टीपा लिहा (कोणत्याही दोन):

क) खाजगिकरणाच्यां पदती.

ब) भारतातील माहिती तंत्रज्ञान उद्योग.

क) औद्योगिक कामगारांची वैशिष्ट्ये

ड) भारतीय पर्यंती व्यवसाय हस्तोद्योग.

3. परक्रम भांडवळ म्हणजेच काय? परक्रम भांडवळाची भूमिका सक्षमतेन विषय करा.

किंवा

भारतीय औद्योगिक कामगारांच्या वर्तमानकाळीन समस्या सांगा व स्पष्ट करा.
4. बहुराष्ट्रीय महामांडळ महाप्रणाली काय? बहुराष्ट्रीय महामांडळाचे फायदे-तोटे स्पष्ट करा.

किंवा

शेती संलग्न उद्योगांची प्रगती आणि समस्या संगा व स्पष्ट करा.

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) :

अ) 1991 चे औद्योगिक धोरण

ब) कंट्रॅट कामगार (Contract Labour)

क) जागतिकीकरणाचे भारतीय उद्योगावरील परिणाम

ड) 1991 नंतरचे परक्रीय मांडवळीथविवळ धोरण.
M.Com. (Semester – IV) Examination, 2011
OPERATIONS RESEARCH
(2008 Pattern) (New)

Time : 3 Hours Max. Marks : 100

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

1. Attempt any four of the following : 20

   a) Write dual of the following LPP.

      Minimize \( z = 1200 x_1 + 1600 x_2 \)

      subject to :

      \( 20 x_1 + 40 x_2 \geq 10 \)

      \( 10 x_1 + 10 x_2 \geq 4 \)

      \( x_1 \geq 0 \), \( x_2 \geq 0 \)

   b) Given the following pay-off of a decision problem :

      | Model  | Market condition |
      |--------|------------------|
      |        | Excellent | Good | Fair | Poor |
      | Delux  | 60,000    | 28,000| 18,000 | 8,000 |
      | Janata | 78,000    | 30,000| 8,000 | – 12,000 |

      If the probabilities of market conditions are 0.2, 0.4, 0.3, 0.1 respectively,
suggest best decision.
c) Obtain initial solution to the following Transportation problem by North-West corner rule.

<table>
<thead>
<tr>
<th>Factory</th>
<th>Markets</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>M₁</td>
<td>M₂</td>
</tr>
<tr>
<td>F₁</td>
<td>75</td>
<td>80</td>
</tr>
<tr>
<td>F₂</td>
<td>50</td>
<td>80</td>
</tr>
<tr>
<td>Demand</td>
<td>20</td>
<td>25</td>
</tr>
</tbody>
</table>

d) Determine the shortest route from node 1 to node 6 in the following network.

e) Explain use of (i) slack (ii) surplus (iii) artificial variable in solving LPP.

f) Define (i) Two person zero sum game (ii) Fair game.

2. Attempt any four of the following :

a) Solve the following game and find its value :

\[
\begin{array}{cccccc}
  & Y_1 & Y_2 & Y_3 & Y_4 & Y_5 \\
 X_1 & 9 & 3 & 1 & 8 & 0 \\
 X_2 & 6 & 5 & 5 & 6 & 7 \\
 X_3 & -2 & 4 & 3 & 3 & 8 \\
 X_4 & 5 & 6 & 2 & 2 & 1 \\
\end{array}
\]
b) Obtain initial solution to the following TP by matrix minima method:

<table>
<thead>
<tr>
<th>Origins</th>
<th>Destinations</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>P</td>
<td>Q</td>
</tr>
<tr>
<td>A</td>
<td>13</td>
<td>11</td>
</tr>
<tr>
<td>B</td>
<td>14</td>
<td>16</td>
</tr>
<tr>
<td>C</td>
<td>12</td>
<td>10</td>
</tr>
<tr>
<td>Demand</td>
<td>45</td>
<td>35</td>
</tr>
</tbody>
</table>

c) Given the following pay-off matrix of a decision problem. Obtain the best decision using minimax regret criterion.

<table>
<thead>
<tr>
<th>Stock (No. of units)</th>
<th>Demand (No. of units)</th>
<th>9</th>
<th>10</th>
<th>11</th>
<th>12</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>36 36 36 36</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>32 40 40 40</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>28 36 44 44</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>24 32 40 48</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

d) Describe maximum flow network model with suitable example. Define a cut and capacity of a cut in this model.

e) What do you mean by unbalanced Transportation Problem (T.P.)? Describe the method to balance an unbalanced Transportation problem. How will you convert maximation type of problem in T.P. to minimization type?
f) While using simplex method, when are the following special cases identified:

i) Degeneracy

ii) Multiple optimal solution

iii) Unbounded solution

iv) Infeasible solution.

3. Attempt **any four** of the following:

a) A table given below has been taken from the solution procedure of a transportation problem involving minimization of cost (in Rs.)

<table>
<thead>
<tr>
<th>Factories</th>
<th>Stockists</th>
<th>Supply</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>S₁</td>
<td>S₂</td>
</tr>
<tr>
<td>A</td>
<td>19</td>
<td>30</td>
</tr>
<tr>
<td>B</td>
<td>70</td>
<td>30</td>
</tr>
<tr>
<td>C</td>
<td>40</td>
<td>10</td>
</tr>
<tr>
<td>Demand</td>
<td>50</td>
<td>80</td>
</tr>
</tbody>
</table>

Is the solution optimal? Justify.
b) Explain the terms with an example:
   i) Node
   ii) Arc
   iii) Network
   iv) Flow

c) What is decision making? Describe any 3 criteria of decision making.

d) Obtain initial solution to the following Transportation problem using Vogel’s Approximation Method (VAM):

\[
\begin{array}{c|cccc|c}
\text{Outlets} & O_1 & O_2 & O_3 & O_4 & \text{Supply} \\
\hline
\text{Factories} & \\
F_1 & 21 & 16 & 25 & 13 & 11 \\
F_2 & 17 & 18 & 14 & 23 & 13 \\
F_3 & 32 & 27 & 18 & 41 & 19 \\
\text{Demand} & 6 & 10 & 12 & 15 & 43 \\
\end{array}
\]

e) Prepare the initial simplex table and carry out one iteration for the following Linear Programming Problem.

\[\begin{align*}
\text{Min } z &= 3 x_1 + 2 x_2 \\
\text{subject to :} \\
4x_1 + 2x_2 &\geq 4 \\
3x_1 + 4x_2 &\geq 12 \\
x_1 &\geq 0, \ x_2 \geq 0
\end{align*}\]

f) Explain with an example the concept of dominance in ‘Game theory’.
4. Attempt any two of the following:

   a) Solve the following game and also find the value of the game.

\[
\begin{bmatrix}
A_1 & A_2 & A_3 & A_4 \\
B_1 & 1 & 6 & 5 \\
B_2 & 0 & 4 & 3 \\
B_3 & 5 & 6 & 0 \\
-2 & 5 & 3
\end{bmatrix}
\]

b) With mathematical formulation, describe a transportation problem as particular case of a Linear programming problem.

c) Solve the following L.P.P by simplex method:

Maximize \( z = 2x_1 + 8x_2 \)

Subject to:

\[
\begin{align*}
5x_1 + 10x_2 & = 150 \\
x_1 & \leq 20 \\
x_2 & \leq 14 \\
x_1 & \geq 0, \ x_2 \geq 0
\end{align*}
\]

5. Attempt any two of the following:

   a) An authorised dealer of a popular brand of refrigerator finds that the cost of holding a unit in stock for a week is ₹ 500. The loss of each customer to the dealer calculated at ₹ 2,500 /-, As customers who cannot get a new refrigerator tends to go to other dealers. Based on past experience the weekly demand ranges between 0 to 4. Construct pay-off matrix. Determine best decision using:

   i) Maximin 
   ii) Maximax 
   iii) Laplace 
   iv) Hurwicz \( \alpha \) criterion (\( \alpha = 0.6 \)).
b) What is minimum cost capacitated network problem? Illustrate it with an example. Describe the steps of solving such problem.

c) A TV cable company has received contracts for 5 housing projects. The linkage and the cable kilometers are indicated in the following diagram. If node numbered 1 is the source and the rest are the projects. Find most economical network using spanning tree algorithm.

![Diagram of a network with nodes and connections, numbered from 1 to 6, illustrating the cable company's network.]
M.Com. (Semester – IV) Examination, 2011
RECENT ADVANCES IN ACCOUNTING, TAXATION AND AUDITING
(2008 Pattern) (New)

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. What do you mean by “Transfer Pricing”? State the different methods of transfer pricing and explain the benefits and limitations of market price method. 20

2. “Direct Tax Code – 2009 is a real relief” Discuss. 20
   OR
   2. “New Dimensions of Carbon Credit Trading Accounting and Taxation – A boon for Global warming and climate change”. Discuss. 20

3. What do you mean by the “Creative Accounting”? Do you think that the collapse of Enron is caused by the creative accounting? Explain and evaluate whether credible accounting is a solution to creative accounting. 20

4. What do you mean by strategic management accounting technique? From the following data you are requested to calculate the Economic Profit of Menron Co-Ltd.

   $  
   Operating profit after tax 2,50,000
   Capital Employed 10,00,000
   Cost of capital 10%

   and explain the advantages of the strategic management accounting. 20
   OR

4. Explain the different valuation approaches, you may suggest for valuing Intellectual property for its inclusion in Balance Sheet. 20
5. Write short notes (any four) :

   a) Convergence of Indian GAAP with IFRS
   
   b) GST
   
   c) Responsibility Accounting
   
   d) Accounting for BPO
   
   e) XBRL (extensive business reporting language)
   
   f) Accounting for human resources
   
   g) Accounting for derivatives.

   _______________________

   20

   ______________

   B/I/11/3,710
M.Com. (Semester – IV) Examination, 2011
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: 100

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’.
   i) Cost unit  ii) Freight
   iii) Direct materials  iv) Abnormal cost
   v) Finance cost  vi) Overheads
   vii) Primary packing Material viii) Rejects

B) Write short notes on the following as per ‘CAS’ (any two):
   i) Employee cost
   ii) Packing material cost
   iii) Direct expenses
   iv) Classification of cost.

2. A) What is ‘ERP’? What are the main reasons for ERP implementation?

B) Explain the problems in Productivity Audit.

3. What is a ‘Five S’? Explain the benefits of the ‘Five S’ system.

4. What is VAT Audit? Explain the issues covered by VAT Audit while it is being conducted.

5. A) Explain the methods of six sigma.

Instructions: 1) Attempt any four questions.  
2) All questions carry equal marks.  
3) Use of non-programmable calculator is allowed.

1. Shyam Sunder company, Nasik has the option to procure a particular material from two sources.

Source one assures that defectives will not be more than 2% of supplied quantity.

Second source does not give any assurance, but on the basis of past experience of supplies received from it, it is observed that defective percentage is 2.8%.

The company is about to select the first source being more economical but the second source supplies the lot at a price, which is lower by Rs. 100 as compared to first source. The defective units of material can be rectified for use at a cost of Rs. 5 per unit. In both cases the material is supplied in lots of 1000 units. Comment on the decision of the company and see whether first source is really economical or otherwise, support your comment with necessary calculation.

2. Charak Company Ltd. manufactures two types of herbal products A and B. Its budget shows profit after apportioning the fixed joint cost of Rs. 15 lacs in the proportion of the number of units sold. The company seeks your advise on the best option among the following, if it is expected that the number of units to be sold would be equal.

   Option – I

   Due to change in a manufacturing process, the joint fixed cost would be reduced by 15% and the variables would be increased by 7 ½%.

   Option – II

   Price of A could be increased by 20% as it is expected that the price elasticity of demand would be unity over the range of price.
Option – III

Simultaneous introduction of both the options i.e. I and II above

The company’s budget for 2009-10 indicates –

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>Profit Rs.</td>
<td>1,50,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Selling price/unit Rs.</td>
<td>200</td>
<td>120</td>
</tr>
<tr>
<td>P/V Ratio (%)</td>
<td>40</td>
<td>50</td>
</tr>
</tbody>
</table>

3. The Compromise Co.Ltd. needs a component in an assembly operation. If it wants to do the manufacturing itself, it would need to buy a machine for Rs-4 lakhs which will last for 4 years with no salvage value. Manufacturing cost in each of the 4 years would be Rs. 6 lakhs, Rs. 7 lakhs, Rs. 8 lakhs and Rs. 10 lakhs respectively. If the firm had to buy the components from a supplier, the cost would be Rs. 9 lakhs, Rs. 10 lakhs, Rs. 11 lakhs and Rs. 14 lakhs respectively in each of the four years. However, the machine would occupy floor space which would have been used for another machine. This latter machine would be hired at no cost to manufacture an item, the sale of which would produce net cash flows in each of the 4 years of Rs. 2 lakhs. It is impossible to find room for both the machines and there are no other external effects. The cost of capital is 10% and the present value factor for each of the four years is 0.909, 0.826, 0.751 and 0.683 respectively. The company is confused whether to make the components or buy from the supplier and asks your suggestion to maximise its profit.

4. High Speed Company presently brings coal to its factory from a nearby yard and the rate paid for transportation of coal from the yard located 6 km away to factory is Rs. 50 per tonne. The total coal to be handled in a month is 24000 tonnes.

The company is considering proposal to buy its own truck and has the option of buying either a 10 tonnes capacity or a 8 tonnes capacity truck to save the transportation cost, the company management thinks that it 8 tonnes capacity truck is purchased, it will save huge capital investment, advise the company.
The company provides other information as under:

<table>
<thead>
<tr>
<th></th>
<th>10 tonnes Truck</th>
<th>8 tonnes Truck</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase price Rs.</td>
<td>10,00,000</td>
<td>8,50,000</td>
</tr>
<tr>
<td>Life-years</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Scrap value at the end of 5th year</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td>Km per litre of diesel</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Repairs and maintenance p.a. per truck</td>
<td>60,000</td>
<td>48,000</td>
</tr>
<tr>
<td>Other fixed expns p.a.</td>
<td>60,000</td>
<td>36,000</td>
</tr>
<tr>
<td>Lubricants and sundries per 100 km</td>
<td>20</td>
<td>20</td>
</tr>
</tbody>
</table>

Each truck will daily make 5 trips (to and fro) on an average for 24 days in a month. Cost of diesel Rs. 15 per litre. Salary of drivers Rs. 3000 per month—two drivers will be required for a truck.

Other expenses Rs. 1,08,000 p.a.

5. Yeshaswi Ltd. makes and sells two products, Y and W. The company has two production/sales options. The Y and W can be sold either in the ratio of two Y and three W or in the ratio of one Y and two W. Considering the following other information help the management in selecting the optimal mix.

The budgeted selling price of Y is Rs. 1800 and that of W is Rs. 2160. Variable costs associated with producing and selling the Y are Rs. 900 and with W Rs. 1800. Annual fixed production and selling costs of Yeshaswi Ltd. are Rs. 88,000.
M.Com. (Semester – IV) Examination, 2011  
Gr.C : (Business Practices and Environment)  
Spl. Paper – VII : RECENT ADVANCES IN BUSINESS PRACTICES AND ENVIRONMENT  
(2008 Pattern) (New)  

Time : 3 Hours Max. Marks : 100

Note :  
i) All questions are compulsory.  
ii) Each question carries 20 marks.

