

Total No. of Questions: 4

FYB Com 2024-25
Exam. Seat No.
Total No. of Pages: 3

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.
(Empowered Autonomous)

Affiliated to Savitribai Phule Pune University, Pune
F.Y.B Com

Financial Accounting - II
Semester - II

UCFA121 : Financial Accounting - II
(2022 Pattern)

Time: 02:00 Hours

(No. of Credit: 3)

Maxi. Marks: 60

Instructions to the candidates:

- I. All questions are compulsory.
- II. Figures to the right side indicate full marks.
- III. Simple calculator is allowed.

Q.1) A) Fill in the Blanks (Any Five)

[05]

1. IGST is payable when the supply is _____.
a) Interstate b) Intra-state c) Intra- UT d) All of the above
2. When goods are transferred from one department to other department, they are called ____
a) Inter-departmental transfers b) Outer-departmental transfers.
c) Not a transfer d) Regular transfer.
3. Hire purchase act is passed in the year _____.
a) 1932 b) 1956 c) 1972 d) 1872
4. _____ is not computerized accounting software.
a) TALLY b) SAP c) GAAP d) ERP
5. The amount of interest is credited by the buyer to _____.
a) Hire purchase Account b) Hire Vendor Account c) Interest Account d) Cash Account
6. In departmental accounts rent & rates is allocated on the basis of _____.
a) Number of light points b) Floor area c) Wages d) None of the above
7. The initial payment payable at the time of signing the hire purchase agreement is _____.
a) Cash price b) Down payment c) Hire purchase price d) Interest

B) Write a Short Note (Any Two)

[10]

1. Difference between Hire Purchase and Installment System
2. Features of Computerized Accounting
3. Types of GST
4. Inter Departmental Transfer
5. Types of Computerized Accounting

Q.2) Following is the Trial Balance of *Big Pizza, Pune*

[15]

Trial Balance as on 31st March 2024

Particulars	Debit Rs	Credit Rs
Capital	...	1,00,000
General Reserve	...	26,000
Stock on 1st April 2023		
Department- X	69,000	...
Department- Y	62,000	...
Purchases		...
Department- X	1,00,000	...
Department- Y	60,000	...
Wages		...
Department- X	30,000	...
Department- Y	40,000	...
Sales		...
Department- X	...	2,40,000
Department- Y	...	1,60,000
Sundry Debtors and Creditors	25,000	29,100
Bills Receivable and Payable	5,000	7,000
Discount Received	10,000
Building	27,200	...
Printing and Stationary	5,000	...
Discount Allowed	10,000	...
Advertisement	8,000	...
Plant and Machinery	32,000	...
Furniture	25,000	...
Salesman Commission	3,500	...
Cash at Bank	12,000	...
Carriage Inwards	2,400	...
Bad Debts	20,000	...
Travelling Expenses	3,000	...
Rates and Taxes	12,000	...
Insurance	21,000	...
Total	5,72,100	5,72,100

Following additional Information is also provided:

1. Department-X rendered services to Department Y amounting to Rs.2,000.
2. Discount Allowed and Discount Received are allocated on the basis of departmental Sales Ratio and Purchase Ratio.
3. Printing and Stationary, Carriage Inwards, Advertisement, Salesman Commission, Bad Debts, Travelling Expenses, Rates and Taxes and Insurance are allocated in the ratio of 3:2.
4. Stock on 31st March 2024 of Department 'X' Rs.50,000 and Department 'Y' Rs.40,000.

