Total No. of Questions-5]
[Total No. of Printed Pages-3 [3969]-301

## T.Y. B.Com. EXAMINATION, 2011 BUSINESS REGULATORY FRAMEWORK (M. Law) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks :
80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Define 'Contract'. Explain essential elements of a contract. [16]
2. Elaborate the concept of 'Condition' in a contract of sale of goods. Explain implied conditions in sale.

Or
State and explain the rights and duties of Bailor.
3. (A) Explain in brief composition and functions of Consumer Protection Councils.
(B) Define and explain the concept of patent.

Or
(A) State the provisions relating to Notice of Dishonour of Negotiable Instrument.
(B) Elucidate the provisions regarding conciliation proceedings under the Arbitration and Conciliation Act, 1996.
4. What is an 'Endorsement' ? Discuss different kinds of endorsements on negotiable instrument.
5. Write short notes on (any two) :
(a) Unlawful objects and considerations
(b) Significance and advantages of E-commerce
(c) Rights of Design Holder
(d) Salient features of Consumer Protection Act, 1986.

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : $\mathbf{8 0}$
सूचना :- (i) सर्व प्रइन सोडविणे आवइयक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. 'कराराची' व्याख्या द्या. कराराची वैशिष्ट्ये/लक्षणे स्पष्ट करा.
2. माल विक्री करारातील 'प्रमूख अटीं'ची संकल्पना स्पष्ट करून विक्री करारातील प्रमूख गृहीत अटी विशाद करा.
[16]

## किंवा

निक्षेपदात्याचे हक्क व कर्तव्ये सांगून स्पष्ट करा.
3. (अ) ग्राहक संरक्षण परिषदांची रचना व कार्ये थोडक्यात स्पष्ट करा.
(ब) पेटंटची व्याख्या देऊन संकल्पना विशाद करा.
किवा
(अ) चलनक्षम दस्तऐवजाच्या अनादराच्या सूचनेसंबंधीच्या तरतुदी सांगा.
(ब) मध्यस्थी व सल्रोखा कायदा, 1996 अंतर्गत समझोता कार्यपद्धती विषयीच्या तरतुदी सांगा.
4. पृष्ठांकन म्हणजे काय ? चलनक्षम दस्तऐवजांची पृष्ठांकनाच्या विविध प्रकारांची चर्चा करा.
5. संक्षिप्त टीपा लिहा (कोणत्याही दोन) :
(अ) बेकायदेशीर उद्दिष्टये आणि प्रतिफले
(ब) ई-कॉमर्सचे महत्व आणि फायदे
(क) डिझाईन धारकाचे अधिकार
(ड) ग्राहक संरक्षण कायद्या 1986ची प्रमूख वैशिष्टये.

Total No. of Questions-4]

## T.Y. B.Com. EXAMINATION, 2011 <br> ADVANCED ACCOUNTING (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks :
80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Use of calculator is allowed.

1. (A) Answer in one sentence only (any five) :
[10]
(i) Which section of Banking Regulation Act provides for preparation of Bank's final account in prescribed forms ?
(ii) What are the insured standing charges ?
(iii) Accounting Standard 3 stands for what ?
(iv) Give the formula to calculate 'Debts to Equity Ratio'.
(v) Consumption of farmer is debited to which account ?
(vi) The closing balance on 'Goods sent to Branch Account' is transferred to which account ?
(vii) Excess of assets over liabilities are what ?
(B) Write short notes on (any two) :
(i) Accounting Standard 15
(ii) Short sales
(iii) Allocation of expenses in Departmental Account
(iv) Difference between Financial Accounting and Management Accounting.
(v) Operating Ratio.
P.T.O.
2. The following is the Trial Balance of Vidya Bank Ltd. as on 31-3-2011 :

## Particulars

Capital
Reserve Fund
Loans, cash credit, overdraft
Premises
Indian Govt. Securities
Current Deposits
Fixed Deposits
Savings Bank Deposits
Salaries
General Expenses
Rent \& Taxes
Director Fees
Profit \& Loss A/c on 1-4-2010
Interest and Discount
Stock of stationery
Bills purchased and discounted
Interim Dividend paid
Recurring deposits
Investment in shares
Cash in hand \& with R.B.I.
Money at call \& short notice

Dr.
-
-
2,85,000
61,000
4,00,000 ---

28,000
27,400
2,300
1,800

| - | 16,000 |
| :---: | :---: |
| - | $1,28,000$ |
| 8,500 | - |
| 46,000 | - |
| 17,000 | - |
| - | 31,000 |
| 50,000 | - |
| $1,93,000$ | - |
| 80,000 | - |
| $12,00,000$ |  |

## Adjustments :

(1) Provision for Bad and Doubtful debts is required to be made at Rs. 5,000.
(2) Interest accrued on investment is Rs. 8,000.
(3) Unexpired discount amounted to Rs. 380.
(4) Interim dividend declared is $4 \%$ actual.
(5) Market value of Indian Govt. Securities are Rs. 3,90,000.
(6) Rs. 10,000 are added to the premises during the year. Depreciation at $5 \%$ on the opening balance is required.

You are required to prepare Profit \& Loss A/c for the year ended 31-3-2011 and the Balance Sheet as on that date with necessary working in the prescribed schedules.

Or
On 1-4-2010 X Ltd. of Bombay purchased cum interest at Rs. 98, Rs. 10,000 , $6 \%$ debentures of Y Ltd. and expenses incurred were Rs. 500. The interest is payable on 30th June and 31st Dec. every year.
On 1-6-2010, the company sold ex-interest at Rs. 102, Rs. 3,000 debentures and expenses incurred being Rs. 200.
On 1-10-2010 the company again sold cum interest at Rs. 101, Rs. 4,000 debentures and the expenses were Rs. 100.
On 1-2-2011 the company purchased ex-interest Rs. 5,000, debentures at Rs. 104, the expenses being Rs. 300.

Brokerage at 30 paise per hundred rupees was paid on both purchases and sales besides the expenses noted above.
Prepare the 6\% Debentures Account in the books of X Ltd. closing it on 31-3-2011 by FIFO method.
3. (A) A fire occurred in the premises of $\mathrm{M} / \mathrm{s}$ Gokhale \& Co. on 15th Oct. 2010. From the following details ascertain the loss of stock and prepare a claim for insurance :

> Rs.

Stock on 1-4-2009
68,000
Purchases from 1-4-2009 to 31-3-2010

$$
2,44,000
$$

Sales from 1-4-2009 to 31-3-2010
Stock on 31-3-2010
60,000
Purchases from 1-4-2010 to 14-10-2010

$$
2,94,000
$$

Sales from 1-4-2010 to 14-10-2010 3,00,000
The stock salvaged was worth Rs. 36,000 . The amount of policy was Rs. $1,26,000$. There was an average clause in the policy.
(B) From the following Trading \& Profit \& Loss A/c and Balance Sheet, calculate :
(i) Current ratio
(ii) Acid test ratio
(iii) Stock turnover ratio
(iv) Gross profit ratio
(v) Debtors turnover ratio
(vi) Net profit ratio

Trading A/c for the year ended 31-3-2011 :
To opening stock 90,000 By sales
To purchases $\quad 60,000 \quad$ Credit $1,08,000$

| To wages | 2,000 | Cash | $\underline{12,000}$ |
| :--- | ---: | :---: | ---: |
| To gross profit | 40,000 | By closing stock | $1,20,000$ <br> 72,000$1,92,000$  $1,92,000$ |


| To operating expenses |  | By Gross profit | 40,000 |
| :---: | :---: | :---: | :---: |
| Selling \& Distribution | 12,000 |  |  |
| Administrative | 6,000 |  |  |
| Financial | 2,000 |  |  |
| To Net profit | 20,000 |  |  |
|  | 40,000 |  | 40,000 |
| Balance Sheet as at 31-3-2011 : |  |  |  |
| Share capital | 90,000 | Land \& Building | 50,000 |
| Reserves | 20,000 | Plant \& Machinery | 10,000 |
| Profit \& Loss A/c | 25,000 | Stock in Trade | 72,000 |
| Loans | 10,000 | Debtors | 20,000 |
| Bank overdraft | 25,000 | Bills receivables | 10,000 |
| Creditors | 13,000 | Cash at Bank | 8,000 |
| Bills payable | 4,000 | Cash in hand | 17,000 |
|  | 1,87,000 |  | 1,87,000 |

4. From the following Trial Balance of Shri Shivaji Sahebrao Mane of Hanumantwadi, prepare Crop A/c, Livestock A/c and Profit \& Loss A/c for the year ended 31-3-2011 and the Balance Sheet as on that date :
[20]

## Particulars

Stock on 1-4-2010 :
Crop and Fertilizer
Cattle
Sheep
Crop in process
Capital

## Debit

(Rs.)
40,000
30,000
10,000
16,000
$\qquad$

| Purchases : |  |  |
| :---: | :---: | :---: |
| Seeds and fertilizer | 6,000 |  |
| Pesticides | 2,000 |  |
| Cattle | 36,000 |  |
| Sheep | 8,000 |  |
| Cattle feed | 8,000 |  |
| Farm wages | 16,000 |  |
| Irrigation charges | 2,000 |  |
| Repairs to farm implements | 2,000 |  |
| Expenses on bullocks | 4,000 |  |
| Loan from Shahu Bank | - | 3,00,000 |
| Loan from State Bank | - | 80,000 |
| Sundry creditors | - | 56,000 |
| Veterinary Medical expenses for cattle | 6,000 | - |
| Wages for rearing | 10,000 | - |
| Maintenance of farm machinery | 8,000 | - |
| Bank interest | 28,000 | - |
| Crop insurance | 4,000 | - |
| Depreciation provision on farm machinery | - | 1,00,000 |
| Sales : |  |  |
| Cattle | - | 1,20,000 |
| Sheep | - | 80,000 |
| Milk | - | 60,000 |
| Paddy | - | 1,00,000 |
| Fruits | - | 1,00,000 |
| Vegetables | - | 64,000 |
| Fodder | - | 30,000 |
| Flowers | - | 10,000 |


| Cash in hand | 20,000 | - |
| :--- | ---: | ---: |
| Bank Balance | 40,000 | - |
| Debtors | 80,000 | - |
| Farm Machinery (at cost) | $2,00,000$ | - |
| Manager's salary | 40,000 | - |
| Other staff salaries | 40,000 | - |
| Land | $12,00,000$ | - |
| Farm building | $6,00,000$ | - |
| Bullocks | 20,000 | - |
| Bullock-cart | 10,000 | - |
| Irrigation shed | 10,000 | - |
| Tractor | $1,50,000$ | - |
| Running expenses of tractor | 34,000 | - |
|  |  | - |

## Additional information :

(1) Provide depreciation on : Tractor @ 10\% p.a., Bullock-cart @ $20 \%$ p.a., farm machinery @ $10 \%$ on original cost, farm building Rs. 2,000.
(2) Rs. 20,000 worth of farm produce was consumed by Livestock.
(3) Manager salary and other staff salary are to be apportioned as $60 \%$ to crop and $40 \%$ to livestock.
(4) Tractor expenses are to be apportioned in the ratio of 3 : 2 between crop and livestock.
(5) Stock as on 31-3-2011—Cattle Rs. 40,000, Sheep Rs. 24,000, Crop \& fertilizer Rs. 60,000.

## Or

Rukmini keeps her books by single entry. On 1-4-2010 her capital was Rs. 69,000. Analysis of her cash book for the year 2010-11 gives the following particulars :

## Debit side :

|  | Rs. |
| :--- | ---: |
| Received from sundry debtors | 60,000 |
| Paid into Capital A/c | 5,000 |
| Credit side : |  |
| Due to bank on 1-4-2010 | 7,400 |
| Payment to sundry creditor | 25,000 |
| General expenses of business | 10,000 |
| Salaries paid | 15,500 |
| Drawings | 3,000 |
| Balance at Bank on 31-3-2011 | 4,000 |
| Cash in hand | 100 |
| Assets and liabilities were : |  |
| Particulars | $\mathbf{1 - 4 - 2 0 1 0}$ |
|  | Rs. |
| Debtors | 53,000 |
| Creditors | 15,000 |
| Stock | 17,000 |
| Plant \& machinery | 20,000 |
| Furniture | 1,400 |

From the above information prepare Trading and Profit \& Loss A/c for the year ended 31-3-2011 and Balance Sheet as on that date. You are also required to prepare Total Debtors A/c and Total Creditors A/c after providing 5\% interest on opening capital balance, $10 \%$ depreciation on plant and machinery, $5 \%$ depreciation on furniture and reserve of $5 \%$ on sundry debtors.

Total No. of Questions-5]
[Total No. of Printed Pages-3

## [3969]-303

## T.Y. B.Com. EXAMINATION, 2011

ECONOMICS

## (Indian and Global Economic Development) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Describe the basic characteristics of the Indian Economy as an emerging economy.
2. Explain the constraints on Agricultural development in India.
Or

Explain the role of Industrialisation in economic development.
3. (A) Explain the role of Human Resource in economic development.
(B) Explain the convertibility of Rupee on Current Account. [8] Or
(A) State and explain the arguments for privatisation.
(B) State the objectives of SAARC.
4. Explain the need of foreign capital in economic development. [16]
5. Write short notes on any two :
[16]
(a) Importance of infrastructure in economic development.
(b) Objectives of economic planning in India.
(c) World Trade Organisation (WTO)
(d) European Union (EU).

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण : 80
सूचना :- (i) सर्व प्रशन आवश्यक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रइनपत्रिका पाहा.

1. उदयोन्मुख अर्थव्यवस्था म्हणुन भारतीय अर्थव्यवस्थेची मूलभूत वैशिष्टये स्पष्ट करा.
2. भारतातील इोती विकासातील अडथळे स्पष्ट करा.

