



[4369] – 311

Seat No.	
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**T.Y. B.Com. Examination, 2013**  
**BUSINESS STATISTICS**  
**(Paper – II)**  
**(2008 Pattern)**

Time : 3 Hours

Max. Marks : 80

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

1. A) Attempt **any four** of the following : **(2 each)**
- Define Bernoulli distribution. Also state its mean and variance.
  - Let X be a Poisson variable with  $P[X = 0] = 0.15$ . Find mean and variance of X.
  - If  $P(A) = 0.3$ ,  $P(B) = 0.4$  and  $P(A/B) = 0.32$ , find  $P(A \cup B)$ .
  - Find 'n' if  ${}^n P_2 = 132$ .
  - Define Lead time and Buffer stock of inventory.
  - State whether each of the following is true or false :
    - $P(\phi) = 0$  is one of the axioms of probability theory.
    - The critical region in  $\chi^2$ -test of goodness of fit is always one sided.
- B) Attempt **any two** of the following : **(6 each)**
- Define independence of two events and mutually exclusive events. Can two events be independent and mutually exclusive simultaneously. Justify your answer with a suitable illustration.
  - Let X and Y be two independent Binomial variables with parameters (6, 0.4) and (8, 0.4) respectively.  
Find :
    - $P(X + Y = 2)$
    - $P(X + Y > 8)$
    - Mean of (X + Y) and variance of (X + Y).

P.T.O.



c) A company buys in lots of 500 boxes which is a 3 month supply. The cost per box is Rs. 125 and the ordering cost is Rs. 150. The inventory cost is estimated at 20% of unit value.

- i) What is the total annual cost of the existing inventory policy ?
- ii) How much money could be saved by employing the economic order quantity ?

2. Attempt **any two** of the following : **(8 each)**

a) Number of road accidents on a highway during a month follows a Poisson distribution with mean 5. Find the probability that in a certain month, number of accidents on the highway will be

- i) less than 3,
- ii) between 3 and 5,
- iii) more than 3,
- iv) zero.

b) The joint probability distribution of (X, Y) is given below.

<b>X</b>				
	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Y</b>				
1	K	3K	5K	2K
2	2K	K	K	K
3	3K	2K	K	K

Obtain :

- i) The value of K.
  - ii) Marginal probability distributions of X and Y
  - iii)  $P(Y > 2)$
  - iv) Standard deviation of Y.
- c) Let  $X \sim N(0, 1)$ . If the events A and B are defined as :  $A = \{-0.3 \leq X \leq 0.7\}$  and  $B = \{0.1 \leq X \leq 0.3\}$ , find (i)  $P(A)$  (ii)  $P(B)$  (iii)  $P(A \cap B)$  (iv)  $P(A \cup B)$ .



3. Attempt **any two** of the following : **(8 each)**

- a) i) Explain the method of stratified random sampling.
- ii) Define the terms : Estimator, Statistic, sampling distribution of a statistic, standard error of a statistic.
- b) A milk producers' union wishes to test whether the preference pattern of consumers for its products is dependent on income levels. A random sample of 500 individuals gives the following data :

Income	Product Preferred			Total
	Product A	Product B	Product C	
Low	170	30	80	280
Medium	50	25	60	135
High	20	10	55	85
	240	65	195	N = 500

Can you conclude that the preference patterns are independent of income levels ?

- c) i) While conducting population survey of a town, the enumerator noticed that 50% of the male population were illiterate. If the trend continues, work out the probability that out of a random sample of 400 males, the number of illiterates will be
  - i) between 180 and 215
  - ii) less than 185.[Use Normal approximation]
- ii) The arrival rate of customers arriving at a bank counter follows Poisson distribution with a mean of 4 per 10 minutes interval. Find the probability that
  - a) Exactly '0' customers will arrive in a 10 minutes interval
  - b) Atmost 3 customers will arrive in a 10 minutes interval.



4. Attempt **any two** of the following : **(8 each)**

- a) i) In a sample of 8 observations, the sum of squared deviations of items from the mean was 84.4. In another sample of 10 observations, the value was found to be 102.6. Test whether the difference in population variances is significant at 5% level of significance.
- ii) In a certain college, the students are engaged in various sports in the following proportions.  
 Football : 60% of all students.  
 Basketball : 50% of all students.  
 Both Football and Basketball : 30% of all students.  
 If a student is selected at random, what is the probability that he will  
 i) Play football or basketball ?  
 ii) Play neither of the sports ?
- b) i) Explain in brief t-test for test of significance of population correlation coefficient.
- ii) A manufacturer claims that only 5% of his products are unsatisfactory. A random sample of 400 items was inspected and 24 items were found unsatisfactory. Does this justify the manufacturer's claim ? Use 5% level of significance.
- c) i) State the advantages of sampling over census.
- ii) To verify whether a course in accounting improved performance, a similar test was given to 12 participants both before and after the course. The original marks recorded in alphabetical order of the participants were 44, 40, 61, 52, 32, 44, 70, 41, 67, 72, 53, 72. After the course, the marks in the same order were : 53, 38, 69, 57, 46, 39, 73, 48, 73, 74, 60 and 78. Was the course useful ?

5. Attempt **any two** of the following : **(6 each)**

- a) In a survey on the area (in acres) under a crop, 200 villages in a District were divided into 5 strata. The area under the crop in selected villages was noted. The following is the information about the survey :

Stratum No.	Stratum Size ( $N_i$ )	Sample Size ( $n_i$ )	Area under the crop in the villages selected in sample
1	70	10	16, 15, 14, 12, 8, 11, 12, 10, 13, 16
2	60	7	34, 28, 22, 18, 17, 20, 30
3	35	5	37, 40, 48, 53, 60
4	20	3	62, 74, 53
5	15	2	81, 92

Obtain estimates of (i) each stratum mean (ii) population mean (iii) population total.



- b) A newspaper boy buys papers for 30 paise each and sells them for 70 paise each. He cannot return unsold newspapers. Daily demand of the newspapers has the following probability distribution.

<b>No. of customers</b>	23	24	25	26	27	28	29	30	31	32
<b>Probability</b>	0.01	0.03	0.06	0.10	0.20	0.25	0.15	0.10	0.05	0.05

If each day’s demand is independent of the previous day’s demand, how many papers should be ordered each day ?

- c) Alpha Industries Limited has deputed four different batches of its employees to four different training organizations (A, B, C and D) for the same training programme, which aims to train them in improving their decision making skills. Each batch consists of five employees with similar qualifications and work experience. After the training programme, the company conducted a common examination to test their level of additional knowledge gained through the training programme. The percentage scores of the employees of the batches in the examination are as follows :

<b>Training Organization</b>			
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
80	70	65	90
90	60	50	89
96	55	58	85
85	85	55	95
70	90	40	80

Perform ANOVA to check whether there is significant difference between the training organizations in terms of improving the decision making skills of the employees at 5% level of significance.

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Total No. of Questions—5]

[Total No. of Printed Pages—4

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**[4369]-301**

**T.Y. B.Com. EXAMINATION, 2013**

**BUSINESS REGULATORY FRAMEWORK (M. LAW)**

**(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 the term “Offer”. Explain the legal rules of a valid offer. [16]

2. What is a Contract of Sale of Goods ? Explain the essentials of a contract of sale of goods and kinds of goods. [16]

*Or*

Define “Contract of Guarantee”. Explain the various methods of discharge of surety. [16]

P.T.O.

3. (A) Explain the salient features of the Consumer Protection Act, 1986. [8]
- (B) State the characteristics of copyright and explain the rights of copyright-holder. [8]

*Or*

- (A) Write a detailed note on 'District Forum' under the Consumer Protection Act, 1986. [8]
- (B) Explain the scope of 'Geographical Indication' as an Intellectual Property Right. [8]
4. Define "Negotiable Instruments". Explain the essentials of Promissory Note, Bill of Exchange and Cheque. [16]

5. Write short notes on (any *two*) : [16]
- (a) Digital Signature
- (b) Duties of Arbitrators (as per Arbitration and Conciliation Act, 1996)
- (c) Objectives of WIPO
- (d) Unfair Trade Practices.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. “प्रस्ताव” संज्ञेची व्याख्या द्या. प्रस्तावासंबंधीचे कायदेशिर नियम सांगा. [16]
2. मालविक्रीचा करार म्हणजे काय ? मालविक्री कराराचे आवश्यक घटक व मालाचे विविध प्रकार स्पष्ट करा. [16]

किंवा

जामीनदारीच्या (हमी) कराराची व्याख्या द्या. जामीनदाराची जामीनदारीच्या करारातून कोणत्या पद्धतीने मुक्तता होते ? [16]

3. (अ) ग्राहक संरक्षण कायदा, 1986 ची ठळक वैशिष्ट्ये स्पष्ट करा. [8]  
(ब) कॉपीराईटची वैशिष्ट्ये स्पष्ट करा व कॉपीराईट-धारकाचे हक्क सांगा. [8]

किंवा

- (अ) ग्राहक संरक्षण कायदा, 1986 नुसार जिल्हा ग्राहक मंच यावर सविस्तर टिप लिहा. [8]
- (ब) ‘भौगोलिक विशेषतादर्शक चिन्ह’ या बौद्धिक मालमत्ता हक्काची व्याप्ती स्पष्ट करा. [8]



4. 'चलनक्षम दस्तऐवजाची' व्याख्या द्या. वचनचिठ्ठी, हुंडी आणि धनादेशाच्या आवश्यक बाबी स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]

(अ) डिजिटल सिग्नेचर

(ब) लवादाची (मध्यस्थाची) कर्तव्य (1996 च्या मध्यस्थी व सलोखा कायद्यानुसार)

(क) विपे (WIPO) ची उद्दिष्ट्ये

(ड) अनुचित व्यापारी प्रथा.

Total No. of Questions—4]

[Total No. of Printed Pages—8+3

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**[4369]-302**

**T.Y. B.Com. EXAMINATION, 2013**

**ADVANCED ACCOUNTING**

**(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) On which day does the accounting year of a banking company end every year ?
  - (ii) What are the insured standing charges ?
  - (iii) What does Accounting Standard-15 stand for ?
  - (iv) State the basis of allocation of Advertisement expenses under Department Account.
  - (v) State the account to which consumption of farmer is debited.
  - (vi) What does excess of assets over liabilities mean ?
  - (vii) What is the formula to calculate 'Liquidity Ratio' ?

P.T.O.

- (B) Write short notes on (any *two*) : [14]
- (i) Construction Contracts (AS-7).
- (ii) Difference between Management Accounting and Financial Accounting.
- (iii) Allocation of expenses in Departmental Account.
- (iv) Cum Interest and Ex-Interest Transactions of Purchases and Sales in Investment Accounts.
- (v) Current Ratio.

2. The following is the trial balance of Sunrise Bank Ltd. as on 31st March, 2013 :

<b>Particulars</b>	Rs.	Rs.
Share Capital 30,000 Equity Shares of		
Rs. 10 each	—	1,50,000
Statutory Reserve	—	2,00,000
Deposits :		
Fixed	—	1,39,000
Saving	—	2,25,000
Current	—	1,87,000
Cash in hand	1,45,000	—
Cash with R.B.I.	2,10,000	—

Interest and Discount	—	1,50,000
Commission and Brokerage	—	25,000
Interest on Fixed Deposit	15,000	—
Interest on Saving Deposit	10,000	—
Interest on Current Deposit	6,250	—
Salaries	59,500	—
Manager Salaries	6,000	—
Rent, Insurance and Taxes	2,000	—
Postage and Telegram	450	—
Printing and Stationery	3,500	—
Audit Fees	2,000	—
Depreciation	1,650	—
Investment in Shares	42,000	—
Loan, Cash Credit and Overdraft	2,45,000	—
Bills discounted and purchased	90,000	—
Government Bonds	80,000	—
Furniture	20,000	—
Premises	1,50,000	—
Branch Adjustment Account	—	12,350
<hr/> Total	10,88,350	10,88,350

*Additional Information :*

- (1) Rabate on bill discounted Rs. 13,500.
- (2) Create Reserve for bad and doubtful debts Rs. 5,500.
- (3) Acceptances on behalf of customers Rs. 40,000.

You are required to prepare Profit and Loss Account for the year ended 31st March, 2013 and Balance Sheet as on that date. [14]

*Or*

M/s Uday Investment Ltd. Pune submit the following details regarding one of their investment for the year 2012 :

- (1) On 1-1-2012 Opening Balance, Face Value Rs. 80,000, Cost Price Rs. 81,600.
- (2) On 1-3-2012 Purchases, Face Value Rs. 60,000 cum-interest at Rs. 95.
- (3) On 1-7-2012 Sales, Face Value Rs. 50,000 cum-interest at Rs. 102.
- (4) On 1-11-2012 Sales, Face Value Rs. 20,000 cum-interest at par.
- (5) On 1-12-2012 Purchases, Face Value Rs. 24,000 ex-interest at Rs. 99.

Investments carry interest at 6% p.a. payable on every 31st March and 30th September. The Market Price of Investment on 31st December 2012 at Rs. 98.

Write up Investment Account. [14]

3. (A) A fire broke out in the premises of Bright & Co. Pune on 15th August, 2012. From the following particulars ascertain the loss of stock and prepare a claim for insurance :

<b>Particulars</b>	<b>Rs.</b>
Stock on 1-1-2011	34,000
Stock on 31-12-2011	30,000
Sales from 1-1-2011 to 31-12-2011	1,80,000
Purchases from 1-1-2011 to 31-12-2011	1,22,000
Sales from 1-1-2012 to 14-8-2012	1,50,000
Purchases from 1-1-2012 to 14-8-2012	1,47,000

The stock salvaged was worth Rs. 36,000. The amount of policy was Rs. 63,000. There was an average clause in the policy. [8]

(B) M/s Shruti Traders, Pune has a branch at Nasik. The Head Office invoices goods to branch at cost plus 33%. The branch transfer all cash received to head office daily. All branch expenses are paid by head office.