Prepare:

- 1) Departmental Trading Account
- 2) Departmental Profit and Loss Account for the year ended 31st March, 2024

Q. 3) Pass necessary journal entries in the books of Pradip Co. Ltd., Baramati

[15]

Date	Transactions
1 st February, 2025	Purchased goods from Ayush Pvt. Ltd., Baramati of Rs. 5,00,000 @ 18% GST.
3 rd February, 2025	Sold goods to Mr. Rajesh, Mumbai with cash of Rs. 6,80,000 @ 12 % GST
10 th February, 2025	Electricity bill paid to MSEB, Baramati of Rs. 10,000 @ 5 % GST.
14 th February, 2025	Sold goods to Shekhar Ltd., Pune of Rs.5,00,000 @ 18 % GST.
21 st February, 2025	Purchased furniture from Ajay Furniture, Baramati Rs.40,000 @ 5% GST.
24 th February, 2025	Consultancy Fees paid to Adv. Jamdade & firm, Baramati of Rs.5,000 @ 5 % GST.
26 th February, 2025	Sold goods to Ganesh Ltd., Punjab of Rs.1,50,000 @ 18 % GST.
28 th February, 2025	Purchased goods from Sanjay Ltd., Gandhinagar, Gujarat of Rs.7,40,000 @ 18 % GST.

Q. 4) Attempt the following question

[15]

On 1st January 2025 Shrinath Transport Company, Baramati purchased Trucks from Ashok Leyland Ltd. Kolkata costing Rs 30,00,000 on the hire purchase system. Payment was to be made Rs. 10,00,000 down and the remaining balance in 4 equal installments together with interest @ 10% p.a. Shrinath Transport Company write off depreciation @ 15% on the Straight Line Method. Shrinath Transport Company closes its books every year on 31st March.

Prepare the Following ledger accounts in the books of Shrinath Transport Company.

- Trucks A/C
- Ashok Leyland Ltd. A/C
- Interest A/C

Anekant Education Society's
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AUTONOMOUS

Semester Examination

Class : F.Y.B.Com.

Semester-I (2022 Pattern)

Subject : Business Economics-Micro-I
(UCBE111).

Time : 2.00 Hours.

Total Marks : 60

Note: 1. All questions are compulsory. 2. Figures to the right indicate full marks.
3. Draw neat diagram wherever is necessary. 4 See the original English question paper for Reference.

Que.1. Answer the following questions.

- | | |
|---|------|
| 1. Who Propounded the Law of Demand? | (12) |
| 2. Who is the father of Economics? | 01 |
| 3. Which is the relationship between Demand and Price | 01 |
| 4. State the Total Cost formula. | 01 |
| 5. Give an example of Joint demand. | 01 |
| 6. What is meant by Economics? | 02 |
| 7. Which are Economic factors? | 02 |
| 8. State the formula of Production Function. | 02 |

Que. 2. Answer the following questions. (Any Three)

- | | |
|---|------|
| 1. State the Assumption of law of Demand. | (12) |
| 2. State the factors of Production. | |
| 3. State the criticisms of the Law of Returns to Scale. | |
| 4. State the limitations of Business Economics. | |

Que. 3. Answer the following questions. (Any Two)

- | | |
|--|------|
| 1. Explain in detail the Importance of Business Economics. | (12) |
| 2. Explain the difference between Micro Economics and Macro Economics. | |
| 3. Explain in detail the determinants of Demand. | |

Que. 4. Answer the following questions. (Any Two)

- | | |
|--|------|
| 1. Explain in detail the methods of Demand forecasting | (12) |
| 2. Explain the law of Returns to Scale | |
| 3. Explain the types of price elasticity of Demand. | |

Que. 5. Answer the following questions. (Any One)

- | | |
|--|------|
| 1. What is meant by Business Economics? Explain in detail its Nature and Scope. | (12) |
| 2. What is meant by cost of Production? Explain in detail the types of Production Cost | |

वेळ: २.०० तास

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात. ३. आवश्यक तेथे सुबक आकृत्या काढा. ४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा. (१२)

१. मागणीचा नियम कोणी मांडला? १
२. अर्थशास्त्राचे जनक कोण आहेत? १
३. मागणी व किंमत या दोघांमध्ये कोणता संबंध आहे? १
४. एकूण खर्चाचे सूत्र सांगा. १
५. संयुक्त मागणीचे उदाहरण सांगा. २
६. अर्थशास्त्र म्हणजे काय? २
७. आर्थिक घटक कोणकोणते आहेत? २
८. उत्पादन फलनाचे सूत्र सांगा. २