## किंवा

आर्थिक विकासातील औद्योगिकीकरणाची भूमिका स्पष्ट करा.
3. (अ) आर्थिक विकासातील मानवी संसाधनाची भूमिका स्पष्ट करा.
(ब) चालू खात्यावरील रुपयाची परिवर्तनीयता स्पष्ट करा.
किंवा
(अ) खाजगीकरणाच्या बाजूने युक्तीवाद सांगा व स्पष्ट करा.
(ब) सार्कची उद्दिष्टे सांगा.
4. विदेश़ी भांडवलाची आर्थिक विकासातील आवश्यकता स्पष्ट करा.
5. खालीलपैकी कोणत्याही दोनवर थोडक्यात टिपा लिहा :
(अ) पायाभूत सुविधांचे आर्थिक विकासातील महत्व.
(ब) भारतीय आर्थिक नियोजनाची उद्दिष्टे
(क) जागतिक व्यापार संघटना (WTO)
(ड) युरोपीय संघ (EU)

Total No. of Questions-5]

# T.Y. B.Com. EXAMINATION, 2011 <br> AUDITING AND TAXATION <br> (NEW 2008 PATTERN) 

## Time : Three Hours

Maximum Marks :
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Define the term 'Auditing'. Explain the scope, objectives and advantages of an auditing.
2. What is vouching ? State its importance. Which precautions are to be taken while examining the vouchers ? Or
What are the duties of company auditor ? What are the provisions of the Companies Act 1956, regarding qualifications and disqualifications of an auditor ?
3. Explain the concept of Agricultural Income.
Or

Mr. Ram owns two houses which he occupied for his own residence. He submits the following particulars in respect of the houses for the financial year 2010-2011 :

Particulars
Municipal valuation (Rs.)
Fair Rent (Rs.)
Standard Rent (Rs.)

House I
3,60,000
4,08,000
3,72,000

House II
6,72,000
7,02,000
6,90,000

| Municipal Taxes | $10 \%$ | $10 \%$ |
| :--- | :---: | :---: |
| Int. on Borrowed capital (Rs.) | 80,000 | $1,75,000$ |
| Date of completion | 31st March, | 31st March, |
| $\quad$ of houses | 2004 | 2008 |

You are required to determine the taxable income from house property of Mr. Ram for A.Y. 2011-2012.
4. (a) Mr. Ajay is working as Branch Manager in UTI company, Solapur. He furnishes the following details of his emoluments for the financial year 2010-11. Compute his Income from salary for the year 2011-12 :
(1) Basic salary Rs. 55,000 per month.
(2) D.A. $40 \%$ of basic salary ( $60 \%$ of which is considered for retirement benefits).
(3) Bonus Rs. 35,000 p.a.
(4) City compensatory allowance Rs. 1,200 per month.
(5) Children education allowance Rs. 800 per month. (He is having two sons and one daughter)
(6) Entertainment allowance Rs. 1,000 per month.
(7) Transport allowance Rs. 1,000 per month.
(8) The company provides a rent free furnished house (furniture amounted to Rs. 60,000 is also provided by the employer). Population of Solapur is assumed 12 lakhs.
(9) Contribution to R.P.F. Rs. 6,000 per month by the employee and equal amount is contributed by the employer.
(10) He has been provided with 1700 c.c. Car for official and private purposes. The petrol and other expenditure (including driver's salary) paid by the employer.
(11) He received Rs. 25,000 by way of reimbursement of the hospital bill in respect of his wife.
(12) Interest credited to R.P.F. @ $12 \%$ was Rs. 72,000 .
(13) Professional tax paid Rs. 2,500.
(b) The following is the Profit and Loss Accounts for the year ended on 31st March 2011, furnished by Mr. Balasaheb :
[8]

| Profit and Loss A/c |  |  |  |
| :--- | ---: | :--- | ---: |
| Expenditure | Amount <br> (Rs.) | Income | Amount |
|  | 80,000 | By Gross profit | $2,00,000$ |
| To Salary | 10,000 | By sundry |  |
| To advertisement | 5,000 | receipt | 15,000 |
| To Office Expenses | 5,500 | By gift from |  |
| To Fire Insurance | 16,000 | father | 50,000 |

Rs.

Rs.

| To Bonus | 15,000 | By Interest on |  |
| :--- | ---: | :--- | :--- |
| To Income Tax | 10,000 | Bank deposit | 25,000 |
| To Sales Tax | 8,000 |  |  |
| To Interest on |  |  |  |
| Bank Loan | 12,000 |  |  |
| To R.D.D. | 4,500 |  |  |
| To Net profit | $\underline{1,24,000}$ |  |  |
| $\quad$ Total | $\underline{2,90,000,000}$ |  |  |
| Other Information : |  |  |  |
| (1) Salary includes Rs. 5,000 paid to domestic servant. |  |  |  |
| (2) Allowable depreciation as per Income Tax Act is Rs. 12,000. |  |  |  |
| (3) Bank Loan is for business purpose. |  |  |  |
| You are required to compute taxable income from business |  |  |  |
| for the assessment year $2011-12$ of Mr. Balasaheb. |  |  |  |

5. Mr. Pranit is working in India Ltd. Delhi. He has furnished the following details of his income for the year 2010-11 :
(1) Basic Salary Rs. 50,000 p.m.
(2) D.A. $40 \%$ of salary (Not considered for retirement benefits)
(3) Bonus equal to two months of basic salary.
(4) Helper allowance Rs. 1,000 p.m.
(5) Reimbursement of education expenses Rs. 20,000 by his employer.
(6) Employer's contribution to R.P.F. $15 \%$ of salary.
(7) Travelling allowance for his official tours Rs. 25,000. (Actual expenditure Rs. 20,000).
(8) Mr. Pranit is the owner of house property, which he has let out for annual rent Rs. 4,80,000. Fair rent is Rs. 5,00,000. Municipal valuation is Rs. 4,50,000. He paid municipal tax Rs. 20,000. Interest paid on borrowed capital Rs. 1,55,000 and principal amount repaid Rs. 50,000.
(9) Mediclaim Insurance Premium Rs. 25,000 for his mother who is 65 years old.
(10) His contribution to Public Provident Fund Rs. 30,000.
(11) Interest on Government securities Rs. 15,000 is received.
(12) Income from unit of UTI Rs. 45,000 is received.
(13) He deposited Rs. 60,000 in S.B.I. Bank as fixed deposit for 5 years.
(14) Donation paid to Government for the promotion of family planning Rs. 20,000.
(15) Dividend received by Indian company Rs. 30,000.
(16) Income from business Rs. 2,50,000.
(17) The company has deducted Income Tax Rs. 80,000.
(18) He paid Professional Tax Rs. 2,500.

You are required to compute taxable income and tax liability to Mr. Pranit for the assessment year 2011-12.
(मराठी रूपांतर)
वेळ : तीन तास
एकूण गुण : 80
सूचना :- (i) सर्व प्रइन आवइयक आहेत.
(ii) उजवीकडील अंक प्रइनांचे पूर्ण गुण दर्ईावितात.
(iii) आवइयक असल्यास इंग्रजी प्रइनपत्रिका पहावी.

1. अंकेक्षणाची व्याख्या द्या. अंकेक्षणाची व्याप्ती, उद्दिष्टये आणि फायदे स्पष्ट करा. [16]
2. पावती परीक्षण म्हणजे काय ? त्याचे महत्व सांगा. पावती परीक्षण करतांना कोणती काळजी घ्याल ?

## किंवा

कंपनी अंकेक्षकाची कर्तव्ये सांगा. कंपनी कायदा 1956 नुसार अंकेक्षकाची पात्रता व अपात्रतेबाबत तरतुदी सांगा.
3. कृषी उत्पन्न ही संकल्पना स्पष्ट करा.

किंवा
श्री राम यांची स्वतःच्या मालकीची दोन राहती घरे आहेत. आर्थिक वर्ष 2010-11 ची त्यांच्या घरांची माहिती पुढीलप्रमाणे दिलेली आहे :

तपशिल
नगरपालिका मूल्यांकन (रु.)
वाजवी भाडे (रु.)
प्रमाणित भाडे (रु.)
नगरपालिका कर
घरबांधणी कर्जावरील व्याज (रु.)
घर बांधकाम पूर्णत्वाची
तारीख
त्यांचे कर आकारणी वर्ष 2011-2012
घर क्र. I
3,60,000 6,72,000

4,08,000
7,02,000
3,72,000
$10 \%$
80,000
31 मार्च,
2004 2008
4. (अ) श्री अजय हे सोलापूर येथील यु.टि.आय. कंपनीमध्ये ब्रँच मॅनेजर या पदावर कार्यरत असून त्यांनी 2010-11 या आर्थिक वर्षाचे उत्पन्न पुढीलप्रमाणे सादर केले आहे. त्यांचे पगारापासून उत्पन्न 2011-12 या करआकारणी वर्षासाठी निशिचत करा :
(1) मुळ पगार 55,000 रु. द.म.
(2) महागाई भत्ता मुळ पगाराच्या $40 \%$ ( $60 \%$ महागाई भत्ता निवृत्त लाभासाठी लागू).
(3) बेनस 35,000 रु. वार्षिक.
(4) इहररभरपाई भत्ता 1,200 रु. द.म.
(5) इौक्षणिक भत्ता 800 रु. द.म. (त्यांना दोन मुले व एक मुलगी आहे).
(6) करमणुक भत्ता 1,000 रु. द.म.
(7) वाहतूक भत्ता 1,000 रु. द.म.
(8) कंपनीने त्यांना सुसज्ज-फर्निचरसह घर पुरविलेले आहे. ( 60,000 रु. किंमतीचे फर्निचर मालकाने पुरविले आहे). सोलापूरची लोकसंख्या 12 लाख आहे, असे गृहीत धरा.
(9) मान्यताप्राप्त भविष्यनिधिला मालकाने 6,000 रु. द.म. वर्गणी भरलेली आहे व तेवढीच वर्गणी ते स्वतः भरतात.
(10) कंपनीने त्यांना 1700 सी.सी. क्षमतेची कार कार्यालयीन आणि वैयक्तिक वापरासाठी दिलेली आहे. पेट्रोल व इतर खर्च (ड्रायव्हरच्या पगारासह) कंपनी करते.
(11) त्यांना पत्नीच्या दवाखान्याच्या खर्चाची परतफेड 25,000 रु. मालकाकडून मिळाली.
(12) मान्यताप्राप्त भविष्य निर्वाह निधीवर $12 \%$ दराने 72,000 रु. व्याज जमा झाले आहे.
(13) त्यांनी व्यवसाय कर 2,500 रु. भरला आहे.
(ब) श्री बाळासाहेब यांचे 31 मार्च 2011 रोजी संपणान्या वर्षाचे नफा-तोटा पत्रक पुढील प्रमाणे आहे :
[8]

## नफा-तोटा पत्रक

खर्च
पगार
जाहिरात
कार्यालयीन खर्च
अग्नि विमा
घसारा
बोनस $\quad 15,000$
उत्पन्न कर 10,000
विक्री कर
बँक कर्जावरील व्याज संशयित कर्ज तरतूद 4,500

निव्वळ नफा
16,000

8,000

संशायित कर्ज तरतूद
12,000

रु. उत्पन्न
80,000

10,000
5,000
5,500 बँक ठेवीवरील व्याज 25,000
$\underline{\frac{1,24,000}{2,90,000}} \quad \underline{\underline{2,90,000}}$
इतर माहिती :
(1) पगाराच्या रकमेमध्ये 5,000 रु. घरगुती नोकराल्ग दिलेल्या पगाराचे आहेत.
(2) आयकर कायद्यानुसार मान्य घसारा 12,000 रु. आहे.
(3) बँकेचे कर्ज व्यवसायासाठी घेतले आहे.

श्री बाळ्ठसाहेब यांचे कर आकारणी वर्ष 2011-12 साठी व्यवसायापासूनचे करपात्र उत्पन्न काढा.
5. श्री प्रणित, इंडीया लि. दिल्ली येथे कार्यरत आहेत. 2010-11 या वर्षाच्या उत्पन्नाविषयी त्यांनी माहिती पुढीलप्रमाणे दिली आहे :
(1) मुळ पगार 50,000 रु. दरमहा.
(2) महागाई भत्ता पगाराच्या $40 \%$ (निवृत्ती लाभासाठी ग्राह्य नाही).
(3) बोनस दोन महिन्याच्या मुळ वेतना एवढा.
(4) मदतनीस भत्ता 1,000 रु. दरमहा.
(5) ईौक्षणिक खर्चाच्या भरपाईपोटी कंपनीने 20,000 रु. दिले आहे.
(6) मालकाने त्यांच्या मान्यताप्राप्त भविष्यनिर्वाह निधीत वेतनाच्या $15 \%$ रक्कम भरली.
(7) कार्यालयीन कामकाजासाठी प्रवासभत्ता 25,000 रु. (प्रवासातील प्रत्यक्ष खर्च 20,000 रु.)
(8) श्री प्रणित यांचे मालकीचे घर आहे. ते त्यांनी भाड्याने दिले आहे. त्याचे वार्षीक भाडे $4,80,000$ रु., वाजवी भाडे $5,00,000$ रु., नगरपालीका मुल्य $4,50,000$ रु. असुन त्यांनी नगरपालिका कर 20,000 रु. भरला. त्यांनी घर कर्जावरील व्याजापोटी $1,55,000$ रु. आणि मुद्दल 50,000 रु. भरले आहे.
(9) त्यांनी आईचा आरोग्याचा मेडीक्लेम विमा हप्ता 25,000 रु. भरला. आईचे वय 65 वर्ष आहे.
(10) त्यांनी सार्वजनिक भविष्य निर्वाह निधीमध्ये 30,000 रु. वर्गणी भरली आहे.
(11) सरकारी प्रतिभुतीवरील व्याज 15,000 रु. मिळाले.
(12) युनिट ट्रस्ट ऑफ इंडियाच्या युनिट वरील उत्पन्न 45,000 रु. मिळाले.
(13) त्यांनी एस.बी.आय. बँकेत मुदत ठेव खात्यात 60,000 रु 5 वर्षाकरीत ठेव ठेवली आहे.
(14) कुटुंब नियोजन प्रोत्साहनासाठी सरकारला दिलेली देणगी 20,000 रु.
(15) भारतीय कंपनीकडून मिळालेला ल्याभांश 30,000 रु.
(16) व्यवसायापासुनचे उत्पन्न $2,50,000$ रु.
(17) कंपनीने त्यांच्या पगारातुन उत्पन्न कर 80,000 रु. कपात केला आहे.
(18) त्यांनी व्यवसाय कर 2,500 रु. भरला आहे.

श्री प्रणित यांचे करनिर्धारण वर्ष 2011-12 चे एकूण करपात्र उत्पन्न व करदेयता काढा.

Total No of Questions-5]
[Total No. of Printed Pages-3
T.Y. B.Com. EXAMINATION, 2011

BUSINESS ADMINISTRATION

## Paper II

## (Human Resource Development and Marketing) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :-All questions are compulsory.

1. Explain the nature and scope of 'Human Resource Management'.
2. Answer the following questions (any one) :
(A) What are the objectives of 'Manpower Development'?