1. Explain the background, objectives and eligibility for assistance under Rajiv Gandhi Udyami Mitra Scheme.  
   OR  
1. Explain the policy objective, policy targets and the policy strategies of Industrial Investment and Infrastructural Policy of Maharashtra-2006.  

2. Explain the process of empanelment of Udyami Mitras.  
   OR  
2. Describe in detail the promotional and financial incentives offered by Industrial Investment and Infrastructural Policy of Maharashtra-2006 for development of agro processing units.  

3. Trace the evolution of Self Help Groups in India.  
   OR  
3. Explain the modus operandi of formation of Self Help Groups in India.  

4. Explain the role of internal auditor of a company with special reference to reflection of environmental considerations in the statutory financial statements.  
   OR  
4. Explain the meaning, objectives and importance of Corporate Governance.  

5. Write short notes (any 4) :  
   a) Cluster approach for development  
   b) Service training institute  
   c) Urban Haat  
   d) Types of environmental audits  
   e) Advantages of self help groups  
   f) Transparency in corporate reporting.
मराठी रुपांतर

सूचना : १) सर्व प्रसं सोडविणे आवश्यक आहे.
     २) प्रत्येक प्रसंस्कर २० गुण आहेत.

१. राजीव गांधी उद्यमी मित्र योजनेची पूर्वपीठिका, उद्धीष्ट्ये व पात्रता स्फांग करा.

किंवा

महाराष्ट्र राज्याच्या २००६ च्या औद्योगिक गुंतवणूक व पायाखोल धोरणांतर्गतची उद्धीष्ट्ये, धेय व धोरणात्मक व्यूहरचना स्फांग करा.

२. उद्यमी मित्राच्या नॉडलीची प्रक्रिया स्फांग करा.

किंवा

महाराष्ट्र राज्याच्या २००६ च्या औद्योगिक गुंतवणूक व पायाखोल धोरणानुसार शेतमाल प्रक्रिया उद्योगाच्या विकासासाठी देऊ केलेली आर्थिक प्रोत्साहने विशद करा.

३. स्वयं बचत ग्राम्य उत्क्रांतीचे विविध टपेस्त स्फांग करा.

किंवा

स्वयं बचत गट स्थापनेची प्रक्रिया स्फांग करा.

४. ‘पर्यावरणीय बाबीच्या काव्यदेशीर आर्थिक प्रपत्रांमधील पडसाद’ या सर्वभावत अंतर्गत अंकेककाची भूमिका स्फांग करा.

किंवा

‘प्रमंडळीच्या नियंत्रण’ या संकल्पनेचा अर्थ, उद्धीष्ट्ये व महत्त्व स्फांग करा.

५. टीपा घा (कोणत्याही चार)

ा) विकासात्मक कृती गट
   ४) सेवा प्रशिक्षण संस्था
   क) नागरी बाजारपेड़
   ड) पर्यावरणीय अंकेककाचे प्रकार
   ३) स्वयं बचत गटाचे फायदे
   फ) प्रमंडळीमध्ये अहवालातील पारदर्शकता.

__________________________________________

B/I/11/520
Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.

1. ‘Resistance to change is an irrational response’ Do you agree or disagree? Discuss the forces for change and causes of resistance to change.

   OR

   What do you mean by ‘Management of change’? Describe the Kurt Lewin’s 3 phase change process.

2. What do you mean by TQM? What are the objectives of TQM and state its features?

   OR

   Describe five ‘S’ system of quality management.

3. What is global management? What major players and factors will a business have to take into account for entering another country?

   OR

   ‘The skill of cross cultural management plays a very vital role in business in the era of globalization’. Discuss.

4. Explain turn-around process. What are the remedies used to turn sick business around?

   OR

   What do you mean by re-structuring of business? Discuss various strategies of business re-structuring.
5. Write notes (any two):

A) Features of E.R.P.

B) Kaizen

C) The change agents

D) Computer and E.R.P.

E) Current trends in merger.

मराठी रूपांतर

सूचना: 1) सर्व प्रमुख आवश्यक आहेत.
2) सर्व प्रमुखांना समान गुण आहेत.

१. ‘बदलाला प्रतिकार हा अशास्त्रीय प्रतिसाद आहे’ तुम्ही याच्याशी सहमत आहात का असहमत आहात? बदल घडवून आणणारे पटक व बदलच्या विरोधाची कारणे पाणीची चर्चा करा.

किंवा

‘बदलाचे व्यवस्थापन’ म्हणजे काय? (Kurt Lewin) यांच्या तिन टप्पे बदल प्रक्रियायचे वर्णन करा.

२. संपूर्ण गुणवत्ता व्यवस्थापन (TQM) याचा तुम्हाला काय अर्थबोध होतो? टि.क्यू.एम. ची उद्देश्ये व वैशिष्ट्यांचे संग्रह.

किंवा

गुणवत्ता व्यवस्थापनाची पांच एस्स (Fives) पद्धत स्पष्ट करा.

३. वैशिष्ट्यक व्यवस्थापन म्हणजे काय? तूनच्या एकादशी देशामध्ये प्रवेश करू इच्छिणाच्या व्यवसायाने कोणते पक्ष (players) व कोणते पटक (Factors) विचारात चेल्ने पाहिजेत?

किंवा

‘जागतिकीकरणाच्या कालवंडात आंवरसांस्कृतिक व्यवस्थापन कौशल्य व्यवसायात महत्वाची भूमिका बजावते’

चर्चा करा.
४. पुनरुज्जीवन व्यवस्थापनाची प्रक्रिया स्पष्ट करा. एखाद्वा आजारी उद्योगाला उर्जातवस्थेत आणणावाची कोणते उपाय आहेत?

किंवा

उद्योगाची पुन: रचना महणजे काय? पुन: रचनेक्ष्या (Re-structuring) तिरक्षिताच्या व्यूहरचनांची चर्चा करा.

५. डिपा लिहा (दोन) :

ा) इ.आर. पी. ची वैशिष्ट्ये

ब) कायजन (Kaizen)

क) बदल घडवून आणणारे घटक

ड) कॉप्युटर आणि इ.आर. पी.

इ) विलिनीकरणाच्या संदर्भातील संदग्धाचे प्रवाह.
M.Com. (Semester – IV) Examination, 2011  
Gr. D : BUSINESS ADMINISTRATION  
Spl. Paper – VIII : Case Studies in Business Administration  
(2008 Pattern) (New)  

Time : 3 Hours  
Max. Marks : 100  

Note :  

a) Attempt all the questions.  
b) Each question carries 25 marks.  

1. Evaluate the strengths and weaknesses of case study approach as a means to resolve various issues in the management of the company.  

OR  

1. Explain the meaning and scope of Business Administration with reference to any organization of your choice.  

2. X Ltd. is engaged in export of flowers to European countries. It has its estates in the surroundings of Lonavla, in Pune District. Its average annual turnover is in the range of 10 – 12 crores during last three years. It has been observed during last quarter of the year that its export income has been showing a reducing trend. Market has become volatile and margin on sales is declining. You have been appointed as the management consultant to evaluate the problem and report to the management about your recommendations to boost the sales for the year 2011-12. Your report must analyze the existing problem and remedial measures to overcome it through the marketing strategy. You may assume any logical data for designing the report.  

OR  

P.T.O.
2. Yours is a KPO firm dealing with software solutions for the client specific problems. Your organization has hired 400 employees with multi skill qualities. You are in the market since 2009. You have achieved average annual earnings of 2.5 billions equivalents to Indian rupees. You now have set a target to quadruplicate the earnings in the two years to come. You have to hire and train a team of another 100 persons to achieve this target. Suggest a scheme of recruitment for these personnel and also design a training programme to set forth these newly recruited persons to their mission. For this purpose you are allowed to assume any logical data base.

3. X Ltd. specializes in the installation of heating and air conditioning equipment in a metropolitan area of about one million people. Although the company usually installs nationally equipment, it engages in limited manufacturing of certain components needed for commercial installations. Since it was established some forty years ago, the company has earned a reputation for quality work.

Prabhu Lal has been with the company as a sales representative for two years. During this period he believes that the company has missed a number of opportunities to obtain lucrative contracts because of the condition under which he is forced to operate. Particularly in the case of commercial installations, he does not have the authority to make any decision or commitments during preliminary contract negotiations. He has to postpone discussion of price, completion time, and credit terms until after each of the technical experts in these areas has studied the job and made formal commitments. By this time, some competing firm already completes negotiations and gets the contract. Prabhu Lal considers this a continuing problem, and feels hampered.

a) In what respects do you think Prabhu Lal is justified in his complaint?

b) What can be done on a company-wide basis to improve the situation?

OR
3. You have been working as Manager – Production in an automobile manufacturing company. Your company manufactures two wheeler bikes. The market of your brand is flourishing and there is an increasing demand for your vehicles. In view of this, the top management of your company has laid down a schedule of daily production of final products to be okayed by your department, failing which it is afraid that you will not be able to meet the demand, which in turn will be affecting your market share.

As a Manager-Production write an exhaustive note to be submitted to ‘The Vice President-Manufacturing’. Your note should include the possible bottlenecks in your endeavor to meet the daily target and the measures to remove such bottlenecks.

For the purpose of this note any logical assumptions by you are expected.

4. Mr. John is a Branch Manager of Indian Bank at one of its village branches. His staff included two clerks and an attendant. Very often Mr. John was left alone in the bank after 9. p.m. to tally accounts, day books and complete all other formalities.

On 31st March, Mr. John was working till past 2 a.m. tallying the accounts since only one day was left for final closing. On that fateful night, the Branch Manager was attacked by a group of robbers, who looted Rs. 5 lakhs after brutally wounding Mr. John’s right hand, which had to be amputated later. After his recovery, the Branch Manager applied for compensation. The Bank Management was of the opinion that the Branch Manager violated the job specification by working beyond the stipulated hours of work. He, in their view, was not entitled to any compensation as the incident occurred during non-banking hours. The Bank also called for any explanation as to why the amount lost cannot be recovered from his salary and provident fund.
a) Do you justify the Bank’s stand on this issue?

b) Analyze the case, point out the lacunas on the part of Bank Management and suggest suitable course of action by Mr. John.

OR

4. COMFORT SERVICES is a travel company. They have a fleet of luxury buses with varying capacities. They are in this business since last 10 years. Their annual turnover in 2010-11 was Rs. 5.6 crs. It is observed that in the year 2010-11 the market share is reduced by 20%. The buses were flying with under utilized occupancy.

COMFORT SERVICES have appointed you as a Business Analyst. Your task includes study the existing business, study the impact on the business due to the competitions and suggest a concrete plan of action to achieve a target of Rs. 7 crs, fixed for the year 2011-12. Draft this report.

मराठी रूपांतर

सूचना: अ) सर्व प्रश्न सोडविणे आवश्यक आहे. 
ब) प्रत्येक प्रश्नास 25 गुण आहेत.

१. व्यवसाय व्यवस्थापनातील विविध समस्तांची उक्त करताना वापरल्या जाणाऱ्या ‘समस्त अध्ययन’ पद्धतीचे फायदे व मर्यादा यांचे विवेचन करा.

किंवा

१. ‘व्यवसाय प्रशासन’या संकल्पनेची व्याख्या व आवाका सोडताण स्पष्ट करा. या साठी आपण कोणताही एका व्यवसाय संघर्षमेच्या सहाय्याने हे विवेचन करू शकता.
2. ‘श’ कंपनी युरोपीय देशों में फुलांची निर्माण करते. या कंपनीची फुलांची फुलांची पुणे जिल्ह्यातील लोणांकण परिसरात आहे. मागील तीन वर्ष कंपनीच्या सार्वजनिक १० ते १२ कोटी रु. इतका व्यवसाय केला आहे. तथापि या वर्षांच्या 
४ था तीन महत्त्वाचे मात्र कंपनीची विक्री घसरत चालूल्याचे आढळून आले. फुलांचा परंपरीय व्यापार अखिल होत असतल्याचे आढळून आले.
या प्रश्नाचा अभ्यास करून कंपनीची शिफार्सी करणारा अहवाल देयासाठी व्यवस्थापकीय सार्वजनिक म्हणून आपली नेमणूक जाली आहे.
हा अहवाल तयार करा. यासाठी आपण तर्कशुद्ध गृहिते कलपना करू शकता.

किंवा

2. आपली संगणकीय प्रणाली कंपनी अस्मून ग्राहकांच्या गरजेनुसार संगणक प्रणाली विकसित करणे हे आपले काम आहे. इ.स. २००९ पासून या व्यवसायात कार्यरत असून आपल्याकडे सुमारे ४०० तज व्यक्ती काम करतात.
आपला व्यवसाय सुमारे २.५ कोटी रु. इतका आहे.
हा व्यवसाय ४५ पर्दींचा वाचविण्याचे आपण ठरविले आहे. त्यासाठी १०० कृपण व्यक्तीची भारती करण्याचे व त्यांचा प्रशिक्षण देखील ठरविले आहे.
या संदभित भारती योजना व प्रशिक्षण कार्यक्रम तयार करा. योजना त्या गृहित मत्त्वांना आपली योजना व कार्यक्रम आपल्यांना आवश्यक आहे.

3. ‘श’ कंपनी वातानुकूलित संचयंत तयार करते. कंपनी गेली ४०व्याचे उद्योगात असून आपल्या उत्कृष्ट कामाचून तिने चांगलेच नव कमावते आहे.
प्रभुत्वाल या कंपनीमध्ये गेली २ वर्ष विक्रीप्रतिनिधी म्हणून काम करत आहे. या कालावधीमध्ये कंपनीने विक्रीच्या अनेक संधी गमावल्या असे त्यांचे मत आहे. ग्राहकांशी व्यवसायिक वित्तपत्र अभिलक्ष्य व्यवसाय अधिकाऱ्याची याची त्यांचा नाही याची त्यांचा विमर्श करतात. त्यामुळे वाचविण्याचा कंपनीने आपले ग्राहक गमावते. या प्रत्येक वेळी किंमती विषयी चर्चा, काम पूर्णत्वाने वेळा एवढी विषयी चर्चा, उद्धार विक्रीविषयक चर्चा इ. साठी पूर्ण निर्गम ध्येयांचे स्वातंत्र्य प्रभूत्वालता देयासाठी असताना कंपनीने व्यवसायाच्या संधी गमावल्या असे प्रभूत्वालता मत आहे.
या परिस्थितीचा फायदा प्रतिस्पर्धें कंपनीने उठवला व या कंपनीचा वराचसा ग्राहकांना आपल्याकडे वेळित्ताखाल प्रत्येक प्रतिस्पर्धी कंपनी यशस्वी जाली.

अ) प्रभूत्वालत्वाच्या तर्कप्रणाली कितपत तथ्य आहे असे तुम्हांच चारते.
ब) या प्रश्नाची उकल कंपनीच्या पातळीवर कसी कराल वाचले सविस्तर वर्णन करा.