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन) (१२)

१. मागणीच्या नियमाची गृहीते सांगा.
२. उत्पादनाचे घटक कोणकोणते आहेत ते सांगा.
३. परिमान प्रत्येय नियमाच्या टीका सांगा.
४. व्यावसायिक अर्थशास्त्राच्या मर्यादा सांगा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) (१२)

१. व्यावसायिक अर्थशास्त्राचे महत्त्व सविस्तर स्पष्ट करा
२. सूक्ष्मलक्षी अर्थशास्त्र व समग्रलक्षी अर्थशास्त्र यातील फरक स्पष्ट करा.
३. मागणीचे निर्धारक घटक सविस्तर स्पष्ट करा.

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) (१२)

१. मागणीच्या पूर्व अंदाजाच्या पद्धती सविस्तर स्पष्ट करा.
२. परिमान प्रत्येय नियम सविस्तर स्पष्ट करा.
३. मागणीच्या किंमत लवचिकतेचे प्रकार सविस्तर स्पष्ट करा.

प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) (१२)

१. व्यावसायिक अर्थशास्त्र म्हणजे काय? त्याचे स्वरूप व व्याप्ती सविस्तर स्पष्ट करा.
२. उत्पादन खर्च म्हणजे काय ? उत्पादन खर्चाचे प्रकार सविस्तर स्पष्ट करा.

Total no. Of Questions – 05
Total no. of Printed Pages- 02

Seat No.

Anekant Education Society's
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AUTONOMOUS
Affiliated to Savitribai Phule Pune University, Pune
Semester End Examination
Class: F.Y.B.Com.
Semester - II (2022 Pattern)
Subject: Business Economics - II
Course Title: Business Economics (Micro) -II
Course Code: UCBE121

Time: 2.00 Hours.

Total Marks: 60

Note: 1. All questions are compulsory. 2. Figures to the right indicate full marks.
3. Draw neat diagram wherever is necessary. 4 See the original English question paper for Reference.

- Que.1. Answer the following questions. (12)**
1. What is mean by total Revenue? 1
 2. What is mean by monopoly? 1
 3. How many sellers are there in a duopoly? 1
 4. Who propounded the modern theory of Rent? 1
 5. What is mean by marginal Revenue? 2
 6. What is mean by perfect competition? 2
 7. Write the definition of Oligopoly. 2
 8. Give the definition of interest. 2
- Que. 2. Answer the following questions. (Any Three) (12)**
1. Explain the concept of Backward bending labor supply curve'?
 2. State the features of Duopoly market.
 3. Explain the concept liquidity trap?
 4. State the features of Oligopoly market.
- Que. 3. Answer the following questions. (Any Two) (12)**
- 1 Explain the concept of Quasi rent?
 2. Explain the Concept of Price discrimination?
 3. Explain the 'Break Even Point'.
- Que. 4. Answer the following questions. (Any Two) (12)**
- 1.Explain the concept of collective bargaining?
 - 2.Explain the uncertainty theory of Profit?
 - 3.Explain the features of perfect competition?
- Que. 5. Answer the following questions. (Any One) (12)**
1. Explain the equilibrium of producer under monopoly market?
 2. Explain the liquidity preference theory of interest?

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.
३. आवश्यक तेथे सुबक आकृत्या काढा. ४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

- | | |
|---|------|
| १. एकूण प्राप्ती म्हणजे काय? | (१२) |
| २. मक्तेदारी म्हणजे काय? | १ |
| ३. द्विविक्रेताधिकार बाजारात किती विक्रेते असतात? | १ |
| ४. खंडाचा आधुनिक सिद्धांत कोणी मांडला? | १ |
| ५. सीमांत प्राप्ती म्हणजे काय? | २ |
| ६. पूर्ण स्पर्धा म्हणजे काय? | २ |
| ७. अल्पविक्रेताधिकार बाजाराची व्याख्या लिहा. | २ |
| ८. व्याजाची व्याख्या द्या. | २ |