Or
(B) Explain the importance of 'Career Planning'.
3. Answer the following questions :
(A) What are the advantages of advertising to the society ?
(B) What are the challenges in International Marketing ? Or
(A) What are the types of 'Channels of Distribution'?
(B) What is 'Retailing' ? What are the new trends in Retail Marketing ?
4. Define Marketing. What are the various functions of Marketing ? [16]
5. Write short notes on (any two) :
(1) Types of Interviews
(2) Importance of 'Branding'
(3) Price Mix
(4) Types of Recruitment.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण : 80
सूचना :-सर्व प्रश्न आवश्यक आहेत.

1. मनुष्यबळ व्यवस्थापनाची व्याप्ती व स्वरूप स्पष्ट करा.
2. पुढील प्रश्नांची उत्तरे द्या (कोणताही एक) :
(अ) मनुष्यबळ विकासाची उद्दिष्टे स्पष्ट करा.
किंवा
(ब) कारकिर्द नियोजनाचे महत्व स्पष्ट करा.
3. पुढील प्रशनांची उत्तरे द्या :
(अ) जाहिरातींचे समाजाला होणारे फायदे स्पष्ट करा.
(ब) आंतरराष्ट्रीय स्तरावरील विपणनापुढील आव्हाने कोणती आहेत ?
[3969]-305

## किंवा

(अ) वितरणप्रणालीचे विविध प्रकार स्पष्ट करा.
(ब) किरकोळ स्तरावरील व्यापार म्हणजे काय ? या व्यापाराचे आधुनिक प्रवाह कोणते ?
4. विपणन ही संज्ञा स्पष्ट करा व विपणनाची विविध कार्ये लिहा.
5. थोडक्यात टीपा लिहा (कोणत्याही दोन) :
(1) मुलाखतीचे प्रकार
(2) चिन्हांकनाचे महत्व
(3) मूल्यमिश्र/किंमत मिश्र
(4) कर्मचारी भरतीचे प्रकार.
T.Y. B.Com. EXAMINATION, 2011

## BANKING AND FINANCE-II

(Financial Markets and Institutions in India) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain in detail a structure of Indian Financial System.
2. Define Money Market. Explain the nature, scope and the institutions of Indian Money Market.

Or
Explain the characteristics of capital market and working of Mumbai Stock Exchange.
3. (A) Explain the definition and characteristics of Non-Banking Financial Institutions.
(B) State the progress of Industrial Finance Corporation of India. [8]
(A) Explain the working of Housing Finance Institutions.
(B) Explain the progress of State Finance Corporations.
4. State in detail the working and progress of Life Insurance Corporation of India.
5. Write short notes on (any two) :
(i) Lease Financing
(ii) Industrial Investment Bank of India
(iii) Provident Fund
(iv) Merchant Banking.

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : $\mathbf{8 0}$
सूचना :- (i) सर्व प्रईन आवइयक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मुळ इंग्रजी प्रइनपत्रिका पहावी.

1. वित्तीय प्रणालीची रचना सविस्तर स्पष्ट करा.
2. भारतीय नाणेबाजाराची व्याख्या लिहा. भारतीय नाणेबाजाराचे स्वरूप, व्याप्ती व संस्था स्पष्ट करा.

किंवा
भांडवळ बाजाराची वैशिष्ट्ये सांगून मुंबई रोखे बाजाराची कामगिरी स्पष्ट करा.
[3969]-306
3. (अ) बँक व्यवसायेत्तर वित्तीय संस्थांची व्याख्या आणि वैशिष्ट्ये सांगा.
(ब) भारतीय औद्योगिक वित्तपुरवठा महामंडळाची प्रगती स्पष्ट करा.

## किंवा

(अ) गृह वित्तपुरवठा करणान्या संस्थांचे कार्ये स्पष्ट करा.
(ब) राज्य वित्तीय महामंडळांची प्रगती स्पष्ट करा.
4. भारतीय आयुर्विमा महामंडळाची कार्यपद्धती आणि प्रगती सविस्तर सांगा.
5. थोडक्यात टिपा लिहा (कोणत्याही दोन)
(1) भाडेपट्टा वित्तुपुरवठा
(2) भारतीय औद्योगिक गुंतवणूक बँक
(3) भविष्य निर्वाह निधी
(4) प्रकल्प सेवा बाँकिंग.

Total No. of Questions-5]

# T.Y. B.Com. EXAMINATION, 2011 BUSINESS LAWS AND PRACTICES 

## Paper II

## (NEW 2008 COURSE)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain the objectives, powers and functions of Securities and Exchange Board of India (SEBI).
2. State the provisions regarding realisation, repartriation of and exemption of Foreign exchange as per Foreign Exchange Management Act, 1999.

Or
State the provisions regarding contributions as per Employees State Insurance Act, 1948.
3. (A) Explain the powers and duties of Inspector under the Factories Act, 1948.
(B) State the composition, duties and powers of the competition commission of India as per Competition Act, 2002.
(A) Explain the concepts-Minimum Time Rate, Piece Rate Wages and Guarantee Time Rate.
(B) State powers and duties of Director General and Registrar as per Competition Act, 2002.
4. Explain provisions regarding 'Safety' as per Factories Act, 1948. [16]
5. Write short notes on (any two) :
(A) Salient features of Minimum Wages Act.
(B) Composition, working and powers of Medical Benefit Council [Employees State Insurance Act, 1948].
(C) Time of payment of wages and medium of payment of wages [Payment of Wages Act, 1936].
(D) Employees State Insurance Corporation (ESI Corporation).

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रशन आवइयक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रइनपत्रिका पहावी.

1. भारतीय प्रतिभूती आणि विनिमय मंडळाची उद्दिष्टे, अधिकार व कार्ये स्पष्ट करा. [16]
2. परकिय विनिमय व्यवस्थापन कायदा, 1999 न्वये परकिय चलन विकणे, स्वदेशात परत पाठविणे आणि सूट देणे याबाबतच्या तरतुदी सांगा.
[16]

## किंवा

कर्मचारी राज्य विमा योजना कायदा, 1948न्वये आर्थिक सहभाग (Contributions) बाबतच्या तरतुदी सांगा.
3. (अ) कारखाना कायदा, 1948 न्वये निरीक्षकांचे अधिकार व कर्तव्ये स्पष्ट करा. [8]
(ब) भारतातील स्पर्धा आयोगाची रचना, कर्तव्ये आणि अधिकार सांगा (स्पर्धा कायदा 2002).

## किंवा

(अ) किमान काल वेतन दर, कामाप्रमाणे वेतन, निशिचत समय वेतन या संकल्पना स्पष्ट करा.
(ब) स्पर्धा कायदा, 2002 अन्वये डायरेक्टर जनरल आणि नोंदणी अधिकारी यांचे अधिकार व कर्तव्ये सांगा.
4. कारखाना कायदा, 1948 नुसार कारखान्यातील कामगारांच्या सुरक्षिततेबाबतच्या तरतुदी स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :
(अ) किमान वेतन कायद्याची ठळक वैशिष्टे.
(ब) वैद्यकिय ल्गभ समितीची रचना, कार्ये व अधिकार (कर्मचारी राज्य विमा कायदा, 1948).
(क) वेतन देण्याचा कालावधी आणि माध्यम (वेतन व मजूरो कायदा, 1936).
(ड) कर्मचारी राज्य विमा महामंडळ (ई. एस. आय. कार्पोरेशन).

Total No. of Questions-5]
[Total No. of Printed Pages-3
[3969]-308

## T.Y. B.Com. EXAMINATION, 2011 CO-OPERATION AND RURAL DEVELOPMENT

Paper II<br>(NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. What is meant by Co-operative Management? Explain the objectives and functions of co-operative management.
2. What is meant by Professionalisation of Management ? Enumerate the need and significance of Professionalisation of Management. [16] Or

Explain the measures to overcome the defects in Co-operative Management.
3. (A) State the problems of Co-operative Administration in Maharashtra.
(B) Explain the functions of District Deputy Registrar of Co-operatives.
Or
(A) Explain the responsibilities of Co-operative Auditor.
(B) Enumerate the nature of Financial Management of Co-operatives.
4. Define Co-operative Audit. Explain in detail the different types of Co-operative Audit.
5. Answer the following questions (any two) :
(1) State the qualification and duties of Co-operative Auditor.
(2) Explain the objectives of Co-operative Audit.
(3) Distinguish between Corporate Finance and Co-operative Finance.
(4) Explain the need of financial control in co-operatives.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रइन सोडविणे आवइयक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. सहकारी व्यवस्थापन म्हणजे काय ? सहकारी व्यवस्थापनाची उद्दीष्टे आणि कार्ये स्पष्ट करा.
2. व्यवस्थापनाचे व्यावसायिकिकरण म्हणजे काय ? व्यवस्थापनाच्या व्यावसायकिकरणाची गरज आणि महत्व विशद करा.

## किंवा

सहकारी व्यवस्थापनातील दोष दुर करण्यासाठी असलेल्या उपाययोजना स्पष्ट करा.
3. (अ) महाराष्ट्रातील सहकारी प्रशासनातील दोष सांगा.
(ब) सहकारी जिल्हा उपनिबंधकाची कार्ये स्पष्ट करा.

## किंवा

(अ) सहकारी लेखापरिक्षकाच्या जबाबदान्या स्पष्ट करा.
(ब) सहकारी वित्तिय व्यवस्थापनाचे स्वरूप विशाद करा.
[3969]-308
4. सहकारी लेखापरिक्षणाची व्याख्या सांगा. सहकारी लेखापरिक्षणाचे विविध प्रकार सविस्तर स्पष्ट करा.
5. खालील प्रइनांची उत्तरे द्या (कोणतेही दोन) :
(1) सहकारी लेखापरिक्षकाची पात्रता आणि कर्तव्ये सांगा.
(2) सहकारी लेखापरिक्षणाची उद्दीष्टे स्पष्ट करा.
(3) कंपनी वित्त आणि सहकारी वित्त यातील फरक स्पष्ट करा.
(4) सहकारामध्ये वित्तिय नियंत्रणाची गरज स्पष्ट करा.

Total No. of Questions-5]
T.Y. B.Com. EXAMINATION, 2011

COST AND WORKS ACCOUNTING

## Paper II <br> (Overheads and Methods of Costing)

(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Use of calculator is allowed.

1. (A) State whether the following statements are True or False : [5]
(1) Indirect cost is the cost which cannot be allocated but which can be apportioned to cost centres.
(2) The time factor is ignored when the cost of material is used as the basis for absorption of overheads.
(3) The term cost driver is used to describe the significant determinant of the cost of the activity.
(4) In cost plus contract the contractor runs risk of incurring loss.
(5) The cost of abnormal process loss is absorbed in the cost of production of good units.
(B) Fill in the blanks :
(1) When absorbed overheads are ₹ 7,000 and actual overheads are ₹ 10,000 , there is................absorption d ₹ 3,000 .
(2) If budgeted overheads are ₹ 12,000 , direct labour hours are 10,000 and Job No. 101 requires 1000 direct labour hours, then amount of overhead absorbed by Job No. 101 will be ₹ $\qquad$
(3) Cash received ₹ $4,80,000$ being $80 \%$ of work certified, then value of work certified will be $\qquad$
(4) Ton-kilometer is the cost unit used in. $\qquad$ costing. ..................products are defined as saleable or useable value incidentally produced in addition to the main product.
2. What do you understand by Activity Based Costing System ? Explain various stages related to designing of Activity Based Costing System. [15] Or

What do you understand by Job Costing ? State its basic features. In which industries it is applied.
3. Write short notes on (any three) :
(a) Applications of Service Costing
(b) Abnormal loss in Process Costing
(c) Escalation clause in Contract Costing
(d) Joint products and by-products
(e) Value of Work Certified.
4. (A) X Ltd. has 3 production departments and 2 service departments. The following is the budget for the month of March : [15]

| Particulars | Total | Production Departments |  |  | Service Departments |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | A | B | C | D | E |
| Indirect Material (₹) |  | 1,000 | 2,000 | 4,000 | 2,000 | 1,000 |
| Indirect Labour (₹) |  | 5,000 | 2,000 | 8,000 | 1,000 | 2,000 |
| Factory Rent | 4,000 |  |  |  |  |  |
| Power | 2,500 |  |  |  |  |  |
| Depreciation | 1,000 |  |  |  |  |  |
| Additional Information |  |  |  |  |  |  |
| Area (sq. ft.) |  | 500 | 250 | 500 | 250 | 500 |
| Asset Value (₹ Lacs.) |  | 20 | 40 | 20 | 10 | 10 |
| Machine Hours |  | 1,000 | 2,000 | 4,000 | - | - |
| Horsepower of Machines |  | 50 | 40 | 70 | 40 | 50 |
| [3969]-309 |  | 3 |  |  | P.T.O |  |

A technical assessment of the apportionment of expenses of service departments is as under :

| Service Department | A (\%) | B (\%) | C (\%) | D (\%) | E (\%) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| D | 40 | 20 | 30 | - | 10 |
| E | 60 | 30 | - | 10 | - |

You are required to find out Machine Hour Rate of production departments using repeated distribution method.
(B) From the following data relating to a vehicle, compute the cost per running kilometer :

Annual kilometers run 15,000

Cost of vehicle ₹ $5,00,000$
Total Standing Charges per annum ₹ 50,000
Driver's wages per hour
₹ 20
Cost of petrol per litre
₹ 60

Kilometers run per litre
20 kms
Repairs and maintenance per km. ₹ 0.67
Life of vehicle
$2,50,000 \mathrm{kms}$
The vehicle runs 20 kilometers per hour on an average.
5. (A) A product passes through two distinct processes A and B and thereafter it is transferred to finished stock. From the following information, you are required to prepare Process Accounts :

Process A Process B

|  | ₹ | ₹ |
| :--- | :---: | :---: |
| Materials consumed | 12,000 | 6,000 |
| Direct Labour | 14,000 | 8,000 |
| Manufacturing Expenses | 4,000 | 4,000 |
| Input in process A (Unit) | 10,000 | - |
| Input in process A (Value) | 10,000 | - |
| Output (Units) | 9,400 | 8,300 |

Normal wastages percentages of input

5\%

Value of normal wastages (per 100 units) 8 10
(B) X Ltd. undertakes several large contracts. The following are the particulars relating to Contract No. 11 for the year ended 31st March, 2010 :
Material purchased ..... $1,00,000$
Material transferred from Contract No. 12 ..... 55,000
Material returned to store ..... 500
Material at site on 31st March, 2010 ..... 1,000
Plant purchased and installed at site ..... 72,000
Installation Charges of Plant ..... 8,000
Wages ..... 1,27,000
Other Expenses ..... 42,500
Work uncertified ..... 6,000
Contract price ..... $16,00,000$
Cash received from contractee ..... $3,20,000$(represented the full amount of work certified less $20 \%$ retentionmoney)

Provide depreciation on plant @ $10 \%$ p.a. as per reducing balance method. Prepare Contract Account.