किंवा
३. एका वाहन उत्पादक कंपनीमध्ये आपण उत्पादन व्यवस्थापक या पदार्थ कार्यरत आहात. आपल्या मालाची जोरदार विक्री होत असून मालाचा खप सतत वाहत आहे असे आहे तर आपल्या मागणी पूर्ण करण्यासाठी व्यवस्थापकाने देनेंदिन तयार माल करण्यासाठी ते कोषेक आहे आपण तयार करत आहे. त्याची अंमलबाजार ने ज्ञात्त्वास प्राप्त केलेले तत्वात वाहत मिळू शकणार नाही व परीक्षणातील त्रिवृत्तीय कंपनीच्या गाड्यांना खेती करण्याच्या योजनेचा आहे. त्याचे उपयोग म्हणून उत्पादनातील सातत्य राखण्यासाठी व संभाव्य अडथळे ओळखून त्याच्यावर उपयोग करण्याची गरज आहे. उत्पादन व्यवस्थापक या नात्याने या संभाव्य अडथळे व त्याची संभाव्य उपयोग करण्याची उपचारिता दीर्घ टापु वाठर करा.

४. श्री. जोड्य हे इंडियन बङ्केच्या एका ग्रामीण शाखेचे व्यवस्थापक आहेत. त्या शाखेमध्ये केवळ २ सहायक व १ शिपीए एवढेच कर्मचारी काम करतात. बचाचवेळा श्री. जोड्य यांना रात्री ९ वाजपेयी देखील काम करावे लागते. 

३१ मार्च रोजी श्री. जोड फासट २ वाजपेयी बङ्केच्या काम करीत होते तथा तुरंत रात्री इलेव्हन तारुंच्या टोक्याचे बङ्केत हल्ला करून विजेकरील ५ लाख रुपये लूटले नेले. दोप्राकारांत आलेल्या झालेल्या झटपटामुळे श्री. जोड यांचा उजवा हात जबकी झाला जो नंतर फूडपॅच काळून टाकावा लागला. आजारातून फूडपॅचास बेरो झाल्यानंतर श्री. जोड यांनी बङ्केचे नुकसान भरतावे मानिलं लागेल. बङ्क व्यवस्थापकाने नुकसान भरतावून देण्याच्या नाकारलेले. 

याळाने बङ्क व्यवस्थापकाने श्री. जोड यांना रात्री २ वाजपेयी एकदा एकाकाच काम करत वसण्याची गरज नव्हती असे प्रतिपादन केले. तसेच बङ्केचे झालेले नुकसान श्री. जोड यांच्याकडून का वसूल कर नवे असा आदेश श्री. जोड यांना देण्यात आला.

अ) बङ्क व्यवस्थापकाच्या या निर्णयवाची आपण सहमत आहात काय ?

ब) या समस्येस पूर्ण वर्णन करून बङ्क व्यवस्थापकातील विविध टुटी विषय करा; तसेच श्री. जोड यांनी काय करावे असे आपणांस सादृश्य.

किंवा
4. ‘कंपनी सर्विस’ ही एक प्रवासी सुविधा पुरविणारी कंपनी आहे. हा व्यवसाय ते गेली १० वर्ष करीत आहेत.

त्यांच्याकडे बेगवंगठी प्रवासी क्षमता असतेल्या अनेक आराम बसेस आहेत आर्थिक वर्ष २०१०-११ मध्ये या कंपनीची विक्री ₹. ५.६ कोटी इतकी होती तथापि २०१०-११ च्या शोधच्या तीन महिन्यांतून या कंपनीची प्रवासी क्षमता वापरण्याचे प्रमाण घटत चालते असे आढ़तून आले. बसेसमध्ये क्षमतेपेक्षा कमी प्रवासी प्रवास करीत होते. पर्यायाने त्यांचा बाजारपेटेंटील वाटा २० टक्क्यांने घटला.

या कंपनीने आपल्यांवर व्यवसाय मार्गदर्शक म्हणून नेमले आहे. कंपनीच्या बाजार घटकावर परिणाम करणारे संबंधित घटक आठव्यून पुढील वर्षांत रूपयांनी ७ कोटी रुपये व्यवसाय करण्याचे उद्देश कंपनीने निश्चित केले आहे.

व्यवसाय मार्गदर्शक या नात्याने योग्य ती उपाययोजना सुचविणारा अहवाल लिहा.

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B/I/11/2,810
Time : 3 Hours
Max. Marks : 100

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

1. A) What are the main objects of Information Technology Act 2002? 10
   B) Explain the Certifying Authorities and Retention of Information. 10
   OR

1. Write detail note on “Right to Information and obligations of Public Authorities”. 20

2. Explain the following terms:
   A) Compulsory Registration.
   B) Procedure after Registration.
   C) Deposit of Wills.
   OR

2. What are the objects and powers of the Securities and Exchange Board of India Act, 1992? 20

3. A) Explain the importance of Securitization Act 2002. 10
   B) Write detail note on Enforcement of Security Interest Act 2002. 10
   OR

3. A) State the objects of Debt Recovery Act, 1993. 10
   B) Write a detail note on ‘Establishment of Appellate Tribunal’. 10

P.T.O.
4. A) Write a note on Audit of Securities and Exchange Board of India.  
   B) Explain the duties of Public Information Officer under Right to Information.  

OR

   B) State the functions of Securities and Exchange Board of India.  

5. Write short notes (any four) :  
   a) Listing Agreement.  
   b) Adjudication.  
   c) Appellate Authorities under Right to Information.  
   d) Establishment of Tribunal.  
   e) Cyber Regulation.  
2. खातील संकलपना स्पष्ट करा.
   अ) संकल्पीची नोंदणी.
   ब) नोंदणी नंतरची कार्यपद्धती.
   ग) इच्छापत्र ठेव.

किंवा

2. भारतीय प्रतिभूती आणि विनिमय मंडळ कायदा १९९२ ची उद्देश्ते आणि अधिकार कक्षा स्पष्ट करा.

3. अ) रोखळथक कायदा २००२ चे महत्त्व स्पष्ट करा.
   ब) प्रतिभूती व्याव्यापार अंशलबजावणी कायदा २००२ याबर सविस्तर टिप लिहा.

किंवा

3. अ) कर्ज वसूली कायदा १९९३ ची उद्देश्ते विषय करा.
   ब) अपिल न्यायासनाची स्थापना याबर सविस्तर टिप लिहा.

4. अ) भारतीय प्रतिभूती आणि विनिमय मंडळाच्या लेखापरीक्षणावर टिप लिहा.
   ब) माहिती अधिकारांतर्गत सार्वजनिक माहिती अधिकार्याची कर्तव्यें स्पष्ट करा.

किंवा

4. अ) कर्ज वसूली कायदा १९९३ अंतर्गत न्यायासनाची कार्यपद्धती स्पष्ट करा.
   ब) भारतीय प्रतिभूती आणि विनिमय मंडळ कायद्याची कार्य नमूद करा.

5. टीपा लिहा (कोणत्याही चार):
   अ) सूचिकरण करार.
   ब) निवारक.
   ग) माहिती अधिकारांतर्गत तक्तक निवारण अधिकारी.
   ड) न्यायासनाची स्थापना.
   ई) सायवर नियमन.
   फ) वित्तीय मालमतेच्या विक्रीच्या बाबत प्रतिभूतीकरण कंपनीसाठी मार्गदर्शक नियमावली.
M.Com. (Semester – IV) Examination, 2011  
Spl. Paper – VIII : CASE STUDIES IN COMMERICAL LAWS AND PRACTICES (Optional)  

Time: 3 Hours  
Max. Marks: 100  

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

1. Mr. P.M. Desai is a doctor in All India Institute of Medical Sciences invents a machine which can deliver glucose to a patient through the skin by causing the pores of the skin to absorb glucose and deliver it to the bloodstream. The claim of the doctor of such an invention is rebuked by the medical community as being highly improbable and useless in invention. However, when the invention is put to demonstration it is found to be indeed effective. It is claimed by the doctors that it is to be highly useful in the method of treatment to diabetes by regulating the amount of glucose supply to the blood. Now, that invention has been strongly welcomed by the medical community, as being a new useful and non-obvious method of treatment.

Discuss in detail:

1) The legal provisions in relation to this case as per Patent Law; and  
2) Can the doctor claim in the invention under the Law?

2. 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 a 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 detail:

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?

P.T.O.
3. 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.

4. 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 dishonesty imitated the film and violated his copyright. He therefore moved 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.
5. 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 a four key lock. The two keys are on every side of door, and each of these two keys 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 known exactly, what kind of notches the other key will have. The only 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 being afraid that an outside might interfere in their business. Discuss with reference to authentication of electronic records using digital signatures.

6. Mr. Chote installed a website “chahooindia.com”. This is resembling the another renowned website- “chahoo.com”. The services rendered by Mr. Chote are similar to the services rendered by the “chahoo.com” (plaintiff).

M/s Bade and Company, which had installed “chahoo.com”, claimed that they are global internet media, rendering services under the domain name “chahoo.com” which was registered with the “Network Solution Incorporation”, since 2000. An application for registration of trademark “chahoo” was pending in India.

M/s Bade and Company, further claimed that they are the first in the field to have a domain name “chahoo” and also to start web directory and provide search services. In June, 2000, such directory was named ‘chahoo’.

Mr. Chote adopted the domain name “chahooindia.com” which is closely resembling to the renowned name “chahoo.com”. It was found that the internet users, who wanted to use “chahoo.com” may reach to the “chahooindia.com”. Hence, they claimed that the act of Mr. Chote is dishonest and was tantamount to “Cyber Squatting”.
Mr. Chote claims that -

1) Plaintiffs trademark was not registered in India. Therefore, there could not be any action for infringement of registered trademark.

2) There could not be an action of passing of as the defendants were not offering goods but services.

3) The persons using internet and seeking to reach the internet site were all technically educated and literate persons. As such there is no chance of deception and confusion.

Discuss the claims of the parties and their legal rights with reference to Cyber Laws and I.T. Act.

marathi_Rupantar

bhoosa: 1) sarva prastharnana saman guna ahaet.
2) koyonatvachi chaar kesase sordava.

1. shree pi. em. desai he aatil ednya vaidyakya shastra sanyakhit dokta ahaet. tyanniri samachya shirirta tyachchya chintanrahe ruchkaj srodunv tyachhya raktapravahat tyachve kritinemakaran karta yej shakhet ase ek yon trinhon karate ahe. dha desaiya vancha yaa sanyoshanaacha dava purpanag ahashray, nirapodhyag ahsatvyache doshopan vaidyakya samajane kelte ahe. tathapat, he sanyoshana pratyakshk pratisaadnamchhe far upyukt ahaani pramanakark asltyache sidhd jhale ahe. doktarachaa aaasa dava aha kii, he sanyoshana madhumehi samachya shirirtaale raktamchhe ruchkaj purbtha nityamit karvanasathi che ek far upyukt pdhiti ahe. ya shivay, ti ek upcharyaavi nishan, apnar ahaani upyukt pdhut asltyache vaidyakya samajane aata mane kelte ahe v tyancha te far pramachaariyacha swagat karite ahaet.

sawasadar chaarya karata:

1) ya samasarnacha sabdach ane pete kadyakhandusar kadayakhere tadadudi; va
2) dokta apalya sanyoshanaacha dava ya kadyakhandurt mat shakhatat kay?
2. श्री समीर हें अंतरांत संसोधनातील एक शास्त्रज्ञ आहेत. ते आपल्या सहकार्यांसोबत एका शास्त्रीत मूलतत्त्वाची चर्चा करत आहेत. त्यांच्या मतानुसार, त्यांच्या मनुष्यांच्या अथवा अन्य लोकाची कल्लु त्याची अध्ययन करत आहे. त्यांचे दुसऱ्या सहकार्यांचे कोणताही निर्देशन केले. त्यामुळे ते त्यांची उपकरणाचे खेर व युक्त विश्वास आहेत. त्यांचा व त्यांच्या शास्त्रीत मूलतत्त्वाची चर्चा करत आहेत.

संबिंद्र करण्याचे कार्य -
1) पेटेंट कायदाच्या पेटेंट मित्रविष्ण्यासाठी तरतूदी.
2) श्री ए. के. भट यांनी पेटेंटसाठी अर्ज करण्यासाठी आधिकार आहे किंवा नाही?
3) जर नसेल तर त्या ती खाली रूपात फळ राहणार का?

3. श्री एस.पी. मॉर्गॅन यांनी आपल्या ‘भारतेती कंटेनर्स’ साही ‘कंटेनर्स’ या चिन्हाचा व्यापारीच्या म्हणून वापर करण्यास सुरू केली. त्या व्यापारी चिन्हाचा जाह्नवीकरण त्यांनी प्रचंड खेर केला. त्यामुळे त्या चिन्हाचा बाजारपेटेंट फार प्रसिद्ध मिळाला. या अर्थात्त त्या ‘भारतेती कंटेनर्स’ ला शंभर टके भिन्नवर्गांत नवीनता प्राप्त होते. या कंटेनर्स त्यांनी ट्रेड मार्क नोंदविणाऱ्या अर्ज केला. त्याप्रमाणे, व्यापारी चिन्ह हे स्पष्टतः मालमूळे स्वरूप व गुणवैशिष्ट्य दर्शविला या हरकतील निवंद्धकांनी त्या व्यापारी चिन्हाची नोंद नाकारली आहे.

या समयात या संदर्भात व्यापारी चिन्ह नोंदे सिंहाची आवश्यक असणारं तरुणीच्या चरणाचा करणे, आणि निवंद्धकच्या हरकतील प्रतिबाद करण्यासाठी श्री एस.पी. मॉर्गॅन यांना मार्गदर्शन करत आहे.

4. श्री आनंद यांनी १९८६ साली ‘हम हिन्दुस्थानी, ही एक नाटिका लिहाही. त्यांतररोचक काही वर्षांत व्या सांगत व मुंबई व येथे प्रयोग होणारे तितली वाचक प्रतिक्रियाकार तब्बलेने घडले. मूलतः ती नाटिका प्राचीनाच व त्याचे सामान्यांशी अनिष्ठ व विभाजनत परिधान या विषयाच्या आधारात आढळली होती. चित्रपट निर्मातांची शौचाल्य सेहत यांना या नाटीकेच्या चित्रपट वनविष्ठ फार रस होता, म्हणून त्यांनी श्री आनंद यांच्याच्या प्रस्ताव ठेऊन त्यांच्याचा कार्यलयात ती नाटिका एकूण शेतली. याप्रमाणे, मात्र श्री आनंद यांना श्री सेहत यांचे कल्पना कोणत्याही प्रकारचे संदर्भांना जाऊ नाही. त्यांनत्र श्री शेखर यांच्यांनी आपल्या ‘नवी दिल्ली’ या चित्रपटाच्या घोषणा केली. आणि ती चित्रपट सेप्टेंबर १९८६ साली प्रसिद्ध झाला. वर्तमानप्रतीत विशेषतत्त्व समालोचनावरून ती आनंद यांच्यांनी अर्ज ते निर्देशांक आलेले की, हा चित्रपट आपल्या ‘हम हिन्दुस्थानी’ या नाटीकेचे हिरण अनुसूची आहे. त्यांनत्र त्यांनी ती चित्रपट पाहिला व चार्ची आपल्या तंत्रज्ञातील संबंधित चित्रपट आपल्या नाटीकर्त्यांच्या पूर्णसाधन आणि शंभर आहे. ती शेखर यांची आपल्या नाटीके अग्रणीकरण म्हणून कल्लु प्रतिलिपी हक्काचे उल्लेख केले आहेत असे श्री आनंद यांची खात्री ह्यातापासून म्हणून चित्रपट धाव म्हणून चेतली.
श्री सेहगल (रिलाक्स फिल्मस) यांनी असा प्रतिवाद केला की, श्री आनंद यांना अशी कल्पना देण्यात आली होती की, त्यांची नाटकी प्रकार मनोरंजनास्त्री पुरस्कार आहे, पंरूप त्याच्या संपूर्ण व्यापारी स्वरूपाचाच प्रिंटप्रती कल्याणवरील व्यापारी नाटकाच्या चित्रपट युक्त वास्तवायण फार तोंडी आहे. रिलाक्स फिल्मस चा मुकुट दाबा आसा होता की, प्रांतवाद वा विषयवाच्य किंवा कल्याणवरील प्रतिभातिलेचा प्रकरण हक्क असण्याची शक्यता असू शकत नाही, कोणतीही आपल्या परिस्थिती त्याचा स्विकार करू शकतो. त्यांनी असाही दाबा केला की, चल चित्रपट हा 'हम हिन्दुस्थानी' या नाटकेच्या कथानकाच्या आशय व त्यातील प्रसंगपेक्षा पूर्णत: भिन्न आहे, समानतेच्या दृष्टीने रूढीतकण कल्याणास नाटीका व चित्रपट हे दोन ही प्रांतवाद वा कल्याणवरी आधारीत आहेत.