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)

(१२)

१. 'श्रमाचा पाठीमागे झुकणारा पुरवठा वक्र' ही संकल्पना स्पष्ट करा?
२. द्विविक्रेताधिकार बाजाराची वैशिष्ट्ये सांगा.
३. रोखतेच्या सापळ्याची संकल्पना स्पष्ट करा?
४. अल्पविक्रेताधिकार बाजाराची वैशिष्ट्ये सांगा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. आभासी खंडाची संकल्पना स्पष्ट करा.
२. मुल्यभेदाची संकल्पना स्पष्ट करा?
३. 'समविच्छेद बिंदु' संकल्पना स्पष्ट करा?

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. 'सामूहिक सौदाशक्ती' ही संकल्पना स्पष्ट करा.
२. नफ्याचा 'अनिश्चीतता' पत्करण्याचा सिद्धांत स्पष्ट करा?
३. पूर्ण स्पर्धा बाजाराची वैशिष्ट्ये स्पष्ट करा?

प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

(१२)

१. मक्तेदारी बाजारातील उत्पादकाचा समतोल स्पष्ट करा?
२. व्याजाचा रोखता प्राधान्य प्रवृत्ती सिद्धांत स्पष्ट करा?

Total No of Questions: 03

Exam Seat No

Total No of pages: 01

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Class: FYBA/FYBCom/FYBSc (Plain)/FYBSc (Computer)/FYBVoc/FYBBACA/FYBBA/FYBLib
Subject: Functional English
Semester: II
Subject Code (ENG-181-AEC): Functional English (ENG-181-AEC)
(NEP Pattern)

Time: 1 Hour

(No. of Credits: 02)

Marks: 30

Instructions: a. All questions are compulsory.
b. Figures to right indicate full marks.

Q. 1. (A) Attempt each of the following.

(04)

1. I speak English. (Change into passive voice)
2. The master is being followed by the dog. (Change into active voice)
3. I was writing a letter. (Change into passive voice)
4. A case has been filed by the CBI. (Change into active voice)

(B) Attempt each of the following.

(06)

1. Complete your assignment. You leave the college. (Join the sentences with 'before')
2. I feel happy. India has won the match. (Join the sentences with 'because')
3. Umesh ran all the way to school. He was late. (join the sentences with 'though')

Q. 2. Attempt any four of the following.

(12)

1. Write about the character of Gomti Devi in *The Child*.
2. Write about the character of the narrator in *The Child*.
3. How does Najab cross the desert in *Love Across the Salt Desert*?
4. Explain the condition of drought in Kutch in *Love Across the Salt Desert*.
5. What does the writer compare herself to in the poem *Still I Rise*?
6. What is the significance of war imagery in *Success is Counted Sweetest*?

Q. 3. Attempt any two of the following.

(08)

1. Write a letter to invite your friend to stay with you during the summer vacations.
2. Write an email in response to the vacancy advertised in *The Times of India* for the post of a teacher.
3. Use the following Idioms/Phrasal Verbs in your own sentences:
 - a) to look into
 - b) to go into action
 - c) to turn off
 - d) to keep well
4. Identify the following words as noun/verb/adverb/adjective:
 - a) beautiful
 - b) red
 - c) intelligently
 - d) important

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F.Y.B.Com

Entrepreneurship Development I

(Semester – I)

UCED111B: Entrepreneurship Development I

(2022 Pattern)

(No. of Credits 03)

[Max. Marks: 60]

Time: Two Hours]

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

Q.1 (A) Attempt each of the following. (1 marks each) (04)

- (i) Who is the head of Hindu Undivided Family Business?
- (ii) State any two internal factors affecting entrepreneurship development.
- (iii) What is inflation?
- (iv) Give two names of entrepreneurs in India.