From the following details for the year 2012 prepare Nasik Branch Account, Branch Debtors Account and Branch Petty Cash Account as it would appear in head office book :

<b>Particulars</b>	<b>Rs.</b>
Branch Stock on 1-1-2012 (at Invoice Price)	1,20,000
Branch Debtors on 1-1-2012	30,000
Branch Petty Cash on 1-1-2012	4,000
Goods sent to branch (at Invoice Price)	4,20,000
Goods return to head office (Invoice Price)	36,000
Cash Sales	66,000
Discount allowed to branch debtors	9,000
Bad debts written off	6,000
Goods return from debtors	3,000
Cash received from debtors	2,40,000
Credit Sales	3,00,000

Cheques received from head office for expenses :

Salaries	24,000
Rent and Taxes	8,000
Advertising	10,000
Petty Cash	6,000
Actual petty expenses incurred by the branch	7,000
Branch Stock on 31-12-2012 (at Invoice Price)	1,32,000

[14]

4. From the following Trial Balance of Amrut Farm, Pune, prepare Crop Account, Live-stock Account, Profit and Loss Account for the year ended 31st March, 2013 and Balance Sheet as on that date :

<b>Debit</b>		<b>Rs.</b>	<b>Credit</b>		<b>Rs.</b>
<i>Opening Stock :</i>			<i>Sales :</i>		
Live-stock	61,000		Milk	30,400	
Paddy	4,000		Paddy	52,600	
Cattle Feed	2,800		Live-stock	9,000	
Fertilizers	2,200	70,000	Creditors	11,800	



<i>Purchases :</i>		Capital	1,71,200
Live-stock	11,600		
Fertilizers	2,400		
Seeds	1,200		
Cattle Feed	6,800	22,000	
<i>Crop Expenses :</i>			
Labour	7,200		
Other expenses	800	8,000	
<i>Live-stock Expenses :</i>			
Medicines	1,200		
Labour	7,200		
Dairy Expenses	1,600	10,000	
General Expenses		12,000	
Tractor		36,000	
Land		1,00,000	
Cash at Bank		17,000	
<hr/>			
Total	2,75,000	Total	2,75,000
<hr/>			

*Adjustment :*

(i) Closing stock :

- (a) Live-stock       Rs. 60,000
- (b) Paddy             Rs. 3,000
- (c) Cattle Feed      Rs. 1,800
- (d) Fertilizers       Rs. 1,200

(ii) The proprietor has consumed the following items for his family use, out of his farm output :

- (a) Milk              Rs. 4,800
- (b) Paddy            Rs. 1,200

(iii) Provide 10% depreciation on Tractor.

(iv) Cow-dung of Rs. 4,000 has been used as manure in crop section. [20]

*Or*

Mr. Joshi maintains his books by single entry system. His cash book for the year ended 31st March, 2013 was as follows :

**Summary of Cash Book**

<b>Receipts</b>	<b>Rs.</b>	<b>Payments</b>	<b>Rs.</b>
To Balanced b/d	12,300	By Investment	2,000
To Sales	8,700	By Joshi's drawings	6,500

To Debtors	35,700	By Purchases	7,300
To Bills Receivable	15,300	By Creditors	28,900
To Interest	1,500	By Bills Payable	7,500
To Joshi's Capital Account	10,000	By Wages	17,300
To Balance c/d	3,730	By Carriage Inwards	1,350
		By Postage	550
		By Salaries	12,000
		By Rent and Taxes	930
		By Insurance	700
		By Printing and Stationery	2,200
Total	87,230	Total	87,230

Particulars of Assets and Liabilities were as follow :

Particulars	1-4-2012	31-3-2013
	Rs.	Rs.
Investments	15,000	17,000
Stock	13,700	29,300
Debtors	21,000	25,000
Bills Receivable	14,000	18,000
Creditors	31,000	29,000
Bills Payable	7,000	9,000
Plant and Machinery	45,000	42,500
Furniture	3,500	3,100

*Other Informations :*

- (i) Credit Sales — Rs. 59,000
- (ii) Bills receivable from Debtors — Rs. 19,300
- (iii) Credit Purchases — Rs. 36,400
- (iv) Bills Payable issued to Creditors — Rs. 9,500
- (v) Capital balance as on 1-4-2012 — Rs. 86,500

*Adjustments :*

- (i) A provision of Rs. 1,250 was necessary on debtors for doubtful debts.
- (ii) Outstanding wages were Rs. 1,500 and outstanding salary was Rs. 700.
- (iii) Insurance was paid for one year ending 30th September, 2013.
- (iv) An advertising bill was payable amounting to Rs. 400.

Prepare Trading and Profit & Loss Account for the year ended 31st March, 2013 and the Balance Sheet as on that date of Mr. Joshi. [20]

Total No. of Questions—5]

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**[4369]-303**

**T.Y. B.Com. EXAMINATION, 2013**

**ECONOMICS**

**(Indian and Global Economic Development)**

**(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 the comparison of Indian economy with Developed economy with respect to : [16]

- (a) Service sector
- (b) Industry
- (c) Per capita income
- (d) Population.

**2.** Describe the constraints on Agricultural Development in India. [16]

P.T.O.

*Or*

Explain the role of small scale industries in India. [16]

3. (A) State and explain the role of Human Resource in economic development. [8]
- (B) What are the challenges of Globalisation ? [8]

*Or*

- (A) Explain the convertibility of rupee on Current Account. [8]
- (B) State the objectives of International Monetary Fund (I.M.F.). [8]

4. Explain the need and forms of foreign capital. [16]

5. Write short notes on (any *two*) : [16]

- (a) Objectives of Economic Planning in India
- (b) Importance of Infrastructure in India
- (c) Direction of India's Foreign Trade
- (d) World Trade Organisation (W.T.O.).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भारतीय अर्थव्यवस्थेची विकसित अर्थव्यवस्थांशी पुढील मुद्याच्या आधारे तुलना करा : [16]

- (अ) सेवा क्षेत्र  
(ब) उद्योग  
(क) दरडोई उत्पन्न  
(ड) लोकसंख्या.

2. भारतातील शेती विकासातील अडथळांचे वर्णन करा. [16]

किंवा

भारतातील लघु उद्योगांची भूमिका स्पष्ट करा. [16]

3. (अ) आर्थिक विकासातील मानवी संसाधनाची भूमिका सांगा व स्पष्ट करा. [8]

(ब) जागतिकीकरणाची आव्हाने कोणती आहेत ? [8]

किंवा

(अ) चालू खात्यावरील रुपयाची परिवर्तनीयता स्पष्ट करा. [8]

(ब) आंतरराष्ट्रीय नाणे निधीची उद्दिष्टे सांगा. [8]

4. विदेशी भांडवलाची गरज आणि प्रकार स्पष्ट करा. [16]

5. खालीलपैकी कोणत्याही दोनवर थोडक्यात टिपा लिहा : [16]

(अ) भारतीय आर्थिक नियोजनाची उद्दिष्टे

(ब) भारतातील पायाभूत सुविधांचे महत्व

(क) भारताच्या विदेश व्यापाराची दिशा

(ड) जागतिक व्यापार संघटना (W.T.O.).



Total No. of Questions—5]

[Total No. of Printed Pages—4

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**[4369]-304**

**T.Y. B.Com. EXAMINATION, 2013**

**ECONOMICS**

**(International Economics)**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

**N.B. :—** (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

(iii) Draw a diagram wherever necessary.

1. Explain the term 'International Trade'. Distinguish between Domestic and International Trade. [16]

2. Define Protection Trade Policy. Explain arguments for and against protection trade policy. [16]

*Or*

Explain in detail the objectives, functions and problems of 'SAARC'. [16]

P.T.O.

3. (A) Write a note on Euro-Dollar Market. [8]
- (B) Explain the objectives of North Atlantic Free Trade Agreement (NAFTA). [8]

*Or*

- (A) Explain the difference between Balance of Trade and Balance of Payments. [8]
- (B) Explain the advantages of Flexible Exchange Rate. [8]
4. Explain the motives and effects of International Labour Migration. [16]
5. Write short notes on (any *two*) : [16]
- (i) Intra-Industrial Trade
- (ii) SAPTA
- (iii) Euro-Dollar Market
- (iv) Role of Multinational Corporations (MNCs).

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
(iii) आवश्यक त्या ठिकाणी आकृती काढा.  
(iv) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. 'आंतरराष्ट्रीय व्यापार' संकल्पना स्पष्ट करा. अंतर्गत व आंतरराष्ट्रीय व्यापारातील फरक स्पष्ट करा. [16]
2. संरक्षित व्यापार धोरणाची व्याख्या द्या. संरक्षित व्यापार धोरणाच्या बाजूने व विरुद्ध बाजूने युक्तिवाद स्पष्ट करा. [16]

किंवा

- 'सार्क'ची उद्दीष्टे, कार्ये व समस्या सविस्तर स्पष्ट करा. [16]
3. (अ) युरो डॉलर बाजारावर टिप लिहा. [8]
  - (ब) 'नाफ्ता'ची उद्दीष्टे स्पष्ट करा. [8]

किंवा

- (अ) व्यापारतोल आणि व्यवहारतोलतील फरक स्पष्ट करा. [8]
- (ब) बदलत्या विनिमयदराचे गुण/फायदे स्पष्ट करा. [8]

4. श्रमिकाच्या आंतरराष्ट्रीय स्थलांतराचे उद्देश व परिणाम स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]

(i) आंतर उद्योग व्यापार

(ii) साप्ता (SAPTA)

(iii) युरो डॉलर बाजार

(iv) बहुराष्ट्रीय कंपन्यांची भूमिका.

Total No. of Questions—5]

[Total No. of Printed Pages—8+4

<b>Seat No.</b>	
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**[4369]-305**

**T.Y.B.Com. EXAMINATION, 2013**

**AUDITING AND TAXATION**

**(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. Explain the term 'Auditing'. What are its types ? [16]**

*Or*

**Explain the rights, duties and liabilities of a company auditor.**

**2. Write short notes on (any four) : [16]**

(a) *Vouching*

(b) *Verification and valuation*

(c) *Audit Programme*

(d) *Tax Audit*

(e) *Audit Report*

(f) *Problems of auditing in EDP environment.*

**P.T.O.**

3. What is capital gain ? Explain any *three* deductions allowed from capital gain u/s 54. [8]

*Or*

Mr. Sandesh is the owner of two houses. House No. 1 is occupied by himself and his family and House No. 2 is let-out by him for residential purposes. The following particulars relating to the houses for the financial year 2012-13 are available : [8]

	<b>House No. 1</b>	<b>House No. 2</b>
	₹	₹
Municipal Value	6,000	7,000
Rent received @ ₹ 600 P.M.	—	7,200
Municipal Tax	500	400
Interest on Loan taken for construction of the House	400	200
Land revenue	100	80
Fire Insurance Premium	200	120
Repairs	1,000	1,200
Rent Collector's Salary	N.A.	300

Compute his Income from House Property for the Assessment Year 2013-14.

4. (a) Miss Prachi Jadhav is the Chairman of ABC Co. Ltd. Kolkata. Her salary and other particulars for the year ending 31-3-2013 are as follows : [16]

<b>Particulars</b>	<b>₹</b>
Salary	60,000 p.m.
D.A. (Not considered for retirement benefits)	10,000 p.m.
Bonus for the year	72,000
Arrears for the earlier year's bonus	10,000
Commission Profits for the year	80,000
Advance Salary for April 2013 drawn in March 2013	60,000
Employer's contribution to R.P.F.—14% of Salary	
Profession Tax paid by the Company	2,000 p.a.
Income Tax paid by the company	15,000 p.m.
Electricity Bill for the year paid by company	8,000
Fees for the attending board meetings of other companies	13,000

The company provided a car (18 H.P.) with driver which is used by her both for office and personal use. The entire expenses paid by company ₹ 45,000.

She has also been given a spacious bungalow free of rent.

The fair rental value of the bungalow is ₹ 18,000 p.m.

The company has also been provided with a security guard and a sweeper whose salary amounting to ₹ 1,600 p.m. (each) have been paid by the company.

The entire bungalow is furnished with furniture costing ₹ 4,50,000.

Determine the value of rent free house and salary income of Miss Prachi Jadhav for the Assessment Year 2013-14.

- (b) Mr. B. Wagh gives you the following particulars from his accounts for the year ended 31-3-2013 :

[8]

₹

Net Profit as per P & L account (without charging the following items)	2,75,000
Expenditure on family planning	45,000
Lump-sum consideration for purchase of technical know-how developed in Government laboratory	90,000
Entertainment Expenditure	30,000
Expenditure on acquisition of patent right	84,000
Expenditure on advertisement paid in cash	18,000



Provision for excise duty 45,000

(He paid ₹ 20,000 on 27-6-2012 and ₹ 7,000 on 10-11-2012. Due date of filing of return is 31-10-2012)

Amount paid to Saurashtra University for an approved Research Programme in the Social Sciences not connected with his business 20,000

Compute his business profit for the year ending 31st March, 2013.

5. Mr. Keshav Patil, a resident individual, furnishes the following information for the year ended 31-3-2013 : [16]

- (1) Net Salary per month ₹ 29,275
- (2) Income Tax deducted at source ₹ 3,000 p.m.
- (3) Professional Tax deducted at source ₹ 225 p.m.
- (4) Commission (Fixed) (p.a.) ₹ 48,000
- (5) Bonus p.a. ₹ 40,000
- (6) Education Allowance (p.a.) (For two sons and one daughter studying in school) ₹ 6,600
- (7) Employer's contribution to R.P.F. ₹ 38,400

- (8) Free car (1650 cc) facility for official and private purpose.  
Expenses paid by the employer ₹ 25,000
- (9) Share of Profit from a firm ₹ 36,000, HUF ₹ 30,000
- (10) Income from Business ₹ 15,200
- (11) Income from Lottery ₹ 20,000
- (12) He received the following :
- (a) Interest on Bank Deposits ₹ 25,000
- (b) Interest on Company Deposits ₹ 17,000
- (c) Dividend from Domestic Company ₹ 5,000
- (d) Maturity claim of LIC ₹ 70,000.

His Savings and Investments were as follows :

- (i) Contribution to RPF ₹ 30,000
- (ii) Payment of LIC Premium ₹ 12,000
- (iii) Medical Insurance Premium on the health of dependent father aged 65 years ₹ 19,000
- (iv) Repayment of Higher Education Loan ₹ 37,000
- (v) Repayment of Self-occupied housing loan (Interest ₹ 47,000)  
₹ 67,000.

Compute his Total Income and Tax Liability for the Assessment Year 2013-14.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) कॅल्क्युलेटर वापरण्यास परवानगी आहे.

(iv) आवश्यक असल्यास इंग्रजी प्रश्नपत्रिका पहावी.

1. अंकेक्षण ही संज्ञा स्पष्ट करा. अंकेक्षणाचे विविध प्रकार सांगा. [16]

किंवा

कम्पनी अंकेक्षकाचे अधिकार, कर्तव्ये व जबाबदाऱ्या स्पष्ट करा.

2. थोडक्यात टिपा लिहा (कोणत्याही चार) : [16]

(अ) पावती परिक्षण

(ब) सत्यापन व मूल्यांकन

(क) हि. तपासणी कार्यक्रम

(ड) कर अंकेक्षण

(इ) अंकेक्षण अहवाल

(फ) इ.डी.पी. परिस्थितीत अंकेक्षणात येणाऱ्या समस्या.

3. भांडवली नफा म्हणजे काय ? कलम 54नुसार भांडवली नफ्यातून कोणत्याही तीन वजावटी स्पष्ट करा. [8]

## किंवा

श्री संदेश यांची स्वतःच्या मालकीची दोन राहती घरे आहेत. घर नं. 1 ते स्वतः राहतात व घर नं. 2 हे भाड्याने राहण्याकरिता दिलेले आहे. खालील घरासंबंधी माहिती ही आर्थिक वर्ष 2012-13 प्रमाणे आहे : [8]

	घर नं. 1	घर नं. 2
	₹	₹
नगरपालिका मूल्यांकन	6,000	7,000
मिलालेले भाडे ₹ 600 दरमहा	—	7,200
नगरपालिका कर	500	400
घरबांधणीसाठी घेतलेल्या कर्जावरील व्याज	400	200
जमिन महसूल	100	80
अग्नि विमा हप्ता	200	120
दुरुस्ती खर्च	1,000	1,200
भाडे वसूल करणाऱ्या व्यक्तीचा पगार	—	300

श्री संदेश यांचे गृहसंपत्ती पासूनचे उत्पन्न कर-निर्धारण वर्ष 2013-14 करिता काढा.

4. (अ) मिस प्राची जाधव ही कोलकता येथील ए.बी.सी. कंपनीत चेअरमन आहे. 31-3-2013 रोजीचे त्यांच्या पगाराची व इतर माहिती खालील प्रमाणे आहे : [16]

तपशिल	₹
पगार	60,000 द.म.
महागाई भत्ता (निवृत्ती लाभासाठी विचारात घेत नाही)	10,000 द.म.
वार्षिक बोनस	72,000

आधिच्या वर्षाची बोनस थकबाकी	10,000
वार्षिक नफ्यावरील कमिशन	80,000
एप्रिल 2013 चा पगार मार्च 2013 मध्ये अग्रिम (Advance) म्हणून मिळाला	60,000
भविष्य निर्वाह निधीला मालकाचे योगदान—वेतनाच्या 14%	
कंपनीने व्यवसाय कर भरला (वार्षिक)	2,000
कंपनीने आयकर भरला	15,000 द.म.
कंपनीने बीज बील भरले	8,000
इतर कंपन्यांच्या मिटिंगला हजर राहण्यासाठी फी मिलाली	13,000
कंपनीने प्राची जाधव यांना 18 अश्वशक्तीची कार ड्रायव्हरसह दिली असून तिचा वापर कार्यालयीन तसेच खाजगी दोन्ही कामासाठी केला जातो. मोटारगाडीचा पुर्ण खर्च ₹ 45,000 मालकाने दिला.	
कंपनीने त्यांना मोठा बंगला मोफत पूरविला. त्यांचे वाजवी भाडे ₹ 18,000 द.म. आहे.	
कंपनीने सुरक्षिततेसाठी सुरक्षा अधिकारी आणि सफाई कर्मचारी दिला असून त्यांचा पगार प्रत्येक ₹ 1,600 द.म. आहे व तो कंपनी देते.	
संपुर्ण बंगला फर्निचरने सजविलेला असून त्याची किंमत ₹ 4,50,000 आहे.	
मोफत बंगल्याचे मूल्य तसेच कर-निर्धारण वर्ष 2013-14 साठी मिस प्राची जाधव यांचे पगारापासूनचे उत्पन्न काढा.	

(ब) श्री बी. वाघ यांनी आपणास 31 मार्च, 2013 रोजीच्या हिशेबपुस्तकावरून खालील माहिती दिली आहे :

[8]

₹

नफातोटा पत्रका प्रमाणे नफा	
(खालील बाबी विचारात न होता)	2,75,000
कुटुंब नियोजनावरील खर्च	45,000
सरकारी प्रयोगशाळेत नवीन तंत्रज्ञान विकसित	
केल्याबद्दलचा मोबदला	90,000
मनोरंजनाचा खर्च	30,000
पेटंट हक्क ताब्यात घेण्याचा खर्च	84,000
जाहीरात खर्च रोखीने दिला	18,000
एक्साईज ड्यूटीची तरतूद	45,000
(त्याने 27 जून 2012 ला ₹ 20,000 तर 10 नोव्हेंबर 2012 ला ₹ 7,000 भरले. रिटर्न दाखल करण्याची तारीख 31-10-2012 आहे.)	
व्यवसायाशी संबंधित नसलेल्या समाजशास्त्र विषयाच्या संदर्भात मान्यताप्राप्त संबोधन कार्यक्रमासाठी त्याने सौराष्ट्र विद्यापीठाला रक्कम दिली	20,000
31 मार्च, 2013 रोजीचा त्याचा व्यवसायापासूनचा नफा काढा.	

5. श्री केशव पाटील निवासी व्यक्ति यांनी 31-3-2013 अखेरची माहिती खालील प्रमाणे दिली आहे : [16]

- (1) प्रतिमहा निव्वल पगार ₹ 29,275
- (2) पगारातून कपात केलेला आयकर ₹ 3,000 प्रति महिना
- (3) पगारातून कपात केलेला व्यवसाय कर ₹ 225 प्रति महिना
- (4) कमिशन (फिक्स्ड) ₹ 48,000 प्रति वर्ष
- (5) बोनस ₹ 40,000 प्रति वर्ष
- (6) शिक्षण भत्ता—शाळेत जाणारी दोन मुले व एक मुलगी ₹ 6,600 प्रति वर्ष
- (7) मान्यताप्राप्त भविष्य निर्वाह निधीस मालकाने दिलेली वर्गणी ₹ 38,400
- (8) कार्यालयीन व खाजगी कामाकरिता (1650 सी.सी.) इंजीन क्षमतेची कार मोफत दिलेली आहे. कारचा खर्च मालकाने ₹ 25,000 दिला
- (9) भागीदारी संस्थेकडून मिळालेला नफा ₹ 36,000 आणि हिंदू अविभक्त कुटुंबाकडून मिळालेला नफा ₹ 30,000
- (10) व्यवसायापासूनचे उत्पन्न ₹ 15,200
- (11) लॉटरीपासूनचे उत्पन्न ₹ 20,000
- (12) त्यांना पुढीलप्रमाणे उत्पन्न मिळाले आहे :
  - (अ) बँक खात्यावरील व्याज ₹ 25,000
  - (ब) कंपनी ठेवीचे व्याज ₹ 17,000
  - (क) भारतीय कंपनीकडून मिळालेला लाभांश ₹ 5,000
  - (ड) मुदतीनंतर विम्याची मिळालेली रक्कम ₹ 70,000.

त्यांची बचत व गुंतवणूक खालील प्रमाणे :

- (i) मान्यताप्राप्त भविष्य निर्वाह निधीची वर्गणी ₹ 30,000
- (ii) आयुर्विमा हप्ता ₹ 12,000
- (iii) त्यांच्यावर अवलंबून असणाऱ्या वडीलांचा आरोग्य विमा हप्ता ₹ 19,000 (वडीलांचे वय 65 वर्ष)
- (iv) उच्च शिक्षणाकरिता घेतलेल्या कर्जाची परतफेड ₹ 37,000
- (v) निवासी घरासाठीच्या कर्जाची परतफेड ₹ 67,000 (यामध्ये व्याज ₹ 47,000 आहे)

कर-निर्धारण वर्ष 2013-14 चे एकूण उत्पन्न व करदेयता काढा.



Total No. of Questions—5]

[Total No. of Printed Pages—3

<b>Seat No.</b>	
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**[4369]-306**

**T.Y. B.Com. EXAMINATION, 2013**

**BUSINESS ADMINISTRATION**

**Paper II**

**(Human Resource Development and Marketing)**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

**N.B. :—All questions are compulsory.**

**1. Define Human Resource Planning. Explain scope of Human Resource Planning. [16]**

**2. (a) Define recruitment of employees. What are the sources of recruitment of employees ? [16]**

*Or*

**(b) What is career planning ? What are the objectives of career planning ? [16]**

**3. (a) What is the procedure of performance appraisal ? [8]**

**(b) What are the types of marketing segmentation ? [8]**

*Or*

**(a) State importance of product development. [8]**

**(b) What are the advantages of trade marks ? [8]**

**P.T.O.**

4. Define Marketing Organization. What are the types of marketing organization ? [16]

5. Write short notes on (any two) : [16]

- (a) Retail marketing
- (b) E-marketing
- (c) Voluntary retirement scheme
- (d) Quality circles.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :—सर्व प्रश्न अनिवार्य आहेत.

1. मानवी संसाधन नियोजन म्हणजे काय ते सांगून मानवी संसाधन नियोजनाची व्याप्ती स्पष्ट करा. [16]

2. (अ) कर्मचारी भरती म्हणजे काय ते सांगून कर्मचारी भरतीचे मार्ग सविस्तर स्पष्ट करा. [16]

किंवा

(ब) कारकीर्द नियोजन म्हणजे काय ? कारकीर्द नियोजनाची उद्दिष्ट्ये स्पष्ट करा. [16]

3. (अ) कार्यक्षमता मुल्यांकनाची प्रक्रीया स्पष्ट करा. [8]

(ब) बाजारपेठ विभागीकरणाचे प्रकार स्पष्ट करा. [8]

किंवा

- (अ) वस्तू विकासाचे महत्व स्पष्ट करा. [8]
- (ब) मुद्रीकरणाचे फायदे स्पष्ट करा. [8]
4. विपणन संघटना म्हणजे काय ? विपणन संघटनेचे प्रकार स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
- (अ) किरकोळ विपणन
- (ब) ई-मार्केटिंग
- (क) स्वेच्छा निवृत्ती योजना
- (ड) गुणवत्ता मंडळ.

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**[4369]-307**

**T.Y. B.Com. EXAMINATION, 2013**

**BANKING AND FINANCE**

**Paper II**

**(Financial Markets and Institutions in India)**

**(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 working of National Stock Exchange. [16]

2. Explain in detail the structure of Indian Capital Market. [16]

*Or*

Define Money Market. Explain the structure and characteristics of Indian Money Market. [16]

3. (a) Explain the difference between Commercial Banks and Non-Banking Finance Companies. [8]

(b) State the progress of Industrial Investment Bank of India. [8]

P.T.O.

Or

- (a) State the working of Lease Financing Company. [8]
- (b) Explain the progress of Small Industries Development Bank of India. [8]
4. Explain the working and progress of Unit Trust of India. [16]
5. Write notes on any two : [16]
- (a) Mutual Fund
- (b) Merchant Banking
- (c) State Industrial Development Corporations
- (d) Post Office Savings Scheme.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. राष्ट्रीय रोखे बाजाराची कार्यपद्धती सविस्तर स्पष्ट करा. [16]

2. भारतीय भांडवल बाजाराची रचना सविस्तर स्पष्ट करा. [16]

किंवा

नाणेबाजाराची व्याख्या लिहा. भारतीय नाणेबाजाराची रचना आणि वैशिष्ट्ये स्पष्ट करा. [16]

3. (अ) व्यापारी बँका आणि बँकव्यवसायेतर वित्तीय कंपन्या यांमधील फरक स्पष्ट करा. [8]

(ब) भारतीय औद्योगिक गुंतवणूक बँकेची प्रगती सांगा. [8]

**किंवा**

(अ) भाडेपट्टा वित्तपुरवठा कंपनीची कार्यपद्धती सांगा. [8]

(ब) भारतीय लघुउद्योग विकास बँकेची प्रगती स्पष्ट करा. [8]

4. भारतीय युनिट ट्रस्टची कामगिरी आणि प्रगती स्पष्ट करा. [16]

5. टीपा लिहा (कोणत्याही दोन) : [16]

(अ) परस्पर निधी

(ब) प्रकल्प सेवा बँकिंग

(क) राज्य औद्योगिक विकास महामंडळे

(ड) पोस्ट ऑफिस बचत योजना.

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**[4369]-308**

**T.Y. B.Com. EXAMINATION, 2013  
BUSINESS LAW AND PRACTICES**

**Paper II**

**(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 objectives, power and functions of Securities and Exchange Board of India as per Securities Contract (Regulation) Act, 1956. [16]

2. What is meant by Special Economic Zone ? State the privileges gets to the developers of the SEZ and units in the SEZ, as per Special Economic Zone Act, 2005. [16]

*Or*

Define wages as per the Payment of Wages Act. Explain the authorised deductions from the wages under 'The Payment of Wages Act, 1936'. [16]

P.T.O.

3. (A) Define 'Occupier' according to Factories Act, 1948. What are general duties of occupier of factories ? [8]
- (B) State the provisions regarding dealing and holding of Foreign Exchange (FEMA Act, 1999). [8]

*Or*

- (A) State powers and duties of Director General and Registrar as per Competition Act, 2002. [8]
- (B) State powers and duties of Inspector as per The Employees Provident Fund Act, 1952. [8]
4. Explain the provisions relating to the health of the workers in the factories under the Factories Act, 1948. [16]
5. Write short notes (any *two*) : [16]
- (a) Composition, working and powers of Medical Benefit Council (Employees State Insurance Act, 1948).
- (b) Advisory Board and Central Advisory Board/Minimum Wages Act, 1948).
- (c) Objectives and scope of the Employees Provident Fund Act, 1952.
- (d) Provisions regarding offences and penalties (Employees State Insurance Act, 1948).



(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भारतीय प्रतिभूती आणि विनिमय मंडळाची उद्दिष्टे, अधिकार व कार्ये स्पष्ट करा (प्रतिभूती करार (नियमन) कायदा, 1956). [16]
2. विशेष आर्थिक क्षेत्र म्हणजे काय ? विशेष आर्थिक क्षेत्र कायदा, 2005 अन्वये विशेष आर्थिक क्षेत्र विकासकाला व विशेष आर्थिक क्षेत्रातील उद्योगांना (Units) मिळणाऱ्या सवलती सांगा. [16]

किंवा

वेतन देण्याबद्दलच्या कायद्यानुसार वेतनाची व्याख्या सांगा. वेतन देण्याबद्दलच्या कायदा 1936 नुसार कामगारांच्या वेतनातून करता येणाऱ्या अधिकृत कपाती स्पष्ट करा.

[16]

3. (अ) कारखान्यांचा कायदा, 1948 नुसार 'मालक' या शब्दाची व्याख्या सांगा. कारखान्यांच्या कायद्यानुसार मालकाची सर्वसाधारण कर्तव्ये सांगा. [8]
- (ब) परकिय विनिमय व्यवस्थापन कायदा, 1999 नुसार परकिय चलनाचे व्यवहार आणि परकिय चलन धारण करण्या बाबतच्या तरतुदी सांगा. [8]

किंवा

(अ) स्पर्धा कायदा, 2002 अन्वये डायरेक्टर जनरल आणि नोंदणी अधिकारी यांचे अधिकार व महत्वाची कर्तव्ये सांगा. [8]

(ब) कर्मचारी भविष्य निर्वाह निधी कायदा, 1952न्वये तपासणी अधिकाऱ्यांचे अधिकार व कर्तव्ये सांगा. [8]

4. कारखान्यांचा कायदा, 1948 नुसार कारखान्यातील कामगारांच्या आरोग्याबाबतच्या तरतुदी स्पष्ट करा. [16]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]
- (अ) वैद्यकीय लाभ समितीची रचना, अधिकार व कार्ये सांगा. (कर्मचारी राज्य विमा कायदा, 1948)
- (ब) सल्लागार मंडळ व केंद्रिय सल्लागार मंडळ (किमान वेतन कायदा, 1948)
- (क) कर्मचारी भविष्य निर्वाह निधी कायदा, 1952 ची उद्दिष्टे व व्याप्ती लिहा.
- (ड) कर्मचारी राज्यविमा कायदा, 1948 नुसार गुन्हे व दंडाबाबतच्या तरतुदी.

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**[4369]-309**

**T.Y. B.Com. EXAMINATION, 2013**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Paper II**

**Co-operative Management and Administration**

**(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 do you mean by co-operative management ? Explain in detail the functions of co-operative management. [16]

2. Define director. Explain the responsibilities and role of Board of Directors in co-operative management. [16]

*Or*

Define decision-making. State the steps involved in decision-making process. [16]

P.T.O.

3. (A) Write a note on Co-operative Philosophy. [8]
- (B) Explain the responsibilities of District Deputy Registrar of Cooperatives. [8]

*Or*

- (A) Explain the nature of Financial Management of Co-operatives. [8]
- (B) Describe the need of financial control in co-operatives. [8]
4. Define co-operative auditor. Explain the powers and duties of co-operative auditor. [16]

5. Answer the following questions (any *two*) : [16]
- (i) Enumerate the significance of co-operative audit
- (ii) State the characteristics of financial planning in co-operatives.
- (iii) Write a note on Internal and Annual Audit of Co-operatives.
- (iv) Explain the importance of Financial Management in co-operatives.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. सहकारी-व्यवस्थापन म्हणजे काय ? सहकारी व्यवस्थापनाची कार्ये सविस्तर स्पष्ट करा. [16]
2. संचालकाची व्याख्या सांगा. सहकारी-व्यवस्थापनात संचालक मंडळाची भूमिका आणि संचालक मंडळाच्या जबाबदाऱ्या स्पष्ट करा. [16]

किंवा

‘निर्णय घेण्याची क्षमता’ याची व्याख्या सांगा. निर्णय घेण्याच्या प्रक्रियेत कोणकोणत्या टप्यांचा/(टप्पे/Steps) अंतर्भाव (समावेश) होतो ते सांगा. [16]

3. (अ) सहकारी-तत्वज्ञान यावर टीप लिहा. [8]
- (ब) सहकारी जिल्हा उप-निबंधक यांच्या जबाबदाऱ्या स्पष्ट करा. [8]

किंवा

- (अ) सहकारामधील वित्तीय व्यवस्थापनाचे स्वरूप स्पष्ट करा. [8]
- (ब) सहकारामध्ये वित्तीय-नियंत्रणाची असलेली गरज विशद करा. [8]
4. सहकारी लेखा परिक्षकाची व्याख्या सांगून सहकारी लेखा परिक्षकाचे अधिकार आणि कर्तव्ये स्पष्ट करा. [16]

5. खालील प्रश्नांची उत्तरे द्या (कोणत्याही दोन) :

[16]

- (अ) सहकारी लेखा परिक्षणाचे महत्व विशद करा.
- (ब) सहकारामधील वित्तिय-नियोजनाची वैशिष्ट्ये सांगा.
- (क) सहकारातील अंतर्गत आणि वार्षिक लेखा परिक्षण यावर टिप लिहा.
- (ड) सहकारामध्ये वित्तिय-व्यवस्थापनाचे असलेले महत्व स्पष्ट करा.

Total No. of Questions—5]

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**[4369]-310**

**T.Y. B.Com. EXAMINATION, 2013**

**COST AND WORKS ACCOUNTING**

**Paper II**

**(Overheads and Methods of Costing)**

**(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) Increase in overhead costs due to the higher level of mechanization result in reducing the labour cost.
  - (2) Cost of power used by a specific department can be better controllable by the shop supervisor.
  - (3) An increase in output reduces per unit overhead cost and increases profits at higher rate.

P.T.O.

- (4) Contract costing is also known as terminal costing.
- (5) Process costing is applicable to those industries where manufactures of homogeneous and standardized product are made in a continuous process.

(B) Fill in the blanks : [5]

- (1) Absorption of overheads takes place only after the allocation and ..... of overheads.
- (2) In oil and petroleum refineries, ..... costing may be adopted more suitably.
- (3) The overheads which are incurred for creating demand are called ..... .
- (4) ..... is the single or general overhead rate applicable to the whole factory.
- (5) Inactivity based costing system, ..... is like a cost centre.

2. What is cost driver ? Explain the types of cost driver. What are the factors to be considered for selection of a suitable cost driver ? [15]

*Or*

What is specific order costing ? Explain in brief the various methods of costing. [15]



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

- (a) Cost-plus-contract.
- (b) Physical unit and market value method of apportionment of joint-products costs.
- (c) Features of by-products.
- (d) Distinguish between single cost unit and composite cost unit.
- (e) Need for apportionment of joint costs.

4. (A) Wi-Fi Automobile Limited, WiFi Nagar, has three production departments P, Q and R and two service departments X and Y. The expenses incurred by them during the month of March, 2011 were as follows :

Rent and Rates	Rs. 10,000
Power charges	Rs. 8,000
Canteen Expenses	Rs. 2,600
Depreciation on plant	Rs. 10,000
Lighting charges	Rs. 4,000
Sundry materials	Rs. 3,000

Additional information provided for the month of March, 2011 were as follows :

Particulars	Production Departments			Service Departments	
	P	Q	R	X	Y
Plant value Rs.	15,000	30,000	22,500	—	7,500
Direct materials Rs.	5,000	6,000	4,000	—	—
Productive wages Rs.	4,000	5,000	3,000	—	—
Electricity KWh	5	10	10	6	9
Area occupied sq. ft.	1,100	1,300	1,200	500	900
Number of light points	8	12	10	4	6
Number of Employees	50	10	40	10	20

Expenses of service departments are to be apportioned as per Repeated Distribution Method as follows :

Particulars	Production Departments			Service Departments	
	P	Q	R	X	Y
Department X	20%	40%	30%	—	10%
Department Y	30%	20%	30%	20%	—

Prepare a statement showing primary distribution of overhead expenses on most equitable basis. Also prepare a statement showing secondary distribution of service departments costs to production departments. [15]

(B) The following figures are extracted of incomplete contract from the books of Sahara Construction Limited, Mumbai for the year ended 31st March, 2011 :

Contract price	Rs. 10,00,000
Work certified	Rs. 7,50,000
Work uncertified	Rs. 50,000
Cash received from contractee	80% of work certified
Notional profit	Rs. 3,00,000

You are required to find out the amount of profit and reserve. [5]

5. (A) Mahaindia Chemicals Limited, Sangamner produced two chemicals during the month of March, 2011 by two consecutive processes. In each process 2% of the total weight put in is lost and 10% scrap from process I and II realized Rs. 200 per ton. The products of two processes are dealt with as follows : [10]

Particulars	Process I	Process II
Passed on to next process	50%	—
Sent to warehouse for sale	50%	100%
Materials introduced in tons	1,000	160
Raw materials	Rs. 2,12,000	Rs. 60,000
Manufacturing wages	Rs. 40,000	Rs. 40,000
General Expenses	Rs. 10,000	Rs. 28,600

Prepare Process Accounts showing cost per ton of each process.

(B) The following is the Trial Balance of Magar-Patta Civil Company, Pune engaged on the execution of Contract No. 101 for the year ended 31st March, 2011 :

<b>Particulars</b>	<b>Debit</b> (Rs.)	<b>Credit</b> (Rs.)
Contractee's Account (cash received)		7,68,000
Buildings	3,20,000	
Creditors		1,44,000
Bank balance	2,38,000	
Capital account		10,00,000
Materials	4,00,000	
Wages	3,60,000	
Expenses	94,000	
Plant	5,00,000	
<b>Total</b>	<b>19,12,000</b>	<b>19,12,000</b>

The work on Contract No. 101 was commenced on 1st April, 2010. Materials costing Rs. 3,40,000 were sent to the site of contract but those of Rs. 12,000 were destroyed in an accident. Wages of Rs. 3,60,000 were paid during the year. Plant costing

Rs. 1,00,000 was used on the contract all through the year. Plant with a cost of Rs. 4,00,000 was used from 1st April, 2010 to 31st December, 2010 and was then returned to the stores. Materials of Rs. 8,000 were at site on 31st March, 2011. The contract price was Rs. 12,00,000 and the contractee paid 80% of the work certified to the contractor. Work certified was 80% of the contract price. Uncertified work was estimated at Rs. 30,000 on 31st March, 2011. Plant is to be depreciated at 10% for the entire year.

Prepare Contract No. 101 Account for the year ended 31st March, 2011. [10]

*Or*

Mr. Kesari owns a bus which runs between Nashik to Pune and back for 10 days in a month. The distance from Nashik to Pune is 225 kms. The bus completes the trip from Nashik to Pune and back on the same day. The bus goes another 10 days in a month to Ahmednagar and the distance covered being 200 kms. This trip is also completed on the same day.

For the rest of 5 days it runs in the city. Daily distance covered in city is 50 kms. You are required to calculate the rate per passenger per kilometer after considering the information is given as below :

Cost of bus Rs. 4,00,000

Depreciation 20% per annum

Salary of driver Rs. 3,200 per month

Salary of conductor Rs. 3,000 per month

Salary of part time accountant Rs. 800 per month

Diesel consumption 6 kms per litre costing Rs. 50 per litre

Token tax Rs. 1,200 per annum

Repairs Rs. 2,000 per month

Normal capacity 50 passengers.

The bus is generally occupied 90% of the capacity when it goes to Pune and 80% when it goes to Ahmednagar. It is always full when it runs within the city. [10]

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**T.Y. B.Com. EXAMINATION, 2013**

**BUSINESS ENTREPRENEURSHIP**

**Paper II**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

**N.B. :—** (i) *All questions are compulsory.*

(ii) *All questions carry equal marks.*

1. Give definition of “Market Survey”. State the importance and sources for collection of information in market survey. [16]

2. What is Break-even point ? Discuss the objectives, advantages and limitations of Break-even Analysis. [16]

*Or*

State the contribution of the following Government Centres in support to ventures : [16]

(A) District Industrial Centre (DIC)

(B) Maharashtra Centre for Entrepreneurship Development (MCED).

3. (A) Write a note on ‘Seed Capital Scheme’.

(B) Write a note on stability phase management of small business. [16]

P.T.O.

Or

(A) Importance of Micro (small) and medium Enterprises.

(B) Write story on the book of Rashmi Bansal. [16]

4. Define the term business sickness. Describe the revival schemes of sickness of business unit. [16]

5. Write short notes (any two) : [16]

(a) Preliminary Project Report

(b) Merits and demerits of CPM

(c) Creativity and innovation

(d) Leadership crises.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) सर्व प्रश्नांना समान गुण आहेत.

1. बाजारपेठ पाहणीची व्याख्या देवून बाजारपाहणीमध्ये माहितीचे महत्व आणि माहिती मिळविण्याचे मार्ग विशद करा. [16]

2. समविच्छेदन बिंदू म्हणजे काय ? समविच्छेदन विश्लेषणाचे उद्देश, फायदे आणि मर्यादांची चर्चा करा. [16]

किंवा

सरकारच्या पुढील केंद्राचे व्यवसाय उभारणीमधील योगदान स्पष्ट करा : [16]

(अ) जिल्हा उद्योग केंद्र

(ब) महाराष्ट्र उद्योजकता विकास केंद्र.

3. (अ) “बीज भांडवल योजने” वर टिप लिहा.

(ब) लघु व्यवसायाच्या स्थैर्य व्यवस्थापनावर टिप लिहा. [16]

किंवा

(अ) लघु आणि मध्यम संस्थांचे महत्व.

(ब) रश्मी बन्सल यांच्या पुस्तकावर टिपण लिहा. [16]



4. उद्योगाच्या आजारपणाची व्याख्या देवून उद्योग आजारपण दूर करण्याच्या उपाययोजनाची चर्चा करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]  
(अ) प्राथमिक प्रकल्प अहवाल  
(ब) जलमार्ग पद्धतीचे गुण-दोष  
(क) निर्माती आणि नवनिर्माती  
(ड) नेतृत्व समस्या.

Total No. of Questions—5]

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**[4369]-313**

**T.Y. B. Com. EXAMINATION, 2013**

**MARKETING MANAGEMENT**

**Paper II**

**(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 marketing management ? Explain in detail the qualities and skills required for marketing manager. [16]

2. Define market segmentation. Explain criteria and approaches of segmenting the market. [16]

*Or*

What is consumer behaviour ? Explain the various steps in buying process.

3. (a) Explain the importance of customer satisfaction. [8]

(b) Explain the factors of industrial marketing strategy. [8]

*Or*

(a) Explain the tools of measuring customers satisfaction. [8]

(b) Explain the importance of international marketing for developing country. [8]

P.T.O.

4. State the meaning and characteristics of retailing. Explain the functions of retailing. [16]

5. Write short notes on (any two) : [16]

(a) Impact of marketing on society and other business.

(b) Importance of Industrial Marketing in India.

(c) Social criticism on Marketing.

(d) Difference between international and domestic marketing.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.

(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. विपणन व्यवस्थापन म्हणजे काय ? विपणन व्यवस्थापकाचे आवश्यक गुण व कौशल्ये सविस्तर स्पष्ट करा. [16]

2. बाजारपेठ विभागीकरणाची व्याख्या द्या. बाजारपेठ विभागीकरणाचे निकष व आधारभूत घटक स्पष्ट करा. [16]

किंवा

ग्राहक वर्तन म्हणजे काय ? खरेदी प्रक्रियेतील विविध पायऱ्या स्पष्ट करा. [16]

3. (अ) ग्राहक समाधानाचे महत्व स्पष्ट करा. [8]  
(ब) औद्योगिक विपणन व्यूहरचनेचे घटक स्पष्ट करा. [8]

**किंवा**

- (अ) ग्राहक समाधान मोजण्यासाठी वापरली जाणारी साधने स्पष्ट करा. [8]  
(ब) विकसनशील देशामध्ये आंतरराष्ट्रीय विपणनाचे महत्व स्पष्ट करा. [8]
4. किरकोळ विक्रीची व्याख्या व वैशिष्ट्ये सांगा. किरकोळ विक्रीची कार्ये स्पष्ट करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]  
(अ) विपणनाचे समाज व इतर व्यवसायांवर होणारे परिणाम.  
(ब) भारतातील औद्योगिक विपणनाचे महत्व.  
(क) विपणनावरील सामाजिक टिका.  
(ड) आंतरराष्ट्रीय व स्वदेशी विपणनातील फरक.

Total No. of Questions—5]

[Total No. of Printed Pages—3

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**[4369]-314**

**T.Y. B.Com. EXAMINATION, 2013**  
**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

**Paper II**

**(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 causes of low productivity of Agriculture in India. [16]

2. Critically examine land reforms in India. [16]

*Or*

State and explain sources of Agricultural Finance in India. [16]

3. Answer in brief :

(A) Role of Industry in India. [8]

(B) Industrial relations in India. [8]

*Or*

(A) Functions of IFCI. [8]

(B) Problems of Public Enterprises. [8]

P.T.O.

4. State and explain progress and problems of sugar industries in India. [16]
5. Write short notes on (any two) : [16]
- (1) Problems of Pharmaceuticals industries in India.
  - (2) Problems of Power Generation Industries
  - (3) Role of small scale industries
  - (4) Govt. Wage Policy.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. भारतातील शेतीच्या कमी उत्पादकतेची कारणे सांगा व विशद करा. [16]

2. भारतातील जमीन सुधारणाचे टीकात्मक परिक्षण करा. [16]

किंवा

भारतातील कृषी वित्त पुरवठ्याचे स्रोत सांगा व विशद करा. [16]

3. थोडक्यात उत्तरे लिहा :

(अ) भारतातील उद्योगाची भूमिका. [8]

(ब) भारतातील कामगार संबंध. [8]

किंवा

(अ) भारतीय औद्योगिक अर्थपूरवठा महामंडळाची कार्ये. [8]

(ब) सार्वजनिक उपक्रमाच्या समस्या. [8]

4. भारतातील साखर उद्योगाची प्रगती व समस्या सांगा व विशद करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [16]

(1) भारतातील औषधनिर्माण उद्योगाच्या समस्या

(2) उर्जा निर्माती उद्योगाच्या समस्या

(3) लघुउद्योगाची भूमिका

(4) शासकीय वेतन धोरण.

Total No. of Questions—4]

[Total No. of Printed Pages—4

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**[4369]-315**

**T.Y. B.Com. EXAMINATION, 2013**  
**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**  
**Paper II**  
**(Defence Production and Management in India)**  
**(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 **20** words each (any *ten*) : [20]
- (1) Define Logistics.
  - (2) Write any *two* Principles of Management.
  - (3) Define Arms Race.
  - (4) State the meaning of National Security.
  - (5) What do you mean by Economic Aspects of War ?
  - (6) State the meaning of political aspects of defence.
  - (7) What do you mean by Defence Vs. Development ?
  - (8) State the meaning of Defence Public Sector.
  - (9) Define defence management.
  - (10) Write the meaning of Deficit Finance.
  - (11) What do you mean by strategic planning ?
  - (12) Define threat perception.
  - (13) Define Defence Budget.

P.T.O.



2. Answer in **50** words each (any *two*) : [10]
- (1) Discuss scope of Logistics Management.
  - (2) Explain the scope of Defence Management.
  - (3) Describe problems of Arms Production.
  - (4) Discuss the role of private sector in Defence Production.
3. Answer in **150** words each (any *two*) : [20]
- (1) Explain economic aspects of defence production.
  - (2) Write a note on the debate Defence Vs. Development.
  - (3) Explain Industrial Policy of the Government of India.
  - (4) Discuss structure of Defence Budget in India.
4. Answer in **300** words each (any *two*) : [30]
- (1) Discuss the role of public sector in Defence Production.
  - (2) Explain logistics planning for Indian Defence.
  - (3) Discuss decision making process in Armed Forces.
  - (4) Describe economic consequences of defence expenditure.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. प्रत्येकी **20** शब्दांत उत्तरे द्या (कोणतेही **दहा**) : [20]
- (1) पुरवठा व्यवस्थापन व्याख्या द्या.
  - (2) व्यवस्थापनाचे कोणतेही **दोन** तत्वे नमूद करा.

- (3) शस्त्रास्त्र स्पर्धा व्याख्या द्या.
- (4) राष्ट्रीय सुरक्षा चा अर्थ नमूद करा.
- (5) युद्धाचे आर्थिक पैलू म्हणजे काय ?
- (6) 'संरक्षणाचे राजकीय पैलू' अर्थ लिहा.
- (7) संरक्षण विरुद्ध विकास म्हणजे काय ?
- (8) 'डिफेन्स पब्लिक सेक्टर' याचा अर्थ लिहा.
- (9) 'संरक्षण व्यवस्थापन' व्याख्या द्या.
- (10) 'डिफीसिट फायनान्स' अर्थ लिहा.
- (11) सामरिक नियोजन म्हणजे काय ?
- (12) धोक्याविषयक संकल्पना व्याख्या द्या.
- (13) संरक्षण अंदाजपत्रक व्याख्या द्या.

2. प्रत्येकी 50 शब्दांत उत्तरे लिहा (कोणतेही दोन) : [10]

- (1) पुरवठा व्यवस्थापनाच्या व्याप्तीविषयी चर्चा करा.
- (2) संरक्षण व्यवस्थापनाची व्याप्ती स्पष्ट करा.
- (3) शस्त्रास्त्र उत्पादनाबाबतच्या समस्यांचे थोडक्यात वर्णन करा.
- (4) संरक्षण उत्पादनातील खाजगी क्षेत्राच्या भूमिकेबाबत चर्चा करा.

3. प्रत्येकी 150 शब्दांत उत्तरे द्या (कोणतेही दोन) : [20]

- (1) संरक्षण उत्पादनाचे आर्थिक पैलू स्पष्ट करा.
- (2) "संरक्षण व विकास" यातील विरोधाभास यावर टिपण लिहा.
- (3) भारत सरकारचे औद्योगिक धोरण स्पष्ट करा.
- (4) भारतातील संरक्षण अंदाजपत्रकाची रचना यावर चर्चा करा.

4. प्रत्येकी 300 शब्दांत उत्तरे द्या (कोणतेही दोन) :

[30]

- (1) संरक्षण उत्पादनातील सार्वजनिक क्षेत्राच्या भूमिकेबाबत चर्चा करा.
- (2) भारताचे संरक्षणा बाबत पुरवठाव्यवस्थापनाचे नियोजन स्पष्ट करा.
- (3) सशस्त्र सेनादलातील निर्णय घेण्याच्या प्रक्रीयेबाबत चर्चा करा.
- (4) संरक्षण खर्चाचे विविध आर्थिक परिणामांचे वर्णन करा.

Total No. of Questions—5]

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**[4369]-316**

**T.Y. B.Com. EXAMINATION, 2013  
INSURANCE, TRANSPORT AND TOURISM**

**Paper II  
(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 various documents and forms of Life Insurance. [16]

2. State the various rules and regulations of Insurance Regulatory and Development Act, 1999. [16]

*Or*

Explain the difference between Nomination and Assignment. [16]

3. (A) Write a brief note on Insurance Act, 1938. [8]

(B) Explain the role of insurance agent in Insurance Business. [8]

*Or*

(A) Explain the legal rules as to the saving plans of Insurance Business. [8]

(B) Write a brief note on Surrender of Policies. [8]

P.T.O.

4. Explain in detail the various types of claims of General Insurance. [16]
5. Answer the following questions in brief (any two) : [16]
- (1) Explain the claim settlement procedure of General Insurance.
  - (2) Take review of Insurance Amendment Act, 2002.
  - (3) Write a note on Forfeiture of Policies.
  - (4) Explain the main provisions of Insurance Act, 1938.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक प्रश्नाचे पूर्ण गुण दर्शवितात.

1. आयुर्विम्याचे विविध दस्तऐवजे (कागदपत्रे) आणि फॉर्मस् सांगून स्पष्ट करा. [16]
2. 1999 च्या विमा नियमनात्मक आणि विकास कायद्याचे विविध नियम व अटी सांगून स्पष्ट करा. [16]

किंवा

वारसनेद (Nomination) आणि मुखत्यारपत्र (Assignment) यातील फरक स्पष्ट करा. [16]

3. (अ) '1938 च्या विमा कायदा' यावर थोडक्यात टिप लिहा. [8]
- (ब) विमा व्यवसायात विमा एजंटची (प्रतिनिधी) भूमिका स्पष्ट करा. [8]

किंवा

(अ) विमा व्यवसायातील बचत योजने संदर्भात असलेले कायदेशीर नियम स्पष्ट करा. [8]

(ब) 'पॉलीशीची सोडन' यावर थोडक्यात टिप लिहा. [8]

4. सर्वसाधारण विम्यातील विविध प्रकारचे दावे सविस्तर स्पष्ट करा. [16]
5. खालील प्रश्नांची थोडक्यात उत्तरे द्या (कोणतेही दोन) : [16]
- (1) सर्वसाधारण विम्याची नुकसान भरपाई मिळविण्याची कार्यपद्धती स्पष्ट करा.
  - (2) '2002 च्या विमा सुधारणा कायदा' याचा आढावा घ्या.
  - (3) पॉलीशीची जप्ती (दंड) (पॉलीशी संदर्भातील दंडात्मक कारवाई) (Forfeiture of Policies) यावर टिप लिहा.
  - (4) 1938 च्या विमा कायद्यातील प्रमुख तरतूदी स्पष्ट करा.

Total No. of Questions—5]

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**[4369]-317**

**T.Y. B.Com. EXAMINATION, 2013**

**COMPUTER APPLICATION**

**Paper II**

**(RDBMS, Networking, Internet and E-commerce)**

**(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) :

[8]

Student (sno, sname, sadd, sfee, sclass)

(i) List the student details whose class is 'FYBCOM'.

(ii) List the student name and address in descending order.

(iii) List the student details whose fees greater than 5000.

(iv) List the student name whose last letter is 'P'.

(v) List the student details whose address is 'Nashik' and class is 'TYBCOM'.

P.T.O.

(B) Write syntax and use of the following commands (any *four*): [8]

(i) Insert

(ii) Create

(iii) Alter

(iv) Drop

(v) Grant.

**2.** Attempt any *four* of the following : [16]

(i) What are the components of DBMS ?

(ii) Explain the components of EDI.

(iii) Explain the different data types used in PL/SQL.

(iv) Write a short note on Page Size and Page Margin

(v) Write a note on Image Map.

**3.** Attempt any *four* of the following : [16]

(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) Explain search engine with its types.



4. Attempt any *four* of the following : [16]

- (i) Explain hyperlink and order list tag with example.
- (ii) State and explain any *one* category of E-commerce.
- (iii) Explain Web design Pyramid in detail.
- (iv) Write a note on Trigger used in PL/SQL.
- (v) What are limitations of file processing system ?

5. Attempt any *four* of the following : [16]

- (i) Write a HTML to display the following information :

**Ramesh Big Bazaar Bill Details**

Itemno.	Itemname	Qty.	Rate	Total
1	Rubber	5	15	75
2	Pencil	10	20	200
3	Sketch Pen	5	25	125
Total				400

- (ii) What are the uses of Entrance and Exit Page in Web ?
- (iii) What is Internet ? Explain its different services.
- (iv) State various advantages of RDBMS.
- (v) Explain the different types of payment system.

Total No. of Questions—6]

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**[4369]-318**

**T.Y. B.Com. EXAMINATION, 2013**

**BUSINESS ADMINISTRATION**

**Paper III**

**(Finance, Production and Operations Functions)**

**(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 finance function ? Explain the importance of finance function in business. [14]

2. What is financial planning ? Explain important steps in financial planning. [14]

*Or*

What is under-capitalisation ? Explain the causes and effects of under-capitalisation. [14]

P.T.O.

3. (a) Explain various sources of capital. [7]  
(b) Explain the responsibilities of a Production Manager. [7]

Or

- (a) Explain various constituents of capital market. [7]  
(b) Explain types of scheduling. [7]
4. What is plant layout ? Explain factors affecting plant layout. Describe any *two* methods of plant layout. [14]
5. Write short notes on (any *two*) : [14]  
(a) Objectives of production control.  
(b) Techniques of inventory management.  
(c) Principles of material handling.  
(d) Supply chain management.
6. "There is continuous fluctuations in the sensex of Bombay Stock Exchange." Discuss with causes. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. वित्तीय कार्य म्हणजे काय ? व्यवसाय संस्थेत वित्तीय कार्याचे महत्व स्पष्ट करा. [14]

2. वित्तीय नियोजन म्हणजे काय ? वित्तीय नियोजनातील महत्त्वाच्या पायऱ्या स्पष्ट करा. [14]

किंवा

अल्प-भांडवलीकरण म्हणजे काय ? अल्प-भांडवलीकरणाची कारणे व परिणाम स्पष्ट करा. [14]

3. (अ) भांडवल उभारणीचे विविध मार्ग स्पष्ट करा. [7]

(ब) उत्पादन व्यवस्थापकाच्या जबाबदाऱ्या स्पष्ट करा. [7]

किंवा

(अ) भांडवल बाजारातील विविध सहभागी घटक (constituents) स्पष्ट करा. [7]

(ब) कार्यवेळापत्रकाचे (scheduling) प्रकार स्पष्ट करा. [7]

4. यंत्ररचना (plant layout) म्हणजे काय ? यंत्ररचनेवर परिणाम करणारे घटक स्पष्ट करा. यंत्ररचनेच्या कोणत्याही दोन पद्धतींचे वर्णन करा. [14]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]

(अ) उत्पादन नियंत्रणाची उद्दिष्ट्ये.

(ब) मालसाठ (inventory) व्यवस्थापनाची तंत्रे.

(क) माल हाताळणी (material handling) ची तत्वे.

(ड) पुरवठा साखळी व्यवस्थापन.

6. “मुंबई भागबाजाराच्या निर्देशांकात सतत चढउतार होत आहेत.” कारणांसहित चर्चा करा. [10]

<b>Seat No.</b>	
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**[4369]-319**

**T.Y. B.Com. EXAMINATION, 2013**  
**BANKING AND FINANCE**  
**Special Paper III**  
**(Banking Law and Practice in India)**  
**(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 different types of Negotiable Instrument. Distinguish between Bill of Exchange and Hundi. [14]

2. What are the legal measures for recovery of Bank Loans ? [14]

*Or*

What is Project Appraisal ? Discuss the steps involved in appraisal of a project. [14]

3. (A) Explain the precautions to be taken by the banker while giving loans. [7]

(B) Explain the concept of noting and protesting. [7]

*Or*

(A) Define Amalgamation and discuss the types of amalgamation. [7]

(B) Explain the recovery of money paid by mistake. [7]

P.T.O.

4. Explain the provisions of Banking Regulation Act, 1949. [14]
5. Write short notes on (any two) : [14]
- (a) Notice of Dishonour
- (b) Banker and customer relationship
- (c) Bankers lien
- (d) Garnishee order.
6. Discuss critically the changing role of banking sector under globalisation. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न आवश्यक आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. चलनक्षम दस्तऐवजांचे विविध प्रकार सांगून विनिमय पत्र व हुंडी यातील फरक स्पष्ट करा. [14]

2. बँकेकडून कर्जवसुलीसाठी केल्या जाणाऱ्या कायदेशीर उपाययोजना स्पष्ट करा. [14]

किंवा

प्रकल्प मुल्यमापन म्हणजे काय ? प्रकल्प मुल्यमापनामध्ये समाविष्ट होणाऱ्या बाजूंची चर्चा करा. [14]

3. (अ) बँकेने कर्ज देताना कोणती दक्षता घ्यावी ते स्पष्ट करा. [7]

(ब) नोंद आणि निषेध संकल्पना स्पष्ट करा. [7]

किंवा

(अ) बँकिंग कंपन्यांच्या एकत्रिकरणाची व्याख्या सांगून बँकिंग कंपन्यांच्या एकत्रिकरणाच्या प्रकारांची चर्चा करा. [7]

(ब) नजरचुकीने प्रदान केलेल्या पैशाची वसुली स्पष्ट करा. [7]

4. बँकिंग नियमन कायदा 1949च्या तरतुदी स्पष्ट करा. [14]
5. थोडक्यात टिपा लिहा (कोणत्याही दोन) : [14]
- (अ) अनादराची सुचना  
(ब) बँक आणि ग्राहक यांच्यातील संबंध  
(क) बँक धारणाधिकार  
(ड) कर्जमुक्तीचा आदेश.
6. जागतिकीकरणाच्या प्रक्रियेत बँकिंग क्षेत्राच्या बदलत्या भूमिकेची टिकात्मक चर्चा करा. [10]

Total No. of Questions—6]

[Total No. of Printed Pages—7

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**[4369]-320**

**T.Y. B.Com. EXAMINATION, 2013**  
**BUSINESS LAWS AND PRACTICES**  
**Special Paper III**  
**(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. What is meant by tax ? Explain the principles of taxation with characteristics of a Good Tax System. [14]
  
2. Explain the registration procedure and state the documents required for registration under the Central Excise Act, 1944. [14]

*Or*

Define the following terms :

- (i) Factory
- (ii) Manufacture/Produce
- (iii) Excisable goods.

P.T.O.



3. (A) Woodland Ltd. mentions different MRP's for different regions. As for Southern region Rs. 895, for Northern region Rs. 845, for Eastern region Rs. 865 and for Western region Rs. 875 for a model of shoes and sells number of shoes as under : [7]

<b>Region</b>	<b>No. of Pairs</b>
Eastern	50,000
Western	40,000
Northern	85,000
Southern	60,000

Calculate the excise duty payable at 10% and education cess at 3% on Excise Duty.

- (B) Determine the Transaction Value and Excise Duty payable from the following information : [7]

Total invoice price Rs. 72,000

The invoice price includes the following :

State VAT Rs. 4,000

Octroi Rs. 800

Insurance from factory to depot Rs. 400

Freight from factory to depot Rs. 2,800

Rate of Basic Excise Duty 14% ad-valorem

Rate of education cesses as applicable.

*Or*

(A) Explain the procedure relating to clearance of imported goods. [7]

(B) Write short notes on : [7]

(i) Bill of Entry

(ii) Assessable value as per Customs Duty Act.

4. Mr. Ramlal a registered dealer made the following purchases and sales for the year ending 31st March, 2012 : [14]

<b>Particulars</b>	<b>Purchases</b>	<b>Sales</b>
	(Rs.)	(Rs.)
Opening stock on 1-4-2011	52,500	—
April 11 to June 11	1,75,000	1,80,000
July 11 to Sept. 11	1,80,000	2,10,000
Oct. 11 to Dec. 11	2,10,000	1,90,000
Jan. 12 to March 12	2,40,000	2,05,000

Other information :

(i) 20% value is added at the time of sale which is not included in above sales.

(ii) All purchases are from registered dealers.

(iii) Rate of VAT is 4% (Both on purchases and sales)

(iv) Both purchases and sales are exclusive of VAT.

(v) Ascertain the VAT liability for the four quarters.

5. Write short notes on (any two) : [14]

- (a) Salient features of levy/charge of service tax.
- (b) Distinction between Sales Tax and VAT.
- (c) 'Daily Stock Account'
- (d) Objectives of Customs Duty Act.

6. Explain the procedure for registration under Service Tax Act.

[10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न अनिवार्य आहेत.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

(iii) कॅल्क्युलेटर वापरता येईल.

(iv) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. कर म्हणजे काय ? ते सांगून कर आकारणीची तत्वे आणि सुयोग्य कर पद्धतीची वैशिष्ट्ये सांगा. [14]

2. केंद्रिय उत्पादन शुल्क कायदा, 1944 नुसार नोंदणी प्रक्रिया विशद करून नोंदणी प्रक्रियेसाठी आवश्यक असणारी कागद पत्रांचे विवेचन करा. [14]

किंवा

खालील संकल्पना स्पष्ट करा :

(i) कारखाना

(ii) उत्पादक/निर्माता

(iii) उत्पादनशुल्कप्राप्त (Excisable) वस्तू.

3. (A) वुडलॅन्ड मर्यादित वेगवेगळ्या प्रांतांसाठी वेगवेगळ्या कमाल किरकोळ विक्री किंमती नमूद करते. त्यानुसार एक विशिष्ट पादत्राणाच्या जोडीकरता दक्षिण प्रांतासाठी 895 रु., उत्तर प्रांतासाठी 845 रु., पूर्व प्रांतासाठी 865 रु. आणि पश्चिम प्रांतासाठी 875 रु. अशा कमाल किरकोळ विक्री किंमती आहेत आणि विक्री केलेल्या पादत्राणाच्या जोडीची संख्या खालील प्रमाणे आहे : [7]

प्रांत	पादत्राणांच्या जोडीची संख्या
पूर्व	50,000
पश्चिम	40,000
उत्तर	85,000
दक्षिण	60,000

उत्पादन शुल्क 10% आणि त्यावरील शिक्षण कर 3% या दराने देयकराची रक्कम काढा.

- (B) खालील माहितीवरून 'व्यवहार मूल्य' आणि 'देय उत्पादन शुल्क' निश्चित करा : [7]

एकूण बीजक किंमत 72,000 रु.

बीजक किंमतीत खालील बाबी अंतर्भूत आहेत :

राज्य मूल्यवर्धित कर 4,000 रु.

जकात 800 रु.

कारखान्यापासून भांडारापर्यंतचा विमा 400 रु.

कारखान्यापासून भांडारापर्यंतचे भाडे 2,800 रु.

उत्पादन शुल्काचा मूलभूत दर 14% (मूल्यावर आधारीत) व असलेले शिक्षण उपकर लागू आहेत.

## किंवा

(A) 'आयात केलेल्या मालाची मुक्तता करणे' या प्रक्रियेचे विवेचन करा. [7]

(B) थोडक्यात टीपा लिहा : [7]

(i) नोंदीची पावती

(ii) जकात शुल्क कायदानुसार आकारणी योग्य मूल्य.

4. मि. रामलाल हा नोंदणीकृत व्यापारी असून त्याने 31 मार्च, 2012 अखेर खालील प्रमाणे खरेदी व विक्री केलेली आहे : [14]

तपशील	खरेदी (रुपये)	विक्री (रुपये)
आरंभीची शिल्लक (1-4-2011)	52,500	—
एप्रिल 11 ते जून 11	1,75,000	1,80,000
जुलै 11 ते सप्टें. 11	1,80,000	2,10,000
ऑक्टो. 11 ते डिसें. 11	2,10,000	1,90,000
जाने. 12 ते मार्च 12	2,40,000	2,05,000

इतर माहिती :

(i) वरील विक्रीमध्ये 20% जादा रकमेचा समावेश नाही.

(ii) सर्व खरेदी नोंदणीकृत व्यापाऱ्याकडून केलेली आहे.

(iii) मूल्यवर्धित कराचा दर 4% आहे (खरेदी आणि विक्री वर)

(iv) खरेदी आणि विक्री मूल्यवर्धित कर सोडून आहे.

(v) वरील कालावधीचा मूल्यवर्धित कर काढा.

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [14]

- (a) सेवा कराची ठळक वैशिष्ट्ये
- (b) विक्रीकर आणि मूल्यवर्धित कर मधील फरक
- (c) दैनंदिन स्कंध खाते पुस्तक
- (d) जकात शुल्क कायद्याची उद्दिष्टे.

6. सेवा कर कायद्यांतर्गत नोंदणीची प्रक्रिया विशद करा. [10]

Total No. of Questions—6]

[Total No. of Printed Pages—4

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**[4369]-321**

**T.Y. B.Com. EXAMINATION, 2013**

**CO-OPERATION AND RURAL DEVELOPMENT**

**Paper III**

**(Co-operative Marketing Management)**

**(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 Co-operative Marketing. Explain the different types of Co-operative Marketing. [14]
  
2. What is meant by pricing ? Explain the objectives and significance of pricing.

*Or*

What is meant by Marketing ? Explain the objectives and elements of marketing. [14]

P.T.O.

3. (A) Write a brief note on Poultry co-operatives.
- (B) Explain the advantages of National Co-operative Consumer Federation.

*Or*

- (A) Explain the objectives of Agricultural Produce Market (Regulation) Act, 1963.
- (B) Write a brief note on Co-operative Service Marketing. [14]
4. State in detail the functions and problems of Agricultural Produce Market Committee. [14]
5. Answer the following questions (any *two*) : [14]
- (i) Enumerate the main provisions of Agricultural Produce Marketing (Development and Regulation) Act, 2003.
- (ii) Describe the objectives of NAFED (National Agricultural Co-operative Marketing Federation of India Ltd.).
- (iii) Write a note on Co-operative Produce Marketing.
- (iv) Explain the factors influencing marketing strategy of co-operatives.
6. Explain the main provisions of Agricultural Produce Market (Regulation) Act, 1963. [10]



(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. सहकारी विपणनाची व्याख्या सांगून सहकारी विपणनाचे असलेले वेगवेगळे प्रकार स्पष्ट करा. [14]

2. किंमत (मूल्य) म्हणजे काय ? किंमतीची उद्दिष्टे व महत्व स्पष्ट करा.

किंवा

विपणन म्हणजे काय ? विपणनाची उद्दिष्टे आणि घटक स्पष्ट करा. [14]

3. (अ) 'सहकारी कुक्कुटपालन संस्था' यावर थोडक्यात टिप लिहा.

(ब) राष्ट्रीय सहकारी ग्राहक संघाचे फायदे स्पष्ट करा.

किंवा

(अ) 1963च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याची उद्दिष्टे स्पष्ट करा.

(ब) 'सहकारी सेवांचे विपणन' यावर थोडक्यात टिप लिहा. [14]

4. कृषि उत्पन्न बाजार समितीची कार्ये आणि समस्या सविस्तर सांगा. [14]

5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]

(i) 2003 च्या कृषि उत्पन्न बाजार (विकास व नियमनात्मक) कायद्याच्या प्रमुख तरतूदी विशद करा.

(ii) 'नाफेड' (NAFED) ची उद्दिष्टे विशद करा.

(iii) 'सहकारी उत्पादीत मालाचे विपणन यावर टीप लिहा.

(iv) सहकारातील विपणन व्युहरचनेवर प्रभाव टाकणारे घटक स्पष्ट करा.

6. 1963 च्या कृषि उत्पन्न बाजार (नियमनात्मक) कायद्याच्या प्रमुख तरतूदी स्पष्ट करा. [10]

Total No. of Questions—5]

[Total No. of Printed Pages—4+2

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**[4369]-322**

**T.Y. B.Com. EXAMINATION, 2013**  
**COST AND WORKS ACCOUNTING**  
**Paper III**  
**(Costing Techniques and Cost Audit)**  
**(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*) : [5]
- (1) Marginal costing is also known as ..... costing.
  - (2) ..... means a tenure for which a budget is prepared and employed.
  - (3) Standardised principles and methods of costing are necessary for .....
  - (4) To maintain secrecy and identity of the business, ..... is allotted to each firm in inter-firm comparison.

P.T.O.

(5) ..... is the philosophy of continuous improvement.

(6) ..... audit helps in analysing SWOT of an organisation.

(B) State whether the following statements are True *or* False (any *five*) : [5]

(1) Marginal costing is a long-run technique of costing.

(2) Budgeting is profit planning.

(3) Current standards are established for use over a long period of time.

(4) Target costing, a well developed technique in India, aims at profit planning.

(5) Small scale industries are subject to cost audit.

(6) Inter-firm comparison is a natural outcome of variable costing.

2. What do you mean by 'Cost Volume Profit Analysis' ? State its assumptions, uses and limitations. [15]

*Or*

What is meant by 'uniform costing' ? What are its requisites ? Describe contents of 'uniform cost manual'. [15]

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

- (1) Standard cost and Estimated cost
- (2) Essentials of Inter-firm comparison
- (3) Target costing approach
- (4) Scope of cost audit
- (5) Qualifications and disqualifications of cost auditor.

4. (A) From the following data of a company find : [15]

- (a) P/V Ratio
- (b) Break-even point
- (c) Profit when sales amounted to Rs. 12,00,000
- (d) Sales required to earn a profit of Rs. 2,00,000

<b>Particulars</b>	<b>Rs.</b>
Variable cost	6,00,000
Fixed cost	3,00,000
Profit	1,00,000
Sales	10,00,000

(B) From the following data calculate Material Yield Variance : [5]

Material	Standard			Actual		
	Quantity	Price	Value	Quantity	Price	Value
	(kg)	(Rs.)	(Rs.)	(kg)	(Rs.)	(Rs.)
A	120	30	3,600	110	36	3,960
B	80	24	1,920	90	24	2,160
	200		5,520	200		6,120
(-) Loss	20			40		
	180		5,520	160		6,120

5. (A) From the following data, calculate : [10]

- Material cost variance
- Material price variance
- Material quantity/usage variance
- Material mix variance
- Material yield variance

Material	Standard		Actual	
	Quantity	Unit Price (Rs.)	Quantity	Unit Price (Rs.)
A	60%	20	88	30
B	40%	10	132	10

Standard Loss is 10% and actual output is 180 units.

(B) From the following particulars, calculate : [10]

- (a) Labour cost variance
- (b) Labour rate variance, and
- (c) Labour efficiency variance.

Verify your results.

Standard Hours per unit of output = 20 Hours

Standard Rate per hour = Rs. 50

Actual Production = 2,000 units

Actual Hours = 35,000 Hours

Actual Rate per hour = Rs. 40.

*Or*

(B) M/s Ramnath Enterprises submit the following data and you are required to prepare Cash Budget for the three months ended 31-3-2013 : [10]

<b>Months</b>	<b>Total Sales</b> (Rs.)	<b>Total Purchases</b> (Rs.)	<b>Wages</b> (Rs.)	<b>Overheads</b> (Rs.)
Oct. 2012 Actual	80,000	45,000	20,000	5,000
Nov. 2012 Actual	80,000	40,000	18,000	6,000
Dec. 2012 Actual	75,000	42,000	22,000	6,000
Jan. 2013 Budgeted	90,000	50,000	24,000	7,000
Feb. 2013 Budgeted	85,000	45,000	20,000	6,000
Mar. 2013 Budgeted	80,000	35,000	18,000	5,000

*Additional Information :*

- (1) 10% of the purchases and 20% of the sales are for cash.
- (2) The average collection period is half a month and the credit purchases are paid off regularly after one month.
- (3) Wages are paid half monthly and taxes of Rs. 500 included in overheads are paid off on monthly basis.
- (4) Cash balance on 1st January, 2013 was Rs. 15,000 and the firm has decided to maintain it at the end of every month at the same amount, the excess cash, if any, be deposited into fixed deposit account.





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Seat No.	
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**T.Y. B.Com. Examination, 2013**  
**BUSINESS STATISTICS**  
**Special Paper – III**  
**(2008 Pattern)**

Time : 3 Hours

Max. 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) Explain the term 'most likely time' in PERT.
- b) Evaluate  $\int_1^5 (4x^3 + 7) dx$ .
- c) Find maximin and minimax of the following game.

	<b>Player B</b>	
	I	II
<b>Player A</b>	I	$\begin{bmatrix} 1 & -2 \end{bmatrix}$
	II	$\begin{bmatrix} -7 & 9 \end{bmatrix}$

- d) State Simpson's  $\frac{1}{3}$ rd rule for numerical integration.
- e) State Dominance principle as applied in game theory.
- f) State any two advantages of simulation.

P.T.O.



B) Attempt **any two** of the following.

[6 each]

a) Evaluate the following :

i)  $\int (7x^5 + 4x^2 + 9x) dx$  . 2

ii)  $\int x \cdot e^x dx$  . 4

b) Solve the following game by using dominance principle.

**Player B**

		I	II	III
<b>Player A</b>	I	10	-10	50
	II	-25	25	-25
	III	10	-50	50

c) The research department of M/s. Hindustan Lever has recommended to the marketing department to launch a shampoo of three different types. The marketing manager has to decide one of the types of shampoo to be launched under the following estimated payoffs at various levels of sales :

	Estimated levels of sales		
Type of Shampoo	15,000	10,000	5,000
1. Egg Shampoo	30	10	10
2. Clinic shampoo	40	15	5
3. Deluxe shampoo	55	20	3

What will be the marketing manager’s decision if

- i) maximin,
  - ii) maximax
  - iii) Laplace and
  - iv) Hurwitz (with  $\alpha = 0.6$ )
- criterion is applied ?



2. Attempt **any two** of the following.

[8 each]

- a) The following data provides the value of sample mean  $\bar{X}$  and the range R for the samples of size 5 each. Calculate the values for central line and control limits for mean chart and range chart and determine whether the process is in statistical control.

Sample No.	1	2	3	4	5	6	7	8	9	10
Mean ( $\bar{X}$ )	11.2	11.8	10.8	11.6	11.0	9.6	10.4	9.6	10.6	10.0
Range (R)	7	4	8	5	7	4	8	4	7	9

(Conversion factors for  $n = 5$  are  $A_2 = 0.577$ ,  $D_3 = 0$  and  $D_4 = 2.115$ ).

- b) The maintenance service facility has Poisson arrival rates, exponential service times, and operates on a first come, first served queue discipline. Breakdowns occur on an average of three per day with a range of zero to eight. The maintenance crew can service on an average six machines per day with a range from zero to seven. Find the
- i) Utilization factor of the service facility
  - ii) Mean waiting time in the system
  - iii) Mean number of machines in the system
  - iv) Mean waiting time of machines in the queue.
- c) Fill in the blanks of the following skeleton life table which are marked with question marks :

Age	$l_x$	$d_x$	$q_x$	$p_x$	$L_x$	$T_x$	$e_{x^0}$
9	93832	1293	?	?	?	3699301	30.42
10	?	1210	-	-	-	-	-



3. Attempt **any two** of the following.

**[8 each]**

a) Explain the following terms :

- i) Decision making under risk situation
- ii) Expected opportunity loss
- iii) Assignable causes of variation
- iv) Tolerance limits.

b) A small project is composed of 7 activities whose time estimates are listed in the table below. Activities are identified by their beginning (i) and ending (j) node numbers.

Activity (i – j)	Estimated duration (weeks)		
	Optimistic	Most likely	Pessimistic
1–2	1	1	7
1–3	1	4	7
1–4	2	2	8
2–5	1	1	1
3–5	2	5	14
4–6	2	5	8
5–6	3	6	15

I) Draw the network diagram of activities in the project.

II) Find the expected duration and variance for each activity. What is the expected project length ?

c) A bakery keeps stock of popular brand of cake. Previous experience shows the daily demand pattern for the item with associated probabilities, as given below :

<b>Daily demand (number)</b>	0	10	20	30	40	50
<b>Probability</b>	0.01	0.20	0.15	0.50	0.12	0.02



Use the following sequence of random numbers to simulate the demand for next 10 days.

Random numbers : 25, 39,65,76,12, 05, 73, 89,19, 49.

Also estimate the daily average demand for the cakes on the basis of simulated data.

4. Attempt **any two** of the following.

[8 each]

a) i) Evaluate  $\int_2^5 \frac{x^2 + 1}{3x^3 + 9x + 7} dx$ .

ii) Compute  $I = \int_1^6 \frac{1}{x} dx$  using Simpson's  $\frac{3}{8}$ th rule.

[Take  $h = 0.5$ ].

b) The following table gives the activities in a project and other relevant information :

Activity (i, j)	Duration ( $t_{ij}$ )
1-3	2
1-4	13
2-6	9
2-7	2
3-4	10
4-9	6
7-8	4
8-10	10

Find the earliest start, earliest finish, latest start, latest finish times, total float, free float and independent float for each activity. Also find the critical path.



c) i) Explain the following terms :

- I) Process control
- II) Product control.

ii) Explain in brief the main characteristics of a queuing system.

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

**[6 each]**

a) A truck owner finds from his past records that the maintenance costs per year of a truck whose purchase price is Rs. 8,000 are given below :

Year	1	2	3	4	5	6	7	8
Maintenance cost (Rs.)	1,000	1,300	1,700	2,000	2,900	3,800	4,800	6,000
Resale price (Rs.)	4,000	2,000	1,200	600	500	400	400	400

When should the truck be replaced if value of money remains the same ?

b) Evaluate  $\int_0^1 \frac{1}{1+x} dx$  using Trapezoidal rule. Take  $h = 0.2$ .

c) The given data refer to visual defects found in the inspection of the first 10 samples of size 100. Use the data to obtain upper and lower control limits for percentage defective of the population. Represent the first ten sample results in the chart you prepare. Also show the central line and control limits.

Sample No.	1	2	3	4	5	6	7	8	9	10	Total
No. of defectives	2	1	1	3	2	3	4	2	2	0	20

Total No. of Questions—6]

[Total No. of Printed Pages—4

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**[4369]-324**

**T.Y. B.Com. EXAMINATION, 2013**

**BUSINESS ENTREPRENEURSHIP**

**Paper III**

**(2008 PATTERN)**

**Time : Three Hours**

**Maximum Marks : 80**

**N.B. :—** (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. Write a detailed note on 'entrepreneurial behaviour'. [14]

2. Define the term 'group'. Narrate the benefits of formal and informal groups in an organisation. [14]

*Or*

Write a detailed note on 'Managing team'. [14]

3. (A) Explain briefly the Human Relations Movement. [7]

(B) Write a note on organisational behaviour model. [7]

P.T.O.

Or

- (A) Explain the concept 'Managerial Grid'. [7]
- (B) What are the challenges of new scenario before Indian Industrial Leadership ? [7]
4. Define the term 'stress'. In which way stress can be managed at individual and organisational level ? [14]
5. Write short notes on (any two) : [14]
- (a) Types of stress
- (b) Job rotation
- (c) Need-based theory
- (d) Aims of organisational development.
6. You are Senior Manager in MNC. You have been asked to manage resistance to change. What strategies you will follow ? [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.
- (ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. 'उद्योजकीय वर्तन' यावर सविस्तर टीप लिहा. [14]



2. 'समूह' संकल्पनेची व्याख्या द्या. संघटनेतील औपचारिक आणि अनौपचारिक समूहांचे लाभ कोणते ते सांगा. [14]

किंवा

'संघ व्यवस्थापन करणे' यावर सविस्तर टीप लिहा. [14]

3. (अ) मानवी संबंध चळवळ (Human Relations Movement) थोडक्यात स्पष्ट करा. [7]

(ब) संघटनात्मक वर्तन नमुना यावर टीप लिहा. [7]

किंवा

(अ) 'व्यवस्थापकीय चौकट' (Managerial Grid) संकल्पना स्पष्ट करा. [7]

(ब) भारतीय औद्योगिक नेतृत्वापुढे नवीन परिस्थितीची कोणती आव्हाने आहेत ? [7]

4. 'ताण' (Stress) संकल्पनेची व्याख्या द्या. व्यक्तिगत आणि संघटनात्मक पातळीवर ताणाचे व्यवस्थापन कोणकोणत्या मार्गांनी करता येते ? [14]

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [14]

(अ) ताणाचे प्रकार

(ब) कार्य बदल (Job rotation)

(क) गरजाधिष्ठित सिद्धांत

(ड) संघटनात्मक विकासाची उद्दिष्टे.

- 6.** तुम्ही बहुराष्ट्रीय कंपनीत वरिष्ठ व्यवस्थापक आहात. तुम्हाला बदलला केल्या जाणाऱ्या विरोधाचे व्यवस्थापन करण्यास सांगण्यात आले आहे. त्यासाठी तुम्ही कोणते डावपेच आखाल ?

[10]

Total No. of Questions—6]

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**[4369]-325**

**T.Y. B.Com EXAMINATION, 2013**

**MARKETING MANAGEMENT**

**Paper III**

**(Advertising Management)**

**(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 do you mean by “Advertising” ? What are the merits and limitations of advertising ? [14]
  
2. What are various functions of advertising ? Explain the significance of Advertising Layout.

*Or*

Describe the various media of Advertising in detail. [14]

P.T.O.

3. (A) What is E-Advertising ? Explain its importance. [7]

(B) What are the advantages of brand to customers ? [7]

*Or*

(A) Write a note on Ethics in Advertising. [7]

(B) Explain the role of women in Advertising Career. [7]

4. Describe in detail the Industrial Advertising and Rural Advertising. [14]

5. Write short notes on (any *two*) : [14]

(a) Advantages of Educational Training to Advertisers

(b) Functions of Advertising Agency

(c) Advertising in Non-business Areas

(d) Steps in Branding Process.

6. Explain the factors which influence the future of advertising. [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. आपल्या मते जाहिरात म्हणजे काय ? जाहिरातीचे गुण आणि मर्यादा कोणत्या ? [14]
2. जाहिरातीची विविध कार्ये कोणती ? जाहिरात आराखड्याचे महत्व स्पष्ट करा. [14]

किंवा

जाहिरातीच्या विविध माध्यमांचे सविस्तर वर्णन करा.

3. (अ) ई-जाहिरात म्हणजे काय ? तीचे महत्व स्पष्ट करा. [7]
- (ब) चिन्हाचे (Brand) ग्राहकांना कोणते फायदे होतात ? [7]

किंवा

- (अ) “जाहिरातीतील नीती” यावर टीप लिहा. [7]
  - (ब) जाहिरात पेशामध्ये स्त्रियांची भूमिका स्पष्ट करा. [7]
4. औद्योगिक जाहिराती आणि ग्रामीण जाहिराती सविस्तर वर्णन करा. [14]

5. थोडक्यात टीपा लिहा (कोणत्याही दोन) : [14]

(अ) जाहिरातदारांना शैक्षणिक प्रशिक्षणाचे फायदे

(ब) जाहिरात संस्थेची कार्ये

(क) बिगर-व्यावसायिक क्षेत्रातील जाहिराती

(ड) चिन्हांकन प्रक्रियेतील पायऱ्या.

6. जाहिरातीच्या भवितव्यावर प्रभाव पाडणारे घटक स्पष्ट करा. [10]

Total No. of Questions—5]

[Total No. of Printed Pages—4

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**[4369]-326**

**T.Y. B.Com. EXAMINATION, 2013**

**AGRICULTURAL AND INDUSTRIAL ECONOMICS**

**Paper III**

**(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 types and importance of irrigation in India. [16]

2. State and explain the role of 'NABARD' in agricultural development. [16]

*Or*

State and explain the functions and weaknesses of Poultry Co-operatives in India. [16]

P.T.O.

**3.** Answer in brief :

(A) Importance of Industrial Policy. [8]

(B) Need for Balance Regional Development of Industry. [8]

*Or*

(A) Role of Government in SEZ. [8]

(B) Importance of infrastructure in economic development. [8]

**4.** State and explain the causes of industrial imbalance in India. [16]

**5.** Write short notes on (any *two*) : [16]

(i) Multinational Corporation in India

(ii) Problems of Establishment of SEZ in India

(iii) Impact of Industrial Policy since 1991

(iv) Problems of Public Sector Investment in Infrastructure Development.



(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

- सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहेत.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.  
(iii) संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

1. भारतातील सिंचन प्रकल्पाचे प्रकार व महत्त्व सांगा व विशद करा. [16]
2. कृषी विकासातील नाबार्ड (NABARD) ची भूमिका सांगा व विशद करा. [16]

किंवा

भारतातील सहकारी कुक्कुटपालन संस्थांची कार्ये व उणिवा सांगा व विशद करा. [16]

3. थोडक्यात उत्तरे द्या :  
(अ) औद्योगिक धोरणाचे महत्त्व. [8]  
(ब) औद्योगिक समतोल विकासाची गरज. [8]

किंवा

- (अ) विशेष आर्थिक क्षेत्रातील शासनाची भूमिका. [8]  
(ब) साधनसामग्रीचे आर्थिक विकासातील महत्त्व. [8]
4. भारतातील औद्योगिक असमतोलाची कारणे सांगा व विशद करा. [16]

5. थोडक्यात टिपा लिहा (कोणत्याही दोन) :

[16]

- (i) भारतातील बहुराष्ट्रीय महामंडळे
- (ii) भारतातील विशेष आर्थिक क्षेत्र (SEZ) स्थापनेतील समस्या
- (iii) 1991 नंतरच्या औद्योगिक धोरणाचे परिणाम
- (iv) सार्वजनिक उपक्रमातील गुंतवणुकीच्या साधनसामग्री विकासातील समस्या.

Total No. of Questions—4]

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**[4369]-327**

**T.Y. B.Com. EXAMINATION, 2013**

**DEFENCE BUDGETING, FINANCE AND MANAGEMENT**

**Paper III**

**(Defence Budgeting and Financial Management in India)**

**(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 the following questions in **20** words each (any *ten*) : [20]

- (1) Define Financial Management.
- (2) Define Public Good.
- (3) Write any *two* functions of Defence Account Department.
- (4) State the concept of Defence Budget.
- (5) What do you mean by War Potential ?
- (6) State the meaning of Deficit Budget.
- (7) Write any *two* features of Zero Budget.
- (8) What do you mean by Threat Perception ?
- (9) Write any *two* post war problems.

P.T.O.

- (10) State the concept of contributory elements of war potential.
- (11) What do you mean by mobilization of Resources ?
- (12) State the meaning of Managerial Economics.
- (13) What do you mean by Economic Elements of war ?
- 2.** Answer the following questions in **50** words each (any *two*) : [10]
- (1) Discuss impacts of Defence expenditure on society.
- (2) Explain relationship between Planning and Budget.
- (3) Describe structure of Ministry of Defence.
- (4) Discuss Government Financial System.
- 3.** Answer the following questions in **150** words each (any *two*) : [20]
- (1) Discuss Industrial capability as an element of war potential.
- (2) Write a note on the role of Defence Account Department.
- (3) Discuss role of Financial Advisor in Defence Services.
- (4) Explain structure of the five year Defence Plan.
- 4.** Answer the following questions in **300** words each (any *two*) : [30]
- (1) Explain salient features of India's Economic system.
- (2) Discuss relationship between defence and development.
- (3) Analyze India's defence expenditure since 1998.
- (4) Write a note on Economic Theories of Defence.

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.

(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. प्रत्येकी 20 शब्दात उत्तरे द्या (कोणतेही दहा) : [20]

- (1) 'आर्थिक व्यवस्थापन' व्याख्या द्या.
- (2) 'पब्लिक गुड' व्याख्या द्या.
- (3) डिफेंस अकाउन्ट डिपार्टमेंटची दोन कार्ये नमूद करा.
- (4) संरक्षण अंदाजपत्रक म्हणजे काय ?
- (5) युद्धक्षमता म्हणजे काय ?
- (6) डिफीसिट बजेट अर्थ नमूद करा.
- (7) झिरो बजेटचे दोन गुणधर्म लिहा.
- (8) धोक्याची संकल्पना म्हणजे काय ?
- (9) दोन युद्धोत्तर समस्या नमूद करा.
- (10) युद्धक्षमतेचा योगदान देणारे घटक म्हणजे काय ?
- (11) साधनसंपत्तीची गतिमानता म्हणजे काय ?
- (12) मॅनेजरीयल ईकॉनामिक्सचा अर्थ लिहा.
- (13) युद्धाचे आर्थिक घटक म्हणजे काय ?

2. प्रत्येकी 50 शब्दात उत्तरे द्या (कोणतेही दोन) : [10]

- (1) संरक्षण खर्चाचा समाजावर झालेल्या परिणाम—चर्चा करा.
- (2) नियोजन आणि अंदाजपत्रक यातील संबंध स्पष्ट करा.
- (3) संरक्षण मंत्रालयाची रचना स्पष्ट करा.
- (4) शासकीय आर्थिक पद्धतीची चर्चा करा.

3. प्रत्येकी 150 शब्दात उत्तरे द्या (कोणतेही दोन) : [20]

- (1) औद्योगिक क्षमता युद्धक्षमतेचा एक घटक म्हणून चर्चा करा.
- (2) डिफेंस अकाऊंट डिपार्टमेंटची कार्ये यावर टिपण लिहा.
- (3) संरक्षण सेवेतील आर्थिक सल्लागाराची भूमिका याबाबत चर्चा करा.
- (4) संरक्षणाच्या पंचवार्षिक योजनेची रचना स्पष्ट करा.

4. प्रत्येकी 300 शब्दात उत्तरे द्या (कोणतेही दोन) : [30]

- (1) भारतीय अर्थव्यवस्थेचे प्रमुख गुणधर्म स्पष्ट करा.
- (2) संरक्षण आणि विकास यातील संबंधाबाबत चर्चा करा.
- (3) 1998 नंतरच्या भारताच्या संरक्षण खर्चाचे विश्लेषण करा.
- (4) संरक्षणाचे आर्थिक सिद्धांत यावर टिपण लिहा.

Total No. of Questions—6]

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**[4369]-328**

**T.Y. B.Com. EXAMINATION, 2013**

**INSURANCE, TRANSPORT AND TOURISM**

**Paper III**

**(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 functions and working of International Air Travel Agency (IATA). [14]

2. Explain the factors related to Travel and Tourism Business. [14]

*Or*

Describe the comparative study of Tourism in India and Tourism in other countries. [14]

3. (a) Explain the significance of Passport for International Tour. [7]

(b) Write a brief note on Travel Agents Association of India (TAAI). [7]

P.T.O.

Or

- (a) Explain the role of Embassy in International Tour. [7]  
(b) Enumerate the significance of planning of International Tour. [7]
4. Enumerate the role and working of Tour and Travel Agent in Tourism. [14]
5. Answer the following questions (any two) : [14]  
(1) Explain the need of communication skill for Tourism.  
(2) Write a brief note on Tour Accommodation.  
(3) State the significance of Tour-operator in Tourism.  
(4) Write a brief note on Tourism in Malaysia.
6. What are the facilities available to International Tourist in Gulf and Dubai ? [10]

(मराठी रूपांतर)

वेळ : तीन तास

एकूण गुण : 80

सूचना :— (i) सर्व प्रश्न सोडविणे आवश्यक आहे.  
(ii) उजवीकडील अंक पूर्ण गुण दर्शवितात.

1. आंतरराष्ट्रीय हवाई यात्रा संस्थेची (IATA) कार्ये आणि कामगिरी विशद करा. [14]
2. यात्रा आणि पर्यटन व्यवसायाशी निगडित असलेले घटक स्पष्ट करा. [14]

किंवा

भारतातील पर्यटन आणि इतर देशातील पर्यटन यातील तुलनात्मक अभ्यास (फरक) विशद करा. [14]



3. (अ) आंतरराष्ट्रीय प्रवासासाठी (यात्रेसाठी) पासपोर्ट (Passport) चे महत्व स्पष्ट करा. [7]

(ब) 'भारतीय प्रवास प्रतिनिधी मंडळ' (TAAI) यावर थोडक्यात टिप लिहा. [7]

### किंवा

(अ) आंतरराष्ट्रीय प्रवासामध्ये परकीय वकीलात (Embassy) ची भूमिका स्पष्ट करा [7]

(ब) आंतरराष्ट्रीय यात्रा-नियोजनाचे महत्व विशद करा. [7]

4. पर्यटनामध्ये यात्रा आणि प्रवास प्रतिनिधीची भूमिका आणि कामगिरी विशद करा. [14]

5. खालील प्रश्नांची उत्तरे द्या (कोणतेही दोन) : [14]

(1) पर्यटनासाठी संभाषण चातुर्याची गरज स्पष्ट करा.

(2) 'पर्यटक निवास-व्यवस्था' यावर थोडक्यात टिप लिहा.

(3) पर्यटनात यात्रा-आयोजकाचे महत्व सांगा.

(4) 'मलेशिया मधील पर्यटन' यावर थोडक्यात टिप लिहा.

6. आखाती देश आणि दुबई (Gulf and Dubai) मध्ये आंतरराष्ट्रीय पर्यटकासाठी कोणत्या सुविधा उपलब्ध आहेत ? [10]

Total No. of Questions—5]

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**[4369]-329**

**T.Y. B.Com. EXAMINATION, 2013**

**COMPUTER APPLICATION**

**Paper III**

**(MIS, Software Engineering and Enterprise Resource Planning)**

**(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 :** [8]

(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 ?

P.T.O.

(B) Attempt any *two* of the following : [8]

(i) Explain the characteristics of software engineering.

(ii) Write a note on Data Dictionary.

(iii) Explain the process model of the organization.

2. Attempt any *four* of the following : [16]

(i) Write a note on ERP ?

(ii) Explain Spiral Model in detail.

(iii) Explain system implantation strategies ?

(iv) Explain the role of MIS.

(v) Explain the concept of tuning and optimization of software quality.

3. Attempt any *four* of the following : [16]

(i) Explain the feasibility study in detail.

(ii) Explain elements of system with example.

(iii) Explain output design with example.

(iv) Explain value stream model of the organization.

(v) Explain the concept Reverse Engineering and Ee-engineering.

4. Attempt any *four* of the following : [16]

- (i) Explain the concept of Information and Knowledge in detail.
- (ii) Differentiate between Interview and Questionnaire fact finding techniques.
- (iii) Write a note on Information Management in SCM.
- (iv) Explain 4GL approach in detail.
- (v) Explain white and block testing in detail.

5. Attempt any *four* of the following : [16]

- (i) Explain MIS and the information and knowledge.
- (ii) What is DFD ? What are the different types of symbols used in DFD ?
- (iii) Write a note on ISO standards.
- (iv) Explain system requirement specifications.
- (v) Explain the concept of decision tree with example.

Total No. of Questions—3]

[Total No. of Printed Pages—2

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**[4369]-330**

**T.Y. B.Com. EXAMINATION, 2013**

**(Vocational)**

**COMPUTER APPLICATION**

**Paper V**

**(2008 PATTERN)**

**Time : Two Hours**

**Maximum Marks : 40**

**1. Answer the following questions (any *three*) :** [15]

- (a) What is networking ? Explain LAN, MAN, WAN.
- (b) Draw and explain Web pyramid.
- (c) Define Trade Cycle ? Explain General Trade Cycle.
- (d) Explain HTML program structure.

**2. Write HTML program for the following (any *two*) :** [10]

(a) DATA

No	Name	City
1	Deepa	Pune

(b) Courses

- (i) B.Com.
- (ii) B.A.
- (iii) B.Sc.

P.T.O.

(c) **Pune University**

**Pune University**

Pune University

Pune University

**3.** Write short notes on (any *five*) : [15]

(a) EDIFACT

(b) E-payment

(c) Types of Protocol

(d) Search Engine

(e) Digital Certificate

(f) Website

Total No. of Questions—3]

[Total No. of Printed Pages—2

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**[4369]-331**

**T.Y. B.Com. EXAMINATION, 2013**

**ADVERTISING, SALES PROMOTION AND SALES**

**MANAGEMENT**

**Paper V (Vocational)**

**(Sales-force Management)**

**(2008 PATTERN)**

**Time : Two Hours**

**Maximum Marks : 40**

**N.B. :—** (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What are the objectives of setting sales quota ? [12]

*Or*

Briefly explain the methods of training.

2. Discuss the various tools of public relations. [12]

*Or*

What are the methods of motivation ?

P.T.O.

- 3.** Write short notes on (any *two*) : [16]
- (a) Concept of sales management
  - (b) Internal sources of recruitment
  - (c) Elements of customer relationship management
  - (d) Sales forecasting.



Total No. of Questions—4]

[Total No. of Printed Pages—3

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**[4369]-332**

**T.Y. B.Com. EXAMINATION, 2013**

**TAX PROCEDURE AND PRACTICES**

**Paper V (Vocational)**

**(Customs Act)**

**(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 20 words each (any five) :** [10]

- (i) What is WTO ? When is it formed ?
- (ii) What is meant by 'Customs Tariff Act 1975' ?
- (iii) What is meant by 'Dutiable Goods' ?
- (iv) What is meant by 'Noting' ? Why is it made ?
- (v) What is meant by 'Transaction value' ?
- (vi) What is meant by trans-shipment of goods ?
- (vii) What is meant by 'Basic Customs Duty' ?

P.T.O.

**2.** Answer in **50** words each (any *two*) : [8]

- (1) What is 'Demurrage' ? What are the types of demurrage charged under Customs Act ?
- (2) What is meant by duty-drawback and what are the rates of duty-drawback ?
- (3) Explain the procedure to be followed by 'Person in charge' at the time of 'Export of Goods'.
- (4) Discuss the 'General Free Allowance' provided under Baggage Rule 1998.

**3.** Answer in **150** words each (any *two*) : [12]

- (1) Is there any difference between 'Baggage' and Bonafide Baggage ? Explain.
- (2) Explain briefly the incentive schemes for export provided by the Govt.
- (3) What is meant by 'Export General Manifest (E.G.M.)' ? Who has to submit ? When ?
- (4) Distinguish between clearance for 'Home Consumption' and 'Clearance for Warehousing.
- (5) Distinguish between 'Territorial Waters' and 'Indian Customs Waters under the Customs Act ?

4. Write answer in **300** words each (any *one*) : [10]

- (1) What are the different types of duties levied under the 'Customs Act' and 'Customs Tariff Act'. Discuss the nature and objects of each of them.
- (2) Explain the term 'Customs Stations'. Who appoints them ? What are their importance ?

Total No. of Questions—3]

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**[4369]-333**

**T.Y. B.Com. EXAMINATION, 2013**

**ENTREPRENEURSHIP DEVELOPMENT**

**Paper VI(B) (Vocational)**

**Common to :**

**(1) Computer Application**

**(2) Advertisement, Sales Promotion and Sales Management**

**(2008 PATTERN)**

**Time : Two Hours**

**Maximum Marks : 40**

**N.B. :—** (i) *All* questions are compulsory.

(ii) Figures to the right indicate full marks.

1. What are the characteristics of entrepreneur ? [12]

*Or*

Bring out merits and demerits of Joint Stock Company.

2. What are the criteria for selection of project ? [12]

*Or*

Write a note on functions of I.D.B.I.

P.T.O.

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

[16]

- (a) Entrepreneurial behaviour
- (b) Break-even point
- (c) Communication skills
- (d) Market segmentation.

Total No. of Questions—4]

[Total No. of Printed Pages—2

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**[4369]-334**

**T.Y. B.Com. EXAMINATION, 2013**  
**TAX PROCEDURE AND PRACTICES**  
**(Paper VI)**  
**(Vocational Course)**  
**(Entrepreneurship Development and Project Report)**  
**(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 **20** words each (any *five*) : [10]
- (1) Who is an entrepreneur ?
  - (2) What are the different forms of innovations ?
  - (3) What are the key elements of an entrepreneurship ?
  - (4) Define “Risk Taking” under an enterprise.
  - (5) What do you mean by “Spot Market” and “Future Market” ?
  - (6) What do you mean by “Financial Management” in an enterprise ?
  - (7) State the activities covered under “Entrepreneurial Development Process”.
2. Answer in **50** words each (any *two*) : [8]
- (a) State various problems of Industrialisation in India.

P.T.O.

- (b) What is difference between Entrepreneur and Entrepreneurship ?
- (c) Define “Joint Stock Company” and state its salient features.
- (d) What is “Job Description” ? What are its contents ?
- 3.** Answer in **150** words each (any *two*) : [10]
- (i) Enumerate challenges faced by an entrepreneur.
- (ii) Define “Lease Financing” and enumerate the advantages of leasing finance.
- (iii) Explain the “marketing mix”.
- (iv) Write down the “important documents” to be furnished for incorporation of the company.
- 4.** Answer in **500** words (any *one*) : [12]
- (a) What do you mean by “Single ownership firms” ? Write down the advantages and disadvantages of single ownership.
- (b) Which are the complementary characteristics that are necessary for success of an enterprise ?