सविस्तर चर्चा करा:

1) या समस्येच्या संदर्भात प्रतिभाप्रती हक्क कायद्वाच्या तत्त्वातील; व

2) श्री आनंद यांना न्यायालयीन कारवाई करण्यासाठी मार्गदर्शक करा.

5. ई-व्यापार कारांत वस्तुचिन्ह हा फक्त प्रमाण बदल पडती किंवा तंत्रावर अवलंबून आहे. सदर स्वाभावी ही विशेष दरवाजा म्हणून रूप फक्त प्रमाण आली असून तो दरवाजा चार चालाल्या आलेल्या साधनास मध्ये उपलब्धता राहू शकतो. या दरवाजाच्या डोनही बाजूस प्रत्येककडी दोन चालाच्या तात्काळिक आणि त्या दोन चालाच्या पूर्णता एक चाल एका पक्षाच्या माउंटकिचो मालवीची असल्यास दरवाजाच्या पूर्णता बाजूस डोनही पक्ष भरण-भरण चालाच्या संवाद त्याने उमेदेत दोन पक्षाप्रती एका पक्षाच्या तात्काळिक योगावोगाने दुसर्या पक्षाची चाल येईल शकते की, ज्याच्या रूपांतरात त्या चालाच्या आकार आणि खाचा संबंधित चालाच्या आहेत. (जनतेच्या चाली) असे मान्य करतात. पंरूप दुसर्या अग्र अन्य कोणत्याही पक्षाचा दुसर्या चालाच बोहलता. कोणत्याच्या प्रकाराच्या खाचा आहेत हे माहिती नसते. तथापि, हे माहिती निलंबित आहेत की, जो पर्यंत योग्य त्या चालाच्या दरवाजा चालाच्या कुडपाळा लावल्या जाणार नाहीत तो पर्यंत दरवाजा उपलब्ध जाणार नाही. एकदा डोनही पक्ष आप-आपत्याच्या चालाच्या दरवाज्याच्या कुडपाळा लावून तो उपलब्धा जाईल वाची शाळवती दर्शनतात, त्यांमध्ये त्याविर आणि कोणत्याही भयावही उपडण्या संबंधी बोलणी करतात, या प्रकारच्या ल्याच्या बोलणीच्या व्यवसायात बाह्य व्यवस्था हस्तक्षेप करता येईल.

इलेक्ट्रॉनिक कागदपत्राच्या अधिकृततेच्या संदर्भात संगणक स्वाभाविक अवलंब करून चर्चा करा.
6. श्री छोटे यांची “चाहू इंडिया.कॉम” या नवाची वेबसाइट सुरु केली. ही वेबसाइट दुसर्या एक “चाहू.कॉम” या नामांकित वेबसाइटनी मिळतीजुतीत आहे. श्री छोटे यांनी उपत्यक करून दिलेल्या सेवा “चाहू.कॉम” (वादी) या वेबसाइटच्या सेवांवरील निर्दिष्टताजुल्लत्या आहेत.

“चाहू.कॉम” ही वेबसाइट सुरु केलेल्या मेसर्स बडे आणि कंपनीने असा दाखल केला आहे की, सन २००० पासून ही कंपनी जागतिक इंटरनेट माध्यम म्हणून काम करत असून “चाहू.कॉम” या विशेष नवाची सेवा पुरवित आहे. या नावाची नोंदणी ‘नेटवर्क सोल्युशन इनकाउंटरेशन’ कडे केली होती. “चाहू” या व्यापारी चिन्हाच्या नोंदणीसाठी केलेल्या अर्थ भारतामध्ये प्रलिंबित होता.

मेसर्स बडे आणि कंपनीने असाही दाखल केला आहे की, संचारित क्षेत्रात “चाहू” हे विशेष नव व्यापारिक, वेब मार्गदर्शिकासुरु करणारी व शोधसेवा देणारी ही पहिलीच कंपनी आहे. जून २००० मध्ये या मार्गदर्शिकेन “चाहू” हे नाव देण्यात आले.

श्री छोटे यांनी स्वीकारलेल्या “चाहू इंडिया.कॉम” हे नाव “चाहू.कॉम” हा प्रथमत नावाची बहुतांशी सामान्यता दर्शविणारे आहे. असे आढळून आलेले आहे की, “चाहू.कॉम” ची सेवा वापरु इंट्रिलिगेन्सियाचा “चाहू इंडिया.कॉम” ची सेवा वापरणे शक्य झालेले. म्हणून त्यांनी (मेसर्स बडे आणि कंपनी) असा दाखल केला की, श्री छोटे यांची ही कृती अग्रणिमाणकपणाची व ‘सावधान अतिक्रमण गुल्म’ (Cyber Squatting) या सदरात मोडणारी आहे.

श्री छोटे यांचा असा दाखल आहे की –

1) वार्ताला व्यापारी चिन्हाची नोंदणी भारतामध्ये जालेली नवहती, त्यामूले नोंदणीकृत व्यापारी चिन्हाचे उसूलन केल्याचेच कारवाई होऊन शक्त नाही.

2) प्रतिवादी हे वस्तू पुरवित नसून सेवा पुरविण्याचे काम करून असल्यामूले हस्तांतरणाचे (passing of)
कृत्य त्यांचेकडी घडते असे म्हणून वेणार नाही.

3) इंटरनेट सुविधा वापरणारे व वापर इंट्रिलिगेन्सियाचे सर्व व्यक्ती तांत्रिक ज्ञान असणाऱ्या व साक्षर होत्या, त्यामूले फस्टवागिरी व संभ्रमाला कोटेही वाच नाही.

सावधान कापदे आणि माहिती त तंत्रज्ञान कार्याधा संबंधित पक्षकारांनी केलेल्या दाख्याची तसेच त्यांच्या कायदेशीर मान्यता चर्चा करा.
M.Com. (Semester – IV) Examination, 2011
Group-F : CO-OPERATION AND RURAL DEVELOPMENT
(2008 Pattern) (New)
Recent Advances in Co-operation and Rural Development
Special Paper – VII

Time : 3 Hours Max. Marks : 100

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

1. Describe the Social responsibilities of Co-operative institutions.

   OR

   What policies should be adopted for building economic viability of Co-operative institutions?

2. Describe the various challenges posed by globalisation for Co-operatives.

   OR

   What measures should Co-operatives adopt for quality enhancement?

3. “Self help groups have played an important role in rural development” - Discuss.

   OR

   Evaluate the performance of self help groups.

4. What causes have been identified by various committees regarding farmers’ suicides?

   OR

   Explain the concept and need of self sustaining rural development.

5. Write short notes (any two):
   a) Sick Co-operative units
   b) Marketing of self help group’s products
   c) ‘Governmental measures for abating farmers’ suicides
   d) Co-operative leadership.
मराठी रूपांतर

सूचना: १) सर्व प्रश्न आवश्यक आहेत.
     २) सर्व प्रश्नाना समान गुण आहेत.

१. सहकारी संस्थांची सामाजिक जबाबदारी विषय करा.
   किवा
   सहकारी संस्थांची आर्थिक स्थिता वाढविण्यासाठी कोणती धोरणे अंगिकारली पाहीजेच ?

२. जागतिकीकरणामुळे सहकारी संस्थांसमोर निर्माण झालेली आण्यांना विषय करा.
   किवा
   गुणवत्ता वृद्धीसाठी सहकारी संस्थांनी कोणते उपाय योजले पाहिजेच ?

३. “ग्रामीण विकासाच्या स्वयंसहाय्यता गटांनी महत्त्वाची भूमिका बजावलेली आहे”. - चर्चा करा.
   किवा
   स्वयंसहाय्यता गटाच्या कार्यांचे मुल्यमापन करा.

४. शेतक-यांच्या आत्महत्तेबाबत विविध समित्यांनी कोणती कार्ये शोधली आहेत ?
   किवा
   आत्मनिर्भर ग्रामीण विकासाची संकल्पना आणि गरज स्पष्ट करा.

५. धोडक्यात टीपा लिहा (कोणत्याही दोन) :
   अ) आजारी सहकारी संस्था.
   ब) स्वयंसहाय्यता गटाच्या उत्पादनांचे विषयन.
   अ) शेतक-यांच्या आत्महत्ता रोख्यासाठी योजनेले शासकीय उपाय.
   ड) सहकारी नेतृत्व.
M.Com. (Semester – IV) Examination, 2011
Gr.G : ADVANCED BANKING AND FINANCE
Spl. Paper – VII : Recent Advances in Banking and Finance
(2008 Pattern) (New)

Time : 3 Hours Max. Marks : 100

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

1. Explain the concept of financial inclusion in detail. How do you think is it linked to economic growth ?

   OR

1. What is a non performing asset ? How do you think would maintenance of low non performing assets and capital adequacy help banks ?

2. Explain the following concepts in detail :
   a) RTGS and NEFT
   b) Core banking.

   OR

2. “Expansion of banks in non banking services has challenged the relevance of development banks”. Comment.

3. What is a treasury bill ? Account for various types of treasury bills based on their maturities. Also mention the treasury bills that are not issued now.

   OR

3. Explain in detail the collateralized borrowing and lending obligation.

4. Explain commercial paper and certificate of deposits with reference to :
   a) Who can issue ?
   b) Eligibility to issue.
   c) Maximum amount an issuer is authorized to raise.
   d) Minimum face value of the instrument.
   e) Minimum and maximum terms of maturity.

   OR

4. Explain in detail the recent developments in the capital market with reference to :
   a) Book building mechanism and
   b) Green shoe option.
5. Write notes on (any two):
   a) Money market mutual fund
   b) Depository: Meaning and its services
   c) Rationale behind mergers of banks
   d) Interest rate futures.

मराठी रूपांतर

सूचना : १) सर्व प्रश्न सोडविणे आवश्यक आहे.
       २) उजवीकडील अंक प्रश्नांचे गुण दर्शवितात.
       ३) संदर्भसाठी मूल इंग्रजी प्रश्नप्रश्न पहावी.

१. वित्तीय समावेश ही संकल्पना सविस्तर स्पष्ट करा. ही संकल्पना आर्थिक वृद्धीशी कसी जुडली आहे असे 
   तुम्हाला बांटते?

   किंवा

२. निष्क्रिय मालमता म्हणजे काय? भांडवलाच्या पुनर्प्रयोग व निष्क्रिय मालमता कमी ठेवल्याने बॅंक्स कसी मदत
   होते?

   किंवा

३. खालील संकल्पना स्पष्ट करा.
   अ) आर. टी. जी. एस व एन. इ. एफ. टी.
   ब) कोआर बॅंकिंग.

   किंवा

४. बॅंकात वित्तीय सेवांमध्ये बॅंकांच्या विस्ताराने विकास बॅंकांच्या समर्पितेला आल्हान दिले आहे. भाष्य करा.

   किंवा

५. राजकोषीय पत्र म्हणजे काय? राजकोष पत्रांच्या मुदतीला अनुसरण स्वाभाविक विविध प्रकार लिहा. कोणते
   राजकोष पत्र सध्या प्रचलनात नाहीत ते लिहा.

   किंवा

६. ‘सांपर्याविरत कर्ज घेणे आणि कर्ज देणे बंधन’ हे सविस्तर स्पष्ट करा.

   किंवा
4. खालील मुद्दाना अनुसरण वाणिज्य पत्र आणि ठेवावीचे प्रमाणपत्र स्फट करा.

अ) कोण निर्गमित करू शकते?

ब) निर्गमना साठीची पत्रता.

क) निर्गमन क्ल्यास मान्य केलेली अधिकृत कमाल रक्कम.

ड) दर्श्य, ऐतिहासिक किमान दर्शनी मूल्य.

इ) त्यांची कमाल व किमान मुदत.

किंवा

4. खालील बाबांना अनुसरण भाष्कर बाजारातील सध्याचा विकास सविस्तर स्फट करा.

अ) पुस्तक वांशण प्रणाली

ब) ग्रीन गू पर्याय.

5. टीपा लिहा (फक्त २):

अ) नागेबाजार परस्पर निघी

ब) निक्षेपऱ्यादेखील अर्थ आणि त्यांच्या सेवा

क) बॅंकांच्या विलिनीकरणामागील तक्यांत्रिक उपपत्ती

ड) व्याजदर वायव्यदाते सोंदे.

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B/I/11/2,405
M.Com. (Semester – IV) Examination, 2011
Gr.G : ADVANCED BANKING AND FINANCE
(2008 Pattern) (New)

Time : 3 Hours                          Max. Marks : 100

Instructions : 1) All cases carry equal marks.
               2) Solve any 5 cases from the following.

1. What is the banker entitled to in the following cases - ‘General Lien’ or ‘Right of set off’? Explain your answers with proper reasoning.
   a) Mr. ‘X’ has a deposit of valuables with your branch for safe custody. He later borrows from your branch and does not repay.
   b) ‘M.N. and Co.’ is a partnership firm. The firm is indebted to the bank. One of the partners of the firm, Mr. M, has a credit balance in his current account.

2. How will you deal with the following cases as a Branch Manager? Explain with reasons.
   a) A cheque is presented for payment where amount mentioned in words is different from the amount mentioned in figures. Will you pay or return the cheque?
   b) ‘ABC and Co’ is a partnership firm with Ajay, Benny and Chandan as partners. The firm enjoys an overdraft limit of Rs. one lakh with a bank. The bank receives a communication about Mr. Ajay’s death on 20th January 2010. On the next day of the receipt of such a communication two cheques signed by Mr. Ajay on 10th January 2010 are presented for payment.

3. A banker negligently credits the proceeds of a cheque that had actually bounced. The customer to whose account such a proceed is credited withdraws the money assuming that the cheque was honoured. The banker realises much later that the cheque had actually bounced and the credit to his customer’s account was a wrongful credit. Can the banker recover this money from his customer? Justify your answer.

P.T.O.
4. An individual wishes to open a current account with your branch. Solve the following questions pertaining to this situation.
   a) Will you permit him to open a current account in the capacities of an individual?
   b) Why will you? Why will you not?
   c) Why would that individual wish to open a current account? Explain.
   d) What may deter an individual from opening a current account?