(B) Attempt each of the following. (2 marks each) (08)

- (i) What is business organization?
- (ii) Define partnership.
- (iii) What do you mean by entrepreneurship?
- (iv) Write any two types of unemployment.

Q.2 Attempt any three of the following. (4 marks each) (12)

- (i) Write the features of entrepreneurship.
- (ii) Write a note on regional imbalance.
- (iii) Describe the qualities of entrepreneurs.
- (iv) Write a note on Sale of Goods Act, 1930.

Q.3 Attempt any two of the following. (6 marks each) (12)

- (i) Write the features of sole proprietorship.
- (ii) Explain the importance of business.
- (iii) Write the functions of entrepreneurs.

Q.4 Attempt any two of the following. (6 marks each) (12)

- (i) Write the features of The Indian Contract Act, 1872.
- (ii) Explain the problems faced by entrepreneurs.
- (iii) Write the types of entrepreneurs.

Q.5 Attempt any one of the following. (12 marks each) (12)

- (i) Explain the various problems of growth relevance to entrepreneurship.
- (ii) Write in detail different types of business organizations.

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F.Y.B.Com

Basics of Business Administration
Semester I
ADM-101-GEN: Basics of Business Administration
(2024 Pattern)

Time: 2 Hours

(No of Credits: 4)

Max. Marks: 60

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

Q.1 (A) Attempt each of the following (04)

- (i) State the meaning of business.
- (ii) What is full form of NGO?
- (iii) State the meaning of business promotion.
- (iv) What do you mean by business environment?

(B) Attempt each of the following. (08)

- (i) State the meaning of business administration.
- (ii) What is meant by one person company?
- (iii) State the meaning of business development.
- (iv) What is meant by internal factors of business environment?

Q.2 Attempt any three of the following. (12)

- (i) Write the objectives of business.
- (ii) Explain the stages in business promotion.
- (iii) State the impact of new policies on business administration.
- (iv) Write a note on joint stock company

Q.3 Attempt any two of the following. (12)

- (i) write the process of business development.
- (ii) Explain the features of non-profit joint stock company under Section 25 of the Companies Act.
- (iii) State the external factors of business environment.

Q.4 Attempt any two of the following. (12)

- (i) Explain the features of limited liability partnership.
- (ii) State the characteristics of business.
- (iii) Explain the internal factors of business environment.

Q.5 Attempt any one question. (12)

- (i) Explain the functions of business administration.
- (ii) Write in the details types of business organisation.

मराठी रुपांतर

प्र.१ ला. (अ) खालील प्रत्येक प्रश्न सोडवा.

(0४)

- (i) व्यवसायाचा अर्थ सांगा.
- (ii) एन. जी. ओ. चे पूर्ण रूप काय आहे?
- (iii) व्यवसाय पदोन्नतीचा अर्थ सांगा.
- (iv) व्यावसायिक पर्यावरण म्हणजे काय?

(ब) खालील प्रत्येक प्रश्न सोडवा.

(0८)

- (i) व्यवसाय प्रशासनाचा अर्थ सांगा.
- (ii) एक व्यक्ती कंपनी म्हणजे काय?
- (iii) व्यवसाय विकासाचा अर्थ सांगा.
- (iv) व्यावसायिक पर्यावरणाचे अंतर्गत घटक म्हणजे काय?

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

- (i) व्यवसायाची उद्दिष्टे लिहा.
- (ii) व्यवसायाच्या पदोन्नतीचे टप्पे स्पष्ट करा.
- (iii) नवीन धोरणांचा व्यवसाय प्रशासनावर होणारा परिणाम सांगा.
- (iv) संयुक्त भांडवली संस्था यावर टीप लिहा.

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- (i) व्यवसाय विकासाची प्रक्रिया लिहा.
- (ii) कंपनी कायद्याच्या कलम 25 अंतर्गत ना-नफा संयुक्त भांडवली संस्थेची वैशिष्ट्ये स्पष्ट करा.
- (iii) व्यावसायिक पर्यावरणाचे बाह्य घटक सांगा.