## Or

A transport company is running 4 buses between two towns which are 50 kms apart. Seating capacity of each bus is 40 passengers. The following particulars were obtained from their books for April, 2010 :

Rs.

Wages of Drivers 24,000
Salaries of Office staff 10,000
Diesel oil and other oils 40,000
Repairs and Maintenance 8,000
Taxation and Insurance 16,000
Depreciation 26,000
Interest and other charges 20,000
Actual passengers carried were $75 \%$ of the seating capacity. All the four buses ran on all the days of the month. Each bus made one round trip per day. Find out cost per passenger per km.

Total No. of Questions-5]

# T.Y. B.Com. EXAMINATION, 2011 <br> BUSINESS STATISTICS 

## Paper II

(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Use of calculator and statistical table is allowed.

1. (A) Attempt any four of the following : [2 each]
(a) Define the term "Inventory Control".
(b) State additive theorem of probability.
(c) Evaluate :
(i) $\quad{ }^{10} \mathrm{C}_{3}$
(ii) ${ }^{10} \mathrm{P}_{2}$.
(d) Give any two real life situations where Poisson distribution can be used.
(e) State whether each of the statement given below is True $\sigma$ False :
(i) For Poisson distribution, mean and variance are equal.
(ii) For binomial distribution mean is always smaller than the variance.
(f) Let X follows binomial distribution. If $\mathrm{E}(\mathrm{X})=9$ and variance $(\mathrm{X})=3.6$, find the values of parameters $n$ and $p$.
(B) Attempt any two of the following :
(a) Explain :
(i) Complementary events
(ii) Independence of two discrete random variables
(iii) Conditional probability of event A for given event B.
(b) A discrete random variable X has the following probability distribution :

| $\mathbf{X}$ | $\mathbf{P}(\mathbf{X})$ |
| :---: | :---: |
| 0 | $1 / 10$ |
| 1 | $2 / 10$ |
| 2 | $5 / 10$ |
| 3 | $1 / 10$ |
| 4 | $1 / 10$ |

Find :
(i) $\mathrm{P}(\mathrm{X} \leq 2)$
(ii) Mean of X
(iii) Variance of X .
(c) A company buys in lots of 500 boxes which is 3 months supply. The cost per box is Rs. 125 and the ordering cost is Rs. 150. The inventory carrying cost is to estimated at $20 \%$ of unit value.

Find :
(i) EOQ
(ii) Total cost at EOQ.
[6]
2. Attempt any two of the following :
(a) (i) Define Poisson distribution.
(ii) If X follows Poisson distribution with :

$$
2 \mathrm{P}(\mathrm{X}=0)+\mathrm{P}(\mathrm{X}=2)=2 \mathrm{P}(\mathrm{X}=1)
$$

find mean of the distribution.
(b) Given : $\mathrm{P}(\mathrm{A})=0.6, \mathrm{P}(\mathrm{B})=0.4, \mathrm{P}(\mathrm{A} \cap \mathrm{B})=0.3$, find :
(i)
(ii)
(iii)
(iv) $\mathrm{P}(\mathrm{B} / \mathrm{A})$.
(c) The joint probability distribution of ( $\mathrm{X}, \mathrm{Y}$ ) is given below :

| $\mathbf{X}$ | $\mathbf{1}$ | $\mathbf{2}$ | $\mathbf{3}$ |
| :---: | :---: | :---: | :---: |
| $\mathbf{Y}$ |  |  |  |
| 1 | K | 2 K | 2 K |
| 2 | 2 K | 3 K | 4 K |
| K | K |  |  |

Obtain :
(i) The value of K
(ii) $\mathrm{P}(\mathrm{X}>1)$
(iii) Marginal probability distribution of X and Y
(iv) S.D. of Y.
[8]
3. Attempt any two of the following :
(a) (i) Explain the procedure of drawing a systematic sample with an illustration.
(ii) In a population of size 6 the values are 1, 2, 3, 4, 5 and 9. Draw all possible SRSWOR of size 2. Verify that sample mean is unbiased estimator of population mean.
(b) (i) State applications of $\chi^{2}$-test.
(ii) From the information given below test whether the type of occupation and attitude towards the social laws are independent :

| Occupation | Attitude |  |  |
| :---: | :---: | :---: | :---: |
|  | Favourable | Opposite | Total |
| Blue Collar | 70 | 530 | 600 |
| Professional | 155 | 745 | 900 |
| Total | 225 | 1275 | 1500 |

Use 5\% level of significance.
(c) (i) State additive property of two independent normal variates.
(ii) Find Mean and S.D. of normal distribution of marks in an examination where $44 \%$ of the candidates get marks below 55 and $6 \%$ get marks above 80. [6]
4. Attempt any two of the following :
(a) Fill in the blanks of the following ANOVA table marked "-" :

| Source of <br> Variation | Degrees of <br> Freedom | Sum of <br> Squares | Mean sum <br> of Squares | Variance <br> Ratio |
| :---: | :---: | :---: | :---: | :---: |
| Between machine |  |  |  |  |
| types | 5 | - | 212.25 | - |
| Between workers | 3 | - | 56 | - |
| Error | - | - | 10 |  |
| Total | - | - |  |  |

Test the homogeneity of machine types and workers. Use $5 \%$ level of significance.
(b) (i) Define Null hypothesis and Type I error.
(ii) A coin is tossed 400 times and it turned up head 210 times. Can the coin be regarded as fair ? Use $5 \%$ level of significance.
(c) The weight of 1000 students are normally distributed with mean 40 kg and S.D. 4 kg . Find the number of students with weight :
(i) less than 50 kg
(ii) more than 65 kg
(iii) between 40 and 45 kg .
5. Attempt any two of the following :
(a) The information about the samples drawn from two independent normal populations are given below :

$$
n_{2}=16,
$$

Test whether the population variances are equal at $2 \%$ level of significance.
(b) A merchant recorded number of packets of tea sold for 5 brands at two different situations before and after increase of tax.

| Brand | A | B | C | D | E |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Before increase in Tax | 50 | 40 | 60 | 60 | 50 |
| After increase in Tax | 40 | 35 | 50 | 60 | 40 |

Is there significant difference in the number of packets sold before and after increase in tax ? [Use $\alpha=0.05]$.
(c) A population is divided into three strata consisting of $\mathrm{N}_{i}(i=1,2,3)$ individuals. From each stratum sample is drawn the observations are given below :

| Stratum | $\mathbf{N}_{\boldsymbol{i}}$ | $\boldsymbol{n}_{\boldsymbol{i}}$ | Value of $\boldsymbol{y}_{\boldsymbol{i}}$ |
| :---: | :---: | :--- | :--- |
| 1 | 30 | 4 | $5,10,12,15$ |
| 2 | 40 | 3 | $18,12,27$ <br> 3 |
| 60 | 6 | $30,45,27,33,15,24$ |  |

(i) Estimate population stratum means.
(ii) Estimate stratum population totals.
(iii) Estimate population mean and population total.

Total No. of Questions-5]
[Total No. of Printed Pages-3 [3969]-311
T.Y. B.Com. EXAMINATION, 2011 BUSINESS ENTREPRENEURSHIP

Paper II (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) All questions carry equal marks.

1. Explain in detail the role of District Industries Centre (DIC) and Khadi Village Industries Board (KVIB) in the development of Small Enterprise.
2. Write a detailed note on Business Networking.

Or
Discuss various business crises.
3. (A) State the functions of Maharashtra Centre for Entrepreneurship Development (MCED).
(B) Write a note on Turnaround strategies.

Or
(A) Explain the importance of questionnaire in market survey. [8]
(B) Describe the success story of Sanjeev Bikachandani, naukari.com.
4. State meaning, symptoms and causes of industrial sickness. [16]
5. Write short notes (any two) :
(1) Sources of business opportunity
(2) Creativity and innovation
(3) Prime Minister Employment Generation Programme (PMEGP)
(4) Growth phase management.

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : $\mathbf{8 0}$
सूचना :- (i) सर्व प्रश्न अनिवार्य आहेत.
(ii) सर्व प्रश्नांना समान गुण आहेत.

1. लघु उद्योग विकासातील जिल्हा उद्योग केंद्र (DIC) व खादी ग्रामोद्योग मंडळाची भूमिका स्पष्ट करा.
2. बिझिने नेटवर्कींग (Business Networking) यावर सविस्तर टीप लिहा. किंवा

व्यवसायातील विविध समस्यांची चर्चा करा.
3. (A) महाराष्ट्र उद्योजकता विकास केंद्राची (MCED) कार्ये सांगा.
(B) 'पुनरुत्थापन डावपेच' यावर टीप लिहा.

किंवा
(A) बाजारपेठ पाहणी मधील प्रश्नावलीचे महत्व स्पष्ट करा.
(B) संजीव बिकाचंदानी, नोकरी.कॉम यांच्या यझोगाथेचे वर्णन करा.
4. औद्योगिक आजारपणाची संकल्पना स्पष्ट करून त्याची लक्षणे आणि कारणे विशद करा.
5. टीपा द्या (कोणत्याही दोन) :
(1) व्यवसाय संधीचे स्रोत
(2) निर्मिती आणि नवनिर्मिती (Creativity and Innovation)
(3) पंतप्रधान रोजगार निर्मिती कार्यक्रम (PMEGP)
(4) वृद्धी स्थिती व्यवस्थापन.

Total No. of Questions-5]

# T.Y. B.Com. EXAMINATION, 2011 <br> MARKETING MANAGEMENT 

Paper II
(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain responsibilities and challenges before Marketing Manager. State qualities and skills required for good manager.
2. Define 'Market Segmentation'. Explain criteria and approaches of segmenting the market.
Or

What is C.R.M. ? Explain process of creating and expanding consumer relationship.
3. (A) Discuss recent trends in social marketing.
(B) State recent trends in Global marketing.

Or
(A) Discuss industrial marketing in India.
(B) Explain organisation for International Marketing.
4. State meaning and characteristics of retailing. Explain classification of Retail Marketing.
5. Write short notes on (any two) :
(A) Classification of retail units
(B) Industrial marketing strategy
(C) Trends in retail formats
(D) Social criticism on marketing.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रइन सोडविणे आवइयक आहेत.
(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रइनपत्रिका पहावी.

1. विपणन व्यवस्थापकाची जबाबदारी व आव्हाने स्पष्ट करून उत्तम व्यवस्थापकाचे गुण व कौझाल्ये सांगा.
2. बाजारपेठ विभागीकरणाची व्याख्या द्या. बाजारपेठ विभागीकरणाचे निकष व आधारभुत घटक स्पष्ट करा.

किंवा
ग्राहक संबंध व्यवस्थापन (C.R.M.) म्हणजे काय ? ग्राहक संबंध निर्माण करण्याची व वाढविण्याची प्रक्रिया स्पष्ट करा.
3. (अ) सामाजिक विपणनातील आधुनिक विचार प्रवाहाची चर्चा करा.
(ब) जागतिक विपणनाचे आधुनिक प्रवाह सांगा.

## किंवा

(अ) भारतातील औद्योगिक विपणनावर चर्चा करा.
[8]
(ब) आंतरराष्ट्रीय विपणनासाठी संघटन रचना स्पष्ट करा.
[8]
4. किरकोळ विक्रीची व्याख्या व वैशिष्टये सांगा. किरकोळ विक्री विपणनाचे वर्गिकरण करा.
[16]
5. थोडक्यात टिपा लिहा (कोणतेही दोन) :
(अ) किरकोळ विक्री केंद्राचे प्रकार.
(ब) औद्योगिक विपणनाची व्यूव्हरचना.
(क) किरकोळ विक्री रचनेतील प्रवाह.
(ड) विपणनावरील सामाजिक टिका.

Total No. of Questions-5]
[Total No. of Printed Pages-3
[3969]-313
T.Y. B.Com. EXAMINATION, 2011

## AGRICULTURAL AND INDUSTRIAL ECONOMICS

Special Paper II
(NEW 2008 PATTERN)
Time : Three Hours Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. State different types of agricultural processing. Explain the problems of fruit processing. State the remedial measures taken by government to eliminate it.
2. Explain the role of agriculture in Indian Economy. Or

Explain the types of agricultural labour. Explain the nature and impact of Employment Guarantee Scheme in eliminating the agriculture unemployment.
3. (A) Explain the problems of agricultural finance in India. [8]
(B) Explain the role of small scale industries in Indian Economy. [8]

Or
(A) Explain the institutional land reforms in India.
(B) Explain the role of UTI in industrial finance.
4. Discuss the progress and problems of sugar industry in India.
5. Write short notes on (any two) :
(i) Causes of low productivity of Indian agriculture
(ii) Problems of public sector in India
(iii) Social security schemes in India
(iv) Arguments for privatisation.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रशन आवश्यक आहेत.
(ii) उजवीकडील अंक प्रशनांचे पूर्ण गुण दर्शावितात.

1. झोतीमाल प्रक्रियांचे विविध प्रकार सांगा. फळ प्रक्रिया उद्योगाच्या समस्या स्पष्ट करा. त्या कमी करण्यासाठी सरकारने योजलेले उपाय सांगा.
2. भारतीय अर्थव्यवस्थेतील झोतीची भुमिका स्पष्ट करा.

किंवा
शोतमजुरांचे प्रकार स्पष्ट करा. झोतीमधील बेरोजगारी कमी करण्यातील रोजगार हमी योजनेचा प्रभाव आणि तिचे स्वरूप स्पष्ट करा.
[3969]-313
3. (अ) भारतातील कृषी वित्तपुरवठ्याच्या समस्या स्पष्ट करा.
(ब) भारतीय अर्थव्यवस्थेतील लघु उद्योगांची भुमिका स्पष्ट करा. किंवा
(अ) भारतातील संस्थात्मक जमीन सुधारणा स्पष्ट करा.
(ब) औद्योगिक वित्तपुरवठ्यातील युनिट ट्रस्ट ऑफ इंडियाची भुमिका स्पष्ट करा.[8]
4. भारतातील साखर उद्योगाची प्रगती आणि समस्यांची चर्चा करा.
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :
(i) भारतीय शोतीची कमी उत्पादकतेची कारणे.
(ii) भारतातील सार्वजनिक क्षेत्राच्या समस्या.
(iii) भारतातील सामाजिक सुरक्षितता योजना.
(iv) खासगीकरणाच्या बाजूचे युक्तीवाद.

Total No. of Questions-4]
[Total No. of Printed Pages-4
[3969]-314
T.Y. B.Com. EXAMINATION, 2011

DEFENCE BUDGETING, FINANCE AND MANAGEMENT

## Paper II

## (Defence Production and Management in India) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Answer in $\mathbf{2 0}$ words each (any ten) :
(1) Define Development.
(2) State the meaning of Industrial Policy Resolution.
(3) What are the means of weapon procurement ?
(4) State the meaning of public sector.
(5) Write any two functions of Ministry of Defence.
(6) Write any two principles of Defence Management.
(7) Explain the meaning of Strategic Control.
(8) What is Logistics ?
(9) Define war potential.
(10) What do you mean by Mobilisation of Resources ?
(11) State any two methods of War Finance.
(12) Write any two contributory elements of war potential.
(13) What do you mean by integrated defence ?
2. Answer in 50 words each (any two) :
(1) Explain the functions of Defence Production Department.
(2) Discuss the objectives of Defence Public Sector.
(3) Explain Industrial Policy Resolution of 1948.
(4) Discuss scope of Defence Management.
3. Answer in 150 words each (any two) :
(1) Evaluate the role of private sector in Defence Production.
(2) Discuss the effects of war on the Armed Forces.
(3) Explain problems of Arms production in India.
(4) Analyse the causes of increasing India's defence expenditure since 1971.
4. Answer in $\mathbf{3 0 0}$ words each (any two) :
(1) Write a note on the concept of Defence Vs. Development.
(2) Explain organisational aspects of Decision-making.
(3) Discuss Economic aspects of Defence Production.
(4) Write a note on Logistics planning for Indian Defence.

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : $\mathbf{8 0}$
सूचना :- (i) सर्व प्रइन सोडविणे आवइयक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. प्रत्येकी 20 शब्दात उत्तरे द्या (कोणतेही दहा) :
(1) 'विकास' व्याख्या द्या.
(2) 'औदयौगिक धोरणाबाबतचा ठराव' अर्थ नमूद करा.
(3) झस्त्रास्त्राची पूर्तता करण्याबाबतचे विविध पद्धती कोणत्या ?
(4) पब्लीक सेक्टर म्हणजे काय ?
(5) संरक्षण मंत्राल्याची दोन कार्ये नमूद करा.
(6) संरक्षण व्यवस्थापनाची दोन तत्वे लिहा.
(7) सामरिक नियंत्रण म्हणजे काय ?
(8) पुरवठाव्यवस्थापन म्हणजे काय ?
(9) 'वॉर पोटॅनशियल’ व्याख्या द्या.
(10) साधनसंपत्तीची गतिमानता म्हणजे काय ?
(11) वॉर फायनान्सच्या दोन पद्धती लिहा.
(12) युद्धक्षमतेल्र योगदान देणारे कोणतेही दोन घटक नमूद करा.
(13) इंन्टीग्रेटेड डिफेन्स म्हणजे काय ?
2. प्रत्येकी 50 शब्दात उत्तरे द्या (कोणतेही दोन) :
(1) संरक्षण उत्पादन विभागाचे कार्ये स्पष्ट करा.
(2) डिफेन्स पब्लीक सेक्टरच्या उदिष्ठाबाबत चर्चा करा.
(3) 1948 चे इन्डस्ट्रीयल पॉलीसी रिजोलुईान स्पष्ट करा.
(4) संरक्षण व्यवस्थापनाची व्याप्ती स्पष्ट करा.
3. प्रत्येकी 150 शब्दात उत्तरे द्या (कोणतेही दोन) :
(1) संरक्षण उत्पादनातील प्रायक्हेट सेक्टरच्या भूमिकेचे मूल्यमापन करा.
(2) युद्धाचे सरास्त्र सेनादलावरील परिणामाबाबत चर्चा करा.
(3) भारतातील संरक्षण उत्पादनाच्या समस्या स्पष्ट करा.
(4) 1971 नंतरच्या भारताच्या संरक्षण खर्च वाढीची कारणमीमांसा करा.
4. प्रत्येकी 300 ईब्दात उत्तरे द्या (कोणतेही दोन) :
(1) संरक्षण आणि विकास यातील विरोधाभास यावर टिपण लिहा.
(2) निर्णयप्रक्रीयेतील संघटनात्मक पैळू स्पष्ट करा.
(3) संरक्षण उत्पादनाचा आर्थिक पैळ्ळूं बाबत चर्चा करा.
(4) भारताच्या संरक्षण संदर्भातील पुरवठाव्यवस्थापनाचे नियोजन यावर टिपण लिहा.

Total No. of Questions-5]

# T.Y. B.Com. EXAMINATION, 2011 INSURANCE, TRANSPORT AND TOURISM 

Paper II
(NEW 2008 PATTERN)

## Time : Three Hours

Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Distinguish between Nomination and Assignment.
2. Explain the importance and claim settlement procedure of Life Insurance.
Or

Explain the various conditions of Life Insurance Contract.
3. (A) Explain the need of Government control on Life Insurance Business.
(B) Write a brief note on special Revival Scheme of General Insurance.

Or
(A) Write a brief note on Malhotra Committee Report.
(B) Explain the role of Insurance Agent in Insurance Business.
4. Explain in detail, the various types of claims in General Insurance.
5. Answer the following questions in brief (any two) :
(1) State the various documents of General Insurance.
(2) Explain the objectives of Insurance Amendment Act, 2002.
(3) Describe the rules of Lapse of Policy on Non-Payment.
(4) Explain the methods and rules of payment of General Insurance.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण : 80
सूचना :- (i) सर्व प्रइन अनिवार्य आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. 'वारसनोंद आणि बेचनपत्र' (मुखत्यारपत्र) यातील फरक विशाद करा.
2. आयुर्विम्याचे महत्व आणि नुकसानभरपाई मिळविण्याची कार्यपद्धती स्पष्ट करा.

## किंवा

आयुर्विमा कराराच्या विविध अटी स्पष्ट करा.
3. (अ) आयुर्विमा-व्यवसायावर सरकारी नियंत्रणाची गरज स्पष्ट करा.
(ब) सर्वसाधारण विम्याची 'विशोष पुनर्लाभ योजना’ यावर थोडक्यात टिप लिहा.
किंवा
(अ) 'मल्होत्रा समिती अहवाल' (MCR) यावर थोडक्यात टिप लिहा.
(ब) विमा-व्यवसायात विमा-प्रतिनिधीची भूमिका स्पष्ट करा.
4. सर्वसाधारण विम्यातील विविध प्रकारचे दावे (Claims) सविस्तर स्पष्ट करा. [16]
5. खालील प्रशनांची थोडक्यात उत्तरे द्या (कोणतेही दोन) :
(1) सर्वसाधारण विम्याची विविध दस्तऐवजे (कागदपत्रे) सांगा.
(2) 2002 च्या विमा सुधारणा कायद्याची उद्दिष्टे स्पष्ट करा.
(3) पैसे न भरल्यामुळे विमा पॉलीझी रद्द होण्या संदर्भातील नियम विशाद करा.
(4) सर्वसाधारण विम्याची पैसे भरण्याच्या पद्धती आणि नियम स्पष्ट करा.

# T.Y. B.Com. EXAMINATION, 2011 <br> COMPUTER APPLICATION 

## Paper II

(RDBMS, Networking, Internet and E-commerce)
(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Neat diagrams must be drawn wherever necessary.

1. (A) Consider the following table and solve the following queries (any four) :

Employee (eno, ename, eadd, esal, edesi)
(i) List the employee name whose salary is less than 5,000 .
(ii) List the employee details whose name start with ' M '.
(iii) List the employee number in descending order.
(iv) List the employee name and address whose designation is 'Manager'.
(v) List the employee details whose address is 'Pune' or salary is 2,000 .
(B) Write syntax and use of the following commands (any four) :
(i) Update
(ii) Create
(iii) Alter
(iv) Delete
(v) Grant.
2. Attempt any four of the following :
(i) What are limitations of file processing system ?
(ii) Explain the the components of EDI.
(iii) Write a note on Trigger used in PL/SQL.
(iv) Explain Web Design Pyramid in detail.
(v) What is Internet ? Explain its different services.
3. Attempt any four of the following :
(i) Explain Normalization concept in detail.
(ii) What are the advantages and disadvantages of DBMS ?
(iii) Explain Computer Network with its different types.
(iv) Explain the Electronic Payment System (EPS).
(v) Write a note on Image Map.
4. Attempt any four of the following :
(i) Explain hyperlink and order list tag with example.
(ii) State and explain any one category of E-commerce.
(iii) Write a short note on Page Size and Page Margin.
(iv) Explain the different data types used in PL/SQL.
(v) What are the components of DBMS ?
5. Attempt any four of the following :
(i) Write a HTML to display the following information :

Statewise Population Details

| State | Population |  |
| :---: | :---: | :---: |
|  | 1991 | 100000 |
|  | 2001 | 200000 |
|  | 2011 | 300000 |
| Kerala | 1991 | 20000 |
|  | 2001 | 30000 |
|  | 2011 | 40000 |

(ii) Explain the different types of Payment system.
(iii) What are the use of Entrance and Exit Page in Web ?
(iv) Explain search engine with its types.
(v) State various advantages of RDBMS.

Total No. of Questions-6]
[Total No. of Printed Pages-3
T.Y. B.Com. EXAMINATION, 2011

BUSINESS ADMINISTRATION
Paper III
(Finance, Production and Operations Functions)
(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. What is over-capitalisation ? Explain the causes and effects of overcapitalisation.
2. Explain the functions of Finance Manager.

Or
What is "Working Capital" ? Discuss factors determining the need of working capital.
3. (A) What are the important steps in Financial Planning ?
(B) What are the functions of Production Management ? Or
(A) What are the functions of Stock Exchange ?
(B) What are various types of Material Handling Equipments ? [7]
4. Explain the factors influencing the plant location.
5. Write short notes on (any two) :
(a) Types of Scheduling
(b) Uses of Computers in Inventory Management
(c) ABC Analysis
(d) Principles of Supply Chain Management.
6. "Journey of Tata's Nano Motor-From Singoor to Sanand". Discuss. [10]

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80
सूचना :- (i) सर्व प्रश्न आवईयक आहेत.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. अधिभांडवलीकरण म्हणजे काय ? अधिभांडवलीकरणाची कारणे व परिणाम स्पष्ट करा.
2. वित्तीय व्यवस्थापकाची कार्ये स्पष्ट करा.

किवा
खेळते भांडवल म्हणजे काय ? खेळत्या भांडवलाची गरज निश्चित करणान्या घटकांची चर्चा करा.
3. (अ) वित्तीय नियोजनातील पायन्या कोणत्या ?
(ब) उत्पादन व्यवस्थापनाची कार्ये कोणती ?
(अ) भाग बाजाराची कार्ये कोणती ?
(ब) माल हाताळणी साधनांचे विवीध प्रकार कोणते ?
4. उद्योगाच्या स्थाननिश्चितीवर प्रभाव पाडणारे घटक स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :
(अ) कार्यवेळापत्रकाचे प्रकार
(ब) मालसाठा (Inventory) व्यवस्थापनामध्ये संगणकाचे उपयोग
(क) एबीसी विश्लेषण (ABC Analysis)
(ड) पुरवठा साखळ्ठी व्यवस्थापनाची तत्वे.
6. "टाटांच्या नैनो मोटारीचा सिंगुर ते सानंद प्रवास" चर्चा करा.
[10]

Total No. of Questions-6]
[Total No. of Printed Pages-3
[3969]-318

# T.Y. B.Com. EXAMINATION, 2011 <br> BANKING AND FINANCE <br> Special Paper III <br> (Banking Law and Practice in India) <br> (NEW 2008 PATTERN) 

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain in detail Banking Regulation Act, 1949.
2. What is Negotiable Instrument ? Explain in detail types of Negotiable Instrument.

Or
Explain precautions for advances against securities.
3. (A) Explain the Recovery of Money paid by mistake.
(B) Explain the concept of 'Noting and Protesting'.

Or
(A) Explain the types of Mortgage.
(B) Explain the Bankers Lien.
4. Define Bank. Explain the relationship between Banker and Customer.
5. Write short notes on (any two) :
(a) Payment of Forged Cheque
(b) Legal measures of Recovery
(c) Parties of Negotiable Instruments
(d) Garnishee Order.
6. Discuss the current issues in Banking Sector.

1. बँकिंग नियमन कायदा, 1949 सविस्तर स्पष्ट करा.
2. चलनक्षम दस्तऐवज म्हणजे काय ? चलनक्षम दस्तऐवजाचे विविध प्रकार सविस्तर स्पष्ट करा.

> किंवा
> प्रतिभूत अग्रिमांबाबत घ्यावयाची दक्षता स्पष्ट करा.
[3969]-318
3. (अ) नजरचुकीने प्रदान केलेल्या पैशाची वसुली स्पष्ट करा.
(ब) 'नोंद आणि निषेध' संकल्पना स्पष्ट करा.
(अ) गहाणाचे विविध प्रकार स्पष्ट करा.
(ब) बँकेचा धारणाधिकार स्पष्ट करा.
4. बँकेची व्याख्या सांगून बँक व ग्राहक यांमधील नातेसंबंध स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणतेही दोन) :
(अ) बनावट धनादेशाचे प्रदान
(ब) कर्जवसुलीचे कायदेशीर उपाय
(क) परक्राम्यसंलेखाचे पक्ष
(ड) कर्जमुक्तीचा आदेश.
6. बँकक्षेत्रातील बदलत्या प्रवाहाबाबत चर्चा करा.

Total No. of Questions-6]
[Total No. of Printed Pages-4+2
[3969]-319

## T.Y. B.Com. EXAMINATION, 2011 BUSINESS LAWS \& PRACTICES Special Paper III (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) Figures to the right indicate full marks.
(ii) Al questions are compulsory.

1. Explain the meaning and objectives of Taxes. Explain the meaning, merits and demerits of direct and indirect taxes.
2. What is Excise Duty ? Enumerate the various types of duties of excise that are leviable.
Or

Define the following terms :
(i) Goods
(ii) Excisable goods
(iii) Manufacturer
3. (A) ABC Ltd. sold goods on 25-3-2011 from its two units. Total sale price (inclusive of sales tax) of goods sold from unit 1 is Rs. $65,61,252$ that of goods sold from unit 2 is Rs. 1,07,09,712
$50 \%$ exemption is available from excise duty and from sales tax. In case of clearances from unit 1 rate of excise duty is $14.42 \%$ and that of sales tax is $4 \%$ (both rates being before any exemption).

You are required to compute the assessable value of goods sold of from unit 1 and unit 2.
(B) Determine the transaction value and the Excise duty payable from the following information :

The cum-duty price of the product is Rs. $5,94,984$. It includes sales tax @ 4\% and excise duty @ 14\% (plus 3\% education cess and SHES).

## Or

(A) What is Customs Duty ? Enumerate the brief history and objectives of Custom Duty.
(B) Explain the nature and importance of Custom Duty.
4. Raj \& Co. furnished the following expenditure incurred by them and want you to find the assessable value for the purpose of paying excise duty on captive consumption. Determine the cost of production in terms of rule 8 of the Central Excise Valuation (Determination
of Price of Excisable Goods) Rules, 2000 and as per CAS-4 (Cost Accounting Standard)
(i) Direct material cost per unit inclusive of excise duty at $10 \%$ Rs. 880.
(ii) Direct wages Rs. 250
(iii) Other direct expenses Rs. 100
(iv) Indirect materials Rs. 75
(v) Factory overheads Rs. 200
(vi) Administrative overhead ( $25 \%$ relating to production capacity) Rs. 100
(vii) Selling and distribution expenses Rs. 150
(viii) Quality control Rs. 25
(ix) Sale of scrap realized Rs. 20
(x) Actual profit margin $15 \%$.
5. Write short notes on (any two) :
(a) Assessable value
(b) Provisions in respect of concessions to SSI
(c) Provisions relating to customs valuations
(d) Distinction between Sales Tax and VAT.
6. Explain the provisions of payment of Service Tax and Returns. [10]

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण : 80
सूचना :- (i) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(ii) सर्व प्रशन अनिवार्य आहेत.

1. 'कर' म्हणजे काय ते सांगून कराचे उद्देश्य स्पष्ट करा. 'प्रत्यक्ष कर आणि अप्रत्यक्ष कर' म्हणजे काय ते सांगून त्यांचे फायदे-तोटे स्पष्ट करा.
2. 'उत्पादन झुल्क' (Excise Duty) म्हणजे काय ? उत्पादन शुल्काचे विविध प्रकार स्पष्ट करा.

## किंवा

खालील संकल्पना स्पष्ट करा :
(i) वस्तू
(ii) उत्पादनगुल्कप्राप्त (Excisable) वस्तू;
(iii) उत्पादक
3. (अ) अ ब क मर्यादीत कंपनीने $25-3-2011$ ल तीच्या 2 शाखांमधून काही वस्तु विकल्या. पहिल्या झाखेतील, एकूण वस्तुंची विक्री किंमत (बिक्री कर धरून) है $65,61,252$ रु. आहे. तर दुसन्य झाखेतील वस्तूंची विक्री किंमत ही $1,07,09,712$ रु. आहे. उत्पादन शुल्कातून $50 \%$ आणि विक्रीकरातून $50 \%$ सवलत पहिल्या शाखेल्ग मिळाल्गी उत्पादन शुल्क दर $14.42 \%$ आणि विक्रीकर $4 \%$ आहे. (दोन्हीही दर हे सवलत मिळण्यापूर्वीचे आहेत.) शाखा 1 आणि शाखा 2 मधून विक्री केलेल्या वस्तूंचे कर आकारणी मूल्य निर्धारीत करा.
(ब) खालील माहितीच्या आधारे वस्तूंचे व्यवहार मूल्य आणि त्यावरील देय उत्पादन शुल्क काढा.
वस्तूची सिमाझुल्क किंमत ही $5,94,984$ रु. इतकी आहे. यामध्ये विक्रीकर $4 \%$ समाविष्ट आहे आणि उत्पादन छुुक $14 \%$ (अधिक $\%$ शालेय आणि उच्च शिक्षण अधिभार) समाविष्ट आहे.

## किंवा

(अ) 'सीमागुल्क’ म्हणजे काय ? सीमागुल्क दराचा इतिहास आणि उद्देश स्पष्ट करा.
(ब) 'सीमाहुल्क’ दराचे स्वरूप आणि महत्व स्पष्ट करा.
4. खालील खर्चांची माहीती राज आणि कंपनीने दिलेल्री आहे. त्या माहीतीच्या आधारे त्यांच्या उत्पादनाचे 'मूल्य निर्थारण" (Assessable Value) करून 'उत्पादन शुल्क' उरवा उत्पादन परिव्यय (Cost of Production) नियम 8 च्या आधारे आणि परिव्यय प्रमाणकाच्या आधारे उत्पादनगुल्क प्राप्त किंमत ठरवा.
(i) प्रत्यक्ष सामग्री परिव्यय प्रत्येक नगामागे ( $10 \%$ उत्पादन गुल्क सहीत) 880 रु;
(ii) प्र्यक्ष मजुरी 250 रु.
(iii) इतर प्रत्यक्ष खर्च 100 रु.
(iv) अप्रत्यक्ष सामग्री $\rceil$ रु.
(v) कारखाना खर्च 200 रु.
(vi) प्रशासकीय खर्च (25\% उत्पादनाइी संबंधीत) 100 रु.
(vii) विक्री आणि वितरण खर्च 150 रु.
(viii) दर्जा नियंत्रण खर्च 25 रु.
(ix) मेड (Scrap) विकून आलेल्री रक्कम 20 रु.
(x) प्रत्यक्ष नफ्याचे प्रमाण $15 \%$.
5. टिपा द्या (कोणतेही दोन) :
(अ) मूल्यनिर्धारण किंमत (Assessable Value)
(ब) लघुउद्योगांना देण्यात येणान्या सवलतींच्या तरतूदी
(क) सीमाशुल्क निर्धारणाच्या तरतूदी
(ड) विक्री कर आणि 'मूल्यवर्धित' कर (Value Added Tax—VAT) यातील फरक
6. विक्रीकर भरण्यांच्या तरतूदी (Payment Provisions) आणि विक्रीकर देय विवरण फ्म (Return) भरण्याच्या तरतूदी स्पष्ट करा.
[10]

Total No. of Questions-6]
[Total No. of Printed Pages-3
[3969]-320

## T.Y. B.Com. EXAMINATION, 2011 CO-OPERATION AND RURAL DEVELOPMENT <br> Paper III <br> (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Define Consumer Co-operatives. Explain the need and objectives of Consumer Co-operatives.
2. Define Marketing Research. Explain the scope and steps involved in Marketing Research.

Or
What is meant by Co-operative Marketing ? Explain the advantages and disadvantages of Co-operative Sugar Factory.
3. (A) Write a brief note on Poultry Co-operatives.
(B) Explain the scope of Marketing.

Or
(A) Explain the factors influencing marketing strategy of Co-operatives.
(B) Write a brief note on Agricultural Co-operative Processing.
4. State in detail the functions and objectives of NAFED (National Agricultural Co-operatives Marketing Federation of India).
5. Answer the following questions (any two) :
(1) Explain the strategy for Exporting Agricultural Produce.
(2) State the objectives of Agricultural Produce Market (Regulation) Act, 1963.
(3) Describe the organisational structure of NAFED.
(4) State the importance of Marketing Strategy in Co-operatives.
6. Explain the problems of Agricultural Produce Market Committees. [10]
(मराठी रूपांतर)
वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रशन सोडविणे आवईयक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. ग्राहक सहकारी संस्थेची व्याख्या सांगा. ग्राहक सहकारी संस्थेची गरज आणि तिची उद्दीष्टे स्पष्ट करा.
2. वितरण संशोधनाची व्याख्या सांगा. वितरण संशोधनाची व्याप्ती आणि वितरण संशोधनात समाविष्ट होणान्या पायन्या स्पष्ट करा.

किंवा
सहकारी वितरण म्हणजे काय ? सहकारी साखर कारखान्यांचे फायदे-तोटे स्पष्ट करा.
3. (अ) 'सहकारी तत्वावरील कुक्कुटपालन' यावर थोडक्यात टिप लिहा.
(ब) वितरणाची व्याप्ती स्पष्ट करा.
[3969]-320

## किंवा

(अ) सहकारी संस्थाच्या वितरण व्युहरचनेवर प्रभाव टाकणारे घटक स्पष्ट करा.
(ब) 'सहकारी तत्वावरील कृषि प्रक्रिया संस्था' यावर थोडक्यात टिप लिहा.
4. 'नाफेड (National Agricultural Co-operatives Marketing Federation of India)ची' कार्ये आणि उद्दीष्टे सविस्तर सांगा.
5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) :
(1) कृषि उत्पादीत माल निर्यातीसाठी असलेली व्युहरचना स्पष्ट करा.
(2) 1963 च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याची उद्दीष्टे सांगा.
(3) नाफेडची संघटनात्मक रचना विशाद करा.
(4) सहकारामध्ये वितरण व्युहरचनेचे असलेले महत्व सांगा.
6. कृषि उत्पन्न बाजार समित्यांच्या समस्या स्पष्ट करा.

# T.Y. B.Com. EXAMINATION, 2011 COST AND WORKS ACCOUNTING <br> Paper III <br> (NEW 2008 PATTERN) 

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Use of calculator is allowed.

1. (A) Fill in the blanks (any five) :
(i) The objective of.................costing is to eliminate unhealthy competition.
(ii) Target Cost $=$ Anticipated selling price minus profit.
(iii) .......................costing is a logical development of budgetary control.
(iv) Cost audit is not......................in all the industries in India.
(v) Contribution minus profit $=$ $\qquad$
(vi) A contains a summary of all functional budgets.
(B) State whether the following statements are True $o r$ False (any five) :
(i) When marginal costing technique is used, only variable costs are charged to product.
(ii) Uniform costing increases labour turnover.
(iii) Target costing facilitates the cost control from the beginning.
(iv) Cost audit is the same as financial audit since books of accounts are audited in the case of both.
(v) Standard costing is more widely applied in process and engineering industries.
(vi) There is difference between forecast and budget.
2. Define uniform costing. Explain its advantages and limitations.

Or
Define Inter-firm comparison. Explain its advantages and limitations.
3. Write short notes on (any three) :
(a) Impact of Target Costing on Profitability
(b) Cost Accounting Standards
(c) Appointment of Cost Auditor
(d) Cost Audit Notes
(e) Cost Audit Programme.
4. (A) KSMD Company Ltd. furnishes you the following information of two years :
[15]

| Year | Sales (₹) | Total Cost (₹) |
| :--- | :---: | :---: |
| 2009 | $8,10,000$ | $7,88,400$ |
| 2010 | $10,26,000$ | $9,61,200$ |

You are required to calculate :
(a) P/V Ratio
(b) Fixed Cost
(c) Break-Even Point
(d) Profit or loss when sales are ₹ $6,48,000$
(e) Sales required to earn a profit of ₹ $1,08,000$.
(B) Compute Material Cost Variance and Material Price Variance for a output of 200 units from the information given below : [5]

Standard quantity $=3 \mathrm{~kg}$. per unit
Standard price $=₹ 40$ per kg .
Actual quantity consumed $=550 \mathrm{~kg}$.
Actual price $=₹ 60$ per kg.
5. (A) From the following information calculate :
(i) Material Cost Variance
(ii) Material Price Variance
(iii) Material Usage Variance; and
(iv) Material Mix Variance.

| Material | Standard Mix |  |  | Actual Mix |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Quantity <br> (kg.) | Rate per <br> kg. (₹) | Total <br> (₹) | Quantity <br> (kg.) | Rate per <br> kg (₹) | Total <br> (₹) |
|  | 600 | 20 | 12,000 | 750 | 22 | 16,500 |
| Y | 400 | 10 | 4,000 | 300 | 08 | 2,400 |
|  | 1,000 |  | 16,000 | 1,050 |  | 18,900 |

(B) The standard labour force for manufacture a product 'Good' is as follows :

## Total Std. Total Std. Hours Cost (₹)

20 unskilled workers @ ₹ $7=50$ per hour for $50 \mathrm{hrs} \quad 1,000 \quad 7,500$

10 skilled workers @ ₹ $12=50$
per hour for 50 hrs

| 500 |  |
| ---: | ---: |
| 1,500 | 6,250 |

The actual labour force employed for the product 'Good' is as follows :

# Total Actual Total Actual Hours <br> Cost (₹) 

22 unskilled workers @ ₹ 8
per hour for 50 hrs
$1,100 \quad 8,800$
8 skilled workers @ ₹ 12 per hour for 50 hrs

| $\frac{400}{1,500}$ | 4,800 | 13,600 |
| ---: | ---: | ---: |

Calculate :
(i) Labour Cost Variance
(ii) Labour Rate Variance
(iii) Labour Efficiency Variance
(iv) Labour Mix Variance.

Or
The budgeted cost of a product is :
10 hours per unit at ₹ 5 per hour
The actual data for 1,000 units is :
Hours taken for production : 10,400
Idle Time : 400
Total Time $\quad 10,800$
Payment made $₹ 56,160$ at $₹ 5=20$ per hour.
Calculate :
(i) Labour Cost Variance
(ii) Labour Rate Variance
(iii) Labour Efficiency Variance
(iv) Idle Time Variance.

Total No. of Questions-5]

# [3969]-322 

## T.Y. B.Com. EXAMINATION, 2011 BUSINESS STATISTICS <br> Paper III <br> (NEW 2008 PATTERN)

## Time : Three Hours

Maximum Marks : 80
N.B. :- (i) Attempt All questions.
(ii) Figures to the right indicate full marks.
(iii) Use of calculator and statistical tables is allowed.

1. (A) Attempt any four of the following : [2 each]
(a) State the purpose of replacement problem.
(b) Determine whether there exists a saddle point in the following two person zero sum game :

\[

\]

(c) Give any two real life situations from queuing theory.
(d) State whether each of the statement given below is True $\boldsymbol{\sigma}$ False :
(i) PERT is a probabilistic method.
(ii) $\overline{\mathrm{X}}$-chart and R -chart are used for attributes.
(e) Explain the term 'Pessimistic Time'.
(f) State the purpose of life table.
(B) Attempt any two of the following :
(a) Solve the game with the following pay-off matrix by the principle of dominance :

(b) Given the following pay-off matrix :

| Strategies | States |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | $\mathbf{N}_{\mathbf{1}}$ | $\mathbf{N}_{\mathbf{2}}$ | $\mathbf{N}_{\mathbf{3}}$ | $\mathbf{N}_{\mathbf{4}}$ |
| $\mathbf{S}_{\mathbf{1}}$ | 14 | 9 | 10 | 5 |
| $\mathbf{S}_{\mathbf{2}}$ | 11 | 10 | 8 | 7 |
| $\mathbf{S}_{\mathbf{3}}$ | 9 | 10 | 10 | 11 |
| $\mathbf{S}_{\mathbf{4}}$ | 8 | 10 | 11 | 13 |

Determine the optimal strategy under :
(i) Maximax
(ii) Maximin
(iii) Laplace criterion
(iv) Hurvitz criterion with coefficient of optimality 0.8 .
(c) Evaluate the following :

$$
\begin{align*}
& \text { (i) } \int(4 x+5)^{3} d x  \tag{2}\\
& \text { (ii) } \int x e^{x} d x \tag{4}
\end{align*}
$$

2. Attempt any two of the following :
(a) The following data gives the average life (in hours) and the range for 10 samples of 5 items each :

| Sample No. | $\overline{\mathbf{X}}$ | $\mathbf{R}$ |
| :---: | :---: | :---: |
| 1 | 1080 | 420 |
| 2 | 1390 | 670 |
| 3 | 1460 | 180 |
| 4 | 1380 | 320 |
| 5 | 1090 | 70 |
| 6 | 1320 | 690 |
| 7 | 1370 | 950 |
| 9 | 1310 | 380 |
| 10 | 1630 | 1080 |

Construct control charts for mean and range. Also comment on whether the process seems to be under control.
$\left(n=5, \mathrm{~A}_{2}=0.577, \mathrm{D}_{3}=0, \mathrm{D}_{4}=2.115\right)$
(b) Fill in the blanks of the following life table which are marked with the question marks :

| Age (x) | $\boldsymbol{l}_{\boldsymbol{x}}$ | $\boldsymbol{d}_{\boldsymbol{x}}$ | $\boldsymbol{q}_{\boldsymbol{x}}$ | $\boldsymbol{p}_{\boldsymbol{x}}$ | $\mathbf{L}_{\boldsymbol{x}}$ | $\mathbf{T}_{\boldsymbol{x}}$ | $\boldsymbol{e}_{\boldsymbol{x}}^{\boldsymbol{0}}$ |
| :--- | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 56 | 45129 | $?$ | $?$ | $?$ | $?$ | 691411 | $?$ |
| 57 | 43739 | - | - | - | - | $?$ | $?$ |

(c) At a certain petrol pump, customers arrive in a Poisson process with an average time of 5 minutes between arrivals. The time interval between services at the petrol pump follows exponential distribution and mean service time permit is 2 minutes.

Find :
(i) What would be the expected average queue length ?
(ii) How long on an average a customer does wait in the queue ?
(iii) What would be the average number of customers in the queuing system ?
(iv) Probability that the customer get immediate service. [8]
3. Attempt any two from the following :
(a) (I) Explain the following terms :
(i) Opportunity loss
(ii) Decision tree.
(II) Explain the following terms :
(i) Project
(ii) Node
(iii) Queue discipline
(iv) Calling population.
(b) The following table gives the activities in a project and other relevant information :

| Activities | Duration |
| :---: | :---: |
| $1-2$ | 3 |
| $1-6$ | 9 |
| $2-3$ | 2 |
| $2-4$ | 5 |
| $3-5$ | 4 |
| $4-5$ | 6 |
| $5-8$ | 2 |
| $6-7$ | 10 |
| $7-8$ | 6 |

Find total float, free float, independent float for each activity. Also obtain critical path.
(c) Bright Bakery keeps stock of a popular brand of cake, previous experience indicates the daily demand as given below :

| Daily Demand | Probability |
| :---: | :---: |
| 0 | 0.01 |
| 10 | 0.20 |
| 20 | 0.15 |
| 30 | 0.50 |
| 40 | 0.12 |
| 50 | 0.02 |

Consider the following sequence of random numbers :
$25,39,65,76,12,05,73,89,19,49$.
Using the sequence, simulate the demand for next 10 days. Use Monte-Carlo simulation method.
4. Attempt any two of the following :
(a) (I) Evaluate :

$$
\begin{equation*}
\int_{3}^{8} \frac{x+2}{x^{2}+4 x+5} d x \tag{4}
\end{equation*}
$$

(II) Compute :

$$
\mathrm{I}=\int_{0}^{2}\left(1+x^{3}\right) d x
$$

using Simpson's $\frac{1}{3}$ rule. Divide the interval $[0,2]$ into 4 equal sub-intervals.
(b) A project consist of 7 activities whose time estimates are listed below :

| Activity | Time Estimates (Days) |  |  |
| :---: | :---: | :---: | :---: |
|  | Optimistic | Most Likely | Pessimistic |
| $1-2$ | 2 | 5 | 8 |
| $1-5$ | 3 | 12 | 21 |
| $2-3$ | 6 | 9 | 12 |
| $2-4$ | 5 | 14 | 17 |
| $3-4$ | 5 | 8 | 11 |
| $4-5$ | 3 | 4 | 4 |
| 6 | 1 | 7 | 7 |

(i) Determine expected time estimates for all activities.
(ii) Determine the critical path and hence expected project completion time.
(iii) What is the probability that the project will be completed within 29 days ?
(c) (I) Ten samples each of size 50 of a pipe were inspected in pressure testing. The results of the inspection are given below :

| Sample No. | No. of Defective Items |
| :---: | :---: |
| 1 | 2 |
| 2 | 3 |
| 3 | 2 |
| 4 | 0 |
| 5 | 2 |
| 7 | 3 |
| 8 | 2 |
| 9 | 1 |
| 7 | 3 |

Draw np-chart and state your conclusion.
(II) In a certain production process, measurement on piston rims gives USL $=74.05 \mathrm{~mm}$, LSL $=73.95 \mathrm{~mm}$ and $\sigma=0.0099 \mathrm{~mm}$. Calculate process capability index. Interpret the result.
5. Attempt any two of the following :
(a) An equipment which cost Rs. 15,000 has to be replaced with a new equipment. Assume that ignore the time value of money and inflation. The following data have been estimated :

| Year | Resale Value <br> (Rs.) | Maintenance Cost <br> (Rs.) |
| :---: | :---: | :---: |
| 1 | 12,000 | 600 |
| 2 | 9,500 | 800 |
| 3 | 7,500 | 1,050 |
| 4 | 5,700 | 1,400 |
| 5 | 4,200 | 2,100 |
| 6 | 3,900 | 3,500 |
| 7 | 2,900 | 5,000 |
| 8 | 2,000 | 6,800 |

When should the machine be replaced ?
[6]
(b) A wholesale distributor assigns probabilities to the demand for an item as follows :

| Items Demanded | Probability |
| :---: | :---: |
| 13 | 0.20 |
| 14 | 0.70 |
| 15 | 0.10 |

A distributor purchase an item at Rs. 2 per item and sales the same at Rs. 5. He also incure a loss of Rs. 2 for every item which is not sold assuming no resale value. How many items should the distributor purchase if his decision is based on EMV criterion.
(c) Evaluate :

$$
\mathrm{I}=\int_{0}^{10} x^{2} d x
$$

by the trapezoidal rule. Divide the interval [0, 10] into 10 equal sub-intervals.
(B) Zf9fg fug romlger ot aflgra.
[ $\rfloor]$
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(B) Exbjegu fug fibea ot fesw
[」]

 01
$\boldsymbol{s}$ M M

[JJ]



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(c) Top ensucpuwewf


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9. 질ㅇdㅐㄴ




Total No. of Questions-6]
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## T.Y. B.Com. EXAMINATION, 2011 MARKETING MANAGEMENT <br> Paper III <br> (Advertising Management) <br> (NEW 2008 PATTERN)

Time : Three Hours Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Define Advertising. Explain its nature, scope and functions. [14]
2. Explain the advertising role in modern business.

Or
Explain the influence of positive emotional approaches.
3. (A) Explain the importance of Advertising Layout.
(B) What are the functions of Advertising Agency ?

Or
(A) Explain in brief the rarious Media of Advertising.
(B) What are the benefits of brand to sellers ?
4. Explain 'Women in Advertising Career'.
5. Write short notes on (any two) :
(a) Rural Advertising
(b) Significance of Brands
(c) Future of Advertising Agency
(d) Advantages of Advertising.
6. Explain the concept of E-Advertising and state the advantages of educational training in the field of Advertising.

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : $\mathbf{8 0}$
सूचना :- (i) सर्व प्रशन सोडविणे आवईयक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. जाहिरातीची व्याख्या सांगून जाहिरातीचे स्वरूप, व्याप्ती आणि कार्ये स्पष्ट करा. [14]
2. आधुनिक व्यापारात जाहिरात रचनेचे घटक स्पष्ट करा.

किंवा
होकारात्मक भावनिक दृष्टीकोनांचा प्रभाव कसा पडतो ?
3. (अ) जाहिरात रचनेचे महत्व स्पष्ट करा.
(ब) जाहिरात एजन्सीची कार्ये सांगा.

## किंवा

(अ) जाहिरातीची विविध माध्यमे थोडक्यात स्पष्ट करा.
(ब) विक्रेत्याला चिन्हांकनाचे कोणते फायदे होतात ?
4. 'जाहिरात क्षेत्रातील महिलांचे स्थान' स्पष्ट करा.
5. थोडक्यात टीपा लिहा (कोणत्याही दोन) :
(i) ग्रामीण जाहिरात
(ii) मुद्रांकनाचे महत्व
(iii) जाहिरात एजन्सीचे भवितव्य
(iv) जाहिरातीचे महत्व.
6. 'इ-जाहिरात' ही संकल्पना स्पष्ट करून जाहिरात क्षेत्रातील प्रशिक्षणाचे फायदे सांगा. [10]
[Total No. of Printed Pages-3

## [3969]-325

T.Y. B.Com. EXAMINATION, 2011 AGRICULTURE AND INDUSTRIAL ECONOMICS

Special Paper III
(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain the progress, problems and prospects of Horticulture in India. Suggest the measures to eliminate the problems of grape growers in marketing.
2. Explain the role of plant analysis and soil analysis in deciding the irrigation method.
Or

Explain the argument for and against agriculture income tax. [14]
3. (A) Explain the role of District Co-operative Banks in agricultural credit.
(B) Describe the main features of Industrial Policy, 1956. [7] Or
(A) Explain the features and problems of Dairy Co-operatives in India.
(B) Explain the causes of regional industrial imbalance in Maharashtra.
4. What is Multinational Corporation ? Explain the advantages and disadvantages of MNCs in Indian economy.
5. Write short notes on (any two) :
(A) Small Farmers' Development Agency
(B) Role of Govt. in 'SEZ'
(C) Infrastructure Development and Private Investment
(D) Importance of Infrastructure in Economic Development.
6. Comment on recent disinvestment in India.
(मराठी रूपांतर)
वेळ : तीन तास
एकूण गुण : 80
सूचना :- (i) सर्व प्रश्न आवझयक आहेत.
(ii) उजवीकडील अंक प्रइनांचे पूर्ण गुण दर्शावितात.

1. भारतातील फळझझतीचे प्रगती, समस्या आणि भवितव्य स्पष्ट करा. द्राक्ष उत्पादक शोतकन्यांच्या विपणनातील समस्या कमी करण्यासाठी उपाय सुचवा.
2. जलसिंचन पद्धती निशिचतीमध्ये वनस्पती आणि माती विइलेषणाची भुमिका स्पष्ट करा.

किंवा
शोती उत्पन्न कराच्या बाजूचे आणि विरुद्ध बाजूचे युक्तीवाद स्पष्ट करा.
3. (अ) शोती पतपुरवठ्यातील जिल्हा सहकारी बँकांची भुमिका स्पष्ट करा.
(ब) औद्योगिक धोरण, 1956 ची मुख्य वैशिष्ट्यांचे वर्णन करा.

## किंवा

(अ) भारतातील दुग्ध सहकारी संस्थांची वैशिष्टे आणि समस्या स्पष्ट करा.
(ब) महाराष्ट्रातील प्रादेशिक औद्योगिक असंतुलनाची कारणे स्पष्ट करा.
4. बहुराष्ट्रीय कम्पनी म्हणजे काय ? भारतीय अर्थव्यवस्थेतील बहुराष्ट्रीय कम्पण्यांचे फायदेतोटे स्पष्ट करा.
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :
(1) ल्हन झोतकरी विकास प्राधीकरण
(2) विशेष आर्थिक क्षेत्रातील सरकारची भुमिका
(3) पायाभूत सुविधा विकास आणि खाजगी गुंतवणूक
(4) आर्थिक विकासामधील पायाभूत सुविधांचे महत्व.
6. भारतातील अलिकडच्या काळातील निर्गुंतुवणुकीवर भाष्य करा.
[10]

# T.Y. B.Com. EXAMINATION, 2011 <br> DEFENCE BUDGETING, FINANCE AND MANAGEMENT Paper III <br> (Defence Budgeting and Financial Management in India) (NEW 2008 PATTERN) 

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Answer in $\mathbf{2 0}$ words each (any ten) :
(1) Define Defence Management.
(2) Define Defence Budgeting.
(3) What do you mean by Economic System ?
(4) What is Public Good ?
(5) Write the meaning of Development.
(6) Define Macro-economy.
(7) Write any two functions of financial advisor.
(8) State the meaning of 'Mobilisation of Resources'.
(9) Write any two methods of 'War Finance'.
(10) What do you mean by strategic control ?
(11) Write any two challenges to Defence Management.
(12) Define 'Deficit Finance'.
(13) Write the meaning of 'Threat Potential'.
2. Answer in 50 words each (any two) :
(1) Discuss control and need of Financial Management.
(2) Explain Defence Budget Structure.
(3) Write a note on the role of Financial Advisor in Defence Services.
(4) Explain structure of Five Year Defence Plan.
3. Answer in $\mathbf{1 5 0}$ words each (any two) :
(1) Explain features of India's economic system.
(2) Write a note on the Economic Theories of Defence.
(3) Explain new trends in India's Defence Expenditure.
(4) Discuss challenges to Financial System.
4. Answer in $\mathbf{3 0 0}$ words each (any two) :
(1) Analyse India's Defence Expenditure since 1998.
(2) Explain economic elements of War Potential.
(3) Discuss effects of war on Society.
(4) Explain the concept of "Defence and Development go side by side".

## (मराठी रूपांतर)

## वेळ : तीन तास

सूचना :- (i) सर्व प्रइन सोडविणे आवश्यक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. प्रत्येकी 20 शब्दांत उत्तरे द्या (कोणतेही दहा) :
(1) संरक्षण व्यवस्थापन व्याख्या द्या.
(2) डिफेन्स बजेटींग व्याख्या दया.
(3) आर्थिक पद्धती म्हणजे काय ?
(4) पब्लीक गुड म्हणजे काय ?
(5) विकासचा अर्थ लिहा.
(6) मॅक्रोईकॉनामी-व्याख्या द्या.
(7) आर्थिक सल्लागाराचे दोन कार्ये नमूद करा.
(8) साधनसंपत्तीची गतिमानता म्हणजे काय ?
(9) वॉर फायनान्सच्या देन पद्धती नमूद करा.
(10) सामरिक नियंत्रण म्हणजे काय ?
(11) संरक्षण व्यवस्थापनाची देन आव्हाने नमूद करा.
(12) डिफीसिट फायनान्स-व्याख्या द्या.
(13) 'थ्रीट पोटॅनशिल'-अर्थ लिहा.
2. प्रत्येकी 50 शब्दांत उत्तरे द्या (कोणतेही दोन) :
(1) आर्थिक व्यवस्थापनाची आवझयकता व नियंत्रण चर्चा करा.
(2) संरक्षण अंदाजपत्रकाची रचना स्पष्ट करा.
(3) डिफेन्स सर्वीसेसमधील आर्थिक सल्लागाराची भूमिका यावर टिपण लिहा.
(4) संरक्षणाचा पंचवार्षिक योजनेची रचना स्पष्ट करा.
3. प्रत्येकी 150 शब्दांत उत्तरे द्या (कोणतेही दोन) :
(1) भारताच्या आर्थिक व्यवस्थेचे गुणधर्म स्पष्ट करा.
(2) संरक्षणाचे विविध आर्थिक सिद्धान्त यावर टिपण लिहा.
(3) भारताच्या संरक्षण खर्चातील नवीन ट्रेन्ड्स स्पष्ट करा.
(4) वित्तिय (फाइनॅन्सियल) सिस्टीमच्या चॅळेंजेसबाबत चर्चा करा.
4. प्रत्येकी 300 शब्दांत उत्तरे दया (कोणतेही दोन) :
(1) 1998 पासुनच्या भारताच्या संरक्षण खर्चाचे विशलेषण करा.
(2) युद्धक्षमतेचे आर्थिक घटक स्पष्ट करा.
(3) युद्धाचे समाजावर होणान्या परिणामाबाबत चर्चा करा.
(4) "संरक्षण आणि विकास एकाच वेळेस चाळणान्या प्रक्रीया आहेत." ही संकल्पना स्पष्ट करा.

Total No. of Questions-6]
[Total No. of Printed Pages-3
[3969]-327
T.Y. B.Com. EXAMINATION, 2011 INSURANCE, TRANSPORT AND TOURISM

Paper III
(NEW 2008 PATTERN)
Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Define tourism. Distinguish between tourism in India and tourism in other countries.
2. What do you know about PATA (Pacific Air Travel Association) ? Evaluate the working of PATA.

Or
What is International tour ? Explain the essential documents for International tour.
3. (A) Write a brief note on Tour-planning.
(B) Explain the role of Embassy in International Tour. Or
(A) Write a note on Tourist-Accommodation.
(B) Explain the role of Travel Agent in Tourism Business. [14]
P.T.O.
4. Enumerate the functions and working of WTO (World Tourism Organization).
5. Answer the following questions (any two) :
(1) State the significance of Communication skill in Tourism Business.
(2) Write a brief note on Tourism in Hong Kong.
(3) Explain the need of motivation for development of Tourism.
(4) State the essentials of marketing of Group Tours.
6. What are the facilities available for International Tourist in Gulf and Dubai ?

## (मराठी रूपांतर)

वेळ : तीन तास एकूण गुण : 80
सूचना :- (i) सर्व प्रइन सोडविणे आवझ्यक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.

1. 'पर्यटनाची' व्याख्या सांगा. भारतातील पर्यटन आणि इतर देशातील पर्यटन यातील फरक विशद करा.
2. 'पॅसेफिक हवाई यात्रा मंडळ' (PATA) याबद्दल आपण काय जाणता ? पॅसेफिक हवाई यात्रा मंडळीची कामगिरी विशाद करा.

किंवा
आंतरराष्ट्रीय यात्रा म्हणजे काय ? आंतरराष्ट्रीय यात्रेसाठी (प्रवासासाठी) आवइयक असलेली दस्तऐवजे (कागदपत्रे) स्पष्ट करा.
[3969]-327
3. (अ) 'यात्रा-नियोजन' यावर थोडक्यात टिप लिहा.
(ब) आंतरराष्ट्रीय यात्रेत/प्रवासात वकील्तची (Embassy) भूमिका स्पष्ट करा. किंवा
(अ) ‘पर्यटक-निवासव्यवस्था’ यावर टिप लिहा.
(ब) पर्यटन-व्यवसायात यात्रा-प्रतिनिधीची भूमिका स्पष्ट करा.
4. जागतिक पर्यटन संघटनेची (World Tourism Organisation) कार्ये आणि कामगिरी विशाद करा.
5. खालील प्रइनांची उत्तरे द्या (कोणतेही दोन) :
(1) पर्यटन-व्यवसायात संभाषण-कौशल्येचे महत्व सांगा.
(2) 'हाँग-काँग मधील पर्यटन' यावर थोडक्यात टिप लिहा.
(3) पर्यटन-विकासासाठी प्रोत्साहानाची गरज स्पष्ट करा.
(4) ग्रुप-यात्रा वितरण्याच्या आवइयक बाबी सांगा.
6. 'आखाती देश आणि दुबई' मध्ये आंतरराष्ट्रीय-पर्यटकासांठी कोणत्या सुविधा उपलब्ध आहेत ? [10]

Total No. of Questions-5]
[Total No. of Printed Pages-3
T.Y. B.Com. EXAMINATION, 2011

COMPUTER APPLICATION
Paper III
(MIS, Software Engineering and Enterprise Resource Planning) (NEW 2008 PATTERN)

Time : Three Hours
Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.
(iii) Neat diagrams must be drawn wherever necessary.

1. (A) Attempt any four of the following :
(i) Define MIS.
(ii) What is system ? State its characteristics.
(iii) What is Software Engineering ?
(iv) What is feasibility study ?
(v) What do you mean by ERP ?
(B) Attempt any two of the following :
(i) Explain any four McCall's Quality factors.
(ii) Differentiate between physical and logical DFD.
(iii) Explain the concept of Business Process Re-engineering in detail.
2. Attempt any four of the following :
(i) Discuss on benefits of the ERP.
(ii) Write a note on Waterfall Model.
(iii) What are the various objectives and principles of testing ?
(iv) Explain the Information and Knowledge Concept.
(v) Explain the ISO Standards in detail.
3. Attempt any four of the following :
(i) Explain the System Requirement Specification.
(ii) Explain Different types of System.
(iii) Explain Input Design with example.
(iv) Differentiate between MIS and BPR.
(v) Explain different types of System maintenance.
4. Attempt any four of the following :
(i) Explain different methods of Data and Information Collection.
(ii) Explain fact finding techniques in detail.
(iii) Write a note on Customer Relationship Management (CRM).
(iv) Explain SDLC in detail.
(v) Explain different types of testing.
5. Attempt any four of the following :
(i) Explain the role of MIS.
(ii) Discuss the concept decision table in detail.
(iii) Write a note on CMM Level.
(iv) Explain the role of System analysis.
(v) Write a note on Entity Relationship Diagram.

# T.Y. B.Com. EXAMINATION, 2011 COMPUTER APPLICATION-V <br> (Vocational Course-V) <br> (NEW 2008 PATTERN) 

Time : Two Hours
Maximum Marks : 40
N.B. :- (i) Question No. 1 is compulsory and attempt any five from the remaining questions.
(ii) Draw neat and labelled diagrams wherever necessary.

1. What is Network ? Explain different types of network topologies. [10]
2. Explain in brief the following with syntax and example :
(a) Unorderd List
(b) Ordered List.
3. What is E-commerce ? Explain types of E-commerce.
4. Explain the following with examples :
(a) Events in Java Script
(b) For loop in VB Script.
5. Explain in brief the following with examples :
(a) Table tag
(b) Inserting image in HTML page.
6. Explain the following :
(a) Web browser
(a) E-commerce.
7. Write short note on : External linking and Internal linking. [6]

Total No. of Questions-4]
[Total No. of Printed Pages-2
[3969]-331

## T.Y. B.Com. EXAMINATION, 2011 <br> TAX PROCEDURE AND PRACTICES <br> (Vocational Course) <br> Paper V <br> (Customs Act) <br> (NEW 2008 PATTERN)

Time : Two Hours
Maximum Marks : 40
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Answer in $\mathbf{2 0}$ words each (any five) :
(i) What is 'Board' under Customs Act ?
(ii) Explain 'Coastal Goods' under Customs Act.
(iii) What are the objects of W.T.O. ?
(iv) Who has to prepare 'Export-Manifest' ?
(v) What is meant by 'Customs Station' ?
(vi) What is 'Boat Note' ?
(vii) Explain 'Assessable Value’ under Customs Act.
2. Answer in 50 words each (any two) :
(i) Explain the nature and incidence of duty under Customs Act.
(ii) Discuss the different allowances provided under Baggage Rules.
(iii) Discuss procedure for fixation of drawback rates under Duty Drawback Rules.
(iv) What are the objectives or purposes of prohibition on import or export of goods ?
3. Answer in $\mathbf{1 5 0}$ words each (any three) :
(i) Enumerate the costs which are to be added or deducted from the invoice-price for determining assessable value.
(ii) Explain classes of officers of customs. How are they appointed ?
(iii) Discuss additional duties under Customs Tariff Act. When is additional duty called CVD ? What are its objects ?
(iv) What is meant by Territorial Waters, Customs Waters and 'Economical Zones' ?
(v) Enumerate differences between Customs duty and Central Excise duty.
4. Write answer in $\mathbf{3 0 0}$ words (any one) :
(i) State and summarise the provisions and procedure under Customs Act, governing preparation and submission of Bill of Entry for various purposes.
(ii) What is meant by valuation of goods ? How is the assessable value determined under the Customs Act ?

Total No. of Questions-4]

## T.Y. B.Com. EXAMINATION, 2011 ENTREPRENEURSHIP DEVELOPMENT

(Common to Computer Application, Advertisement, Sales
Promotion Sales Management)
Paper VI B (Vocational)
(NEW 2008 PATTERN)

Time : Two Hours
Maximum Marks : 40
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Explain in brief characteristics of an entrepreneur.

Or
Narrate the merits and limitations of sole proprietorship form of business organization.
2. Explain briefly sources of ideas to start new business.

Or
What are the functions of M.I.D.C. ?
3. What do you mean by 'Marketing Management' ? Highlight its importance.

Or
Define the term 'Human Resource Management'. What is its importance ?
4. Write short notes on (any two) :
(a) Market survey
(b) SWOT analysis
(c) Marketing channels
(d) Stress Management.

Total No. of Questions-4]

## T.Y. B.Com. EXAMINATION, 2011 <br> TAX PROCEDURE AND PRACTICES <br> (Vocational Course) <br> Paper VI <br> (Entrepreneurship Development and Project Report) (NEW 2008 PATTERN)

Time : Two Hours
Maximum Marks : 40
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. Answer in $\mathbf{2 0}$ words each (any five) :
(i) What are the main objectives of study of entrepreneurship ?
(ii) Define entrepreneurship.
(iii) Who is an entrepreneur ?
(iv) What are different forms of ownership ?
(v) Which are the basic qualities of an entrepreneur ?
(vi) State the importance of entrepreneurial development process ?
(vii) What is job satisfaction and job specification ?
2. Answer in $\mathbf{5 0}$ words each (any two) :
(a) State the importance of job description ?
(b) Write a note on "Specialities of Private Sector" ?
(c) Define "Joint Stock Company". Describe its salient features.
(d) What do you understand by "Marketing Mix" ?
3. Answer in $\mathbf{1 5 0}$ words each (any three) :
(i) Write down the main characteristics of an entrepreneur ?
(ii) What is the difference between an entrepreneur and a manager ?
(iii) Write a note on "A Single Owner Firm" ?
(iv) Write a note on Memorandum of Association ?
(v) What challenges are to be faced by an entrepreneur ?
4. Answer in $\mathbf{5 0 0}$ words (any one) :
(a) Discuss in detail the nature, scope, importance and development of entrepreneurship in Modern India.
(b) State the various resources required for any business activities ? Explain in brief each of them.

Total No. of Questions-5]
[Total No. of Printed Pages-3
[3969]-335

# T.Y. B.Com. EXAMINATION, 2011 <br> ECONOMICS 

(International Economics)
(NEW 2008 PATTERN)
Time : Three Hours Maximum Marks : 80
N.B. :- (i) All questions are compulsory.
(ii) Figures to the right indicate full marks.

1. State and explain the Ricardian theory of Comparative Cost Advantage.
2. What is terms of trade ? Explain the factors determining terms of trade.

Or
Explain in detail the arguments for and against free trade policy.
3. (A) Define Balance of Payments. State the causes of disequilibrium in the balance of payments
(B) Explain the role of Multinational Corporations.

Or
(A) State the merits of fixed exchange rate.
(B) Explain the structure of foreign exchange market.
4. Critically examine the Purchasing Power Parity Theory.
5. Write short notes on any two :
(A) South Asian Association for Regional Cooperation (SAARC).
(B) International Trade and Economic Growth.
(C) Features of India's Foreign Trade since 1991.
(D) Convertibility of Rupee.

## (मराठी रूपांतर)

वेळ : तीन तास
एकूण गुण :
80
सूचना :- (i) सर्व प्रशन सोडविणे आवश्यक आहे.
(ii) उजवीकडील अंक पूर्ण गुण दर्शावितात.
(iii) संदर्भासाठी मूळ इंग्रजी प्रइनपत्रिका पाहा.

1. रिकार्डो यांचा तुलनात्मक व्यय लाभ सिद्धांत सांगा व स्पष्ट करा.
2. व्यापार ईर्ती म्हणजे काय ? व्यापार झार्ती ठरवणारे घटक विशाद करा.

किंवा
मुक्त व्यापार धोरणाच्या बाजुने आणि विरोधी युक्तीवाद सविस्तर स्पष्ट करा. [16]
[3969]-335
3. (अ) व्यवहारतोलाची व्याख्या द्या. व्यवहारतोलातील असंतूलनाची कारणे विशद करा.
(ब) बहुराष्ट्रीय महामंडळाची भूमिका स्पष्ट करा.
किंवा
(अ) स्थिर विनीमय दराचे गुण सांगा.
[8]
(ब) परकिय विनीमय बाजाराचे स्वरूप स्पष्ट करा.
4. खरेदी इक्ती समता सिद्धांताचे टिकात्मक परिक्षण करा.
5. खालीलपैकी कोणत्याही दोनवर थोडक्यात टिपा लिहा :
(अ) प्रादेशिक सहकार्यासाठी दक्षिण आशियाई संघटना (सार्क)
(ब) आंतरराष्ट्रीय व्यापार आणि आर्थिक वृद्धी
(क) 1991 नंतरच्या भारताच्या विदेश़ी व्यापाराची वैशिष्टे
(ड) रुपयाची परिवर्तनियता.