5. Mr. Rajeev and Ms. Nidhi are husband and wife. They are senior citizens. They hold a joint fixed deposit account with your branch. Mr. Rajiv has a savings bank account with your branch but his wife does not. The primary holder of the fixed deposit is Ms. Nidhi (Rajeev’s wife). Inspite of not being entitled to interest tax, the bank deducted a nominal tax on the interest earned by the couple on the fixed deposit. The bank reversed the tax payments when this was brought to the banker’s notice. As a reversal of this payment the banker drew a cheque favouring only the primary holder of the fixed deposit. Ms. Nidhi has no savings account in any bank to deposit that cheque. How, as a banker, would you help her encash this money? Mention all the possibilities with suitable explanation.

6. What course of action can a banker take in the following cases? Explain your reasoning in detail.
   a) Mr. Kulkarni Sameer has a credit balance in his account. The banker wants to set this off against a cash credit in the name of Mr. Kulkarni and his wife.
   b) Mr. Sunil Kamath holds a demat and a savings bank account with a bank. He has taken a personal loan from the same bank. He has not paid the Equated Monthly Installments for this loan regularly. An amount worth Rs. 50,000/- remains due against his name as on today. In the meanwhile, he sells shares of ‘XYZ Co. Ltd.’ from his Demat Account. The amount of the sold shares is Rs. 29,000/-. The proceeds are credited to his savings account. The banker wants to set this amount off against the Equated Monthly Installments not paid by Mr. Kamath.

7. A demand draft issued on a branch of your bank is lost before it reached its payee. The purchaser of this draft wishes to apply for a refund. What are the formalities associated with the same and how would you deal with such a situation?
पराढी रूपांतर

सूचना: १) सर्व उदाहरणांमध्ये समान गुण आहेत.
      २) काशाळिपीती कोषतीली पाच उदाहरण सोडवा.
      ३) संदर्भांसाठी मूळ इंग्रजी प्रस्तुतिका पहावी.

१. पहिल्या प्रश्नांमध्ये बंकर्ला सामान्य धारणाधिकाराच्या वजावटीच्या अधिकाराचा हक्क असेल ते सांगा व आपले उत्तर कारणांसहित स्पष्ट करा.

   अ) श्री ‘क्ष’ यांनी आपल्या मौल्यवान वस्तु बैंकीच्या आपल्या शाखेत सुरुस्हेत ताप्यात तैवल्याच्या आहेत. श्री ‘क्ष’ यांनी आपल्या शाखेतून काही रक्कम करून स्वरूपात पेतो व परत करून नाही.
   ब) ‘एम. एन. आणि कंपनी’ ही एक भागीदारी संस्था आहे. ही संस्था एक बैंकीची कर्जदार आहे. कंपनीसह भागीदारांनी एक भागीदार श्री. एम. यांच्या वैयक्तिक चालू क्रायात येईल शिल्पक आहे.

२. बैंकीचा शाखास्थितीचा म्हणून तुम्ही खालील परिस्थिती कसी हाताळाल ? कारणांसहित स्पष्टीकरण धा.

   अ) येसे अदा कर्णाचारी एक धनादेश आपल्याकडे सादर केला आहे. यात अन्यी व अंती रक्कममध्ये तपासलेले आहे. तुम्ही सदर धनादेशस्थितील रक्कम अदा करून व धनादेश परत करूल.
   ब) ‘एम. सी. आणि कंपनी’ ही अजय, बेनी आणि चंदन या तीन भागीदारांची भागीदारी संस्था आहे. बैंकमार्फ्ट व भागीदारी संस्थेनुसार एक लाख मयदिची आधिकारिकची संवतसंख्या आहे. श्री. अजय यांच्या मृत्यूची माहिती २० जानेवारी २०१० रोजी सुसेस कल्चरल जतात. ही माहिती मिळाल्याच्या दुस्मन्या दिवसी श्री. अजय यांनी २० जानेवारी २०१० रोजी सही केलेले दोन धनादेश बैंकेच रक्कम अदा कर्णाचारी सादर केले जातात.

३. अनदरित ज्ञात अनादेशांनी रक्कम बैंक अनावश्यक आपल्या ग्राहकाच्या क्रायात जमा करते. ज्ञा क्रायात जमा होईल ज्ञात अनादेशांना आपल्या ग्राहकाच्या खातात जमा करते. ज्ञा खातेदाराच्या खातात ही रक्कम जमा ऋगाचेत तो धनादेशाचा आदर ज्ञातमे गृहीत धरन आपल्या खातातून रक्कम काढून पेठे. नंतर बैंकीच्या निर्देशानंतर असे पेठे की सदर धनादेशांचा अनादर ज्ञात अनूसूर खातेदाराच्या खातात चूकीसोबत पेठे जमा कर्णात आले होते. अशा परिस्थितीत बैंक आपल्या खातेदारांकडून पैसे वसूल करू शकतो काय ? आपल्यांनुसार न्याय धा.

४. एक व्यक्ति आपल्या बैंकीच्या शाखेवर चालू खात्यात अधिकताने येत होते. या व्यक्तिच्या उपचारात खात्याचा खालील प्रश्नांना अमृतमुळे धा.

   अ) ‘एक व्यक्ति’ म्हणून आपले व्यक्ति चालू खात्यात उपचार का ?
   ब) का उपचार देतात? कृत्याचा का देणार नाही?
   न) सदर व्यक्ति स्वतःच्या नावाच्याचार चालू खात्यात का उपचार इंचित असेल ? स्पष्ट करा.
   ड) कोणत्या वेळात एक व्यक्तिच्या चालू खात्यात उपचाराप्राप्त वंचित ठेवत असतील ?
5. श्री. राजीव आचरण श्रीमती निधी हे दामपंथ आहे. दोघेही वारूड नागरिक अहेत. आपल्या बंकेच्या शक्तित या दोघेही संयुक्त मुदत ठेव खाते आहे. श्री. राजीव यांच्यावर श्रीमती शाखेवर रचनेचे रस्ते धरते असे पण श्रीमती निधी यांचे नाही. तसेच श्रीमती निधी यांचे बचत खाते कोणत्याच बंकेत नाही. आपल्याकडे दरो संयुक्त मुदत ठेव खात्याची प्राथमिक ठेवीदार श्रीमती निधी यांनी आहेत. व्याजावरील करास पत्र नसताना देखील आपल्या बंक यांनी मुदत ठेवीवर मिळाल्याच्या व्याजावर करापोटी क्रिकोट रक्कम कापून घेते. बंकेच्या निर्देशनास करप्राप्त नसत्याची बाब जेव्हा आणून दिली जाते तेव्हा बंक सदर करापोटी कापलेल्या रक्कम प्राथमिक ठेवीदाराच्या नावाने धानादेश काढून पार्ट अदा करते. पण मुदत ठेवीतील प्राथमिक ठेवीदार श्रीमती निधी यांचे कोणत्याच बंकेत बचत खाते नाही. हा धानादेश वटविविध्यासाठी आपण त्यांचा बंक या नात्याने कशाप्रकारे मदत कराल?

सप्ताहिती टासिचून चर्चा शक्तितं उल्लेख करा.

6. खालील प्रकरणात एक बंकर म्हणून कोणती कृपया दिशा नव्हाव. आपल्यांना दिली अभावित करा.

अ) श्री कुलकर्णी यांच्या वैत्तिक खात्याच्या प्रथामें जमा शिल्पक आहे. श्री कुलकर्णी यांनी त्यांची पत्नी यांच्या संयुक्त नावावरील पोखर (केंद्रस्थल) खात्यावरील येंगा शाखेक्रिया श्री कुलकर्णी यांच्या वैत्तिक नावावरील रक्कमेवर बंक वजावरीचा अधिकार वापर हळवते.

ब) श्री मुकुल कामत यांचे एका बंकेने ‘डीप्टी’ व बचत खाते आहे. त्याच बंकेतून श्री. कामत यांची व्यवस्थित कर्ज पेटलेच आहे. त्याचे सामने मासिक हाते त्यांनी बेटीवेरी भरतले नाहीत व आजमाविष्ट त्याच्या नावावर एकूण ₹ 50,000/- /- एकूण रक्कम धारणकारी आहे. त्याचा ‘डीप्टी’ खात्यातून त्यांनी नुक्तेच ‘एस.व.वड.डेव. कंपनी लिं.’ चे भागविकले. त्यांनी विक्रीत त्याचा रक्कम ₹ 29,000/- /- एकूण रक्कम मिळवते व ती त्यांची कर्ज खात्यात जमा होते. बंक सदर रक्कम बंकेचा वजावरीचा अधिकारांतर्गत श्री. कामत यांच्या धातेलेल्या मासिक ह्यांच्या अदा करण्यासाठी वापर हळवते.

8. आपल्या बंकेच्या एका शाखेवर कापलेल्या धानकर्ण आदात्यापूर्णत पोषाच्या.getBoolean() गाठत होतो. त्याच्या क्रियापदाचा खारे वेळा बंक्स पैसे पार्त अदा करण्यासाठी अर्ज करतो. त्यासंबंधात सर्व औपचारिकता काय आहेत आपण अशी परिस्थिती तुम्ही कशी हाताळात ते लिहा.
M.Com. (Semester – IV) Examination, 2011
Gr-H : Advanced Marketing (Spl. Paper – VIII)
CASE STUDIES IN ADVANCED MARKETING
(2008 Pattern) (New)

Time : 3 Hours
Max. Marks : 100

N.B. :  
  i) Part I carry 25 marks and Part II 75 marks.
  ii) Figures to the right indicate full marks.

PART – I

1. Define the term ‘case study’. State its purpose.  
   OR
   Describe in brief different types of cases.  
   10

2. Write short notes on (any 3) :  
   i) Limitations of case study
   ii) Case study as a tool of marketing research.
   iii) Modern approaches to case study
   iv) Steps in solving case study.  
   15

PART – II

(Case Study)

Attempt any 3 cases from the following :

3. Case No 1 :  
   Advertising Vs Quality :

   Carrer circle is a coaching class started by Prof. Rao after retirement from a reputed city college. The object of his coaching class is to provide in depth coaching for all types of competitive examinations. Prof. Rao has made detail study of pattern of such examinations. He intends to cover in his coaching classes the all areas of competitive examinations. Prof. Rao drawn up an ambitious advertisement campaign for marketing of these classes and ready to spent huge amount on it. However his friend Prof. Raje is of the opinion that Prof. Rao should spent more on development of proper classroom infrastructure and paying higher salaries to teaching staff instead of on advertising. Prof. Rao is unable to decide his priorities and ask for your opinion.  

   25

P.T.O.
Questions:

i) With whom do you agree and why?
ii) What will be your advice to Prof. Rao?

Case No. 2

An Urban Consumer Co-operative Store Marketing Manager

‘Parijat’ is an urban consumer Co-operative store is functioning for last five years in ‘Kirana goods’ with success. The membership is now about 60000. The store operates through its four branches situated at prominent places. The store has now decided to enter into the field of marketing the note books for school and college students. Note book manufacturers are willing to supply as many note books as the store may demand.

Write a detail note on marketing strategy that should adopt by the store to expand the size of this new area.

Case No. 3

The Story of ‘Clear-In’

Vijay Pharma is a new company established in 1996 by two young pharmacy graduates Sagar and Ravi. They have developed new type of liquid names as ‘Clear in’. Which is multipurpose. This product is similar to already popular product named as ‘clear-all’. But clear in has different uses than clear-all. It can be use to clean glass, metal as well as electronic products.

Sagar and Ravi plan to price this product at Rs. 25 per liter. For suppliers at Rs. 16 per liter with credit of one month.

However having no marketing experience they are at loss. Please answer following questions which they have in their mind:

i) Who could be potential customers of ‘clear-in’?
ii) How should they proceed to market ‘clear-in’?
iii) How should they fight competition from ‘clear-all’?

Case No. 4

Sky-bag Limited:

Sky-Bag Ltd. is a famous bag manufacturing Company is facing a serious setback in the market. Main reason is the dealer-promotion scheme adopted by their competitor ‘Super Bag Ltd’. This competitor company in addition to discount they offer Europe tour to the dealers if they sell 25,000 pieces in a year.

Sky Bag Ltd. offer discount direct to customers plus they provide good service and quality product. Now they do not know how to handle the promotion scheme of their rival firm?

The company appoints you to offer sound marketing advice with special reference to promotion policy.
मराठी रूपांतर

सूचना :  
i) भाग १, २५ गुणांक आहे व भाग २ सादी ७५ गुण आहेत.
ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

भाग १

1. ‘केस स्टडी’ या संज्ञेची व्याख्या द्या व त्याचे उद्देश सांगा.

किंवा

विविध प्रकारच्या केससे के वर्णन ठोक्यात करा.

2. ठोक्यात टीपा लिहा (कोणत्याही तीन) :

i) केस स्टडीच्या मर्यादा

ii) केस स्टडी-विविध संशोधनात एक साधन

iii) केस स्टडीचे आधुनिक दृष्टीकोन

iv) केस स्टडी सोडविव्याच्या पायन्या.

भाग २

(केस स्टडी)

खालीलप्रमाणे कोणत्याही तीन केससे सोडवा.

3. केस नं. १ – जाहिरात विवृत्त गुणवत्ता:

नामांकित अशा महत्वाच्यासाठी मिळत ज्ञात्याचे प्र. राव यांनी ‘करीबर सक्रिय’ नावाचा कोणतेकथा कलास सुरू केला. सर्व प्रकारच्या स्फूर्ती परिश्रमांसाठी सखोल कोरिंग देणे हा या कलासचा उद्देश होता. प्र. रावांनी सर्व स्फूर्ती परिश्रमांचा स्वरूपाचा संविस्तर अभ्यास केला होता. या परिक्षेत्रात देणाचा सर्व विषयांचा समावेश करण्याचा हेतू प्र. राव यांचा आहे. या कलासच्या प्रसिद्धीसाठी प्र. राव यांनी एक महत्त्वाच्यांती जाहिरात कार्यक्रम आहेत आहे. व याच्याच संबंधात त्याच्यात तयार आहेत. परंतु त्यांच्य मित्र प्र. राजें यांचे असे मत आहे. प्र. राव यांचा जास्त पैसा कलास स्म विकसित करणे व त्या मध्ये शिक्षकविवेचना प्राध्यापकांवर करावा. यासाठी प्र. राज्यांना आपल्या मत हवे आहे कारण ते आपल्या निर्णय ठरू शकत नाहीत.
प्रश्न:

i) आपने कोषांक्या मताशी सहमत आहात व का?

ii) प्रा. रावणा आपने कोषांक्या सल्ला ठाल?

केस क्र. २

नागरी ग्राहक सहकारी विपणन संस्थेचा विपणन व्यवस्थापक

गेली ५, वर्ष 'पारिजात' नावाची नागरी ग्राहक सहकारी संस्था ‘किरणा वस्तू’ मध्ये वशाविषेपण व्यवसाय करत आहे. साधारण ६,०००० पर्यंत त्याची स्थापना खात्वी आहे. मोक्यम्या अशा चार ढिकाळांतून त्यांचे कार्य चालते. आता संस्थेनी असा निर्णय घेतला आहे की 'शाखा-महाविद्यालयांतील विधानार्थी वहाचा विकायच्या.

व्हा तयार करणारे उत्पादक मुद्दा संस्था जेवणचा वहाचा मागेल तेव्हाचा ते पुरवठा करण्यास तयार आहेत.

संस्थेनी या निवन प्रकारेच्या जागरूकांच्या कसा प्रकाराची विपणन ब्युरोच्या वापराची या साठी एक सविस्तर टीप लिहा?

केस क्र. ३

किलार-इं ची कथा

सागर व रवि या तरुण फार्मसी पदवीप्राप्ती १९९६ मध्ये विजय फ़ार्मची पदवीची एक नवन कंपनीची स्थापना केली. किलार इं नावाचे एक नवन प्रकारे इब त्याची विकसित केलेले ते बहु उपयोगी आहेत अशोकच बदलाविको स्मारक असलेल्या किलार हॉटल या उत्पादनाशी ते साधर्म्य ठेवते परंतु किलार इं नेह म्हणून किलार अर्थतः वापरणे वेगळे आहेत. हे उत्पादन नाही, धातू व विज्ञे उपकरण स्वच्छ करण्यासाठी वापरे शकतात.

सागर व रवि यांची या उत्पादनार्थी किंमत २६ प्र. लिटर ठेवावी असी योजना आहे व त्या प्रकारे अंशिलाबाच्यांनी केली तसेच विक्रेतांचा १६ प्र. लिटर व १ महिन्याचे क्रेडिट कालाबी दायवाचा.

परंतु विपणनाचा अर्थनैतिक नस्तिमूळे त्यांना अत तोटा होतो आहे. त्यांच्या मनामध्ये जे प्रश्न आहेत त्यांची आपण कृपया उघडे दा.

i) किलार इं ची संभाव्य ग्राहक कोन अतू शकतील?

ii) किलार इं चा खप वाहुवाहासाठी त्यांची काय केले पाहिजे?

iii) किलार अंत या व्यवस्था कंपनीसे ते कसा प्रकारे लहा देऊ शकतील?

केस क्र. ४

‘स्काय बंग लिमिटेड’

‘स्काय बंग’ ही बंग तयार करणारी प्रसिद्ध कंपनी आहे. परंतु बाजार पेटे मध्ये स्थायी त्यांच्या मालत्याने उठव नाही. त्याचे मुद्दा कारण म्हणजे त्यांच्या स्वर्ण बंग लिमिटेडने सुरू केलेली विक्रय वृद्धी योजना ही कंपनी प्रमुखतरी गुट देते शिवाय वार्षिक २५,००० बंगाची विक्री केर्च्याच्या युगोपत्ता दरी विक्रेतांना करते.

स्काय बंग कंपनी ही ग्राहकांनाचा प्रत्यक्ष गुट देते शिवाय चांगली सेवा व गुणवत्ता पूर्ण उत्पादन विकते. आता त्यांच्या व्यापारस्थळ कंपनीने सुरू केलेली विक्रय वृद्धी योजनेशी कसी झांझ दानी ही कठिन नाही.

कंपनीच्या आगामी विपणन विषयक सल्ला देशासाठी नेमले आहे विशेषत: वृद्धी योजनेच्या संदर्भात आपण कसा प्रकारे सल्ला ठाले?
1. Explain briefly the following terms:
   a) Online Advertising  
   b) Auction and Reverse Auction  
   c) Online Share Trading  
   d) M-Commerce  
   e) E-Governance  

2. Sony online ventures isn’t playing around with its popular online games and electronic-commerce site. The New York-based unit of Sony Corporation—a giant in electronics, movies, and videos—is using Java to rev up and differentiate its www sites. Sony is taking its successful game sites into a new realm by turning its fairly static single-user game into interactive, multimedia ventures with fast-paced animation and graphics.

   And so far it is working. Sony was the most popular entertainment Web-site of 1997 among all sites accessed from home PCs, according to Media Matrix, a media research firm. Sony’s web site (www.sony.com) showcases its movies, videos, and electronic product by dazzling users with multimedia entertainment such as its game show sites.

   “The Web is being viewed more and more as an entertainment platform and consumers demand very different things from their entertainment than from buying a book online,” said Lisa Simpson, a Senior Vice President at Sony Online. “People expect something more just because it’s Sony, so we’ve got to give it to them. We can do that with java.” Sony is building server-side Java application that manages the multimillion-page site. The media company also is installing Java Web servers that shoot information in dynamic pages from databases to users.
But Sony’s popular game sites, with 60% growth in their audience and a total of 2.9 million user, will get the most attention. Sony is souping up its online Feopardy site, which has become one of the most popular games on the Internet. By midyear, the site is slated for an update that will turn it from fairly static game into a dynamic, multiplayer experience in which players have animated representation and are able to see four or five different camera angles. That gives them views from around the “studio” depending on who is asking or answering questions.

State the significance of the case.

How does Sony use entertainment to promote its products at its Web site?

3. FreeMarkets is a leader in creating B2B online auctions for buyers of industrial parts, raw materials, commodities and services around the globe. The company has created auctions for goods and services in hundreds of industrial product categories. FreeMarkets auctions more than 500 Crores worth of purchase orders a year and saves buyers an estimated 2 to 25 percent of total expenses.

FreeMarkets operates two types of market places. First, the company helps customers purchase goods services through its B2B global marketplace, where reverse auctions usually take place. Second, FreeMarkets helps companies improve their asset recovery results by getting timely market prices for surplus assets through the FreeMarkets AssetExchange, employing forward auctions process, as well as other selling models.

FreeMarkets Onsite Auctions provide the following:

1) Asset-disposal analysis. Market makers work with sellers to determine the best strategy to meet asset recovery goals.

2) Detailed sales offering. The company collects and consolidate asset information into a printed or online sales offering for buyers.

3) Targeted market outreach. FreeMarkets conducts targeted advertisement to a global database of 500000 buyers and suppliers.
4) Event Co-ordination. The company prepares the site, provides qualifies personnel, and enforces auction rules.

5) Sales implementation. FreeMarkets summarizes auction results and assist in closing sales.

State the significance of the case.

Using this case study characterize the FreeMarkets’s approach to business applications.

4. National Informatics Centre (NIC) Maharashtra has been providing computer and communication support to the State Government from 1987. It has computerized the State secretariat and collector offices, developed various applications for offline information collection from Districts, compiled the information at state level and if required, helped in information dissemination to the Government of India by e-mail or delimited data files. Application such as the twenty point programme, fortnightly go-down stock information collection system, commodity TV sets monitoring system. CM relief fund accounting system (showing daily receipts of donation District wise at the time of the later earthquake) is used extensively at the state level.

In the year 2002, the Employment Guarantee Scheme (EGS) project was taken up to collect data of monthly expenditure and attendance of weekly labours at various EGS works at 33 District. The non availability of un-interrupted connectivity constrained the EGC application to be designed as a client server Software the district level and web-based at the state level. At the District level, once data entry is done files containing data in XML tags in prepared and sent to the state servers as e-mail attachments. A demon programme written in JAVA was used at the state server to extract data from e-mails and dynamically insert them in respective table(s) of database at the state NIC server. The data from the database is then presented at state headquarters on LAN by web applications.
E-Governance involves providing access to flow of information for government-to-citizen and citizen-to-government interfaces. Although, some e-governance schemes and systems have been designed and implemented at different levels, it has been observed that most concerned people are not using them effectively and efficiently. Citizens find difficult to receive fair and balanced services in a timely manner.

State the significance of the case.

Suggest the ways to improve the efficiency and effectiveness of services to citizens.

5. The micro blogging service Twitter enables users to post short messages or “tweets” of up to 140 characters by different web services, Instant Messaging (IM) or mobile to keep in touch with “followers” around the world.

While Twitter might appear to have similar functionality to IM, it is not one to one or one to few, but many-to-many since each subscriber follows others and in turn is followed by other users. Its open architecture has also enabled many publishing applications from the BBC using it to cover breaking news or sports, through US presidential election candidates to companies such as Cisco and Woot.com using it to provide product and service information via RSS feeds.

In June 2008, Twitter reported around 3 million monthly web users with others accessing it via mobile and IM. It is popular throughout Europe as well as the US. In China it has not challenged local services, but it is popular in Japan.

Twitter doesn’t have a stated revenue model. In an interview (Guardian, 2008) co-founder Even Williams explained that there is sufficient venture capital investment ($15 million) to pay for what Williams called “the usual startup stuff: salaries, servers, rent” adding “there will need to be an income eventually”.

He explains that unlike many services, placing ads is not their preferred revenue method, instead explaining that “we are striving for (and believe we can achieve) a built-in revenue model that is compatible with the open nature of Twitter and its ecosystem, rather than something tacked-on.” Watch this space...
Twitter was founded in 2006 and by 2008 had developed to a small company of 24 full time employees contractors who manage the service in 6 teams. The makeup of the teams show the main challenges of managing an online service.

* Product team who define, design, and support the Twitter service.
* User Experience who create the user experience and create applications.
* Craft the user experiences of our products, and develop tools that safeguard those experiences.
* API (Application Programming Interface) team who develop the software interfaces accessed by other services such as Twhirl a desktop application enabling users to review and post messages and Twitterfeed which enable blog postings to be added to Twitter.
* Services who develop the main applications and service which form the Twitter functionality.
* Operations who architect, deploy operate, measure and monitor the infrastructure, products and services.

The Twitter team has grappled with sustaining service with the growth. This is catalogued in the Twitter status blog which shows that in May 2008 uptime fell to a low of 97.14% or 21 hours across the month. While Twitter has a stated goal to make Twitter “A reliable global communication utility”, system outages indicated by an animated “Fail Whale” became familiar during early 2008.

Twitter was originally developed on the Ruby on Rails open-source web application development framework which while sometimes used for development of content management systems didn’t scale to the capacity required by a messaging system such as Twitter. The open source MySQL database was initially used for storing and retrieving updates and this also caused problems since at one stage there was a single physical database used for storing updates.

State the significance of the case and discuss the challenges regarding the services offered, security and privacy issues, in adequate budget and manpower.
6. Mr. Jones work as a customer support representative for a small software company but was fired in late 2004. In early 2005, the company discovered that someone was login on to its computers at night via a modem and had altered and copied files. During the investigation, the police traced the calls to Mr. Jones’s home and found copies thereof proprietary information valued at several million dollars. Mr. Jones’s access code was cancelled the day he was terminated. However, the company suspects that he obtained the access code of another employee.

State the significance of the case study. What can the company, or any company, do in order to prevent similar incidence in the future?
ACCOUNTING INFORMATION SYSTEM

Time : 3 Hours
Max. Marks : 70

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

1. Describe the basic features of Accounting Information System (AIS) and explain its role in organisations.
   OR
   How System Approach can be used for solving problem?

2. What is client/server? Describe the various characteristics that reflect the features of client/server system.
   OR
   Write notes on:
   1) System Development Life Cycle [SDLC]
   2) Rapid Application Development [RAD]

3. What do you understand by “Requirement Analysis”? What is significance of analysing the present system and how it is carried out? Explain briefly.
   OR
   Write notes on:
   A) Risk Management
   B) Auditors responsibility in control.
4. The final step of the system implementation is its evaluation. What functions are being served by the system of evaluation? Discuss development, operation and information evaluation.

OR

Write notes on:

1) Revenue Cycle Application Documentation

2) Expenditure Cycle Application.

5. Explain the Guidelines of ICAI in respect of revenue and expense recognition by DOTCOM companies.

OR

Write notes on (any two):

1) Accounting for website development cost

2) Equity based consideration

3) Elements of E-commerce Transactions.
M.Com. E.Commerce (Semester – IV) Examination, 2011
404 : E-MARKETING AND CUSTOMER RELATIONSHIP
MANAGEMENT

Time: 3 Hours Max. Marks: 70

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

1. A) What do you mean by the term ‘Environmental scanning’ ? Explain various features of environmental scanning.

OR

B) Explain the term ‘E-Business’. What are the salient features of E-business ?

2. A) Explain the term ‘E-marketing’. State the reasons of growth of E-Marketing in India.

OR

B) Explain the concept of ‘On Line Marketing’. What are the advantages and limitations of E-Marketing ?

3. A) Explain the reasons for the growth of E-Advertisement. What are the various forms of E-Advertisement ?

OR

B) What do you mean by “Target Marketing” ? How electronic advertisements help to attract various target markets ?

4. A) Define the term ‘Brand’. State the methods of Brand Promotion by using websites and other electronic media ?

OR

B) From the customer’s point of view, what makes online shopping attractive ? What are the drawbacks of online shopping ?

5. A) Explain the concept of ‘Customer Relationship Management’. Describe various factors affecting ‘Customer Relationship Management’.

OR

B) Discuss ‘Relationship Marketing’. How it is different from traditional marketing ?
M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011
402 : DATA CENTRE TECHNOLOGIES

Time : 3 Hours
Max. Marks : 80

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

I. Answer the following (any 4) : (4×4=16)

1) Explain Network Operation Centre (NOC).
2) Write a short note on :
   1) Inband monitoring
   2) Out-of-Band monitoring.
3) Explain TPC Benchmarks.
4) Explain briefly the following cluster components.
   a) Shared disk  b) Public or service network.
5) Explain briefly the best practices that must one follow to ease configuration and maintenance for a network infrastructure in a data centre.

II. Answer the following (any 4) : (4×4=16)

1) Describe commercial cluster management software.
2) Explain the modular cabling design.
3) Explain internet access and its components.
4) Write a short note on Power Distribution Unit (PDU’s).
5) Write a short note on Linpack Benchmarks.

III. Answer the following (any 4) : (4×4=16)

1) Kareena Designer Dresses Company has several off-line stores around the state. The owners have decided to establish an online presence to be able to allow anyone in the country to order dresses. They have acquired services from a software development firm to place their catalogue online. They have rented a building in the state of India. Study the above data centre case-study and give the proper requirements and the solution for the above.
2) Explain the characteristics of an outstanding design for data center.

P.T.O.
3) Explain the metrics of high-availability.

4) Write a short note on power conditioning.

5) Explain dry-air conditioning system.

IV. Answer the following (any 4) : (4×4=16)

1) Explain the phases for capacity planning.

2) Define server administration. State best practises for system administration.

3) Explain the term “Load balancing” and explain its advantages.

4) What is cluster ? Explain its types.

5) “The data center must also provide the required power, a well-controlled environment (with regard to temperature and relative humidity) and network connectivity to other devices within and outside the data center” – comment.

V. Answer the following (any 4) : (4×4=16)

1) Explain the software and hardware requirements for the cluster implementation.

2) Write short note on many-to-one failover model.

3) Define benchmark. State the aspects of system performance.

4) Explain the guidelines for planning a data center.

5) State the objectives of 4VAC systems.
1. Explain the following terms in short (any four):
   a) Culture
   b) Creativity
   c) Patience
   d) Business crisis
   e) Change management
   f) Strategy.

2. Answer the following questions (any four):
   a) What factors should be considered while preparing an effective speech?
   b) How versatility helps in converting threats into an opportunity?
   c) How will you match the strategy with the culture in the current business scenario?
   d) Explain the importance of communication skills to a Manager.
   e) Discuss the advantages of Close-ended questions in an interview.

3. Answer the following questions (any four):
   a) Explain the barriers in Listening.
   b) How Sensitivity helps in becoming an insightful executive?
   c) Write a note on the need of strategic thinking.
   d) What factors should be considered for creating excellence in a business organization?
   e) Describe the Process of Strategic evaluation.
4. Answer the following questions (any four) :
   a) Distinguish between Verbal and non Verbal Communication.
   b) What skills are necessary to achieve excellence ?
   c) How will you assess an Organisational culture ?
   d) What do you mean by business and professional skills ? Give suitable illustrations.
   e) Discuss the qualities of an Ideal executive.