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- (i) मर्यादित दायित्व भागीदारीची वैशिष्ट्ये स्पष्ट करा.
- (ii) व्यवसायाची वैशिष्ट्ये सांगा.
- (iii) व्यावसायिक पर्यावरणाचे अंतर्गत घटक स्पष्ट करा.

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

- (i) व्यवसाय प्रशासनाची कार्ये स्पष्ट करा.
- (ii) व्यवसाय संस्थांचे प्रकार सविस्तर लिहा.

Total No. of Questions - 5

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Empowered Autonomous)

Affiliated to Savitribai Phule Pune University, Pune

F.Y.B.Com

Principles of Business Administration
(Semester - II)

ADM-151-GEN: Principles of Business Administration
(2024 Pattern)

(No. of Credits 04)

Max. Marks: 60

Time: 2 Hours

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

(04)

Q.1 (A) Attempt each of the following.

- (i) What is GST?
- (ii) What do you mean by business strategy?
- (iii) State the full form of NPC.
- (iv) Write the meaning of merger.

(08)

(B) Attempt each of the following.

- (i) Write the meaning of productivity.
- (ii) State the concept of business engineering.
- (iii) What is a business license?
- (iv) What do you mean by Public Private Partnership?

(12)

Q.2 Attempt any three of the following.

- (i) What are the measurements of productivity?
- (ii) State the importance of business strategy.
- (iii) Write a note on outsourcing.
- (iv) What types of returns a business need to file?

(12)

Q.3 Attempt any two of the following.

- (i) What are the objectives of merger and acquisition?
- (ii) Write the various factors which affect productivity.
- (iii) State the interface between business, government and society.

(12)

Q.4 Attempt any two of the following.

- (i) Explain the compliance of legal requirements in promoting a business.
- (ii) Write the importance of product quality control.
- (iii) Write the steps involved in developing strategies.

(12)

Q.5 Attempt any one of the following.

- (i) What do you mean by franchise? Explain in detail advantages and disadvantages of buying a franchise.
- (ii) Write in detail procedure of registration of a company.

मराठी रूपांतर

सूचना:

- अ) सर्व प्रश्न सोडविणे आवश्यक आहे.
ब) उजवीकडील अंक गुण दर्शवितात.

प्र.१ अ) खालील सर्व प्रश्न सोडवा.

(08)

- (i) GST म्हणजे काय?
- (ii) व्यवसाय व्यूहरचना म्हणजे काय?
- (iii) NPC चे पूर्ण रूप सांगा.
- (iv) विलीनीकरणाचा अर्थ लिहा.

ब) खालील सर्व प्रश्न सोडवा.

(04)

- (i) उत्पादकतेचा अर्थ लिहा.
- (ii) व्यवसाय अभियांत्रिकीची संकल्पना सांगा.
- (iii) व्यवसाय परवाना म्हणजे काय?
- (iv) सार्वजनिक खाजगी भागीदारी म्हणजे काय?

प्र.२ खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(12)

- (i) उत्पादकतेचे मापक काय आहेत?
- (ii) व्यवसाय व्यूहरचनेचे महत्त्व सांगा.
- (iii) आउटसोर्सिंग यावर टीप लिहा.
- (iv) व्यवसायाला कोणत्या प्रकारचे रिटर्न भरावे लागतात?

प्र.३ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(12)

- (i) विलीनीकरण आणि संपादनाची उद्दिष्टे काय आहेत?
- (ii) उत्पादकतेवर परिणाम करणारे विविध घटक लिहा.
- (iii) व्यवसाय, सरकार आणि समाज यांच्यातील संबंध सांगा.

प्र.४ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(12)

- (i) व्यवसायाला चालना देण्यासाठी कायदेशीर आवश्यकतांचे पालन कसे करावे हे स्पष्ट करा.
- (ii) उत्पादन गुणवत्ता नियंत्रणाचे महत्त्व लिहा.
- (iii) व्यूहरचना विकसित करण्यातील टप्पे लिहा.

प्र.५ खालीलपैकी कोणताही एक प्रश्न सोडवा.

(12)

- (i) फ्रँचायझी म्हणजे काय? फ्रँचायझी खरेदी करण्याचे फायदे आणि तोटे सविस्तर स्पष्ट करा.
- (ii) कंपनीची नोंदणी करण्याची प्रक्रिया सविस्तर लिहा.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Semester- II Examination

Autonomous
Affiliated to Savitribai Phule Pune University, Pune

Seat No.

Total No. of Pages: 01 (one)

Total No. of Questions: 05

Class: F.Y.B.Com.

Subject Code (COMFE1201): Compulsory English

2019 Pattern

(No. of Credits-03)

Marks: 60

Time: 2.00 Hours

Note: a. All questions are compulsory
b. Figures to right indicate full marks

(04)

Q.1 A) Attempt each of the following

1. What blows into the protagonist's room in "Unhappiness"?
2. What kind of a company is PepsiCo?
3. What are India's strengths and weaknesses according to Narayan Murthy?
4. What were the three rules Nooyi followed for rising to the top of the PepsiCo ladder ?

(08)

B. Attempt each of the following

1. Which words describe the poet's beloved in 'A Red, Red Rose'?
2. How has the story of Nooyi's development been an example of success as a result of hitching one's wagon to a star?
3. Why did Rakesh not allow his father to eat as he desired?
4. What is 'apparition' in the story Unhappiness?

(12)

Q. 2 Attempt any three of the following

1. How does the narrator present the difference between life in the village and in the city in The Woodrose?
2. How does Narayan Murthy urge the students to pursue excellence?
3. Give a summary of the attitude of the company and the ex-CEO of the company to Nooyi and her abilities.
4. Describe Rakesh's reaction when he discovered that his father had been bringing his son to buy him sweets.

(12)

Q. 3. Attempt any two of the following

1. Write your own opinions on The Need for Excellence.
2. On what according to Henry Ford can reputation not be built?
3. You are Umesh Patel and you work for India Travel. Write an e-mail letter to the malika_rao@gmail.com in response to a request you have received from Ms Mallika Rao for information about the packages you offer for holidays in Uttaranchal. Mention details such as place names, tourist attractions, arrangements for stay, food and transport. Also say that a detailed travel plan will be sent on request.

(12)

Q. 4. Attempt any two of the following

1. What are the main ideas expressed by the poet in 'Stopping by woods on a Snowy Evening'?
2. Explain a critical appreciation of 'Red Red Rose'.
3. What were the ills of Licence Raj?

(12)

Q. 5. Attempt any one of the following

1. You are applying for the post of Assistant Professor in Savitribai Phule Pune University. Write your resume on the concerning subject.
2. Write an official report on Primary Education Programme.

Total no. of Questions – 05
Total no. of Printed Pages- 02

Seat No.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS
Semester End Examination
Class: F.Y.B.Com.
Semester - II (2019 Pattern)
Subject: Business Economics - II
Course Title: Business Economics (Micro) - II
Course Code: COMBE1203

Time: 2.00 Hours.

(No. of Credits 03)

Total Marks: 60

Note: 1. All questions are compulsory. 2. Figures to the right indicate full marks.
3. Draw neat diagram wherever is necessary.

- Que.1. Answer the following questions. (12)**
1. What is mean by marginal Revenue? 1
 2. How many sellers are there in a monopoly? 1
 3. How many buyers are there in a duopoly? 1
 4. Who propounded the modern theory of Rent? 1
 5. What is mean by rent? 2
 6. What is mean by profit? 2
 7. What is mean by perfect competition? 2
 8. Give the definition of interest. 2
- Que. 2. Answer the following questions. (Any Three) (12)**
1. Explain the concept of 'Collective Bargaining'.
 2. State the features of monopolistic Competition.
 3. Explain the concept 'Product Differentiation'.
 4. State the features of oligopoly market.
- Que. 3. