### SUBJECT CODE NO:- M -3002 FACULTY OF COMMERCE B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Cost Accounting-I

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- i. Question No. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.
- Q.1 Define Cost Accounting. State clearly objects of Cost Accounting.

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Q.2 What are the different stock levels? State how these levels are fixed.

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Q.3 Prepare the stores Ledger Accounts using Weighted Average Price Method from the following information.

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Date 2016	016 Transactions.	
Jan. 05 Purchased 400 units @ Rs. 5 each.		
Jan. 08	Purchased 800 units @ Rs. 5.10 each	
Jan. 10	Issued 1000 units.	
Jan. 12	Purchased 1200 units @ Rs. 5.25 each.	
Jan. 15	Purchased 800 units @ Rs. 5.40 each.	
Jan. 18	Issued 800 units.	
Jan. 22	Issued 800 units.	
Jan. 26 Purchased 400 units @ Rs. 5.50 each.		
Jan. 30	Issued 600 units.	

Q.4 Aditya, a worker manufactures 220 articles during the second week of Jan. 2016. He receives wages 14 for a guaranteed 48 hours week at the rate of Rs. 3.50 per hour. The estimated time to produce one article is 15 minutes and under incentive scheme, the time allowed is increased by 20%

Calculate Aditya gross wages under:-

- 1) Time Rate
- 2) Piece work with guaranteed weekly wages.
- 3) Rowan Premium Bonus Plan
- 4) Halsay premium Bonus.

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### Q.5 The following information is available for production Departments A, B and C and the service departments D and E.

	Total	Production	Production Departments		Service Dep	artments
Particulars	(Rs.)	A	В	C. C.	DOO	OE E
		(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
Rent	1,000	200	400	150	150	100
Electricity	200	50	80	30	20	$\sim 20$
Fire Insurance	400	80	160	60	60	40
Plant Depreciation	4,000	1,000	1,500	1,000	300	200
Transport	400	50	50	50	100	150

The expenses of service Departments D and E are apportioned as under:

Departments	A	В		DO	E O
D	30%	40%	20%		10%
Е	10%	20%	50%	20%	

Apportion the expenses of service Departments to production Departments on 'Repeated Distribution Method'.

2018

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Total No. of Printed Pages:01

### SUBJECT CODE NO:- M - 3003 FACULTY OF COMMERCE

### B.Com S.Y (Sem-III) Examination Oct/Nov 2018 English(Comp.) Paper-III (English for Entrepreneurs)

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

N.B

i. Attempt all questions.

Q.1A) As you are Mr. Patil, General Manager of Indo German Tool Room, write a letter to Mr. Arun informing him about his selection as a sales- Manager in your company.

### OR

You have purchased a LG LED T.V. Which is not working properly? Write a letter of complaint to the Satyam Electronics, Aurangabad.

B) You are the secretary of 'Commerce- Association' in your college. Prepare an agenda for the meeting of commerce association on 15<sup>th</sup> December, 2017.

### ìR

As you are Mr. sharad Patil, Secretary of Sales Tasks Force, Tata Motors Pvt. Ltd. write minutes of the meeting of the 'Sales Task Force' about its action plan in detail.

C) You are applying for the post of an Accountant in the Bank of Maharashtra. Prepare your resume with all the necessary information.

### OR

Prepare a covering letter for the post of Assistant Manager in S.B.I Bank.

- Q.2 Answer the following Questions. (Any Three)
  - i) Why moral values are important in the life of a man of business?
  - ii) Comment on the use of a dictating machine in the office.
  - iii) How did Sandeep Gajakas work out his idea?
  - iv) Describe Sudha Murty's first meeting with JRD Tata.
  - v) How Bhatias experience as an entrepreneur inspire us?
- Q.3A) Underline the subordinate clauses in the following sentences. (Any Four)

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- i) If you are not focused, you may not succeed.
- ii) Wherever she went, the fans followed her.
- iii) India won the match because they played well.
- iv) Renuka read the novel that I had given her.
- B) Use appropriate punctuations and capital letters in the following sentences.
  - i) Pandit Jawaharlal Nehru wrote the book entitled discovery of India.
  - ii) The teacher said why are you solate.
  - iii) They said what a lovely flower it is.

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### SUBJECT CODE NO:- M-3004 FACULTY OF COMMERCE

### B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Management Accounting – I

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- i. Question No. 1 is compulsory.
- ii. Attempt any three questions from the remaining four questions.
- iii. Use of calculator is allowed.
- Q.1 Distinguish between Financial Accounting and Management Accounting.

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- Q.2 What do you mean by 'Analysis and Interpretation of Financial Statements'? State importance of 'Analysis and Interpretation'.
  - 14
- Q.3 Following is the Balance Sheet of Aba and Co. Ltd. for the year ended 31<sup>st</sup> December, 2016: Balance Sheet

(As on 31 - 12 - 2016)

Liabilities	Rs.	Assets	Rs.
Eq. Share Capital	3,00,000	Fixed Assets	3,30,000
Reserve and Surplus	1,20,000	Inventory	1,82,000
Debentures (long term)	1,00,000	Book – debts	2,48,000
Bank overdraft	40,000	Investment (Short term )	32,000
Sundry Creditors	2,00,000	Cash	8,000
Bills Payable	40,000		
33866877	\$ 60 00 00 00 00 00 00 00 00 00 00 00 00		
\$ 9598 \$ 600 B	8,00,000	F. F. F. F. F. F.	8,00,000

### Additional Information :-

- i) Annual Sales Rs. 14, 88, 000 (All on credit basis)
- ii) Credit Purchases Rs. 9,60,000
- iii) Gross Profit for the year Rs. 1, 48,800.

You are required to calculate the following accounting ratios:

- i) Gross Profit Ratio
- ii) Stock Turnover Ratio
- iii) Current ratio
- iv) Quick Ratio
- v) Proprietary Ratio
- vi) Average Collection Period and
- vii) Average Payment Period (by assuming the no. of days in the year 360)

2018

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Q.4 Following are the Comparative Balance Sheets of Mr. Rajesh (Sole – Trader ) for the year ended 31<sup>st</sup> 14 December, 2015 and 31<sup>st</sup> December, 2016:

### **Balance Sheets**

			ice pricers	6V 6Y 6Y	<u> 47 , 67 47 , 51</u>
Liabilities	2015	2016	Assets	2015	2016
	( <b>Rs.</b> )	( <b>Rs.</b> )		(Rs.)	(Rs.)
Capital Account	16,200	19,050	Cash and Bank	3,000	2,100
Loan from ICICI	7,500	10,500	Book – debts	4,500	7,500
Trade creditors	5,400	6,000	Inventory	6,600	5,100
Bills Payable	600	900	Machinery	12,000	8,250
Bank overdraft	1,500	-	Land	3,150	5,100
Loan from Prakash	3,000	-7	Buildings	5,250	9,000
Outstanding	300	600			200756
Expenses					
		B A A			45°52,
	<u>34,500</u>	<u>37,050</u>	44666644	34,500	<u>37,050</u>

### Consider the following Additional Information:

- i) Net Profit for the year ended 31<sup>st</sup> Dec. 2016 amounted to Rs. 6,750.
- ii) The Provision for Depreciation on machinery on 31 12 2015 was Rs. 3,750 and as on 31 12 2016 Rs. 6,000.
- iii) During the year, 2016 a machine costing Rs. 1,500 (Accumulated depreciation Rs. 450) was sold for Rs. 750.
- iv) During the year Land and Buildings were purchased for cash.

You are required to prepare: -

- A) Statement showing Changes in Net Working Capital
- B) Fund Flow Statement (Statement Form): and
- C) Detailed Working Notes.
- Q.5 From the following Particulars of Nitin Co. Ltd.

Prepare a Cash Flow Statement for the year ended 31<sup>st</sup> March, 2017 as per Revised Accounting Standard – 03 by applying 18 (a) Direct Method:

- i) Total sales for the year 2016 17 were Rs. 9,84,900 out of which Cash Sales totaled Rs. 6,58,600.
- ii) Cash collected from Credit Customers during the year 2016 17 amounted to Rs. 3, 32,340.
- iii) Cash paid to suppliers and employees Rs. 7, 93,681.
- iv) Rs. 98,750 were paid by way of income tax.
- v) Fully Paid Debentures of the Face value of Rs. 30,000 were redeemed at a premium of 2% Interest on Debentures Rs. 8,400 was also paid.
- vi) Furniture of the book value of Rs. 1,850 was disposed of for Rs. 1,110 and new furniture costing Rs. 8,316 was purchased.
- vii) Dividend Rs. 45,000 for the year ended 31<sup>st</sup> march, 2016 were distributed in August 2016.
- viii) On 31<sup>st</sup> march, 2017 Cash in hand and Bank totaled Rs. 18,000.

### SUBJECT CODE NO:- M - 3005 FACULTY OF COMMERCE

### B.Com S.Y. (Sem-III) Examination Oct/Nov 2018

Marathi (SL) Paper - III (Marathi Bhasha & Vanijya Vyavahar)

[Time: Two Hours] [Max.Marks:50] Please check whether you have got the right question paper. N.B सर्व प्रश्न सोडविणे आवश्यक आहे. फक्त निळ्या किंवा काळ्या पेनचाच वापर करावा. ii. कोणतीही लक्षवेधक खुण किंवा सूचना करण्यास प्रतिबंध आहे. iii. 15 Q.1 सविस्तर उत्तर लिहा. ( कोणताही एक) 1) भाषा म्हणजे काय? ते सांगून भाषेची वैशिष्ट्ये विशद करा. 2) वाचन संस्कृतीचे महत्व सांगून ग्रंथालय चळवळीचे योगदान स्पष्ट करा. Q.2 सविस्तर उत्तर लिहा ( कोणताही एक) 15 पत्रलेखनाचे तंत्र व स्वरूप स्पष्ट करा. i) जागतिकीकरणात मराठी भाषेचे महत्व विशद करा. ii) Q.3 10 थोडक्यात उत्तरे लिहा (कोणतेही दोन) भाषेचे कार्य कोणते ते स्पष्ट करा. i) प्रकाशन संस्थेविषयी माहिती लिहा. ii) निबंध लेखनाचे स्वरूप स्पष्ट करा. iii) 'इंग्रजी भाषेचा मराठी भाषेवर पडलेला प्रभाव' या विषयी चर्चा करा. iv) 10 टीपा द्या (कोणतेही दोन) हावभावाची भाषाः i) नियतकालिके ; ii) भाषांतर युग; iii) निबंधाचे घटक iv)

### SUBJECT CODE NO:- M-3006 FACULTY OF COMMERCE

### B.Com S.Y. (Sem-III) Examination Oct/Nov 2018 Hindi (SL) Paper III

Sampreshionmulak Vyavsayeek Hindi

[Time: Two Hours] [Max.Marks:50] Please check whether you have got the right question paper. N.B सभी प्रश्न अनिवार्य है । दाहिनी ओर प्रश्नों के पूर्णांक है | Q.1 15 भाषा के विभिन्न रूपों का विवेचन कीजिए प्रयोजनमूलक भाषा कि विशेषताएँ विशद कीजिए। Q.2 15 वाणिज्य - व्यावसायिक भाषा की संरचनात्मक विशेषताओं को स्पष्ट कीजिए | अथवा संप्रेषण का तात्पर्य स्पष्ट करते हुए उसके स्वरूप कि चर्चा कीजिए | Q.3 10 निम्नलिखित में से किसी एक विषय पर निबंध लिखिए | अ) मीडिया और हिंदी अथवा आ) ई - कॉमर्स Q.4 टिप्पणियाँ लिखिए। 10 अ) भाषा शिक्षण कि प्रक्रिया अथवा प्रयोजनमूलक भाषा : स्वरूप आ)वाणिज्य व्यापार के साधन अथवा भाषिक संप्रेषण

### SUBJECT CODE NO:- M - 3008 FACULTY OF COMMERCE B.Com F.Y (Sem-I ) Examination Oct/Nov 2018 IT App. in Business-I

[Time	e: Two Hours]	larks:5
	Please check whether you have got the right question paper.	VIOLES !
N.B	1. Question No. 1 is compulsory.	2011
	2. Attempt any three questions from the remaining four questions.	CHARO
Q.1	What is computer? Explain in detail the types of computers.	08
Q.2	A) Convert the decimal number into Binary number - (314) <sub>10</sub>	02
	B) Convert the Binary number into decimal number - (1101101) <sub>2</sub>	02
	C) Convert the decimal number into octal number - (414) <sub>10</sub>	02
	D) Convert the octal number into decimal number - (145) <sub>8</sub>	02
	E) Convert the decimal number into Hexadecimal number - (209) <sub>10</sub>	02
	F) Convert the binary number into octal number - (10101110) <sub>2</sub>	02
	G) Convert the binary number into Hexadecimal number - $(110101111011)_2$	02
Q.3	Explain in detail the output devices with suitable examples.	14
Q.4	What is operating system? Explain the function of operating system.	14
Q.5	Write a short notes on: -	14
	1) Key Board	
	Work of the state	

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Total No. of Printed Pages:01

### SUBJECT CODE NO:- M -3010 FACULTY OF COMMERCE B.Com. T.Y (Sem-V) Examination Oct/Nov 2018 Indirect Taxes & Direct Taxes -I (Old)

: Two Hours]	[Max.Ma	rks:5
	Please check whether you have got the right question paper.  1) Q. No. 1.is compulsory.  2) Attempt any three questions from the remaining four questions.	
	i) प्रश्न क्र. 1. आवश्यक	,\
	ii) राहिलेल्या चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.	
		08
'Registration' une	der Central Excise Duty Act 1944.	14
•		
	, 95 K), 4. V N UL CLVN A CLVN	14
Explain Maharasi Act?	htra value Added Tax Act. What is the registration procedure under M – VAT	14
महाराष्ट्र मुल्यावध	र्धीत कर कायद्यावर स्पष्टीकरण द्या. महाराष्ट्र मुल्यावधीत कर कायद्या अंतर्ग	ੀਰ
7/ VAVI TA 20. A CA	^\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	
i, Goods	s and service Taxes (G.S.T)	07 07
थोडक्यात टिपा ट	्या है	
i) वस्तु	व सेवा कर (G.S.T)	
ii) सेवा व	ht of the second	
	What is Indirect ते अप्रत्यक्ष कर महर्प Explain the Centre 'Registration' und केंद्रीय उत्पादन शुं 'वस्तु' , 'उत्पादन शुं 'वस्तु' , 'उत्पादन समाशुल्क बद्दल Explain Maharash Act? महाराष्ट्र मुल्यावध नोंदणीची प्रक्रिया Write short notes i. Goods ii. Service थोडक्यात दिपा द	Please check whether you have got the right question paper.  1) Q. No. 1. is compulsory. 2) Attempt any three questions from the remaining four questions.  i) प्रश्न क. 1. आवश्यक  ii) राहिलेल्या चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.  What is Indirect Taxes? What are the advantages & disadvantages of Indirect Taxes? अप्रत्यक्ष कर म्हणजे काय? अप्रत्यक्ष कराचे फायदे व तोटे काय आहेत.  Explain the Central Excise Duty Act 1944 in brief. Define the 'Goods' 'Manufacture' and 'Registration' under Central Excise Duty Act 1944.  केंद्रीय उत्पादन शुल्क कायदा १९४४ थोडक्यात स्पष्ट करा. केंद्रीय उत्पादन शुल्क कायद्यातील वस्तु' , 'उत्पादन' व 'नोंदणी' यांच्या व्याख्या स्पष्ट करा.  What do you mean by Custom Duty? Explain the scope & Nature of Custom Duty Act. सिमाशुल्क बद्दल तुम्हास काय माहीत आहे? सिमाशुल्कची व्याप्ती व स्वरूप स्पष्ट करा.  Explain Maharashtra value Added Tax Act. What is the registration procedure under M – VAT Act?  महाराष्ट्र मुल्यावधीत कर कायद्यावर स्पष्टीकरण द्या. महाराष्ट्र मुल्यावधीत कर कायद्या अंतर्ग नोंदणीची प्रक्रिया स्पष्ट करा.  Write short notes on:  i. Goods and service Taxes (G.S.T)  ii. Service Tax  थोडक्यात टिपा द्या.  i) वस्तु व सेवा कर (G.S.T)

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M-3010

### SUBJECT CODE NO:- M-3011 FACULTY OF COMMERCE B.Com S.Y (Sem-III) Examination Oct/Nov 2018 IT App. in Business – III

[Time	e: Two Hours]	ks:5(
N.B	Please check whether you have got the right question paper.  i. Question No. 1. is compulsory.  ii. Attempt any three questions from the remaining four questions.	
Q.1	Explain the Architecture and customization of Tally.	08
Q.2	How to record transaction in Tally? Explain.	14
Q.3	What do you mean by Inventory reports? Explain with an appropriate example?	14
Q.4	Explain in details VAT activation and classification.	14
Q.5	Write short notes on:  a) Input VAT on capital goods b) Stock valuation methods	14

### SUBJECT CODE NO:- M-3012 FACULTY OF COMMERCE

### B.Com F.Y. (Sem-I ) Examination Oct/Nov 2018 Financial Accounting – I

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

N.B

- 1. Question No.1 is compulsory.
- 2. Attempt any three question from remaining four questions
- Q.1 What is Accounting cycle? Explain the steps of Accounting cycle.

08

14

Q.2 From the following Trial balance of Mr. Raja prepare Trading A/C, profit and loss A/C and Balance sheet as at 31.3.2016

Particular	Dr.	Cr.
Capital		50,000
Land and Building	40,000	
Loose tools	4,000	
Debtors	18,000	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Creditors		15,200
Opening stock	30,000	
Purchases	1,11,000	-
Sales		1,58,000
Discount	12,000	3000
Commission	2,000	-
Sales Return	2,000	-
Taxes and Insurance	1200	Ş <sup>1</sup>
Salaries	8000	-
Carriage inward	1800	-
Drawings	5000	-
Cash in hand	8200	-
Bad debts	800	-
Bank overdraft		7,000
Rent Received	20130	10,800
	2,44,000	2,44,000

### Additional information's

- 1) Closing stock Rs.10,000
- 2) Unpaid salaries Rs.400
- 3) Prepaid insurance Rs.200
- 4) Create Reserve for doubtful Debts at 2.5% an Debtors
- 5) Depreciation on land & Building by 5% and loose tools by 15%

- Q.3 On 1<sup>st</sup> January 2014 the Arjun Ltd. Acquired a leasehold property for Rs.50,000 for a period of three years. The company decided to provide for its replacement by setting up a depreciation fund. The expected rate of interest on investments is 10% p.a The sinking fund Table shows that an annual payment of Re.0.30211 at 10% p.a compound interest will amount to Re.1 in 3 years.

  On 31<sup>st</sup> December 2016 the investments were sold at book value.
  - Prepare 1) Depreciation fund Account
    - 2) Depreciation fund investment Account and
    - 3) Lease hold property Account.
- Q.4 Arora computer Academy purchased a computer from Samsung Co. Ltd on installment system on 14 1<sup>st</sup> January 2013. The cash price of the computer was Rs. 70,000 Rs.10,000 were paid on signing the agreement and the balance in annual installment of Rs.20,000PIUS interest at 12% per annum. Arora computer Academy charged depreciation at 20% per annum on written down value. Show in the buyer's books:
  - 1) Computer Account
  - 2) Samsung Co. Ltd Account
  - 3) Interest suspense Account
- Q.5 Dr. Gupta purchased an X-Ray machine from the Bright Ltd. On hire purchase basis on 1<sup>st</sup> Jan 14 2014. He made the following payments

On 1.1 .2014	Rs.5,000
On 31.12.2014	Rs.8,100
On 31.12.2015	Rs.8,500
On 31.12.2016	Rs.8,800

The vendors charged interest at 10% per annum on unpaid balance of cash price. The buyer decided to depreciate the machinery at 10% P.a. on written down value method.

Show: 1) cash price of the machine

And 2) machine A/C for three year in the Books of Dr. Gupta

### SUBJECT CODE NO:- M-3013 FACULTY OF COMMERCE

### B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Advanced Financial Accounting -I

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B
- 1. Q.no.1 is compulsory.
- 2. Attempt any three questions from remaining four questions.
- 3. Use of calculator is allowed.
- Q.1 Define social accounting explain steps of social accounting.

10

10

Q.2 From the following Trial Balance, prepare Departmental profit and loss Account for the year ended 31<sup>st</sup> march 2017 and Balance sheet as on that date:

**Trial Balance (As on 31-03-2017)** 

Particulars	Dr.(Rs.)	Cr.(Rs.)
Rent	18,780	
General expenses	7,200	
Salaries	6,000	
Lighting	4,200	
Discount	4,440	1,300
Advertisement S	7,360	
Furniture	42,000	10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Machinery	18,120	
Debtors and creditors	6,000	37,200
Drawing and capital	9,000	95,320
Cash in hand	340	-
Cash at Bank	19,800	
Stock on 31-3-2017:		0,6,8
Department 'A'	27,480	<del>-</del>
Department 'B'	24,100	
Gross profit:		
Department 'A'	6, 6, 6, 6, 7, 6, 6, 7, 6, 7, 6, 7, 6, 7, 6, 7, 6, 7, 6, 7, 6, 7, 6, 7, 7, 6, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,	30,600
Department 'B'	(2, 6, 4), (9, 7), (9, 6), (9, 6)	30,400
Total	1,94,820	1,94,820

Consider the following information:-

- i) Advertisements is to be allocated equally to each department.
- ii) Rent, general Expenses, Lighting and salaries are to be allocated in the proportion to department 'A' $\frac{2}{3}$  and Department 'B'  $\frac{1}{3}$
- iii) Discount allowed to be allocated in the proportion to the turnover of each department. Sales of Department 'A' Rs.3,16,600 and Department 'B' Rs.1,42,2000.
- iv) Discount Received is to be allocated in the proportion to the purchases of each department. Purchases of Department 'A' Rs.90,000 and department 'B' Rs.80,000
- v) Depreciation: Furniture Rs.600 and machinery Rs.4,200 to be allocated Department 'A' $\frac{2}{3}$  and Department 'B' $\frac{1}{3}$ .

- Q.3 The books of Shehal showed the following details relating her transactions in 10% Government 10 Bonds:
  - i) Purchase of Investments face value Rs.1,00,000 of Rs.98 on 1-1-2016.
  - ii) Sale of the Investments, face value Rs.80,000 at 5% premium on 1-7-2016.
  - iii) Interest payable on 1<sup>st</sup> January and 1<sup>st</sup> July.
  - iv) She closes her accounts on 31<sup>st</sup> December every year
  - v) The market price of the bonds on 31-12-2016 was 107%

You are required to prepare 10% Government Bonds account for the year ended 31<sup>st</sup> December 2016 in the books of Snehal.

Q.4 From the following information prepare profit and loss Account of Hema Bank Ltd. For the year 10 ended 31<sup>st</sup> march, 2017 in prescribed form of Banking Regulation Act (Amended 31<sup>st</sup> March 1992):

Particular	Rs.
Interest on loans	2,60,000
Discount on Bills discounted	2,50,000
Interest on cash credits	3,00,000
Interest on overdrafts	1,50,000
Income on Investments	30,000
Interest on Balances with RBI	20,000
Profit on sale of Investments	35,000
Loss on sale of Investments	5,000
Profit on Exchange Transactions	15,000
Loss on exchange transactions	5,000
Income from Joint ventures	30,000
Dividend from capital market	18,000
Miscellaneous Income	12,000
Interest on Borrowings from other Banks	10,000
Commission exchange and Brokerage	25,000
Interest on term Deposits	2,75,000
Salaries to staff	60,000
Printing and stationery	20,000
Rates, taxes and lighting	10,000
Advertisement and publicity	5,000
Depreciation on bank properties	15,000
Director's fees Allowances and expenses	10,000
Auditors fees and expenses	5,000
Branch Audit	5,000
Law charges	10,000
Postage, Telegrams, Telephone etc.	5,000
Repairs and maintenance	10,000
Insurance	5,000

Other expenditure	5,000	
Interest on demand deposits	50,000	
Interest on saving deposits	80,000	50 V 43 60 60 83 8
Retained profit on 1-4-2016	1,00,000	

Bad debts written off amounted to Rs.55,000 provision for taxation to be made at 50% Note:- show the necessary schedules.

Q.5 From the following particulars, you are required to prepare fire Revenue Account for the year 10 ended 31<sup>st</sup> December 2016:

Particulars	Rs.
Claims paid	4,80,000
Claims outstanding (1-1-2016)	40,000
Claims intimated but not accepted on 31-12-2016	10,000
Claims intimated and accepted but not paid on 31-12-2016	60,000
Legal expenses regarding claims	3,000
Sundry expenses regarding claims	5,000
Reinsurance recovery of claims	8,000
Premium received	12,12,000
Reinsurance premium paid	1,20,000
Commission on Direct Business	2,00,000
Commission on reinsurance accepted	5,000
Commission on reinsurance ceded	10,000
Expenses of management	3,17,000
Reserve for unexpired Risks (1-1-2016)	4,00,000
Additional Reserve for unexpired Risks (1-1-2016)	20,000
Loss on sale of motor car	5,000
Bad debts written off	3,000
Refund of double taxation	5,000
Interest and dividends	6000
Income tax deducted there on	1,000
Profit on sale of Investments	2,000
Rent of staff quarters deducted from salaries	2,000
Depreciation on furniture	6,000

You are required to provide for additional reserve for unexpired risks at 1% net premium in addition to the opening balance.

### SUBJECT CODE NO:- M-3014 FACULTY OF COMMERCE B.Com S.Y. (Sem-III) Examination Oct/Nov 2018 Corporate Accounting – I

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- 1. Questions No.1 is compulsory.
- 2. Attempt any three questions from the remaining four questions.
- Q.1 What is share? Explain the types of shares.

08

Q.2 Sarswati company Ltd. Invited application for 50,000 shares of Rs.20 each at a premium of Rs.5 per 14 share.

The company amount was to be paid as follows:-

On application	Rs.04
On Allotment(Including	Rs.10
premium )	
On first call	Rs.06
On final call	Rs.05

The public applied for 60,000 shares. 10,000 applications were rejected. All money due were collected with exception of the first and final call on 2000 share. These shares were forfeited. -1500 shares were re-issued as fully paid Rs.15 per share.

Give journal entries.

Q.3 Give the journal entries of the following Transactions.

14

- a) 2000.7% debentures of Rs.100 each. Issued at par and repayable at par.
- b) 3000.6% debentures of Rs.100 each. Issued at 10% premium, repayable at par.
- c) 6000.8% debentures of Rs.100 each. Issued at 5% discount repayable at par.
- d) 4000.5% debentures of Rs.100 each. Issued at par, repayable at a premium of 10%
- e) 7000.9% debentures of Rs.100 each. Issued at 4% discount repayable at premium of 12%

### Q.4 The balance sheet of Akash co. Ltd as on 31st December 2015 was as follows.

14

### **Balance sheet**

Liabilities	Rs.	Assets	Rs.
Share capital	105 15 18 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Building	1,00,000
500 preference	S. S. S. S.	Plant	30,000
Shares of Rs.100 each	50,000	Furniture	32,000
9000 equity shares	90,000	Debtors	15,000

14

of Rs.10 each			
Share premium	10,000	Investment	28,000
Profit & loss A/c	45,000	Bank	20,000
Sundry creditors	30,000		801288888
	2,25,000		2,25,000

On 1st January 2016:-

- I) The company decided to redeem its preference shares at premium of 5%
- II) A fresh issue of 1000 equity shares of Rs.10 each was made at Rs.12 per share. This was fully subscribed and money duly collected.
- III) All the investments were sold for Rs.27,000 you are required to give journal entries and show the balance sheet after the redemption is carried out.

### Q.5 The following is the trial balance of Magan Co. Ltd as on 31<sup>st</sup> December 2016.

### Trial Balance

	6.00 G	V/ V/ V/O V/ V/O V/ V/O			
Debit bal.	Rs.	Credit bal	Rs.		
Machinery	1,40,000	Share capital ( 2000 shares of Rs.100 each)	2,00,000		
Motor car	70,000	Sales	2,20,000		
Building	1,20,000	Sundry creditors	22,000		
Cash	6000	Commission	8000		
Travelling Exp.	8000	Bank over draft	30,000		
Discount	4000	Profit & loss A/c (1-1-2016)	50,000		
Bank Interest	1000	87,67,67,67,67,68			
Salaries	41,000	8 8 6 6 6 KV			
Sundry debtors	20,000				
Interim dividend	12,000	1 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			
Audit fees	4000	70 17 9 8 8			
Director's remuneration	6000	2			
Repairs	4000	\$ 5°5°			
Wages	15,000	8			
Stock(1-1-2016)	13,000	(%).			
Purchases	60,000				
printing & stationary	6000				
97665055V	5,30,000		5,30,000		

### Adjustments:

- 1) Closing stock on 31<sup>st</sup> December 2016 was Rs.16,000
- 2) Charge depreciation on machinery by Rs.6000 and motor car by Rs.1400.
- 3) Outstanding wages were Rs.3000
- 4) Create a reserve for doubtful debts at 5% on debtors.
- 5) Directors declare a final dividend at 20% on capital.
- 6) The authorized capital of the company was Rs.4,00,000 divided into 4000 equity shares. Prepare the final account of the company for the year ending 31<sup>st</sup> December 2016.

### SUBJECT CODE NO:- M-3015 FACULTY OF COMMERCE B.Com F.Y. (Sem-I ) Examination Oct/Nov 2018 Business & Industrial Economics-I

[Time:	: Two Hours]	arks: 50
N.B	Please check whether you have got the right question paper.  1. All questions are compulsory.	
	2. All questions have equal marks.	
	१. सर्व प्रश्न अनिवार्य आहेत.	OF THE WAY
	२. सर्व प्रश्नांना समान गुण आहेत	,?``
Q.1	Write the definition of Business economics explain its characteristics. व्यावसायिक अर्थशास्त्राची व्याख्या लिहा त्याची वैशिष्ट्ये स्पष्ट करा.	10
Q.2	Write the definition of Indifference curve. Explain its properties. समवृत्ती वक्राची व्याख्या लिहा. त्याचे गुणधर्म स्पष्ट करा.	10
	OR/ किंवा	
	Write the definition of elasticity of Demand. Explain importance of Elasticity of Demand	10
	मागणीच्या लवचिकतेची व्याख्या लिहा. मागणीच्या लवचिकतेचे महत्व स्पष्ट करा.	
Q.3	Write the definition of monopoly. Explain its features. मक्तेदारीची व्याख्या लिहा. तीचे वैशिष्ट्ये स्पष्ट करा	10
	OR/final	
1000 P	Explain consumer equilibrium concept with the help of indifference curve.	10
	उपभोक्त्याचे संतुलन ही संकल्पना समवृत्ती वक्राच्या सहाय्याने स्पष्ट करा.	
Q.4	Explain Modern Rent Theory	10
15 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	खंडाचा आधुनिक सिद्धांत स्पष्ट करा.	
	OR/किंवा	

मागणीच्या अंदाजाची व्याख्या लिहा. मागणीच्या अंदाज पद्धती विषयी सविस्तर माहिती स्पष्ट करा.

Write the definition of demand forecasting. Explain in detail about Demand fore casting Methods 10

	М	23	O:	15
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10

- Q.5 Write short notes (any two)
  - i) Significance of Business economics
  - ii) Cross elasticity
  - iii) Market structure
  - iv) Marginal productivity

### थोडक्यात टीपा लिहा(कोणतेही दोन)

- i) व्यावसायिक अर्थशास्त्राचे महत्व
- ii) छेदक लवचिकता
- iii) बाजार संरचना
- iv) सिमांत उत्पादकता

### SUBJECT CODE NO:- M-3016 FACULTY OF COMMERCE B.Com T.Y(Sem-V) Examination Oct/Nov 2018 New Auditing Trends -I

[Time: Two Hours] [Max. Marks: 50] Please check whether you have got the right question paper. N.B 1. Question no.1 is compulsory 2. Attempt any three questions from the remaining four questions. १. प्रश्न क्र .१ अनिवार्य आहे. २. प्रश्न क्र .२ ते ५ पैकी कोणतेही तीन प्रश्न सोडवा. Q.1 Define audit? In short explain the objective and advantages of an audit. 08 अंकेक्षण म्हणजे काय? अंकेक्षणाची उद्दिष्टये आणि फायदे थोडक्यात स्पष्ट करा. Q.2 What is internal control? Explain its objectives. 14 अंतर्गत नियंत्रण म्हणजे काय ? अंतर्गत नियंत्रणाचे उद्देश स्पष्ट करा . Q.3 What is vouching? What are the objects and importance of it? 14 प्रमाणन म्हणजे काय ? प्रमाणकाचे उद्देश व महत्व स्पष्ट करा . Q.4 Draw the chart of appointment of an auditor and explain it. 14 अंकेक्षणाच्या नेमण्कीचा तक्ता काढून तो स्पष्ट करा. Q.5 Write a short note on. 14 थोडक्यात स्पष्ट करा. a) EDP environment इ.डी.पी वातावरण b) CAAT (computer assisted audit techniques) संगणक सहाय्यक अंकेक्षण तंत्र

### SUBJECT CODE NO:- M-3017 FACULTY OF COMMERCE

### B.Com S.Y. (Sem-III) Examination Oct/Nov 2018 Principle of Business Management – I

[1 ime:	1 wo nours	[Max.Marks: 50]
N.B	Please check whether you have got the right question paper. i) Q.No.1 is Compulsory. ii) Attempt any three questions from the remaining four questions. i) प्रश्न क्रमांक १ अनिवार्य आहे.	
	ii) उरलेल्या चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	What is management? Explain the nature of management. ट्यवस्थानपन म्हणजे काय? ट्यवस्थानपनाचे स्वरूप स्पष्ट करा.	08
Q.2	Define the planning. Explain the nature & characteristics of planning. नियोजनाची व्याख्या द्या. नियोजनाचे स्वरूप व वैशिष्ट्ये स्पष्ट करा.	14
Q.3	What is organization? Write importance and process of organization. संघटन म्हणजे काय? संघटनेची प्रक्रिया व महत्व लिहा.	14
Q.4	What is staffing? Explain the objectives and importance of staffing. कर्मचारी व्यवस्थापन म्हणजे काय? कर्मचारी व्यवस्थापनचे उददेश व महत्त्व स्पष्ट	14 : करा.
Q.5	Write short notes on:- i) Management thought of F.W Taylor ii) Characteristics of decision making. थोडक्यात टीपा लिहा.	07 07
	i) एफ डब्ल्यू टेलर यांचे व्यवस्थापन विचार ii) निर्णय प्रक्रियेचे वैशिष्ट्ये.	

### **SUBJECT CODE NO:- M-3018** FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y (Sem-I ) Examination Oct/Nov 2018

**Business Mathematics & Statistics – I** 

[Time: Two Hours] [Max. Marks: 50]

Please check whether you have got the right question paper.

N.B

- i) Questions No.1 is Compulsory.
- ii) Attempt any three questions from remaining four questions.
- iii) Use of log table is allowed.
- Q.1 Define statistics. Explain characteristics of Statistics as data.

08

Q.2 Calculate Mean, Median and Mode from the following Frequency distribution.

14

Height In	60-61	61-62	62-63	63-64	64-65	65-66	66-67	67-68	68-69
Inches		9		2,2,2	00000		5,30,30	505/4	
No of Persons	4	16	85	24	35	18	19	16	10

Q.3 Calculate standard Deviation and its Co-efficient from the following data:

14

Marks	20-25	25-30	30-35	35-40	40-45	45-50	50-55
No.of students	170	110	80	45	40	30	25

Q.5 Tickets are numbered from 1 to 100. They are well shuffled and a ticket is drawn at random.

Q.4 Find the value of x for the following determinant.

14

$$\begin{vmatrix} x & 1 & 2 \\ 3 & x & 3 \\ 1 & 3 & 2 \end{vmatrix} = 6$$

Note: Apply Cramer's rule.

- What is the probability that the drawn ticket hasa) An even number?
  - b) A number 5 or multiple of 5?
  - c) A number which is greater than 75?
  - d) A number which is square?

## SUBJECT CODE NO:- M-3019 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Optional

1) Banking & Insurance - I

ne:Two Hours]	[Max. Marks: 50]
Please check whether you have got the right question paper.  1. Question No.1 is compulsory.  2. Attempt any three questions from Q.No.2 to Q.No.5.  i. प्रश्न क्र.१ अनिवार्य आहे.	
ii. उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	90999 509999 509999
बँक म्हणजे काय? भारतातील व्यापारी बँकांची रचना स्पष्ट करा.	08
What is mean by Bank? Explain the structure of commercial Banks in India.	7
व्यापारी बँकांचे रोखता व लाभप्रदतेचे तत्व स्पष्ट करा.	14
Explain the inquidity and promability of commercial banks.	
ग्राहकाची व्याखा सांगून बँक व ग्राहक यांच्यातील सर्वसाधारण संबध स्पष्ट करा.	14
Give the definition of customer and Explain the Relationship between Banker and custo	mer.
ई-बँकिंग म्हणजे काय? ई-बँकिंगचे फायदे सांगा.	14
What is mean by E-Banking? Explain the merits of E-Banking.	
थोडक्यात टिपा दयाः	14
Write a short notes on	
~ \tag{\alpha}, \alpha', \alph	
15 V V V V V V V V V V V V V V V V V V V	
2) राज्य सहकारी बँकेची कार्य	
Function of state Co-Operative Bank.	
8	
	Please check whether you have got the right question paper.  1. Question No.1 is compulsory.  2. Attempt any three questions from Q.No.2 to Q.No.5. i. प्रश्न क्र.१ अनिवार्य आहे. ii. उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.  बँक म्हणजे काय? भारतातील व्यापारी बँकांची रचना स्पष्ट करा.  What is mean by Bank? Explain the structure of commercial Banks in India.  व्यापारी बँकांचे रोखता व लाभप्रदतेचे तत्व स्पष्ट करा.  Explain the liquidity and profitability of commercial Banks.  ग्राहकाची व्याखा सांगून बँक व ग्राहक यांच्यातील सर्वसाधारण संबध स्पष्ट करा.  Give the definition of customer and Explain the Relationship between Banker and custo ई-बँकिंग म्हणजे काय? ई-बँकिंगचे फायदे सांगा.  What is mean by E-Banking? Explain the merits of E-Banking.  थोडक्यात टिपा दया.  Write a short notes on  1) क्रेडीट कार्डचे फायदे व तोटे Explain the merits and demerits of credit card.  2) राज्य सहकारी बँकेची कार्य

### SUBJECT CODE NO:- M-3019 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Optional

2) Small Business Paradigm & Supply Chain Management [Time:Two Hours] [Max. Marks: 50] Please check whether you have got the right question paper. N.B i. Question No.1 is compulsory. Attempt any three questions from the remaining four Questions. १. प्रश्न क्रमांक १ अनिवार्य आहे. २. उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा. Q.1 Define Small Business Enterprises. Discuss the various environmental factors governing Small Scale 08 लघ्उद्योग व्यवसाय संकल्पना स्पष्ट करा. लघ्उद्योगावर नियंत्रण असणाऱ्या वेगवेगळ्या पर्यावरणीय घटकांची चर्चा करा. Q.2 Explain the need for and advantages of incentives and subsidies for strengthening Small Scale business. 14 लघ्उद्योग व्यवसायात बळकटी आणण्यासाठी प्रेरक(incentives) आणि अनुदान यांची गरज आणि फायदे स्पष्ट करा. Q.3 Explain the objectives and Role of NABARD in development of Small Business. 14 लघ्उद्योगाच्या विकासामध्ये नाबार्डची उदिद्ष्टे आणि भ्रमिका स्पष्ट करा. Q.4 Describe the Special problems in the management of Small business. 14 लघ्उद्योगांच्या व्यवस्थापनातील विशेष अडचणींचे वर्णन करा. Q.5 Describe short notes. 14 संक्षिप्त टिपा लिहा. **Export Promotion Councils.** निर्यात विकास मंडळ Reservation policy. आरक्षण धोरण

### SUBJECT CODE NO:- M-3019 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Optional

3) Co-Operative Management & Retail Management

[Tin	ne:Two Hours]	[Max.	<b>Marks: 50</b> ]
N.B	Please check whether you have got the right question paper.  I. Question No.1 is compulsory.  II. Attempt any three questions from the remaining four question.  १. प्रश्न क्र.१ अनिवार्य आहे.		
	२. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.		DD Fig.
Q.1	Define Co-operative. Write down characteristics of cooperative movement. सहकाराची व्याख्या सांगा? सहकार चळवळीची वैशिष्टये लिहा.	Physical Phy	08
Q.2	Explain the role of leadership in cooperative management. सहकार व्यवस्थापनात नेतृत्वाची भुमिका स्पष्ट करा.		14
Q.3	Write development of cooperative movement Pre independence. स्वातंत्र्यपूर्व काळातील सहकार चळवळीचा विकास थोडक्यात लिहा.		14
Q.4	Co-ordination between trading cooperatives agencies & Public sector trading agencies सहकारी व्यापारी संस्था आणि सार्वजनिक क्षेत्रातील व्यापारी संस्था यांच्यातील समन्वय स्पष्		14
Q.5	Write a short note. i. Financial Management. ii. International Cooperative. टिपा लिहा.		14
	१. वित्तीय व्यवस्थापन		
999 989	२. आंतरराष्ट्रीय सहकार		

### **SUBJECT CODE NO:- M-3019** FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 **Optional**

	4) Rural Development & Agriculture Marketing	
[Tim	ne:Two Hours] [Max. M	arks: 50]
N.B	Please check whether you have got the right question paper.  I. Question No.1 is Compulsory.  II. Attempt any three questions from the remaining four questions.  १. प्रश्न क्र.१ अनिवार्य आहे.	
	२. उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	P. Control
Q.1	Explain the concept of Rural Development and Explain the Importance of Rural Development. ग्रामीण विकासाची संकल्पना स्पष्ट करून ग्रामीण विकासाचे महत्व स्पष्ट करा.	08
Q.2	Discuss the problems of Rural Artisans in India. भारतातील ग्रामीण कारागीरांच्या समस्यांची चर्चा करा.	14
	OR(किवा)	
	What is Poverty? Explain the causes of Poverty. दारिद्रय म्हणजे काय? दारिद्रयाची कारणे स्पष्ट करा.	14
Q.3	Explain the Role of District Co-Operative Bank in Rural Development. ग्रामीण विकासातील जिल्हा मध्यवर्ती सहकारी बँकेची भुमिका स्पष्ट करा.	14
	OR(Final)	
	What is Rural Credit? Explain the need of Rural Credit in Rural Development. ग्रामीण पतपुरवठा म्हणजे काय? ग्रामीण विकासात ग्रामीण पतपुरवठ्याची गरज स्पष्ट करा.	14
Q.4	Explain the structure of panchyat Raj system. पंचायत राज योजनेचा आराखडा स्पष्ट करा.	14
	OR (किंवा)	
6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6, 6	Explain in detail "Mahatma Gandhi National Rural Employment Guarantee Act" (MGNREGA)	14
	"महात्मा गांधी राष्ट्रीय ग्रामीण रोजगार हमी कायदा" सविस्तर स्पष्ट करा.	

### M-3019

14

### Q.5 Write a short Note(Any Two)

- 1. Rural Population in India.
- 2. The importance of Agriculture in Rural Development.
- 3. Agricultural labour in India.

### थोडक्यात टिपा लिहा.(कोणतेही दोन)

- १. भारतातील ग्रामीण लोकसंख्या
- २. ग्रामीण विकासातील शेतीचे महत्व
- ३. भारतातील कृषी कामगार

OR

5

M-3019 2018

### SUBJECT CODE NO:- M-3019 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Optional

5) Information & Communication Technology-I

[Time	: Two Hours] [Max. Mark	is: 5(
N.B	Please check whether you have got the right question paper.  I. Question No.1 is Compulsory.  II. Attempt any three questions from the remaining four questions.	
Q.1	What are identifiers? Explain the types of identifiers in C.	08
Q.2	What do you mean by operator and operand? Explain arithmetic operation and its evaluation in C programming.	14
Q.3	Describe if statement with syntax and example in detail.	14
Q.4	Explain the use of break and continue statement in loops with example.	14
Q.5	Write a short notes on: <ul> <li>a) Types of Arrays.</li> <li>b) Hierarchy operations.</li> </ul>	14

### SUBJECT CODE NO:- M-3020 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y (Sem-III) Examination Oct/Nov 2018 Business Regulatory Frame Work-I

[Time: Two Hours]		[Max. Marks: 5
N.B	Please check whether you have got the right question paper. 1) Question no 1 is compulsory. 2) Attempt any three questions from the remaining four questions. १) पहिला प्रश्न आवश्यक आहे. २) उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	What is contract? Explain the kinds of contract? करार म्हणजे काय? कराराचे विविध प्रकार स्पष्ट करा ?	08
Q.2	What is the consent said to be free? What is the effect if the consent is not free? मुक्त संमती म्हणजे काय? मुक्त संमती नसल्यास काय प्रभाव पडतो?	14
Q.3	What do you mean by Novation? What is the difference between Novation and alter नविणता म्हणजे काय? नविणता आणि बदल यातील फरक स्पष्ट करा ?	ration? 14
Q.4	Define Contract of Bailment? Discuss the rights and duties of bailee. निक्षेपाची व्याख्या द्या? निक्षेप गृहित्याचे हक्क व कर्तव्य यांची चर्चा करा.	14
Q.5	Write short notes on:-	
É	<ul><li>a) Coercion</li><li>b) Acceptance</li></ul>	07 07
	थोडक्यात टिपा लिहा:-	
	अ) बलप्रवर्तन	
	ब) स्वीकृती	
/ 4 TO N	N EN / N/ UAY AN ABY /AN . N ANY /AN ANY ANY ANY ANY ANY ANY ANY ANY ANY A	

### SUBJECT CODE NO:- M-3021 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y (Sem-I ) Examination Oct/Nov 2018 Entrepreneurship Development -I

[Time: Two Hours]		[Max. Marks: 5	
N.B	Please check whether you have got the right question paper. 1) Question No. 1 is compulsory. 2) Attempt any three questions from the remaining four questions. १) प्रश्न क्रमांक एक अनिवार्य आहे.		
	२) उरलेल्या चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.		
Q.1	What is entrepreneurship? Explain the concept of entrepreneurship. उद्योजकता म्हणजे काय? उद्योजकतेची संकल्पना स्पष्ट करा.	08	
Q.2	Write an essay on Entrepreneurship Development and Training Program. उद्योजकता विकास व प्रशिक्षण कार्यक्रमावर निबंध लिहा.	14	
Q.3	Discuss the characteristics and qualities of an entrepreneur. उद्योजकाच्या गुण व वैशिष्ट्याची चर्चा करा.	14	
Q.4	Explain the challenges of an entrepreneurship. उद्योजकते समोरील आव्हाने स्पष्ट करा.	14	
Q.5	Write short notes on:-		
, got of	<ol> <li>Quick start method.</li> <li>Role of entrepreneurship in Economic development.</li> </ol>	07 07	
	थोडक्यात टिपा लिहा.		
	१) क्वीक स्टार्ट मेथड		
	२) आर्थिक विकासात उद्योजकतेची भूमिका		

# SUBJECT CODE NO:- M-3022 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y(Sem-III) Examination Oct/Nov 2018 Optional - I Marketing Management – I

[Time:	Two Hours]	[Max. Marks: 50
N.B	Please check whether you have got the right question paper. 1) Question No. 1 is compulsory. 2) Attempt any three questions from the remaining four questions. १) प्रश्न पहिला आवश्यक आहे.	
	२) उर्वरीत चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	Define 'Marketing' write the Nature and scope of Marketing? विपणनाची व्याख्या द्या. विपणनाची स्वरूप व व्याप्ती लिहा.	08
Q.2	What is Rural Marketing? Explain the Importance and features of rural marketing. ग्रामिण विपणन म्हणजे काय? ग्रामिण विपणनाचे महत्व व वैशिष्टये स्पष्ट करा	14
Q.3	What is meant by marketing mix? State the elements of marketing mix. विपणन मिश्रणाचा अर्थ सांगा? विपणन मिश्रणाचे घटक विषद करा.	14
Q.4	What is marketing planning? Explain the marketing planning process. विपणन नियोजन म्हणजे काय? विपणन नियोजनाची प्रक्रीया स्पष्ट करा.	14
Q.5	Write short note on:-  a) Segmenting Consumer Market. b) Marketing Communication	14
	दिपा द्या:-	
	अ) ग्राहक बाजारपेठ विभागीकरण	
	ब) बाजार पेठ संदेश वहन	

# SUBJECT CODE NO:- M-3022 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y(Sem-III) Examination Oct/Nov 2018 Optional - I Financial Management – I

[Time:	: Two Hours]	'ks: 50
N.B	Please check whether you have got the right question paper. 1) Question No. 1 is compulsory 2) Attempt any three questions १) प्रश्न क्रमांक १ अनिवार्य आहे. २) उर्वरीत चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	Give the definition of financial management? Explain function of financial management. वित्तीय व्यवस्थापनाची व्याख्या सांगून वित्तीय व्यवस्थापनाचे कार्य स्पष्ट करा.	08
Q.2	Explain meaning and importance of Capital Budgeting. भांडवली अंदाजपत्रकाचा अर्थ आणि महत्व स्पष्ट करा.	14
Q.3	What is cost of capital? Explain importance of the concept cost of capital. भांडवल परिव्यय म्हणजे काय? भांडवल परिव्यय संकल्पनेचे महत्व स्पष्ट करा.	14
Q.4	What is working capital? Explain the factors which govern the working capital requirements. खेळते भांडवल म्हणजे काय? ते सांगून खेळत्या भांडवलाची मात्रा ठरविणारे घटक स्पष्ट करा.	14
Q.5	Write short notes on:- (each 7 marks)  1) Limitations of financial planning. 2) Preference shares & Debentures	14
	थोडक्यात टिपा द्या. (प्रत्येकी ७ गुण)	
	१) वित्तीय नियोजनाच्या मर्यादा २) अग्रहक्क भाग आणि कर्जरोखे	

### SUBJECT CODE NO:- M-3022 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y(Sem-III) Examination Oct/Nov 2018 Optional - I

Human Resource Management – I

[Time:	: Two Hours]	Max. Marks: 50
N.B	Please check whether you have got the right question paper. 1) Question No. 1 is compulsory 2) Attempt any three questions from the remaining four questions. १) प्रश्न क्रमांक १ अनिवार्य आहे.	
	२) उर्वरीत चार प्रश्नांपैकी कोणते ही तीन प्रश्न सोडवा	CARAGE
Q.1	State the scope & significance of Human Resource Management in organization. मानवी संसाधन व्यवस्थापनाची संघटनेतील व्याप्ती व महत्व विशद करा.	08
Q.2	Define the concept of Human Resource Planning. Explain its limitations. मानवी संसाधन नियोजन संकल्पनेची व्याख्या द्या. त्यातील मर्यादा स्पष्ट करा.	14
	OR/ किंवा	
	Define the term career planning and state the need of career planning. व्यवसाय नियोजन हया संज्ञेची व्याख्या द्या व व्यवसाय नियोजनाची गरज विशद व	14 ज् <b>रा</b> .
Q.3	What is job analysis? State its objectives. कार्य विश्लेषण म्हणजे काय? त्यांची उद्दीष्टे सांगा.	14
	OR/ किंवा	
	Explain the concept of job description & job specification. Discuss the components of description. कार्यवर्णन व कार्यवैशिष्टीकरण या संकल्पना स्पष्ट करून कार्यवर्णनाच्या घटकांची च	
Q.4	Explain the term recruitment and describe the factors affecting recruitment procedure कर्मचारी भरतीची संज्ञा स्पष्ट करा आणि कर्मचारी भरती प्रक्रीयेवर परिणाम करणाऱ्य वर्णन करा.	

### OR/ किंवा

		M-302
	Define the concept of Executive Development and state its objectives. उच्चस्तरीय व्यवस्थापन विकास संकल्पनेची व्याख्या द्या व त्यांची उद्दिष्टे विशद करा.	14
Q.5	Write short notes on:- (Any two)	14
	<ol> <li>Methods of Training</li> <li>Job analysis</li> <li>Role of Human Resource Manager</li> <li>Importance of Interview</li> </ol>	
	and the first of the second of	JI KK

थोडक्यात टिपा लिहा. (कोणत्याही दोन)

- १) प्रशिक्षणाच्या पद्धती
- २) कार्यविश्लेषण
- 3) मानवी संसाधन व्यवस्थापनाची भूमिका
- ४) मुलाखतीचे महत्व

## SUBJECT CODE NO:- M-3023 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y (Sem. II) Examination Oct/Nov 2018 English(Comp.)Paper-II (Written & Spoken Communication in English)

[Time:	Two Ho	(Written & Spoken Communication in English) ours] [Max.Ma	rks: 50
N.B		Please check whether you have got the right question paper.  i) Attempt all questions ii) Figures to the right indicate full marks.	
Q.1	Fill in the i) ii) iii) iii) iv) v) vi) vii) viii) ix) x)	he blanks using appropriate tense forms of the given verbs in brackets(Any Eight) Hard work (lead) to success. I (start) a new business next year. Yesterday I (watch) the movie Dangal. I (live) in Aurangabad at present. Kranti (teach) Linguistics since 2015. I love learning languages. I (learn) different languages. The postman (deliver) my appointment letter this morning. It (rain) yesterday. I (write ) to him next week. Srushati (perform) at the dance festival next week.	08
Q.2	i) ii) iii) iii) iii) vii) viii) viii) ix) I	whether each of the lines given below is a phrase, a clause or a sentence(Any eight) The ocanic eyes. Asfareen attended the seminar. At the time of concert. Switch on the fan. Sensitive people suffer more because they love more and dream more. When it was time for the film show to begin. The delicate pink flowers. Change the voice. Lions roar. The boy who won the swimming championship.	08
Q.3	Rewrite i) ii) iii) iv) v) vi)	the following sentences in direct/indirect speech (any four) She asked, "What do you want?" "What a beautiful scene!" Rahul said. She said to him, "I don't believe in you." Teacher said that the bell had rung. He said, "We will arrive early morning." He said, "What is the price of this pen?"	08

### **OCT NOV 2018**

M-3023

			X
Q.4	Write a p i) ii) iii)	waragraph on the following in about 200 words.(any two) Water pollution Indian family system. Gender discrimination.	08
Q.5	Write an i) ii) iii)	essay on any one of the following in about 400 words.  The Social Media.  The Environment Education.  Empowerment of Indian farmers.	10
Q.6		etter of application along with C.V. in reply to the following advertisement.  t requirement of a qualified candidate for the post of sales Manager in the Yashraj Motors td. Pune  OR	08
	Wanted a	un experienced teacher in English for central English school, Aurangabad.	08

Total No. of Printed Pages:3

### SUBJECT CODE NO:- M-3024 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-VI) Examination Oct/Nov 2018 Advanced Financial Accounting-II

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B i) Question No. 1 is Compulsory.
  - ii) Attempt any three questions from remaining four questions.
  - iii) Use of Calculator is allowed
- Q.1 Explain process of purchase/sales of shares on a stock exchange.

Q.2 The Following is the Trial-Balance of "Guntul power and Light co. ltd":
Trial Balance (As on 31<sup>st</sup> March,2017)

S. S	4,65,400	4,65,400
Balance of net Revenue Account(1-4-2016)	-	11,400
Interim Dividend	8,000	-
Interest on Debentures	4,000	-
Rent of meters	-	2,000
Sale of current	-	52,000
Depreciation	8,000	-
Misc. expenses	4,800	-
Rent, rates and taxes	2,000	-
Cost of Distribution of Electricity	2,000	-
Cost of Generation of Electricity	14,000	-
Cash	2,000	-
Other debtors	200	-
Sundry debtors for current supplied	16,000	-
Depreciation fund Account	120 Kg 62	1,00,000
Sundry creditors		400
Debentures		80,000
Equity shares		2,19,600
Mains, expanded during 2016-17	20,400	(),(),(),(),(),(),(),(),(),(),(),(),(),(
Mains, including cost of laying	80,000	17.67 × 750
Machinery expanded during the year 2016-2017	2,000	STANDOF
Machinery on April,2016	2,40,000	201 4 55 V
Land expanded during the year 2016-17	2,000	X X X X X X
Land on April 1,2016	60,000	15.05 (5) (4)
Particulars 11.1.2016	Dr.(Rs)	Cr.(Rs)

Transfer to contingency reserve ¼ % of total cost of assets.

You are required A) Revenue Account B) Net Revenue Account C) Receipts and Expenditure on Capital Account; and D) General Balance sheet as at 31<sup>st</sup> March,2017.

Q.3 Following was the Balance sheet of Mr. Ganpat as on 31<sup>st</sup> December ,2016:

Liabilities	Rs.	Assets	Rs.
Capital	1,00,000	Cash in hand	5,000
Sundry Creditors	1,10,000	Stock in trade	50,000
Bank Overdraft	50,000	Bills Receivables	20,000
Bills Payable	25,000	Debtors	1,00,000
Mortgage loan buildings	1,50,000	Investment in	25,000
		shares	
Loan from Mr. Raj	15,000	Machinery	65,000
		Buildings	1,75,000
		Goodwill	10,000
Total	4,50,000	Total	4,50,000

On the above date, Ganpat was declared as insolvent. From the following additional information. Prepare his statement of Affairs and Deficiency Account:-

- i) Buildings was realized as per its book value.
- ii) Investments in shares was realized Rs.20,000/- were pledged to bank overdraft.
- iii) There was a bill under discount for Rs.55,000/-
- iv) Taxes due included in Sundry Creditors amounted to Rs.10,000/-
- v) Machinery stock and bills receivables were estimated to produce Rs.25, 000, Rs.20, 000 and Rs.10, 000 respectively.
- vi) Of the debtors 55% are good and 45% doubtful and are likely to produce Rs.5,000
- vii) Loan from Mr. Rai was on the personal security of Ganpat's brother.

Q.4 From the following particulars relating to Vijora Grampanchayat for the year ended 31<sup>st</sup> March 2017; 14 Prepare a receipts and payments Account and find out the closing cash in hand on 31<sup>st</sup> march 2017.

Particulars	Rs.
Grant from Central Government	2,00,000
Grant from State Government:	
For Employees	1,60,000
For chowkidars	2,40,000
Received from Zila parishad for district plan	40,000
Receipts from panchayat samiti from forest resources	60,000
Payment for general Administration	1,52,000
Expenses for chowkidars	2,08,000
Expenses for public health	1,80,000
Street lighting expenses	44,000
Expenditure for local sports	48,000
Expenses on works given by zila parishad for district plan	32,000
Expenses on newspapers, periodicals and magazines etc.	6,000
Sale of old newspapers	400
Payment for duties	20,000
Receipts from taxes and duties	81,600
Receipts from state govt. properties	12,000
Loan from state government	1,00,000

Expenses on entertainments	16,000
Misc. expenses	67,200
Balance in hand on 1-4-2016	42,000

Q.5 From the following details, prepare Dairy Account for the year ended 31<sup>st</sup> December 2016:

Particulars	Rs.
Opening Stock on 1-1-2016:	
Calves	1,00,000
Cattles	50,000
Cattle feed	40,000
Purchases during the year:	
Calves	50,000
Cattles	75,000
Cattle feeds	60,000
Medical expenses	20,000
Cost of cultivation of feed	15,000
Wages paid	20,000
Cost of insecticides to keep the dairy insect free	17,000
Cost of maintaining milk processing facilities	25,000
Insurance	10,000
Depreciation on dairy Machinery	7,000
Salary during the year:	)
Milk	2,10,000
Cream	20,000
Butter	5,000
Ghee	13,000
Ice-cream	2,000
Calves	50,000
Closing Stock: cattle feed	20,000
Calves	1,00,000
Cattles	70,000
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Proprietor and workers consumed following articles:

Items	Proprie	etor(Rs)	Workers(Rs.)
Milk	TX 1800T	4,000	2,000
Ghee		1,000	700
Butter	N. C.	400	100

# SUBJECT CODE NO:- M-3025 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y. (Sem-IV) Examination Oct/Nov 2018 English(Comp.) Paper-IV (English for Entrepreneurs)

[Tin	ne: Two Hou	ırs] [Max.Ma	ırks: 50
N.B		Please check whether you have got the right question paper.  1) Attempt all questions.	
Q.1	To: Glob From: S. Subject:	the following e-mail by making necessary changes in it. bal software's, Hyderabad P. Kadam NEED LANGUAGE LAB SOFTWARE URGENTLY! THE QUOTATION TO ME AT YOUR EARLIEST. S. P. KADAM	06
	Write a s	short report on one day N .S.S camp held in your college.	06
	B) What are	the important guidelines for making notes of business conversations?  OR	06
		conversation between you, as an owner of mobile company, and the sales manager g launching of new version of mobile in the market.	06
	á	or the skills of facing an interview.  OR  note on required skills for taking an interview.	06 06
Q.2	Attempt i) ii) iii) iv) v)	any three questions of the following.  Comment on Premji's sense of social attachment.  Which views does Narayan Murthy hold about wealth?  Comment on the various aspects of saving money according to M. Leafe.  Write the drawbacks of Facebook highlighted by Daniel Gulati.  Comment on Huxley's views on the beauty of women in 'The Beauty Industry.	18
Q.3	A) Identify: i) ii) iii) iv)	subject, verb, direct object, complement and indirect object in the following sentences.  They elected him the leader.  I am a teacher.  Renuka wrote a letter to her father.  Ramesh bought her mother a new saree.	08

M-3025

06

- B) Use prefixes or suffixes as required form new words.
  - i) Power
  - ii) Beauty
  - iii) Obey
  - iv) Conduct
  - v) Develop
  - vi) seen

2

M-3025 2018

### SUBJECT CODE NO:- M-3026 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-VI) Examination Oct/Nov 2018 Cost Accounting-II

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
  - 2) Attempt any three questions from the remaining four questions.
- Q.1 Define cost sheet. Give the specimen form of cost sheet.

08

Q.2 A building contractor took a contract to build a building on 1<sup>st</sup> January 2016. The contract price was 14 agreed at Rs.8, 00,000. The contractor has made the following expenditure during the year:

Particulars	Rs. To Solve
Materials	50,000
Direct Labour	30,000
Plant	80,000
Direct Expenses	20,000

From the following extra information prepare a contract account for the year. Also show the amount in Work-in-Progress, which will be shown in the balance sheet of the contractor:

	Rs.
Value of plant on 31-12-2016	60,000
Stock of material on 31-12-2016	10,000
Material Returned to store	2,000
Work certified	1,50,000
Cash received	1,40,000
Cost of work uncertified	8,000

Q.3 Calculate the cost per mile of a vehicle from the following data:

Particulars S	Rs.
Value of vehicle	15,000
Road license for the year	500
Insurance charges per year	100
Garage rent per year	600
Driver's wages per month	200
Cost of petrol per litre	0.80
Mailes per litre	3220086
Proportional charge for tyre and maintenance per mile	0.20
Estimated life	1,50,000 miles
Estimated annual mileage	6,000 miles
Ignore interest on capital	

Q.4 The product of a factory passes through three process of manufacture. The output of each process is transferred to the next process at cost on completion. The stock which consists of raw materials to be valued at cost per unit of the preceding process.

From the following particulars prepare process cost accounts showing the cost of the output

and the cost per unit at each stage of production.

Particulars	Process	Process	Process
	SONA SON	B	C
	(Rs.)	(Rs.)	( <b>Rs.</b> )
Direct wages	9000	10,000	26,000
Machine expenses	6000	5000	10,000
Factory overhead	9000	3000	7,000
Raw material consumed	30,000	<b>-</b>	-
	Units	Units	Units
Units put in (gross)	75,000	-	-
Wastage	3000	1000	2000
Opening stock	(5) (5) (5) (6)	8000	23,000
Closing stock	70°65 -	4000	6000

14

2018

Q.5 The net profits of a manufacturing unit were Rs.12, 500 as per financial records for the year ended on 31<sup>st</sup> March 2016. The costing records, however, revealed a net loss of Rs.10, 500 for the same period. The analysis of cost and financial records revealed the following information.

Particulars Particulars	Amt. (Rs.)
Bank interest credited in financial books	6,250
Income tax provided in financial books	10,000
Works overheads under-recovered in cost books	6,375
Depreciation charged in financial books	15,000
Depreciation charged in costing books	20,000
Administrative overheads over-recovered in cost books	4,625
Loss due to obsolescence charged in financial books	4,500
Interest on investments not included in cost books	31,000
Stores adjustments (credited in financial books)	2 8 5 750
loss due to depreciation in stock values charged in financial books	3,750

Prepare Reconciliation statement as on 31st March, 2016.

# SUBJECT CODE NO:- M-3027 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y (Sem-IV) Examination Oct/Nov 2018 Marathi (SL) Paper - IV (Vyawasayik Marathi & Vanijya Vyapar)

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

N.B

- १. सर्व प्रश्न सोडविणे आवश्यक आहे.
- २. फक्त निळ्या किंवा काळ्या पेनचाच वापर करावा.
- 3. कोणतीही लक्षवेधक ख्ण किंवा सूचना करण्यास प्रतिबंध आहे.

#### प्रश्न.१ सविस्तर उत्तर लिहा. (कोणतेही एक)

१५

- १) अन्वाद म्हणजे काय, ते सांगून अन्वादाचे प्रकार लिहा.
- २) जनसंपर्क माध्यमांची विविध रूपे स्पष्ट करा.

#### प्रश्न.२ सविस्तर उत्तर लिहा. (कोणतेही एक)

१५

- १) इतिवृत्त लेखनाचे स्वरूप व प्रकार लिहा.
- २) वाणिज्य व्यापाराच्या सहायक सेवा आणि साधनांचा आढावा घ्या.

#### प्रश्न.३ थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

१०

- १) कार्यालयीन लेखन तंत्राचे स्वरूप सांगून अर्ज लेखनाचे महत्व सांगा.
- २) आकाशवाणीसाठी जाहिरात लेखन करताना कोणती तंत्रे पाळावी लागतात, ते लिहा.
- व्यापाराचे प्रमुख प्रकार सांगा.
- ४) विमा म्हणजे काय ते सांगून विम्याचे फायदे विशद करा.

#### प्रश्न.४ टीपा लिहा. (कोणतेही दोन)

- १) कार्यालयीन अनुवाद
- २) जाहिरातीचा मसूदा
- ३) वाहतूक व दळणवळण
- ४) बँकेचे महत्व

१०

Total No. of Printed Pages:1

# SUBJECT CODE NO:- M-3028 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y.(Sem-IV) Examination Oct/Nov 2018 Hindi (SL) Paper IV Sampreshionmulak Vyavsayeek Hindi

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

N.B १. सभी प्रश्न अनिवार्य है।

प्रश्न.१ 'प्रारूपण का महत्व' विशद करते हुए रचना विधि को स्पष्ट कीजिए। अथवा

बैंकों के परिप्रेक्ष्य में हिंदी भाषा के महत्व को विशद कीजिए।

प्रश्न.२ लेखा-कर्म का उद्देश स्पष्ट करते हुए लेखा-कर्म के प्रकारों का सामान्य परिचय दीजिए। १५ अथवा

जनसंचार माध्यमों के विविध रूपों का परिचय दीजिए।

प्रश्न.3 निम्नलिखित परिच्छेद का हिंदी में अन्वाद कीजिए:

It has been noticed that inspite of repeated instruction several Class IV officials do not put on their full uniform while on duty in office. The Class IV officials are once again instructed that during office hours they should invariable put on the uniform supplied to them. In further, if any such official is found without uniform, he will be sent back house and will be treated on leave without pay for that day.

प्रश्न.४ टिप्पणियाँ तिखिए। १०

अ) 'टिप्पण' की विशेषताएँ;

अथवा

रोजनामचा की उपयोगिता:

आ)संप्रेषण के प्रकार;

अथवा

बैंकिंग अनुवाद|

## SUBJECT CODE NO:- M-3030 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y (Sem-II) Examination Oct/Nov 2018 IT App. in Business-II

[Time:	: Two Hours]	[Max.Marks: 50]
N.B	Please check whether you have got the right question paper.  1) Q.No.1 is compulsory.  2) Attempt any three questions from the remaining four questions.	
Q.1	Explain in details the features of MS-Word.	08
Q.2	What do you mean by electronic spread sheet? Explain its structure.	14
Q.3	What is power point? Explain the different animations of slide.	14
Q.4	Explain in detail the mail merge procedure in MS-Word.	14
Q.5	Write a short notes on: <ul><li>a) Table creation</li><li>b) SQRT</li></ul>	14

### SUBJECT CODE NO:- M-3031 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y (Sem-VI) Examination Oct/Nov 2018 Management Accounting - II

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
  - 2) Attempt any three questions from the remaining four questions.
- Q.1 What do you mean by Budgetary control? Explain objectives of Budgetary control.

08

Q.2 The National Company expecting to have Rs.25, 000 cash in hand on 01-04-2016 and its requires to 14 prepare cash budget during three months from April to June-2016.

The following information is supplied to you.

Months	Sales	Purchases	Wages	Expenses
February	70,000	40,000	8,000	6,000
March	80,000	50,000	8,000	7,000
April	92,000	52,000	9,000	7,000
May	1,00,000	60,000	10,000	8,000
June	1,20,000	55,000	12,000	9,000

Other information is as under:-

- 1) The period of credit allowed by suppliers are two months.
- 2) 25% of sales is on cash and the period of credit allowed to customers is one month.
- 3) Delay in payment of wages and expenses one month.
- 4) Income tax Rs.25, 000 is to be paid in June-2016.
- Q.3 Yash Ltd is considering to purchase a new machine X and Y are alternatives two models from the following information you are require to advise that which machine should purchased using Pay-Back period method.

Particulars	Machine 'X'	Machine 'Y'
Estimated life of machine	5 years	6 years
Cost of machine (Rs.)	15,00,000	25,00,000
Cost of Indirect Materials	60,000	80,000
Cost of Maintenance	1,90,000	2,70,000
Estimated saving in scrap	100,000	150,000
Estimated saving in direct		
Wages -employees not required	150	200
Wages per employees tax to be charged at 50%.p.a	6000	6000

Q.4 Prepare a production Budget for each month for six months period ending on 31<sup>st</sup> Dec.2016. The following are the data for Product-A and Product-B.

Months	Units to be sold		
	A	BY	
July-16	1100	2000	
August-16	1100	2000	
September-16	1700	3500	
October-16	1900	4000	
November-16	2500	4500	
December-16	3000	4500	
January-17	2000	4200	

It is estimated that:-

- 1) There will be no work –in-progress at the end of any month.
- 2) Finished units in stock will be equal at the end of each month of 50% of the sale for the following month.
- Q.5 Write short notes on:-

- 1) Sale Budget
- 2) Importance of Budgetary control

## SUBJECT CODE NO:- M-3032 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y(Sem-IV) Examination Oct/Nov 2018 IT App. in Business - IV

[Time:	Two Hours]	[Max.Marks: 50
N.B	Please check whether you have got the right question paper.  1) Q.No.1 is compulsory.  2) Attempt any three questions from the remaining four questions.	
Q.1	Define E-commerce? Explain its technical components.	08
Q.2	Define electronic market? Explain in detail the procedure of online purchasing.	14
Q.3	What is electronic business? State its application in details.	14
Q.4	Explain in details the difference between electronic commerce and electronic busines	ss. 14
Q.5	Write a short notes on:  a) Disadvantages of E-commerce b) B2C E-commerce	14

### SUBJECT CODE NO:- M-3033 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y. (Sem. II) Examination Oct/Nov 2018 Financial Accounting - II

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
  - 2) Attempt any three questions from the remaining four questions.
- Q.1 Write down the definition of accounting standard and explain objective of Revenue Recognition 08 AS: 9.
- Q.2 The following is the Receipts and Payments Account of the Bombay Sports Club for the year ended 14 31<sup>st</sup> December 2017:

Receipts	Rs	Payments	Rs.
To Entrance Fees	7,000	By salaries	1,700
To subscriptions (including Rs.100 for 2018)	10,000	By rent	1,500
To life members fees	6,000	By stationery	1,000
To interest on securities	100	By telephone charges	800
To tournament fund	3,000	By up keep of ground	900
To Donations	4,000	By furniture	10,000
To Donations for furniture	11,000	By insurance (paid for the year ending 31-3-18)	1,800
To bar receipts	1,000	By postal stamps	300
To cricket fees	500	By sports equipment	15,000
To tennis fees	400	By conveyance	500
To billiards fees	950	By Govt. securities	3,000
To sundry receipts	150	By tournament expenses	2,800
	1 2 3 5 5 T	By tennis expenses	250
	737	By cricket expenses	350
	Sr.	By billiards expenses	600
		By bar expenses	700
		By sundry expenses	100
		By cash at bank	2600
		By cash in hand	200
	44,100		44,100

#### Additional Information:-

- 1) Subscriptions to be received Rs.300.
- 2) Interest accrued on Govt. securities Rs.50.
- 3) Bar stock on hand on 31-12-2017 Rs.200.
- 4) Postal stamps in hand on 31-12-2017 Rs.20.
- 5) Entrance fees are to be capitalized.
- 6) Furniture was purchased on 1<sup>st</sup> July 2017 and is to be depreciated at 5% per annum.
- 7) Value of sports equipment on 31-12-2017 Rs.13, 600.

#### Construct:-

- i) Income and Expenditure Account for the year ended 31st Dec. 2017 and
- ii) Balance sheet as on that Date.
- Q.3 Sameer Coal Co. leased a colliery from Yash for a period of 25 years from 1<sup>st</sup> January 2014. The company agreed to pay a minimum rent of Rs.20, 000 in 2014, Rs.40, 000 in 2015 and Rs.60, 000 thereafter per year merging into a royalty of Rs.4 per ton with a power to recoup short workings over the first three years only. The annual output for the first four years was as under:

Year	Tons
2014	NiP NiP
2015	7,000
2016	21,000
2017	24,000

Show the Ledger Accounts in the books of Sameer Coal Company.

Q.4 Amol Company Ambajogai supplied goods to its branch at Kaij at cost 25% and the branch sales were affected partly in cash and partly on credit. From the following particulars prepare the Branch Account, Goods sent to Branch Account and Branch Debtors Account in the Head office Book for the year ending 31 March 2017.

Stock at Branch on 1 <sup>st</sup> April 2016	3,15,000
Branch Debtors on 1 <sup>st</sup> April 2016	5,40,000
Goods supplied to Branch	43,20,000
Cash sales	12,30,000
Credit sales	37,50,000
Goods return from customer	4,20,000
Goods return to head office	3,45,000
Discount allowed to customers	54,000
Cash received from customer	28,50,000
Branch expenses	1,50,000
Stock at branch on 31st March 2017	2,25,000

Q.5 Mr. Shivaram is a solicitor. The following balances were taken from his books on 31 December 2017.

Particulars	Debit Rs.	Credit Rs.
Furniture	7,200	
Salaries	5,000	270° PL PLAN
Travelling Expenses	2,100	
Printing and stationary	2,200	
Rent	2,900	
Miscellaneous Expenses	1,100	
Work-in-progress 1-1-2017	2,000	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
Clients' Disbursements	3,100	A 20 20 20 20 20 20 20 20 20 20 20 20 20
Clients' control account	10,600	
Clients bank	10,000	
Office bank	9,200	
Cash	2,900	
Library	5,200	
Drawings	8,800	
Profit costs		41,300
Clients' Deposits		10,000
Provision for-unrealized –		6,000
profit 1-12017		7.5.0°
Capital	30,80,80,00	15,000
	72,300	<u>72,300</u>

#### Additional Information:-

- 1) Work not completed on 31-12-2017, valued at Rs.3100.
- 2) Outstanding salary and printing charges were Rs.1, 000 and Rs.300 respectively.
- 3) Clients' Disbursement Account should be Rs.3, 500.
- 4) A client paid Rs.500 against a disbursement already made by the solicitor. The amount was credited to his Deposit Account.
- 5) Depreciate furniture by 10% and library by 20%.

#### Prepare:-

- i) Profit and loss account for the year ended 31<sup>st</sup> December 2017 and
- ii) Balance sheet as on that date.

### SUBJECT CODE NO:- M-3034 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y (Sem-VI) Examination Oct/Nov 2018 Indirect Taxes & Direct Taxes-II

[Time: Two Hours] [Max.Marks: 50]

Please check whether you have got the right question paper.

- N.B 1) Q.No.1 is compulsory.
  - 2) Attempt any three questions from the remaining four questions.
- Q.1 Explain the term 'Income' as per Income Tax Act, 1961.

08

Q.2 Mr. Rajkumar is an employee of National Co. Ltd. Mumbai. He has furnished the following details 1 for the P.Y 2015-16.

	Rs.p.a
Basic salary	3,80,000
D.A. (forming part of salary)	3,50,000
Commission	30,000
Entertainment allowance	24,000
City compensational allowance	14,400
House rent allowance	96,000
(He has paid Rent Rs.12,000 p.m.)	24,000
Fixed medical allowance	
(His actual expenditure Rs. 25,000)	
Children education allowance for two children	8,400
Children hostel allowance	14,400
Employers contribution to R.P.F	72,000
Professional tax paid by him.	2,500

Compute his income from salary for the assessment year 2016-17.

Q.3 The following is the profit & loss A/C of Mr. Varma for the year ended 31-3-2016.

14

Dr	Profit & loss A/C		Cr.
Particulars	Rs.	Particulars	Rs.
To Establish Exps.	51,100	By Gross profit	5,08,700
To Rent, Rates & Taxes	29,000	By Interest on govt. sec.	53,500
To Sundry Expenses	70,500	By Rent from House property	54,000
To Household Exps.	18,800		
To R.D.D	12,000	8888888888888	DON'T TOKE
To loss on sale of car (private)	18,000		1000 P
To Insurance premium	28,800		\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
(Including Rs.17, 900 for life			
insu.)	NA VANCO		88886
To interest on bank loan	13,800	1	
To Dep. Prov.	64,000		37.80
To Net profit	3,10,200		7 B)
38 38	6,16,200	100 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	6,16,200

#### Additional information:

- i) Bad debts written of Rs.6, 500.
- ii) Rent, Rates & taxes included Rs.17, 000 for household purpose.
- iii) Depreciation as per rule of Income Tax Rs.16, 000.

Compute the Taxable Income from Business.

Q.4 What is meant by Annual value? How is it determined?

14

- Q.5 Write short notes on:
  - a) Income from other sources
  - b) The procedure of computation of capital gain.

### SUBJECT CODE NO:- M-3035 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y. (Sem-IV) Examination Oct/Nov 2018 Corporate Accounting – II

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

- N.B 1. Question No.1 is compulsory.
  - 2. Attempt any three questions from the remaining four questions.
- Q.1 What is an amalgamation? State objectives of amalgamation.

08

14

Q.2 The City Ltd. absorbed the business of Paras Ltd. On 31<sup>st</sup> December 2017. On which date the Balance sheet of Paras Ltd was as follows

#### Balance sheet of Paras Ltd

Liabilities	Rs.	Assets	Rs.
Share Capital:-			
4200 shares of Rs.100 each.	4,20,000	Land & Building	2,10,000
Reserve	40,000	Plant & Machinery	60,000
Profit & Loss A/c	20,000	Patents	30,000
Sundry Creditors	10,000	Furniture	20,000
Bank Overdraft	5,000	Stock	90,000
Pension Fund	3,000	Debtors 95,000	00.000
		Less : R.D.D. <u>7,000</u>	88,000
Outstanding Expenses	2,000	Cash in hand	2,000
	5,00,000		5,00,000

It was agree that :-

- (1) The City Ltd. is to pay Rs.7 in cash for every share in the Paras Ltd.
- (2) The City Ltd. is to issue 14 shares of Rs.10 each for every shares in Paras Ltd.
- (3) The cost of Winding up was borne by City Ltd.

Pass Journal entries in the books of Paras Ltd.

Q.3 Rahul Company Ltd. after a series of trade losses decided to reconstruct on 31<sup>st</sup> December, 2017. 14 The Balance Sheet of the Company was as follows:-

#### Balance sheet

Liabilities	Rs.	Assets	Rs
Share Capital:-		Land	1,61,000
35,000 Equity Shares of Rs.10			
each fully paid	3,50,000	499999999	
Sundry Creditors	35,000	Goodwill	42,000
	No.	Patents	31,500
		Preliminary Expenses	14,000
		Plant	63,000
		Stock	35,000
	O DE LANGE	Sundry Debtors	19,600
L.C.	67000 K	Cash at Bank	1,400
		Profit & Loss A/c	17,500
500	3,85,000	2,47,47,45,45,45,45,45,45,45,45,45,45,45,45,45,	3,85,000

The following scheme of Reconstruction was sanctioned by the shareholder:-

- (1) Goodwill, Patents and preliminary expenses are to be written off completely.
- (2) Plant is to be reduced by 20% and debtors by 25%.
- (3) Stock is to be valued at Rs.17,500.
- (4) Shareholders to receive in lieu of their present holdings:-
  - -Fully paid equity shares of 2/5 of their holding.
  - -8% Preference shares fully paid to the extent of 1/5 of the above new equity shares Rs.42,000 in 8% Debentures.

Give the Journal entries of reconstruction and prepare new Balance sheet in the book of Rahul Company Ltd.

Q.4 The following is Balance Sheet of Ram Ltd. and Rahim Ltd. as on 31<sup>st</sup>, March 2017. Prepare consolidated Balance Sheet

#### Balance sheet of Ram Ltd.

Liabilities	Rs.	Assets	Rs.
Share Capital:-			
1000 Shares of Rs.100 each fully paid	1,00,000	Building	50,000
General Reserve	50,000	Machinery	30,000
Profit & Loss A/c	25,000	Furniture	20,000
Sundry Creditors	1,50,000	Stocks	50,000
Due to 'B' Ltd	10,000	Debtors	20,000
		Bank Balance	65,000
		Shares in Rahim	1,00,000
(\$\\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\		Ltd.	
	3,35,000		3,35,000

Ra	lance	sheet	of P	ahim	L td
Da	TAILCE	SHEEL	OIR	allilli	1.1(1

Liabilities	Rs.	Assets	Rs.
Share Capital:-			
500 Shares of Rs.100 each fully paid	50,000	Machinery	60,000
General Reserve	25,000	Furniture	10,000
Profit & Loss A/c	12,500	Stock	30,000
Sundry Creditors	50,000	Debtors	10,000
	20	Bank Balance	17,500
		Due from 'Ram' Ltd.	10,000
	1,37,500		1,37,500

Ram Ltd. purchased 400 Shares in Rahim Ltd. of Rs.100 each fully paid at Rs.1,00,000 on 30<sup>th</sup> Jun 2017. When the general Reserve of Rahim Ltd. stood at Rs.20,000 and profit and loss Account Credit balance at Rs.10,000.

Q.5 Rani Company Ltd. went into voluntary liquidation on 31<sup>st</sup> March 2017 its Balance Sheet is as 14 follows.

#### **Balance Sheet**

Liabilities	Rs.	Assets	Rs.
Share Capital:-	200000000000000000000000000000000000000		
8000, 6% Cumulative Pref. Shares of	)	Freehold property	80,000
Rs.10 each.	80,000		
12,000 Equity shares of Rs.10 each	1,20,000	Plant and	70,000
		Machinery	
5% Debentures (Secured on freehold)	60,000	Stock in Trade	80,000
Interest due on debentures	3,000	Sundry Debtors	59,000
Bank overdraft	30,000	Cash at Bank	1,000
Trade Creditors	65,500	Profit & Loss A/c	70,000
Income Tax	1,500		
	3,60,000		3,60,000

The following details are given to you:-

- (1) The dividend on preference shares is in arrears for three years.
- (2) The freehold property was sold for Rs.1,00,000. Plant and machinery realized Rs.60,000, stock Rs.75,000 and debtors Rs.50,000.
- (3) The cost of liquidation amounted to Rs.7, 800.
- (4) The liquidators remuneration was fixed at Rs.2,480 plus 2% on the amount realized and 10% on amount returned to equity shareholders.
- (5) The articles of the company give the Preference Shares priority over equity shares both of dividend and capital.

Prepare the liquidators Final Account.

### SUBJECT CODE NO:- M-3036 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y. (Sem-II) Examination Oct/Nov 2018 Business Mathematics & Statistics-II

[Time: Two Hours] [Max.Marks:50]

Please check whether you have got the right question paper.

- N.B
- i) Question No.1 is compulsory.
- ii) Attempt any three questions from the remaining four questions.
- iii) Use of Log table and Calculator is allowed.
- Q.1 Define matrix. Explain any three types of matrices with examples.

08

Q.2 Simplify by using Log tables:

14

$$\sqrt{\frac{35.87 \times 0.0514}{0.0578}}$$

Q.3 Calculate Karl Pearson's Co-efficient of skewness from the following data:-

14

Class	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	4.0	8	11	(° 15)	12	07.6	3

Q.4 Calculate Karl Pearson's Co-efficient of correlation between X and Y series by taking 37 and 28 as 14 assumed means for X and Y series respectively:

X	30	32	34	35	37	38	40	42	44
Y	22	25	27	28	29	30	31	32	33

Q.5 Construct the Laspeyre's and Paasche's Price Index numbers for the Year 2016 on the basis of 2006 14 as base year from the data given below:-

Commodities	Base Y	ear 2006	Current Year 2016		
	Price	Quantity	Price	Quantity	
A	10	5	15	4	
$\mathbf{B}$	12	6	16	3	
	80	9	10	5	
	£ 6	3	9	6	

## SUBJECT CODE NO:- M-3037 FACULTY OF COMMERCE AND MANAGEMENT B.Com T.Y. (Sem-VI) Examination Oct/Nov 2018 New Auditing Trends-II

Time	: Two Hours	[Max.Marks:50]
N.B	Please check whether you have got the right question paper. 1) Question No.1 is compulsory. 2) Attempt any three questions from the remaining four questions. 1) प्रश्न क्र.१ अनिवार्य आहे.	
	2) उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	What is cost audit? Explain its objectives परीव्यय अंकेक्षण म्हणजे काय? त्याची उद्दिष्टे स्पष्ट करा.	08
Q.2	Explain meaning and types of investigation. अन्वेषणाचा अर्थ आणि प्रकार स्पष्ट करा.	14
Q.3	Write the legal provisions of co-operative institutions audit? सहकारी संस्थांच्या अंकेक्षणाच्या कायदेशीर तरत्दी लिहा.	14
Q.4	Explain the procedure for claiming the exemption under tax audit. कर अंकेक्षणा खाली विविध वजावटीच्या पद्धतीचे स्पष्टीकरण करा?	14
Q.5	Write short note (1) Scope of Human Resource Audit (2) Cost Audit Report	14
Á	टिपा लिहा	
	(1) मानवी संसाधन अंकेक्षणाची व्याप्ती	
OF ST	(2) परिव्यय अंकेक्षण अहवाल	

## SUBJECT CODE NO:- M-3041 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y (Sem-IV) Examination Oct/Nov 2018 Business Regulatory Frame Work-II

[Tim	e: Two Hours]	[Max.Marks: 50]
N.B	Please check whether you have got the right question paper.  i. Question No.1 is compulsory.  ii. Attempt ant three questions from the remaining four questions.	
	i. पहिला प्रश्न आवश्यक आहे.	
	ii. उर्वरित चार प्रश्नापैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	Explain the rules relating to delivery of goods. वस्तू प्रदान संबधीचे नियम स्पष्ट करा.	08
Q.2	Define agreement to sale. Distinguish between sale and agreement to sale. विक्रीच्या ठरावाची व्याख्या दया. विक्री व विक्रीचा ठराव यातील फरक स्पष्ट करा.	14
Q.3	What is negotiable Instrument? Explain the types of Negotiable Instruments. परक्राम्य विलेख म्हणजे काय? परक्राम्य विलेखाचे प्रकार स्पष्ट करा.	14
Q.4	What is Negotiation? State the methods of Negotiation of Negotiable Instrument. परक्रामण म्हणजे काय? परक्रामणाच्या चलणक्षम दस्तऎवजाच्या पध्दती लिहा.	14
Q.5	Write short notes on:- a) National Human Rights commission. b) Meaning of Human Rights थोडक्यात टीपा लिहा.	07 07
18/1	a) राष्ट्रीय मानवी हक्क आयोग	
	b) मानवी हक्काचा अर्थ.	

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Total No. of Printed Pages:2

### SUBJECT CODE NO:- M-3042 FACULTY OF COMMERCE AND MANAGEMENT B.Com F.Y (Sem-II) Examination Oct/Nov 2018 Business & Industrial Economics – II

[Time: Two Hours] [Max. Marks: 50]

N.B

Please check whether you have got the right question paper.

- 1) Question No.1 is compulsory. प्रश्न क्रमांक एक अनिवार्य आहे
- 2) All questions are equal marks. सर्व प्रश्नांना समान गुण आहेत
- Q.1 Explain the Role of Industries in Economic and Social Development. आर्थिक व सामाजिक विकासात उद्योगांची भूमिका स्पष्ट करा.

Q.2 What is Partnership? Explain its merits and demerits. भागीदारी म्हणजे काय? तीचे फायदे आणि तोटे स्पष्ट करा.

#### OR (किंवा)

What is mean by Industrialization? Explain the importance of Industrialization. औद्योगिकीकरण म्हणजे काय? औद्योगिकीकरणाचे महत्व स्पष्ट करा.

Q.3 Write the causes and remedies of Regional Imbalance. प्रादेशिक असमतोलाची कारणे आणि उपाय लिहा.

#### OR (किंवा)

Critically evaluate the New Industrial Policy 1991.

१९९१ च्या नवीन औदयोगिक धोरणाचे टिकात्मक परीक्षण करा.

Q.4 Explain Role and Functions of IFCI भारतीय औद्योगिक वित्त महामंडळाची भूमिका आणि कार्ये स्पष्ट करा.

#### OR (किंवा)

Explain the Sargent Florence Theory of Industrial Location. सार्जंट फ्लोरेंस यांचा स्थानियकरणाचा सिद्धांत स्पष्ट करा.

#### Q.5 Write short notes(Any Two)

- 1) Need of Industries.
- 2) Public enterprises.
- 3) Industrial Growth.
- 4) Share Market.

#### थोडक्यात टीपा लिहा.(कोणतेही दोन)

- १) उद्योगांची आवश्यकता.
- २) सार्वजनिक उपक्रम
- ३) औद्योगिक वाढ
- ४) शेअर बाजार

### SUBJECT CODE NO:- M-3043 FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y. (Sem-IV) Examination Oct/Nov 2018 1) Marketing Management-II

[Time: Two Hours] [Max. Marks: 50] Please check whether you have got the right question paper. N.B i. Question no.1 is compulsory. Attempt any three questions from the remaining four questions. ii. प्रश्न क्रमांक १ अनिवार्य आहे. i. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा. ii. 08 Q.1 Discuss factors affecting Promotion Mix. वृद्धी मिश्रावर परिणाम करणाऱ्या घटकांची चर्चा करा. Q.2 Explain the concept and various types of buying motives. 14 खरेदी प्रेरणेची संकल्पना व विविध प्रकार स्पष्ट करा. Q.3 What is Customer Relationship Management? Explain the process of Customer Relationship 14 Management. ग्राहक संबंध व्यवस्थापन म्हणजे काय? ग्राहक संबंध व्यवस्थापन प्रक्रिया स्पष्ट करा. Q.4 What is e-marketing? Examine the role of e-marketing in modern era organizations. 14 ई-विपणन (e-marketing) म्हणजे काय? आधुनिक युगातील संघटनांमध्ये ई-विपणनाच्या भूमिकेचे परिक्षण करा. Q.5 Write short notes on: 14 a) Sales promotion. b) Marketing ethics. थोडक्यात टीपा लिहा अ) विक्रय वृद्धी ब) विपणन नितितत्वे

OR

#### **SUBJECT CODE NO:- M-3043**

#### FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y. (Sem-IV) Examination Oct/Nov 2018 2) Financial Management-II

[Tim	ne: Two Hours]	[Max. Marks: 50]
N.B	Please check whether you have got the right question paper. i. Question No.1 is compulsory. ii. Attempt any three questions from the remaining four questions. i. प्रश्न क्रमांक १ अनिवार्य आहे. ii. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.	
Q.1	Differentiate between Excess vs inadequate working capital. अतिरीक्त आणि अपुरे कार्यकारी भांडवल यातील फरक स्पष्ट करा.	08
Q.2	Explain in detail types of Dividend policies. लाभांश धोरणांचे प्रकार सविस्तर स्पष्ट करा.	14
Q.3	Explain in detail Financial and Operating leverage. वित्तीय आणि परिचालन गुणक सविस्तर स्पष्ट करा.	14
Q.4	Explain in detail lease and Bridge Finance. भाडेपट्टा आणि संयोगी वित्त सविस्तर स्पष्ट करा.	14
Q.5	Write short notes on(थोडक्यात टिपा लिहा) i. Concept of Working Capital Management कार्यकारी भांडवलाची संकल्पना ii. Pattern of Capital Structure भांडवल संरचनेच्या नमुना संकल्पना	14

OR

#### **SUBJECT CODE NO:- M-3043**

### FACULTY OF COMMERCE AND MANAGEMENT B.Com S.Y. (Sem-IV) Examination Oct/Nov 2018

3) Human Resource Management-II

		C) 21. 4. 67. 7. 70. 20. 21.
i. ii. i. ii.	Please check whether you have got the right question paper. Question No.1 is compulsory. Attempt any three questions from the remaining four questions. प्रश्न क्रमांक १ अनिवार्य आहे. उर्वरित चार प्रश्नांपैकी कोणतेही तीन प्रश्न सोडवा.	
		08
-		14
-		14
_/./_		14
a) Process o b) Voluntary गोडक्यात टीपा वि a) कार्यसिद्धी	f performance appraisal. 7 Retirement scheme(VRS) लेहा. मुल्यमापनाची प्रक्रिया.	14
	ii. i. ii. ii. pefine the Perfor of at सिद्धी मुल्यम explain the concernate that the surface of the performance of the perform	ii. Attempt any three questions from the remaining four questions. i. प्रश्न क्रमांक १ अनिवार्य आहे.

### SUBJECT CODE NO:- M-3001 FACULTY OF COMMERCE

### B.Com F.Y. (Sem-I ) Examination Oct/Nov 2018 English (Comp.) Paper-I

		Eligiisii (Collip.)i aper-1	1. 20 (O, Ox (X, O) (
		(Written & Spoken Communication in English)	325000000000000000000000000000000000000
[Time:	Two Hours]		Max.Marks: 50]
		Please check whether you have got the right question paper.	
N.B	i.	Attempt all questions.	
	ii.	Figures to the right indicate full marks.	
0.1			
Q.1	-	ete the following sentences using the suitable articles wherever necessar  (Attempt any five)	y. 05
		man in the red tie is my friend.	
		He is driving car at 90km speed per hour.	3'
		Mahesh issinger.	
	4.	Vivek want to join University.	
	5.	Keep apple and banana on the plate.	
		The meter is unit of length.	
	7.	Ganga islongest river in India.	
	B. Fill in	the blanks in the following sentences with suitable prepositions.	05
		(Attempt any five)	
		Cricket tournament will held Rajiv Stadium next day.	
		He does not care his study.	
	3.	One more lion is added the Zoo.	
	2004	These trucks belongs Mehta.  A man must live and die his beliefs.	
		We are waiting the train since two hours.	
		Kavita has a good command French.	
.8			
Q.2		ollowing sentences into passive voice. ( Attempt any five )	10
		n scored a goal in the game.	
		arrested him.	
9,3,3,	1 /- U . W / T / C / A /	eople will make him chair –man	
		aught you grammar?	
		he check the bags?	
	6) Stop t		
	7) He ha	d submitted the papers.	
Q.3		ollowing sounds and write two word of each sound in regular spellings.	10
12 3 C	( Attempt any	8V -90' 6V -0V'	
6,000 C	i) /v/	ii) /p/ iii) /e/ iv) /a:/ v) /b/ vi) /s/ vii) / $I\partial$ /	
2000			
P 22 66 C		2.0	

#### **OCT NOV 2018**

Transcribe the following words into phonetic transcription. (Attempt any ten) 10 Q.4 1) India 3) Garden 2) Busy 4) What 5) Goal 6) Know 9) Teach 7) Sun 8) Job 12) Pay 10) Job 11) Paste Q.5 Write a dialogue or conversation on any two of the following. 10 1) Mr.Kale invites his friend Mr.Sharma for his daughter's marriage ceremony. 2) Mohan enquires into a bank for opening a new bank saving account.

3) Maya congratulate her friend chhaya for her selection as Sales-Tax-Officer.

M-3001

2 M-3001 2018 C0DC6B3B8932D585CCCECD8D6C94203C

#### SUBJECT CODE NO:- M-3009 FACULTY OF COMMERCE B.Com T.Y. (Sem-V) Examination Oct/Nov 2018 Indirect Taxes & Direct Taxes -I (GST New)

[Time:	Two Hours] [Max.Marks:	50]
N.B	Please check whether you have got the right question paper.  i) Question No. 1 is compulsory.  ii) Attempt any three questions out of remaining four questions.	
Q.1	What is Goods and service tax. Explain advantages of GST? वस्तु व सेवा कर म्हणजे काय? वस्तु व सेवा कराचे फायदे स्पष्ट करा?	08
Q.2	Explain the provisions of GST return as per Goods and service tax act, 2017? वस्तु व सेवा कर कायदा २०१७ नुसार वस्तु व सेवा कराची विवरण पत्रा संबंधित तरतुदी स्पष्ट करा?	14
Q.3	<ol> <li>Following are the transactions of Yash company ltd. Pune (Maharashtra).</li> <li>Purchase of goods Rs. 10,000 within state, paid by cheque (GST Rate 12%).</li> <li>Purchase of goods Rs. 20,000 from supplier of other state, amount paid by cheque (GST Rate 12%).</li> <li>Sale of goods for Rs. 20,000 within state, amount received by cheque (GST Rate 18%).</li> <li>Sale of goods for Rs. 30,000 within state to Ram company ltd. on credit (GST Rate 12%).</li> <li>Purchase of furniture for Rs. 10,000 within state (GST Rate 12%) amount paid by cheque.</li> <li>Purchase of goods from supplier of other state for Rs. 20,000 amount paid by cheque (GST Rate 5%).</li> <li>Electricity bill paid by cheque Rs. 5,000.</li> </ol>	14
Q.4	Following are the transactions of Sanjay company ltd. Aurangabad (Maharashtra) Take input tax credit and find out GST liability.  1. Purchase of goods Rs. 20,000 within state, GST Rate 12%.  2. Sale of goods Rs. 30,000 within state, GST Rate 12%.  3. Purchase of goods Rs. 40,000 from supplier of other state GST Rate 18%.  4. Sale of goods Rs. 50,000 to Mr. Ajay of other state GST Rate 18%.  5. Purchase of goods Rs. 20,000 within state GST Rate 5%.  6. Sale of goods Rs. 30,000 within state GST Rate 5%.	14
Q.5	What is custom duty, Explain the types of custom duties? सीमा शुल्क (Custom duty) म्हणजे काय? व सीमा शुल्का (Custom duties) चे प्रकार स्पष्ट करा?	14

## SUBJECT CODE NO:- MM-3363 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y. (Sem-I) Examination Oct/Nov 2018 Entrepreneurship Development-I

[Time: Three Hours]		[Max.Marks:80]
Please check whether you N.B i) Q. No.1 is compulsory ii) Solve any four question i) पहिला प्रश्न आवश्यक	ons from 2 to 7.	
ii) उरलेल्या 6 पैकी कोण	(1) (2) (1) (2) (2) (3) (3) (4) (5) (5) (5) (5) (5) (5) (5) (5) (5) (5	
, S	Section A	
Q.1 A) Select the correct alternatives form those	se given below	05
1. Someone who improves an exist	ting business can be called	
(a) An entrepreneur (c) A worker	(b) A professional (d) A Partner	
<ol> <li>Which of the following is the rea</li> <li>a) Lack of Market research</li> <li>b) Poor Management</li> <li>c) Poor Financial Control</li> <li>d) All of the above</li> <li>Which of the following shows the</li> <li>a) Business model</li> <li>b) Modeling</li> <li>c) Creative Flexibility</li> <li>d) Innovation</li> </ol>	ason for business failure  he process of creating something new?	
<ul> <li>4. Personal characteristics to be such</li> <li>a) Understanding environment</li> <li>b) Creating Management option</li> <li>c) Encourage open discussion</li> <li>d) All of the above</li> </ul>	S. E. C.	
5. "National Policy for skill develo (a) Pandit Nehru (c) H.D. Devegonda	opment and Entrepreneurship" policy annot (b) Narendra Modi (d) Chandrashekhar	unced by:-

			MM-3
अ)	खालील	गपैकी दिलेल्या पर्यायापैकी योग	य पर्याय निवडा.
	1)	अस्तित्वात असलेल्या व्यवस	ायामध्ये जो कोणी सुधारणा घडून आणतो त्याला
		म्हणता येईल.	
		(a) उद्योजक	(b) एक व्यवसायिक
		(c) एक कामगार	(d) एक भागधारक
	2)	खालीलपैकी व्यवसाय अयशस	वी होण्याचे कोणते कारण आहे.
		a) बाजार संशोधनाचा अभाव	
		b) व्यवस्थापना कडे दुर्लक्ष	
		c) वितिय नियंत्रणाचा अभाव	
		d) वरील सर्व	
	3)	खालील पैकी कोणते काहीतरी	ा नविन निर्मीती करण्याची क्रिया दर्शविते.
		(a) व्यवस्य प्रतिकृती	(b) नमुने तयार करण्याची कृती
		(c) लवचिकता निर्माण करणे	(d) नवीन कल्पना
	4)	यशस्वी उद्योजकामध्ये कोण	ते गुणवैशिष्ट्ये असावे.
		a) परिस्थिती समजून घेणे	
	90	b) व्यवस्थापनाचे पर्याय तय	र करणे १ १ १ ५ ५
	19 BY	c) चर्चा करण्यास वाव देणे	
		d) वरिल सर्व	
	5)	'राष्ट्रीय कौशल्य विकास व उ	उद्योजकता धोरण' कोणी जाहीर केले.
		(a) पंडीत नेहरू	(b) नरेंद्र मोदी
8 6 6 V		(c) एच. डी. देवेगौंडा	(d) चंद्र शेखर
(B)	1 007 0 00	er in one sentence What is the venture capital?	
25 00 2	とこのとうまん	That is the venture capital!	

- 2) What is meant Boot camps?
- 3) When did start of start-up scheme in India?
- 4) What is project?
- 5) What is crowd Funding?

	एका व	ाक्यात उत्तरे लिहा.	
	1)	उपक्रम भांडवल म्हणजे काय?	BOOK O
	2)	बूट कॅम्पस म्हणजे काय ?	
	3)	स्टार्टअप योजना भारतात केव्हां सुरु झाली ?	
	4)	प्रकल्प म्हणजे काय?	807.0
	5)	क्राउड फांडीग म्हणजे काय?	
C)	Fill in	the blanks	05
	1)	Innovation is the specific Instrument of	5
	2)	Crowd Funding Campaigns provide with a number of benefits.	
	3) 4)	Startup India is an of the Government of India.  The oldest form of Business Organization is	
	5)	is known as the Silicon Plateau of India.	
	रिकाम्	या जागा भरा	
	1)		
		हे नवनिर्मीतीचे एक विशेष हत्यार आहे.	
		क्राउड फंडिंग हे याना अनेक फायदे मिळवून देण्यासाठी सुरु करण्यात आले.	
		स्टार्टअप इंडिया हे भारत सरकार कडून करण्यात आले.	
		व्यावसायिक संघटनेचा सर्वात जुना हा प्रकार आहे.	
	5)	हे भारताचे सिलिकॉन फ्लाटीया म्हणून ओळखले जाते.	
D)	Write	the True or False	05
	2 1)	Entrepreneurial works are always professional Function.	
, A	2)	Entrepreneurship is not dynamic.	
200	) 0_7.\/	Project Report is only Economic planning.	
		Innovation is fundamental function of Entrepreneurship. Startup India Scheme is made for Farmers.	
	चूक वि	मेवा बरोबर लिहा.	
	1)	उद्योजकीय कार्य नेहमीच एक व्यावसायिक कार्य असते.	
P. B. O.	(2)	उद्योजकतेत गतिशिलता नसते	
3	3)	प्रकल्प अहवालात फक्त आर्थिक नियोजन असते.	
PL 03	4)	नवनिर्मिती करणे हे उद्योजकाचे मूलभूत कार्य आहे.	
5 8 m	100 m	स्टार्टअप इंडिया ही योजना शेतकऱ्यासाठी आहे.	

		MM-3363
	Section B	
Q.2	Explain the Role of Entrepreneur in economic development. आर्थिक विकासात उद्योजकाची भुमिका स्पष्ट करा.	
Q.3	Explain the meaning and importance of Entrepreneurship. उद्योजकतेचा अर्थ व महत्व स्पष्ट करा.	
Q.4	What is meant by project Identification? Explain the Life of Project. प्रकल्प ओळख म्हणजे काय? प्रकल्पाचे जीवनमान स्पष्ट करा.	15
Q.5	Explain the definition and classification of project. प्रकल्पाची व्याख्या व वर्गीकरण स्पष्ट करा.	15
Q.6	Explain the importance of entrepreneurship in 21st Century. 21 व्या शतकातील उद्योजकतेचे महत्व स्पष्ट करा.	15
Q.7	Write short note (any three)	15
	<ol> <li>Startup India</li> <li>Information centers in India</li> <li>Project Formulation</li> <li>Pradhan Mantri Kaushal Vikas Yojana.</li> <li>Business Labs</li> </ol>	
	टिपा लिहा (कोणतेही तीन)	
	1) स्टार्टअप इंडिया	
	2) भारतातील माहितीचे केंद्र	
	3) प्रकल्प निर्मिती	
_&	4) प्रधान मंत्री कौशल्य विकास योजना	
25,75	5) व्यवसाय प्रयोगशाळा	

OR

# SUBJECT CODE NO:- MM-3363 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y. (Sem-I) Examination Oct/Nov 2018 Office Management

[Time: Thr	ee Hou	irs]		[Max.Marks:80]
N.B		i) Q. No.1 is compulsory	ons from 2 to 7 from part B	
		ii) उरलेल्या 6 पैकी कोण	ातेही चार प्रश्न सोडवा.	
			Section A	A B B B
Q.1 A. S	elect th	e appropriate answer from mul	tiple choice questions.	05
		n the modern Business, office r (a) Profession (c) Money making	nanagement is accepted as  (b) employment (d) skill	
	fi	What does modern offices preferaud?  (a) Investment  (c) Mechanization	r, to ensure accuracy and to provide a saf (b) Administration (d) Employees	feguard against
S.	9,30	The officer manager establishes (a) Organization (c) Persons	relations between organization and (b) Competitor (d) Society	
	2000	The nature of office work is of _ (a) Labour (c) Control	type. (b) Supervision (d) Intellectual	
		as the Office Manager carries of  (a) Command over language (c) Courtesy	ut confidential work, he should posses the (b) Communication Skill (d) Loyalty	ne quality

प्र.१ अ)	बहुपर्यायी प्रश्नासमोरील योग्य पर्याय निवडा.	
	1) आधुनिक व्यवसायात, कार्यालय व्यवस	थापन हेम्हणून स्विकारले आहे.
	(अ)पेशा / व्यवसाय (ब) रोजगार	(क) पैसा कमावणे (ड) कौशल्य
	2) अचूकता सुनिश्चित करण्यासाठी आणि	फसवणुकी - विरुद्ध सुरक्षीतता प्रदान करण्यासाठी
	आधुनिक कार्यालये काय पसंद करतात	
	(अ) गुंतवणुक (ब)	प्रशासन १८ १८ १८ १८ १८ १८ १८ १८
	(क) मशिनीकरण (इ)	कर्मचारी
	3) कार्यालय व्यवस्थापक संघटन <i>ी</i> संस्था	आणि दरम्यान संबंध स्थापित करते.
	(अ)संस्था (ब) स्पर्धेक (क)	व्यक्ती (इ) समाज
	4) कार्यालयीन कामाचे स्वरूप	प्रकारचे आहे.
	(अ)कामगार (ब) पर्यवेक्षण	क) नियंत्रण (इ) बौद्धीक
	5) कार्यालय व्यवस्थापक काम करतात म	हणून त्यांच्यात गुण असणे आवश्यक आहे
	(अ)भाषेवर प्रभुतव	संभाषण कौशल्य
	(क)शिष्टाचार	) प्रामाणीकत्व / निष्ठा
B.	Answer in one sentence	05
4	1) Define office	
100	2) What is an e-mail?	
	<ul><li>3) What does the abbreviation RTGs Sta</li><li>4) In which year the ATM has been intro</li></ul>	
	5) What do you mean vouching?	duced i list in fidia:
	रका वाक्यात उत्तरे लिहा	
	१) कार्यालयाची परिभाषा लिहा	
	२) ईमेल म्हणजे काय	
	3) RTGS चा संक्षेप काय आहे	
\$ 1000 B	४) कोणत्या वर्षात एटीएम भारतात आण	ने गेले
8, 4, 9, 4, 9, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	५) प्रामाणन म्हणजे काय ?	
2000	120 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	

Fill in	the blanks	05
2) 3) 4)	The general purpose of a form is to make operations easy.  In general refers to the organization of data according to specific scheme/ plan.  is required to ensure regular supply of various forms.  Most of the official communication is carried on by means of  In the office working considered to be one of the important factor.	
रिकाम्य	प्रा जागा भरा	25
१)	फॉर्मचा सामान्य हेतू काम सुलभ करणे होय.	2010
	सामान्यपणे विशिष्ट योजनेन्सार संस्थेचा डेटा निर्देशीत केला जातो.	
3)	विविध फॉर्मचा नियमीत पुरवठा सुनिश्चित करण्यासाठी आवश्यक आहे.	
	या साधनाद्वारे बहुतेक कार्यालयीन संप्रेषण चालते.	
	कार्यालयीन कामकाजातहा महत्वाचा घटक मानला जातो.	
State w	whether following statements are true or False.	05
2. 3. 4.	Office procedures is defined by J.C. Danier.  The Office work is an unproductive work.  Organising skill in office manager is considered as Mental Quality.  It is not necessary to modernize the office.  Decision taken by management may prove accurate if the office services are made available.	
खालिल	ा विधाने चूक किंवा बरोबर ते सांगा.	
<b>8</b> )	कार्यालय प्रक्रिया ही जे. सी. डॅनीयर यांनी परिभाषीत केली.	
(7)	कार्यालय काम हे अनुत्पादकीय आहे.	
3)	कार्यालय व्यवस्थापकामध्ये आयोजन कौशल्य हे मानसीक ग्णवत्ता मानली जाते.	
37 V C	कार्यालयाचे आध्निकीकरण करणे आवश्यक नाही.	
(9)	कार्यालयीन सेवा उपलब्ध झाल्यास व्यवस्थापनाने घेतलेले निर्णय अचूक सिद्ध होवू	
	शकतात.	
	Section 'B'	
J 25 6 1		15

Q.2

Q.3	What are the types of stationary? As an officer, what principles should you keep in view while purchasing stationary for the office? स्टेशनरीचे प्रकार कोणते? ऑफिसर म्हणून आपण स्टेशनरी खरेदी करताना कोणते तत्व लक्षात	
	घ्याल. १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८ - १९८८	300
Q.4	What is stock register and Asset register and explain procedure for disposal of records and assets. स्टॉक रजीस्टर व असेट रजीस्टर काय आहे ते लिहा आणि रेकार्ड व मालमतेची विल्हेवाट करण्याची प्रक्रिया विशद करा.	15
Q.5	Explain the concept of office Automation and state their importance. कार्यालय स्वंयचलन संज्ञा स्पष्ट करा आणि त्याचे महत्त्व विशद करा.	15
Q.6	What do you mean by mail? Explain procedure of inward & outward of mail. मेल (mail) म्हणजे काय? मेल (mail) च्या आगमन व प्रगमनाची प्रक्रिया स्पष्ट करा.	15
Q.7	Write short notes on the following	15

- (a) Types of account
- (b) Net banking
- (c) BHIM Apps

थोडक्यात टिपा लिहा

- (अ) खात्याचे प्रकार
- (आ) नेट बॅंकिंग
- (क) भिम ॲप

# SUBJECT CODE NO:- MM-3361 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y (Sem-I) Examination Oct/Nov 2018 Business & Industrial Economics-I

[Time: Three	Hours] [Max.Marks: 8
N.B	Please check whether you have got the right question paper. i. Q.1. is compulsory. ii. Solve any 4 questions from Q.2 to Q.7 १. प्रश्न क्रं.१ आवश्यक आहे. २. प्रश्न क्रं.२ ते ७ यापैकी कोणतही ४ प्रश्न सोडवा.
Q.1 A	) Choose the approach alternative from the given multiple choices. 05 खालील बहुपर्यायांपैकी योग्य पर्याय निवडा.
1)	is known as father of Economics i) Adam Smith ii) J.M. Keynes iii) J.R. Hicks iv) Ragnar Frish
8)	) हे अर्थशास्त्राचे जनक म्हणून ओळखले जातात. i) ॲडम स्मिथ ii) जे.एम.केन्स iii) जे.आर.हिक्स iv) रॅगनर फ्रीश
220	In the year prof. Hicks & Allen gave perfection to Indifference Curve Technique. i) 1924 ii) 1934 iii) 1944 iv) 1936 b यावर्षी प्रो.हिक्स व ॲलन यांनी समवर्ती वक्र तंत्राला परिपूर्ण केले.
	i) १९२४ ii) १९३४ iii) १९४४ iv) १९३६
	In case of Giffen Goods, the income elasticity of demand is i) Positive ii) negative iii) Zero iv) Infinite गिफेन वस्तूंच्या बाबतीत मागणीची उत्पन्न लवचिकता असते. i) धन ii) ॠण iii) शून्य iv) अनंत

4)	In which year foreign Exchange management Act (FEMA) was passed in parliament	2007
	i) 1991 ii) 1995 iii) 1999 iv) 2000	
	विदेशी विनिमाय व्यवस्थापन कायदा (FEMA) संसदेत कोणत्या वर्षी संमत केला	1000 1000 1000 1000
	i) १९९१ ii) १९९५ iii) १९९९ iv) २०००	
		1001
5)	Who has stated the Liquidity preference Theory of Interest i) Marshal ii) Pigou iii) J.M. Keynes iv) Walras व्याजाचा रोखता अभिलाषा सिद्धांत कोणी मांडला	
	i) मार्शल ii) पिगु ii) जे.एम. केन्स iv) वॉलरस	
B)	Write the answers of the following questions in one sentence. खालील प्रश्नांची एका वाक्यात उत्तरे लिहा.	05
1)	What is the Business Economics? ट्यावसायिक अर्थशास्त्र म्हणजे काय?	
2)	Write the meaning of Indifference Map. समवृत्ती वक्र नकाशाचा अर्थ लिहा?	
3)	What is meant by Elasticity? लवचिकता म्हणजे काय?	
4)	Where is the head quarter of SEBI? सेबी (SEBI) चे मुख्यालय कोठे आहे?	
5)	What is Interest? व्याज म्हणजे काय?	
<b>C</b> )	Fill in the blacks. रिकाम्या जागा भरा.	05
1)	The term Micro Economics and Macro Economics were first used by सूक्ष्म अर्थशास्त्र व स्थूल अर्थशास्त्र या संज्ञाचा सर्वप्रथम वापर यांनी केला.	

	2)	An Indifference curve is to origin. समवृत्ती वक्र हा आरंभ बिंदूशी असतो.	
	3)	The Income Elasticity of Demand for inferior goods is हलक्या प्रतीच्या वस्तूंसाठी मागणीची उत्पन्न लवचिकता असते.	
	4)	The expenditure incurred on advertisement is known as cost. जाहिरातीवरील खर्च हा खर्च म्हणून ओळखला जातो.	
	5)	The time preference Theory of Interest was stated by टयाजाचा समय अभिलाषा सिद्धांत यांनी मांडला.	
	D)	Write whether following statements are true or false. खालील विधाने चूक कि बरोबर ते लिहा.	05
	1)	Economics is a Social Science. अर्थशास्त्र हे एक सामाजिक शास्त्र आहे.	
	2)	An Indifference Curve slopes downward from left to right. समवृत्ती वक्राचा उतार डावीकडून उजवीकडे वरून खाली येणारा असतो.	
	3)	Demand for luxurious goods is elastic. चैनीच्या वस्तूंची मागणी लवचिक असते.	
	4)	Product differentiation is not possible under perfect competition. पूर्ण स्पर्धेत मुल्यभेद करणे शक्य नसते.	
	5)	Loanable funds Theory of Interest is known as classical Theory of Interest. व्याजाच्या कर्जाऊ रकमेचा सिद्धांत हा सनातन वादी व्याजाचा सिद्धांत म्हणून ओळखला जातो.	
2		Business Economics. Write the characteristics of Business Economics.	15
,3	What	ायिक अर्थशास्त्राची व्याख्या द्या. व्यावसायिक अर्थशास्त्राची वैशिष्टे लिहा. is meant by Indifference Curve? Write the properties of Indifference Curve.	15
.4	What	ती वक्र म्हणजे काय? समवृत्ती वक्राचे गुणधर्म लिहा. is monopoly? What are the features of monopoly? ारी म्हणजे काय? मक्तेदारीची वैशिष्टे कोणती आहेत?	15
		2	

Q.5	Critically evaluate classical Theory of Interest.	8 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
	सनातावादी व्याजाच्या सिद्धांताचे टीकात्मक परीक्षण करा.	

- Q.6 What is meant by Elasticity of Demand? Write in detail various type of Elasticity of Demand. 15 मागणीची लवचिकता म्हणजे काय? मागणीच्या लावाचिकतेचे विविध प्रकार सविस्तर लिहा.
- Q.7 Write short notes (Any 3) थोडक्यात टीपा लिहा.
  - 1) Importance of Business Economics व्यावसायिक अर्थशास्त्राचे महत्त्व
  - 2) Consumer Equilibrium उपभाक्त्याचे संत्लन
  - 3) Average Revenue सरासरी प्राप्ती
  - 4) FEMA विदेशी विनिमप व्यवस्थापन कायदा
  - 5) Determination of wage rate under Perfect Competition. पूर्ण स्पर्धेत मजुरी दराचे निर्धारण

#### **SUBJECT CODE NO:- MM-3360 FACULTY OF COMMERCE & MANAGEMENT** B.Com F.Y. (Sem-I) Examination Oct/Nov 2018 **Business Mathematics & Statistics-I**

[Time: Three Hours] [Max. Marks: 80]

Please check whether you have got the right question paper.

N.B

- 1. Question No.1 is compulsory.
- 2. Solve any 4 questions from question No.2 to 7.
- Q.1 A) Selection the most appropriate answer.

05

- 1. Which of these measures are used to analyze the central tendency of data?
  - a) Mean and Normal distribution.
  - b) Mean, Median and Mode.
  - c) Mode, Alpha and Range.
  - d) Skewness and co-efficient
- 2. Value of  $\begin{vmatrix} 2 & 4 \\ 1 & 6 \end{vmatrix}$  is

- a) 12 b) 04 c) 28 d) 08

3. If 
$$A = \begin{bmatrix} 4 & 1 \\ 3 & 6 \end{bmatrix}$$
 and  $B = \begin{bmatrix} 7 & 2 \\ 4 & 5 \end{bmatrix}$  find  $A + B$ 

- a)  $\begin{bmatrix} 11 & 3 \\ 7 & 11 \end{bmatrix}$  b)  $\begin{bmatrix} 10 & 12 \\ 4 & 6 \end{bmatrix}$  c)  $\begin{bmatrix} 11 & 7 \\ 3 & 11 \end{bmatrix}$  d)  $\begin{bmatrix} 5 & 7 \\ 9 & 6 \end{bmatrix}$

- 4. Median of 1, 3, 7, 9, 13, 18 and 25 is
  - a) 7
- b) 9
- c) 18
- d) 3
- 5. Sources of secondary data include.
  - a) Official Publication and Government.
- b) News Papers and Periodicals

c) Reports

d) All of the above

B) Answer in one sentence

- 1. Define Median.
- 2. What is Mean Deviation?
- 3. What is Row Matrix?
- 4. What is mean by Determinant of second order?
- 5. Give the meaning of Secondary data.

15

15

- C) Fill in the blanks and rewrite the sentence.
  - 1. Report is a source of \_\_\_\_\_ data.
  - 2. \_\_\_\_\_ denotes lack of symmetry.
  - 3. A matrix containing only one column is called as \_\_\_\_\_ matrix.
  - 4. Median is a measure of \_\_\_\_\_
  - 5. Formula of Karl Pearson's co-efficient of skewness is \_\_\_\_\_.
- D) State whether the following statement are True or False.
  - 05 1. Questionnaire is a tool of collecting secondary data.
  - 2.  $A = \begin{bmatrix} 9 & 0 \\ 0 & 9 \end{bmatrix}$  is a scalar matrix.
  - 3. If any two rows or any two column are interchange, its value change only in sign.
  - 4. The length of a class is called class interval.
  - 5. When the value of Mode is greater than mean, it is called Positive Skewness
- Q.2 Find out the Mean, Median and Mode From the following data.

Mark	No. of Students
10-20	
20-30	
30-40	8
40-50	
50-60	
60-70	12
70-80	
80-90	6
90-100	3

Calculate the standard Deviation and it's co-efficient from the following distribution. Q.3

Mark	No. of Students
0-10	9
10-20	13
20-30	20
30-40	25
40-50	17
50-60	8
60-70	4

15

15

15

Q.4 Compute Karl Pearson's co-efficient of skewness from the following data.

Class	Frequency
10-20	30,000
20-30	40000
30-40	8 9 9 5 5 5
40-50	3 8 12 8 8 8 8
50-60	20
60-70	
70-80	87 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8
80-90	

Q.5 Evaluate the Determinant by using Expansion Rule

$$\begin{vmatrix} 5 & 6 & 7 \\ 2 & 3 & -4 \\ 9 & 8 & 1 \end{vmatrix}$$

Q.6 If 
$$A = \begin{bmatrix} 4 & -5 & 6 \\ 2 & 3 & 4 \\ 9 & 8 & 1 \end{bmatrix}$$
 and  $B = \begin{bmatrix} 10 & 12 & 5 \\ 9 & -8 & 11 \\ 7 & 4 & 15 \end{bmatrix}$ 

Find the matrix of

- 1) 2A + 3B and
- 2) 4A 2B
- Q.7 Write a short notes (Any Three)
  - 1. Importance of Statistics.
  - 2. Methods of collecting Primary data.
  - 3. Objectives of Measuring Dispersion.
  - 4. Properties of Determinants.
  - 5. Merits and Demerits of Median.

# SUBJECT CODE NO:- MM-3359 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y (Sem-I) Examination Oct/Nov 2018 Financial Accounting - I

[Time: Three Hours]	[Max.Marks:80]
N.B  1. Q.1 is compulsory. 2. Attempt any four question. 3. Use of calculator is allowed.	
Q.1 A) Select the most appropriate a	nswer: 05
<ol> <li>Goodwill is asse</li> <li>a) A tangible</li> <li>c) A fictitious</li> <li>2) Capital = less lie</li> <li>a) Drawings</li> </ol>	<ul><li>b) An intangible</li><li>d) None of these</li><li>bilities.</li><li>b) Assets</li></ul>
c) Debtors  3) Financial position can be a) Trading accou c) Balance sheet	d) None of these known correctly by preparing the t b) Profit and loss account d) None of these
4) The hire purchase transac a) H. P. Act 2002 c) H. P. Act 1972	tions are governed by the b) H. P. Act 1990 d) None of these
5)is the remuneration a) Rent c) Short working	b) Royalty d) None of these
<ul><li>B) Answer the following question</li><li>1) What is capital?</li><li>2) What is minimum Rent?</li><li>3) What do you mean by the downward of the drawings?</li><li>5) What is depreciation?</li></ul>	
× \$\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

- C) Fill in the blanks and rewrite the sentences:
  - 1) Gross profit is transferred to -----.
  - 2) Recording of transaction in the journal is called -----
  - 3) Total installment price minus cash price equal to -----
  - 4) Royalty minimum rent = -----.
  - 5) ----- and ----- are the basic branches of accounting.
- D) State the following statements are whether True or False:

05

- 1) Every transactions has two aspects.
- 2) Gross profit or gross loss is transferred to balance sheet.
- 3) Hire purchase sells are the credit sales.
- 4) Minimum rent is real rent and not a dead rent.
- 5) Under annuity method of depreciation, purchase of an asset is considered as an investment.
- Q.2 Following is the Trial Balance of Mr. Kunal Traders, as on 31<sup>st</sup> March, 2018. Prepare Trading and 15 Profit and loss account for the year ended 31<sup>st</sup> March, 2018 and Balance Sheet as on that date:

#### **Trial Balance (as on 31-03-2018)**

<b>Particulars</b>	Debit (Rs.)	Credit (Rs.)
Land and Buildings	50,000	<u> </u>
Machinery	40,000	
Salaries	21,000	<u>-</u>
Cash in Bank	50,000	_
Cash in hand	1,100	-
Office Expenses	1,000	-
Motor Van	18,000	_
Capital	30 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,70,000
Purchase and sales	2,20,000	2,88,000
Carriage	5,000	-
Returns	2,000	5,500
Bad debts	1,000	-
Sundry Debtors and creditors	32,800	35,000
Rent	1,100	-
Printing and stationery	1,500	-
Bills payable	-	32,000
R.D.D	-	1,000
Travelling Expenses	5,500	-
Opening stock	30,000	-
Insurance	1,500	-
Discount	6,000	-
Advertisement	14,000	-
Furniture	30,000	-
Total	5,31,500	5,31,500

#### Adjustments:-

- i) Closing stock was valued at Rs.41,000
- ii) Goods worth Rs.5, 000 withdrawn for personal use by Mr. Kunal but were not recorded.
- iii) Goods of Rs.1, 000 were distributed as free sample.
- iv) Further Bad debts of Rs.800 and provide R.D.D @ 5% on debtors and make a provision for discount on creditors @ 2%.
- v) Depreciate: Machinery by 10% p. a and buildings by 5% p. a.
- Q.3 The Asian Ltd acquired on lease basis a property for Rs.37, 910 for 5 years from 1<sup>st</sup> January 2013. 15 The company decided to depreciate the lease by annuity method charging interest at 10% p. a. the annuity table shows that an investment of Rs.3.791 at 10% p.a. yield Rs.1 per year for 5 years. The company closes the books of 31<sup>st</sup> December every year.

#### Show:-

- 1) Calculation of annual depreciation and
- 2) Lease account for 5 years
- Q.4 Chetana Brothers purchased machinery from Crompton Ltd. On installment system on 1<sup>st</sup>, 15 January, 2015. The cash price of the machinery was Rs.70, 000, Rs.10, 000 were paid on signing the agreement and the balance in annual installments of Rs.20, 000 plus interest at 12% per annum. Chetana Brothers charged depreciation at 20% per annum on written down value.

Show in the books of Chetana Brothers.

- 1) Machinery Account
- 2) Crompton Ltd. Account
- 3) Interest suspense Account
- 4) Interest Account
- 5) Depreciation Account
- Q.5 Arun & Company is a firm manufacturing pocket calculators by making use of a patented processes 15 under license from Bhalchandra & Co. The license which was granted as from 1 Jan 2012. Provided for a royalty to be payable by Arun & Company Rs. 1 per calculator manufactured subject however to a minimum annual payment of Rs.4,500 for 2012 increasing by Rs.2,500 a year till Rs.19,500 per annum should be reached. Any amount by which the royalty falls short of the minimum payment in any year was allowed to be carried forward and set off against royalties in the excess of the minimum during the following two years.

The number of calculators manufactured in the first five years were-

3000	in	2012
5000	in	2013
10,000	in	2014
12,000	in	2015

15,000 in 2016

You are required to set out the Royalty Account and short working Account in the Books of Arun & Co.

Q.6 On 1<sup>st</sup> January 2014 the National Ltd. Bought a plant for Rs.1, 10,000 having a useful life of 4 15 years. It is estimated that the plant will have a scrap value of Rs.10, 000 at the end of its useful life. The company decided to provide for the replacement of plant by instituting a depreciation fund. It is expected that the investment will earn interest at 10% p. a. sinking fund table shows that Rs.0.21547 invested each year will produce Rs.1 at the end of four year at 10% p. a.

On 31<sup>st</sup> December 2017 the balance at Bank was Rs.50, 000 and the investment were sold for Rs.70, 000. A new plant was purchased for Rs.1, 25,000. The scrap of the old plant realized

Rs.12,000.

#### Prepare:-

- 1) Depreciation fund A/C
- 2) Depreciation fund investment A/C
- 3) Plant A/C
- Q.7 Write short notes: (any three)

15

- i) Accounting cycle
- ii) Journal
- iii) Ledger
- iv) Hire-purchase system
- v) Down payment

### SUBJECT CODE NO:- MM-3353 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y (Sem-I) Examination Oct/Nov 2018 Samanaya Hindi (SL) Paper - I

[Time: Three Hours] [Max.Marks:80]

Please check whether you have got the right question paper.

सूचना :-

- i) पहला प्रश्न अनिवार्य है |
- ii) प्रश्न क्रं 2 से लेकर 7 में से किन्ही चार प्रश्नों के उत्तर लिखिए |
- iii) दाहिनी ओर प्रश्नों के अंक दिए गए हैं।

### प्र.1 अ) बहुविकल्पीय प्रश्न

05

- 1) 'विपिन बाब्' किस कहानी का पात्र है ?
  - (अ) गौरी

- (ब) दो बाँके
- (क) स्त्री और पुरुष
- (ड) इनमें से कोई नहीं
- 2) मोहन राकेश का जन्म कब हुआ ?
  - (31) 1920

(ৰ) 1922

(क) 1925

- (ਭ) 1935
- 3) "इन नये मुर्दा मरीजों के लिए नयी जिंदगी कहाँ से लाऊँगा, नर्स ?" यह वाक्य किस कहानी का है ?
  - (अ) दो बाँके

(ब) हार की जीत

(क) अपरिचित

- (ड) एटमबम
- 4) भाषा की लघुत्तम सार्थक इकाई कौन सी है ?
  - (अ) वर्ण

(ब) शब्द

(क) वाक्य

- (ड) पद
- 5) देवनागरी लिपि का विकास किन लिपि से हुआ ?
  - (अ) स्वरोष्ठी

(ब) ब्राहमी

(क) चित्रलिपि

(ड) रोमन

ৰ)	एक वाक्य में उत्तर लिखिए	05
	<ol> <li>'हार की जीत' कहानी के रचनाकार कौन है ?</li> <li>राधाकृष्णबाबू किस कहानी के पात्र है?</li> <li>'दो बाँके' कहानी में किस शहर का चित्रण किया गया है?</li> <li>हिंदी का 'पुरानी हिंदी' नामकरण किसने किया है ?</li> <li>हिंदी की कितनी उपभाषाएँ है ?</li> </ol>	
क)	रिक्त स्थानों की पूर्ति कीजिए :	05
	<ol> <li>पंचलाईट कहानी के रचियता है  </li> <li>"इसलिए कि तुम उसकी सूरत देखते हो, और मैं उसकीदेखता हूँ"  </li> <li>प्रेमचंद का जन्म बनारस के पास गाँव में हुआ था  </li> <li>हिंदी भाषा की लिपि है  </li> <li>Registration शब्द के लिए हिंदी में शब्द प्रयुक्त किया जाता है  </li> </ol>	
ਤ)	सही या गलत ? उतर लिखिए :	05
	1) 'कनेली' अपरिचित कहानी का पात्र है   2) सुभद्राकुमारी चौहान का जन्म 1905 में हुआ   3) एटमबम् कहानी के रचियता विष्णु नागर है   4) खड़िबोली हिंदी का विकास पालि से हुआ है   5) 'हिंदी दिन' 14 दिसम्बर को मनाया जाता है	

प्र.2	ससंदर्भ	व्याख्या	कीजिए	
<b>7.∠</b>	1111401	991691	9/11/01/	

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"मैं तो आपको अब भी उसी निगाह से देखती हूं | मुझे तो आप में कोई अंतर नहीं दिखाई देता है |"

अथवा

"एटम का विनाशकारी प्रयोग विश्व को स्वतंत्र करने की योजना नहीं, उसे गुलाम बनाने की जिद है।"

- प्र.3 हार की जीत एक आदर्शवादी कहानी है स्पष्ट कीजिए
- प्र.4 पंचलाईट कहानी की कथावस्तु अपने शब्दों में लिखिए |
- प्र.5 हिंदी भाषा के विकासक्रम पर प्रकाश डालिए |
- प्र.6 हिंदी वर्तनी का मातक रूप स्पष्ट कीजिए ।
- प्र.7 टिप्पणियाँ लिखिए : (किन्ही तीन पर)
  - 1) गौरी कहानी के सीताराम
  - 2) पंचलाईट कहानी का गोधन
  - 3) स्त्री और पुरुष कहानी की आशा.
  - 4) पारिभाषिक शब्दावली की विशेषताएँ
  - 5) देवनागरी लिपि के दोष

#### **SUBJECT CODE NO:- MM-3352 FACULTY OF COMMERCE & MANAGEMENT** B.Com F.Y (Sem-I) Examination Oct/Nov 2018 Marathi (SL) Paper - I Gadya, padya va upyojit marathi

[Time: Three Hours]

[Max.Marks:80]

Please check whether you have got the right question paper.

N.B

- 1) प्रश्न क्र.१ सोडविणे आवश्यक.
- 2) प्रश्न क्र. २ ते ७ पैकी कोणतेही चार प्रश्न सोडवा
- 3) उजवीकडील अंक गुण दर्शवितात.
- 4) उत्तर पत्रिकेवर काळ्या किंवा निळ्या पेनचाच वापर करावा.

### Q.1 अ) योग्य पर्याय निवडा

05

- मराठीतील आद्य गद्य चरित्रकार कोण? i.
  - (अ) संत नामदेव
- (ब) संत एकनाथ

(क) म्हाइंभट

- (ड ) मुकंदराज
- 'परमेश्वराचे भवितव्य!' हा उतारा कोणत्या ग्रंथातील आहे. ii.
  - (अ विचार शलाका
- (ब) उपेक्षितांचे अंतरंग
- (क) विज्ञानबोधाची प्रस्तावना (ड) अस्पृश्यांचा प्रश्न
- मन करा रे प्रसन्न | सर्व सिद्धीचे कारण | हा अभंग कोणी लिहिला.
  - (अ ) जनी जनार्दन
- (ब) संत त्काराम
- (क) शेख महंमद
- (ड ) संत नामदेव
- संत निर्मळा यांचे वास्तव्य कोठे होते ? iv.
  - (अ) पैठण

(ब) आळंदी

(क) देह

- (इ ) मंगळवेढा
- खालीलपैकी कोणता शब्द बरोबर आहे. V.
  - (अ) आशीर्वाद

(ब) आशिर्वाद

(क) अशीर्वाद

(इ ) आशिवाद

ब)	एका वाक	यात उत्तरे लिहा	05
	i)	ज्ञानेश्वरीची प्रत शुध्द करण्याचे कार्य कोणत्या संताने केले?	
	ii)	'संत-पंत-तंत' या ग्रंथाचे लेखक कोण आहेत?	82
	iii)	'नाचू किर्तनाचे रंगी   ज्ञानदीप लावू जगी'   असे संदेश देणारे कवी कोण ?	3 25 C
	iv)	स्वामी रामानंदाचा मूळ व्यवसाय कोणता?	A B
	v)	'विवेकसिंधू' या गंथाचे लेखक कोण ?	X
क)	रिकाम्या उ	नागी योग्य शब्द भरून वाक्य पुन्हा लिहा.	05
	i)	रामचंद्रपंत अमात्य यांनी साली 'आज्ञापत्र' हा ग्रंथ लिहिला आहे.	
	ii)	'हा गाः एथ आलेय काइ मरण असे'	
	iii)	'फणसा अंगी काटे । आत	
	iv)	ने पेशीचा शोध लावला	
	v)	स्पष्टोच्चारित अनुनासिका बद्दलद्यावा.	
ਤ)	खालील वि	धाने चूक की बरोबर ते लिहा.	05
	(i) s	'९१' कलमी बखर' ही शिवकालीन बखर आहे.	
	(ii)	'स्त्री पुरुष तुलना' हा दीर्घ निबंध सानिया यांनी लिहिला आहे.	
	(iii)	'तुझ्या प्रीतीचे' ही लावणी पट्टे बाप्राव यांची आहे.	
Įį.	(iv)	महात्मा बसवेश्वरांना 'बसवअण्णा' म्हणून ओळखले जाते.	
A CONTRACTOR	(v)	एकाक्षरी शब्दातील इ-कार किंवा उ-कार दीर्घ उच्चारला जातो; म्हणून तो दीर्घ लिहावा.	
	सविस्तर उ	्रेट्रिट्रे <mark>लिहा. १९७५ १९७५ १०० १०० १०० १०० १०० १०० १०० १०० १०० १०</mark>	
प्र.2	'अर्जदस्त'	या पाठातून आलेले तत्कालिन सामाजिक जीवन तुमच्या शब्दात लिहा.	15
я.3	'परमेश्वराचे	है भवितव्यं या पाठच्या आधारे ज्ञान व भक्ती याविषयी साधार चर्चा करा.	15
<b>у.4</b>	'धुळी आती	लि रत्ने' या कवितेच्या आधारे मराठी भाषेची महती विशद करा.	15

#### **OCT NOV 2018**

		MM-3352
प्र.5	'मन करा रे प्रसन्न' या अभंगाचे आशय सौंदर्य स्पष्ट करा.	15
प्र.6	लेखन विषयक नियमांचा आढावा घ्या	15
प्र.7	टिपा लिहा (कोणत्याही तीन)	15)
	(i) राजाची सहिष्णुता (ii) जिजाऊंचा विवाहप्रसंग (iii) संत नामदेव (iv) फादर स्टिफन्स (v) विरामचिन्हे	

# SUBJECT CODE NO:- MM-3351 FACULTY OF COMMERCE & MANAGEMENT B.Com F.Y. (Sem-I) Examination Oct/Nov 2018 English(Comp.) Paper – I (Written & Spoken Communication in English)

[Time: Three Hours] [Max.Marks:80] Please check whether you have got the right question paper. N.B 1. Attempt all questions 2. Figures to the right indicate full marks. 10 Q.1 a) Complete the following sentences with the correct articles (any five) 1) History is not really Lisa's subject but she found ----- history of ----- Greeks fascinating. 2) Ranjit took ------ degree in law from ----- University of Hyderabad. 3) I have kept ---- book for you on ---- table. 4) He had ---- gun in his hand and ----- cigarette in his mount. 5) He is ---- poor man. He has ---- wife and children to support. 6) ----- air in ----- room is very warm. 7) There is ----- public meeting in ----- city hall this evening. b) Fill in the blanks suitable prepositions in the following sentences (any five) 10 1) There was an acute shortage ---- food that year because ----- the failure of monsoon. 2) ----- spite of the heat, the ---- children were playing ---- the ground. 3) He was ----- great need----- affection. 4) Very young children depend ---- their parents ----- all their needs. 5) I must apologize ----- you ----- this mistake. 6) They have been waiting ----- last one hour ----- 1980 they have been living together. 7) Tobacco ----- any form is injurious ---- health. Q.2Change the voice (any seven) 14 1) Did you understand the lesson? 2) The dogs have not been fed today. 3) Everybody praises Timothy's illustrations. 4) We can repair this toaster easily. 5) He teaches me English. 6) Put up this picture on the board. 7) You should teach the man a lesson. 8) They painted the house green.

1

9) The news surprised everyone. 10) Children called Nehru chacha.

- Q.3 Write two words in regular spelling each of the following sounds. (any seven)

  14

  1) |I|2) |u|3)  $|\partial|$ 4) |b|5) |ts|6) |l|7) |r|8) |n|9)  $|I\partial|$
- Q.4 Transcribe the following words.(any fourteen)
  - 1) tug

10) |⊃: |

- 2) kind
- 3) safe
- 4) doll
- 5) pass
- 6) busy
- 7) thin
- 8) voice
- 9) rest
- 10) heavy
- 11) girl
- 12) bread
- 13) part
- 14) work
- 15) fish
- Q.5 Write a dialogue or conversation on any three of the following in ten sentences each.
  - 1) Anita invites her friends Hari and Rina fior a picnic. Rina accepts the invitation but Hari declines it because of other urgent work.
  - 2) Lata and Annie are friends they meet at a department store after a long time.
  - 3) Professor Prasad has won ICAR's Scientist of the year Award. His college Dr. Sen congratulates him.
  - 4) Kavya goes to the railway reservation office for booking write a dialogue between Kavya and Booking assistant.