5. Write short notes (any four) :
   a) Body Language
   b) Importance of group discussions
   c) Environmental Scanning
   d) SWOT Analysis
   e) Strategy Implementation
   f) Strategic Planning.
M.Com. (Part – I) Examination, 2011
Group B : ADVANCED COST ACCOUNTING AND COST SYSTEMS
Paper – I : Advanced Cost Accounting
(Additional Paper) (Old) (2002 Pattern)

Time : 3 Hours Max. Marks : 80

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 the same answer book.

SECTION – I

1. Attempt any two of the following :
   a) Explain the importance of proper purchasing.
   b) Compare Time Rate and Piece Rate methods.
   c) Discuss the principles for apportionment of factory overhead.

2. Compare Job costing and Process costing.

OR

What is operating costing? Explain the procedure of calculating cost for a Power House.

3. Write short notes on any three of the following :
   a) Inventory control
   b) Job evaluation
   c) Absorption of overhead
   d) Idle capacity
   e) Measures to improve productivity.

P.T.O.
SECTION – II

4. A machine costs Rs. 90,000 scrap value is estimated at 5% of cost at the end of its life of 19 years. Ordinarily, the machine is expected to run for 2400 hours per annum, however repairs and maintenance requires 150 hours. Further 750 hours are lost due to various other reasons.

The details of the machine shop are given below:

a) Wages of a operator
   One operator is running two machines Rs. 6,000 p.m.

b) Rent and Rates of the machine shop Rs. 3,000 p.m.

c) General lighting of the shop Rs. 2,500 p.m.

d) Insurance premium for the machine Rs. 8,400 p.a

e) Cost of repairs and maintenance, per machine Rs. 250 p.m.

f) Shop Supervisor’s salary Rs. 9,000 p.m.

g) Power consumption of the machine per hour is 20 units at the rate of Rs. 2 per unit.

h) Other factory overhead chargeable to the shop Rs. 48,000 per annum.

   There are four identical machines in the shop. The supervisor is expected to devote one-fifth of his time for supervising a machine.

   Compute a comprehensive machine hour rate.
5. Mr. Balaram, a Contractor has undertaken two contracts, one at Nashik and another at Pune. The details of the contracts are given below for the year ended 31st March 2010.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Contract at Nashik</th>
<th>Contract at Pune</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of commencement</td>
<td>1-7-2009</td>
<td>1-10-2009</td>
</tr>
<tr>
<td>Contract price</td>
<td>10,00,000</td>
<td>15,00,000</td>
</tr>
<tr>
<td>Direct Labour</td>
<td>2,55,000</td>
<td>1,82,000</td>
</tr>
<tr>
<td>Materials issued</td>
<td>2,20,000</td>
<td>2,00,000</td>
</tr>
<tr>
<td>Materials returned from site</td>
<td>10,000</td>
<td>15,000</td>
</tr>
<tr>
<td>Plant installed at site</td>
<td>2,00,000</td>
<td>3,50,000</td>
</tr>
<tr>
<td>Direct expenses</td>
<td>40,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Office overhead</td>
<td>15,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Materials of Rs. 8,000 sold for</td>
<td>10,000</td>
<td>–</td>
</tr>
<tr>
<td>Materials at site</td>
<td>18,000</td>
<td>16,000</td>
</tr>
<tr>
<td>Cash received from the contractee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>being 80% of work certified</td>
<td>4,80,000</td>
<td>2,40,000</td>
</tr>
<tr>
<td>Work uncertified</td>
<td>13,000</td>
<td>9,000</td>
</tr>
<tr>
<td>Architect’s fees</td>
<td>7,000</td>
<td>3,000</td>
</tr>
</tbody>
</table>

i) Provide depreciation on plant at 20% p.a.

ii) Materials of Rs. 10,000 were transferred from Pune to Nashik contract.

You are required to prepare Contract Account for Nashik and Pune contracts for the year ended 31-3-2010.
6. Yashawant Ltd. has closed its accounts for the year ended 31-3-2010. The profit shown in financial accounts is Rs. 3,72,000 and for the same period cost accounts showed a profit of Rs. 4,10,000.

The balances in the two sets of accounts as on 31-3-2010 were as follows:

<table>
<thead>
<tr>
<th>Stock of</th>
<th>Cost Accounts</th>
<th>Financial Accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>Raw Materials :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening</td>
<td>1,36,000</td>
<td>1,45,000</td>
</tr>
<tr>
<td>closing</td>
<td>1,10,000</td>
<td>1,03,000</td>
</tr>
<tr>
<td>Finished goods :</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Opening</td>
<td>2,66,000</td>
<td>2,58,000</td>
</tr>
<tr>
<td>Closing</td>
<td>2,29,000</td>
<td>2,23,000</td>
</tr>
</tbody>
</table>

Other information available:

- Loss on sale of machinery: – 35,000
- Dividends received: – 7,000
- Interest received: – 4,000
- Dividend distributed: – 50,000

Prepare memorandum reconciliation account to reconcile profit as per the two sets of accounts.
1. Define the term ‘Standard Costing’. What are the various concepts of standard costs? Describe advantages and limitations of standard costing.

OR

What do you mean by ‘Responsibility Accounting’? What are its principles? Describe various types of responsibility centres.

2. Write short notes on (any four):

a) Essentials of Effective Budgeting.

b) Uses and limitations of Marginal costing.

c) Value Analysis.

d) Selection of method of costing.

e) Management Information System (MIS).

f) Cost system in Computer Environment.
3. A) You are given the data for the year ending 31/3/2010 of M/s Ashish engineers.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Variable cost</td>
<td>6,00,000</td>
</tr>
<tr>
<td>Fixed cost</td>
<td>3,00,000</td>
</tr>
<tr>
<td>Sales</td>
<td>10,00,000</td>
</tr>
<tr>
<td>Net profit</td>
<td>1,00,000</td>
</tr>
</tbody>
</table>

**Compute:**
- a) P/V ratio
- b) B.E.P.
- c) Profit when sales are Rs. 12,00,000
- d) Sales to earn a profit of Rs. 2,00,000.

B) What do you mean by ‘Inter Firm Comparison’? State its advantages and limitations.

4. Accurate Processors Ltd. produce a product ‘X’ of which standard material cost is:

40% of material ‘P’ @ Rs. 4,000 per m.ton.

60% of material ‘Q’ @ Rs. 6,000 per m.ton.

A standard loss of 10% is expected in production during the month, 171 m.tons of ‘X’ were produced from the use of 90 m.tons of material ‘P’ @ Rs. 3,600 per m.ton and 110 m.tons of material ‘Q’ @ Rs. 6,800 per m.ton.

Calculate the following material variances:
- a) Material price variances
- b) Material mix variances
- c) Material yield variances
- d) Material cost variances.
5. From the following particulars prepare a flexible budget for 60%, 80% and 100% activity showing the estimated sales, sales cost and profit. Assume the all items produced are sold.

<table>
<thead>
<tr>
<th>Fixed Expenses</th>
<th>Rs.</th>
<th>Semivariable expenses</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Salaries</td>
<td>4,20,000</td>
<td>Plant maintenance</td>
<td>1,25,000</td>
</tr>
<tr>
<td>Rent and Taxes</td>
<td>2,80,000</td>
<td>Indirect labour</td>
<td>4,95,000</td>
</tr>
<tr>
<td>Depreciation on machinery</td>
<td>3,50,000</td>
<td>Salesmen’s salary</td>
<td>1,45,000</td>
</tr>
<tr>
<td>Sundry Office Expenses</td>
<td>4,45,000</td>
<td>Sundry Expenses</td>
<td>1,30,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>14,95,000</strong></td>
<td><strong>Total</strong></td>
<td><strong>8,95,000</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Variable expenses</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>@ <strong>50% Capacity</strong></td>
<td></td>
</tr>
<tr>
<td>Material</td>
<td>12,00,000</td>
</tr>
<tr>
<td>Labour</td>
<td>12,80,000</td>
</tr>
<tr>
<td>Salesmen’s commission</td>
<td>1,90,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>26,70,000</strong></td>
</tr>
</tbody>
</table>

Semivariable expenses are constant between 41% and 70% activity, increase by 10% between 71% and 80% activity and increase by 15% between 81% and 100% activity. Fixed expenses are constant at all levels of activity. Sales at 60% activity are Rs. 51,00,000, at 80% activity are Rs. 68,00,000 and at 100% activity are Rs. 85,00,000.
M.Com. (Part – I) Examination, 2011

Group – C : BUSINESS PRACTICES AND ENVIRONMENT

(Paper – II) (Optional)

Business Environment

(Annual Pattern)

Time: 3 Hours

Max. Marks: 100

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

1. “Economic Environment alone decides the nature of Business Activities”. Do you agree with this statement ? Give reason.

OR

What are the main types of business environment ? Explain in detail.

2. Explain how social and cultural factors of environment have their impact on the functioning of business organisation.

OR

“Indian Economic Environment presents a series of contradictions and paradoxes”. Comment.

3. Explain the role of “Foreign Investment” in the industrial development of India. Is it useful for Economic Development ?

OR

Explain the role of foreign banks and non-banking institutions in the context of financial environment of business.

4. Define “Global Environment”. Explain its types and state its impact on world trade.

OR

What are the techniques of Environmental Analysis ? Explain them in detail. State limitations of these techniques.
5. Write short notes (any two):

1) Indian Industrial Environment

2) Types of Pollution

3) Effects of Industrial Sickness on Economy

4) Growth of Capital Market in India.

5) Foreign Technology and MNC’s.

मराठी रूपांतर

सूचना: 1) सर्व प्रश्न अनिवार्य आहेत.
2) अनेक प्रश्नांचा समावेश गुण आहेत.

1. व्यवसायांचे स्वस्थ ढरवण्यासाठी आर्थिक पर्यावरणाचा महत्त्वाचा वाटा असतो या विधानाची तुम्ही सहमत आहात का? यासंदभात स्फटिक करण द्या.

किवा

व्यवसाय पर्यावरणाचे विविध प्रकार कोणते ते सांगून प्रत्येक प्रकाराची थोडक्यात माहीती द्या.

2. व्यवसाय–संस्थान्या कार्यांचे सामाजिक व सांस्कृतिक पर्यावरण पर्यावरण धडकांचा कसा परिणाम होतो ते स्फट करा.

किवा

“भारताचे आर्थिक पर्यावरण ही विरोध आणि विरोधाभासांची मालिका आहे” या विधानाचा संस्कृतिक चर्चा करा.

3. भारताच्या औषधीक विकासातील “परक्रिया गुंतवणूकीचा महत्त्व” विशद करा. परक्रिया गुंतवणूक भारताच्या आर्थिक विकासात महत्त्वपूर्ण भूमिका बजावते का? ते स्फट करा.

किवा

व्यवसायांचे आर्थिक नियोजनात्मक पर्यावरणांस अनुसरून परक्रिया ढंका व विना वित्तपुरवठा ढंका यांच्या कार्यांचा आधार द्या.
4. जागतिक पर्यावरणाची व्याख्या द्या. जागतिक पर्यावरणाचे विविध प्रकार सांगा व त्याचा जागतिक बाजारपेठेवर-झालेला परिणाम विशद करा.

किंवा

पर्यावरण विश्लेषण तंत्राची माहीती सांगा व त्यांच्या विविध मर्यादा स्पष्ट करा.

5. टिप्पणी (कोणत्याही दोन) :

1) भारतीय आयोगिक पर्यावरण

2) प्रदूषणाचे प्रकार

3) उद्योगांच्या आजारांचे अर्थव्यवस्थेवर होणारे परिणाम

4) भारतीय भांडवठ बाजाराचा विकास

5) परियो तंत्रज्ञान आणि बहुराष्ट्रीय कंपन्या.

B/I/11/335
M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011
401 : ADVANCED DATABASE MANAGEMENT SYSTEM

Time : 3 Hours  Max. Marks : 80

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

1. Attempt any four :  
   \(4 \times 4 = 16\)
   a) Differentiate between KDBMS and ORDBMS.
   b) Explain the concept of object - oriented databases.
   c) Write a note on client server Architecture.
   d) Which applications involves spatial data ?
   e) Write a note on SOAP.

2. Attempt any Four :  
   \(4 \times 4 = 16\)
   a) Explain different parallel database architectures.
   b) Discuss query optimization.
   c) Write a note on partitioned join.
   d) What is distributed database system ? Explain different types of distributed database system.
   e) What are the responsibilities of transaction manager and transaction coordinator ?

3. Attempt any four :  
   \(4 \times 4 = 16\)
   1) Write a note on data mart.
   2) Discuss benefits of DSS.
   3) Explain OLTP in detail.
   4) Write a note on object Identity.
   5) Write a inverted index.

P.T.O.
4. Attempt any four: (4×4=16)
   a) Write a note on vector space model.
   b) Explain HITS algorithm in detail.
   c) What is path expression? Explain.
   d) Why crawler software can be complex?
   e) Define i) Base set ii) Root set iii) Link Page iv) Base Page

5. Attempt any four: (4×4=16)
1) Consider the following relation schema
   Emp (eno, ename, title)
   Pay (title, sal)
   Let, P₁ : sal < 50,000 and P₂ : sal ≥ 50,000 be two predicates. Perform a horizontal fragmentation of relation pay to obtain fragments Pay 1 and Pay 2.

2) Consider the following relation schema project (pno, pname, duration, location, noofemp):
   Perform vertical fragmentation of the project relation according to the following conditions:
   A site requires details about
   i) pno, duration, noofemp
   ii) pno, pname, location

3) Explain disadvantages of distributed database system.

4) Define terms: i) Spatial Data ii) Spatial extent iii) Point iv) Point data

5) Write a short note on knowledge discovery in database (KDD).
M.C.A. (Commerce Faculty) (Semester – IV) Examination, 2011
403 : WEB ENABLING SYSTEMS AND BUSINESS APPLICATIONS

Time : 3 Hours Max. Marks : 80

Instructions : 1) All questions are compulsory.
   2) Figures to the right indicate full marks.
   3) All questions carry equal marks.
   4) Consider suitable data if necessary.

1. Attempt any four : (4×4=16)
   a) What are fundamental part of e-business application ?
   b) What is JSP ? Explain various tags used in JSP.
   c) What is XML ? How XML is used in servlet ?
   d) What do you mean by bean ? Give coading conventions of bean.
   e) What is factory patterns ? How it is used in database connection ?

2. Attempt any Four : (4×4=16)
   a) What are inner workings of e-business XML ?
   b) List and explain JDBC component.
   c) Differentiate between servlet and JSP.
   d) Explain client server technology.
   e) How Java Bean is used in encapsulation of data and logic ?

3. Attempt any four : (4×4=16)
   a) Explain model view controller (MVC) architecture.
   b) What are the limitations of XML ?
   c) How access pattern is used in access to enterprise component ?
   d) Explain Java Bean API.
   e) Differentiate between 2 Tier and 3 Tier client server architecture.

P.T.O.
4. Attempt **any four** : \( (4 \times 4 = 16 \) 

a) Explain JZEE multitier architecture.

b) Write a note on jar and manifest files.

c) What is e-business ? Explain various models used in e-business application design.

d) Explain life cycle of servlet.

e) List the steps for creating XML document.

5. Attempt **any four** : \( (4 \times 4 = 16 \) 

a) Write a program in Java which will display student (stud No, Stud Name, Class, Percentage) information.

b) Write a program in Java using servlet which accept user login information (ie user ID and password) and checks whether entered user is valid or not.

c) Write a program in Java using JSP which accepts actor (Act No, Act Name, Movie Name) information and display it to the second page.

d) Create a XML file that store the information about fire employee details.

e) Write a program in Java using JSP that calculates factorial of a given number.
M.Com. (Part – I) Examination, 2011
Group A : ADVANCED ACCOUNTING AND TAXATION (Paper – I)
(Advanced Accounting) (Optional Paper)
(Annual Pattern)

Time : 3 Hours
Max. Marks : 100

N.B. : i) All questions are compulsory and carry equal marks.
    ii) Use of calculator is allowed.

1. Write short notes on any four of the following :
   1) Professional Development of Accountancy in India
   2) Methods of valuation of shares
   3) Accounting concepts
   4) Advantages of human resources accounting and social responsibility accounting
   5) Advantages and disadvantages of mechanised accounting
   6) Types of inflation accounting
   7) Meaning of Economic value added statement and environmental accounting.

2. From the following data, you are required to prepare a consolidated Balance Sheet of a group of companies :

   Balance Sheet as on 31st December 1982

   \[
   \begin{array}{cccccccc}
   & X Ltd. & Y Ltd. & Z Ltd. & & X Ltd. & Y Ltd. & Z Ltd. \\
   & Rs. & Rs. & Rs. & & Rs. & Rs. & Rs. \\
   \hline
   Share capital & 2,50,000 & 2,00,000 & 1,20,000 & Fixed Assets & 56,000 & 1,10,000 & 75,000 \\
   Reserves & 36,000 & 20,000 & 14,400 & Investments & & & \\
   Profit and Loss A/c & 32,000 & 4,000 & 10,200 & Shares in Y Ltd. & 1,70,000 & \_ & \_ \\
   Z Ltd. Balance & 6,600 & \_ & \_ & Shares in Z Ltd. & 36,000 & 1,06,000 & \_ \\
   Sundry creditors & 14,000 & 10,000 & \_ & Stock-in-trade & 24,000 & \_ & \_ \\
   X Ltd. Balance & \_ & 14,000 & \_ & Y Ltd. Balance & 16,000 & \_ & \_ \\
   \hline
   3,38,600 & 2,48,000 & 1,44,600
   \end{array}
   \]

   P.T.O.
Other particulars are as under:

i) The share capital of all companies is divided into shares of Rs. 100 each.

ii) X Ltd. held 1500 shares of Y Ltd. and 300 shares of Z Ltd.

iii) Y Ltd. held 800 shares of Z Ltd.

iv) All investments were made on 30th June 1982.

v) There were the following balances on 1st January 1982:

<table>
<thead>
<tr>
<th>Y Ltd. (Rs.)</th>
<th>Z Ltd. (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves</td>
<td>18,000</td>
</tr>
<tr>
<td>Profit and Loss A/c</td>
<td>2,000</td>
</tr>
<tr>
<td></td>
<td>12,000</td>
</tr>
<tr>
<td></td>
<td>1,680</td>
</tr>
</tbody>
</table>

vi) Dividends have not been declared by any company during the year nor are any proposed.

vii) Y Ltd. sold goods costing Rs. 8,000 to X Ltd. at the price of Rs. 8,800, these goods were still unsold on 31-12-82.

viii) X Ltd. remitted Rs. 2,000 to Y Ltd. on 30th December, 1982 but the same was not received by Y Ltd. by 31st December, 1982.

3. The business of Rundown Limited was being carried on continuously at losses. The following are the extracts from the Balance Sheet of the company as on 31st March, 1985:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Rs.</th>
<th>Assets</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorised, Issued and Subscribed capital :</td>
<td></td>
<td>Goodwill</td>
<td>50,000</td>
</tr>
<tr>
<td>30,000 equity shares of Rs. 10 each fully paid</td>
<td>3,00,000</td>
<td>Plant</td>
<td>3,00,000</td>
</tr>
<tr>
<td>2,000 8 percent cumulative preference shares of</td>
<td></td>
<td>Loose tools</td>
<td>10,000</td>
</tr>
<tr>
<td>Rs. 100 each fully paid</td>
<td>2,00,000</td>
<td>Debtors</td>
<td>2,50,000</td>
</tr>
<tr>
<td>Share premium</td>
<td>90,000</td>
<td>Stock</td>
<td>1,50,000</td>
</tr>
<tr>
<td>Unsecured Loan (From Director)</td>
<td>50,000</td>
<td>Cash</td>
<td>10,000</td>
</tr>
<tr>
<td>Sundry creditors</td>
<td>3,00,000</td>
<td>Bank</td>
<td>35,000</td>
</tr>
<tr>
<td>Outstanding Expenses (including Directors remuneration 20,000)</td>
<td>70,000</td>
<td>Preliminary expenses</td>
<td>5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Profit and Loss Account</td>
<td>2,00,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10,10,000</td>
<td></td>
<td>10,10,000</td>
</tr>
</tbody>
</table>
Note: Dividends on cumulative preference shares are 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 per cent of their holding.
3) Preference shareholders agree to forgo their right to arrears to dividends in consideration of which 8 per cent preference shares are to be converted into 9 per cent preference shares.
4) Sundry creditors agree to reduce their claim by one-fifth in consideration of their getting shares of Rs. 35,000 out of the surrendered equity shares.
5) Directors agree to forgo the amounts due on account of unsecured loan and Director’s remuneration.
6) Surrendered shares not otherwise utilised to be cancelled.
7) 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
   - Stock by Rs. 20,000
8) Any surplus after meeting the losses should be utilised in writing down the value of the plant further.
9) Expenses of reconstruction amounted to Rs. 10,000.
10) Further 50,000 Equity Shares were issued to the existing members 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.

OR
3. The following are the Balance Sheet as at 31st December, 1991 of X Ltd. and Y Ltd.:

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>X</th>
<th>Y</th>
<th>Assets</th>
<th>X</th>
<th>Y</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td>Share capital</td>
<td></td>
<td></td>
<td>Goodwill</td>
<td>30,000</td>
<td>10,000</td>
</tr>
<tr>
<td>Equity shares of</td>
<td></td>
<td></td>
<td>Machinery</td>
<td>1,50,000</td>
<td>1,00,000</td>
</tr>
<tr>
<td>Rs. 10 each</td>
<td>4,00,000</td>
<td>3,00,000</td>
<td>Stock</td>
<td>40,000</td>
<td>72,000</td>
</tr>
<tr>
<td>Reserves and surplus</td>
<td>60,000</td>
<td>80,000</td>
<td>Debtors</td>
<td>2,10,000</td>
<td>1,20,000</td>
</tr>
<tr>
<td>Creditors</td>
<td>40,000</td>
<td>30,000</td>
<td>Bank</td>
<td>60,000</td>
<td>90,000</td>
</tr>
<tr>
<td>Preliminary Expenses</td>
<td></td>
<td></td>
<td></td>
<td>10,000</td>
<td>18,000</td>
</tr>
</tbody>
</table>

5,00,000 4,10,000 5,00,000 4,10,000

Goodwill of the companies is to be valued at Rs. 50,000 and Rs. 40,000 respectively. Machinery of X is worth Rs. 2,00,000 and of Y Rs. 90,000. Stock of Y has been shown at 90% of its cost.

It is decided that X will acquire Y, without liquidating the latter, by taking over its entire business by issue of shares at the intrinsic value.

You are required to draft the Balance Sheets of the two companies after putting through the scheme.
4. The following information was extracted from the books of limited company on 31st March, 1983 on which date a winding up order was made:

<table>
<thead>
<tr>
<th>Description</th>
<th>Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equity Share Capital:</td>
<td></td>
</tr>
<tr>
<td>2,000 shares of Rs. 10 each</td>
<td>20,000</td>
</tr>
<tr>
<td>6% preference share capital:</td>
<td></td>
</tr>
<tr>
<td>3,000 shares of Rs. 10 each</td>
<td>30,000</td>
</tr>
<tr>
<td>Calls in arrear (estimated to produce Rs. 200)</td>
<td>400</td>
</tr>
<tr>
<td>5% First Mortgage Debentures secured by a floating charge on the whole of the assets of the company (interest paid to date)</td>
<td>20,000</td>
</tr>
<tr>
<td>Creditors fully secured (value of securities Rs. 4,000)</td>
<td>3,500</td>
</tr>
<tr>
<td>Creditors partly secured (value of securities Rs. 2,000)</td>
<td>4,000</td>
</tr>
<tr>
<td>Preferential creditors for wages, rates and taxes etc.</td>
<td>750</td>
</tr>
<tr>
<td>Unsecured creditors</td>
<td>27,000</td>
</tr>
<tr>
<td>Bank overdraft, secured by a second charge on the whole of the assets to the company</td>
<td>2,000</td>
</tr>
<tr>
<td>Cash in hand</td>
<td>120</td>
</tr>
<tr>
<td>Book Debts – Good</td>
<td>3,800</td>
</tr>
<tr>
<td>– Doubtful (estimated to produce Rs. 300)</td>
<td>800</td>
</tr>
<tr>
<td>– Bad</td>
<td>450</td>
</tr>
<tr>
<td>Stock-in-Trade (estimated to produce Rs. 6,000)</td>
<td>7,200</td>
</tr>
<tr>
<td>Freehold Land and Buildings (estimated to produce Rs. 18,500)</td>
<td>21,000</td>
</tr>
<tr>
<td>Plant and Machinery (estimated to produce Rs. 6,300)</td>
<td>6,000</td>
</tr>
<tr>
<td>Fixtures and Fittings (estimated to produce Rs. 800)</td>
<td>1,200</td>
</tr>
</tbody>
</table>

You are required to prepare a statement of Affairs of the company as regards creditors and contributories.
5. The following Balances have been obtained from the books of Pravara Education Society as on 31-3-1998 and 31-3-1999.

<table>
<thead>
<tr>
<th></th>
<th>31-3-1998</th>
<th>31-3-1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>80,000</td>
<td>85,500</td>
</tr>
<tr>
<td>Furniture</td>
<td>40,000</td>
<td>30,600</td>
</tr>
<tr>
<td>Advance subscription</td>
<td>1,500</td>
<td>1,000</td>
</tr>
<tr>
<td>Arrears of subscription</td>
<td>3,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>800</td>
<td>1,000</td>
</tr>
<tr>
<td>Outstanding expenses</td>
<td>3,000</td>
<td>1,200</td>
</tr>
<tr>
<td>Sports equipments</td>
<td>24,000</td>
<td>21,600</td>
</tr>
<tr>
<td>Investments</td>
<td>–</td>
<td>12,000</td>
</tr>
<tr>
<td>Books</td>
<td>15,000</td>
<td>16,200</td>
</tr>
<tr>
<td>Cash</td>
<td>16,000</td>
<td>17,100</td>
</tr>
</tbody>
</table>

The following information is also relevant for the year 1998-99.

i) Depreciation provided for the year

- Building – 4,500
- Furniture – 3,400
- Sports Equipments – 5,400
- Books – 1,800
ii) Some old furniture, standing in books on 1-4-1998 for Rs. 6,000 was sold for Rs. 4,000 on the same date.

iii) Society had 300 members on 31-3-99. No fresh members admitted during the year but 10 members left the society on 1-10-1998.

iv) Subscription is payable @ Rs. 15 per month.

v) Donation received Rs. 5,000 has been capitalised.

vi) Expenses paid during the year totalled Rs. 32,300.

vii) Investments was made on 1-2-1999. Interest accrued but not due on 31-3-1999 amounted to Rs. 200.

viii) During the year a sum of Rs. 10,000 was spent on extension of building.

You are required to prepare the Receipt and Payment Account, Income and Expenditure Account for the year ended 31-3-1999. Also draw the Balance Sheet of the society as at that date.
Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.

1. Explain the concept and process of Integrated Marketing Communication.

OR

1. Define Retailing. Elaborate upon the significance and importance of retailing in the Present Indian Scenario.

2. Define strategic service management and explain sustainable competitive advantage of strategic service management.

OR

2. Elaborate upon the concept, components and significance of supply chain management.

3. Explain the role of I.T. in Relationship Marketing.

OR

3. How will you evaluate marketing communication programmes? Explain with examples.

4. Explain the role and importance of strategic marketing in the present Indian Context.

OR

5. Write short notes on any 4:
   a) Government services
   b) Managing reverse logistics
   c) Event Management Services
   d) Floor Ready Merchandise
   e) Media Buying
   f) Channel Selection Criteria.

मराठी रूपांतर

सूचना: 1) सर्व प्रमुख सोडविणे आवश्यक आहे.
       2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

१. एकात्मिक विषण संदेशवाची संकल्पना आणि प्रक्रिया स्पष्ट करा.

किंवा

किरकोट विक्री म्हणजे काय? सदृशतितत्र भारतात आणि देशात किरकोट विक्रीय च महत्व विशद करा.

२. धोराणात्मक सेवा व्यवस्थापन या संकल्पनेची व्याख्या द्या. आणि धोराणात्मक सेवा व्यवस्थापनाचे क्षमताची प्रथांतर्यांना स्पष्ट करा.

किंवा

साखऱ्यात पुरकट व्यवस्थापनाची संकल्पना स्पष्ट करून साखऱ्यात पुरकट्या व्यवस्थापनाच्या पद्धत व महत्व संविस्तर विशद करा.

३. ग्राहक संबंध व्यवस्थापनाच्या माहिती आणि तंत्रज्ञानाची भूमिका स्पष्ट करा.

किंवा

विषण संदेशवाच नागर्जुनाने मूल्यमापन करून केले जाते, ते उदाहरणासहित स्पष्ट करा.
4. सद्य परिस्थितित भारतात धोरणात्मक विपणनाची भूमिका आणि महत्व स्पष्ट करा.
किंवा
किरकोळ विक्री व्यवसायातील नवीन प्रवाह यावर सविस्तर टिप लिहा.

4. थोडक्यात टिप लिहा (कोणत्याही चार) : 

1) सरकारी सेवा 
2) उल्ट साठा व वाहतुक व्यवस्था 
3) कार्यक्रम व्यवस्थापनाच्या सेवा 
4) जागेवर माल विक्री / विक्रीयोग्य माल 
5) माध्यम खरेदी 
6) वितरण साखऱ्ऱी निवडविच्या कसौट्या.

B/I/11/1025
M.Com. (E-Commerce) (Semester – IV) Examination, 2011
405 : NETWORK INFRASTRUCTURE AND E-PAYMENTS

Time : 3 Hours Max. Marks : 70

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

1. Explain the concept of electronic purse, electronic cheque and electronic cash. 14
   OR
1. Explain in brief E-Commerce and Internet. 14

2. Discuss the structure of file transfer protocol in detail. 14
   OR
2. Explain ATM and Intelligent auto teller and netware management system in detail. 14

3. Compare and contrast OSI and TCP/IP reference model. 14
   OR
3. Explain in brief Home banking and Internet banking. 14

4. Explain different types of Hubs. Also explain the working of Routers. 14
   OR
4. Discuss electronic mail and World Wide Web in detail. 14

5. What are the services provided by transport layer, network layer and physical layer of TCP/IP reference model ? 14
   OR
5. What is the IP address ? Explain different classes of IP address. 14

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B/I/11/195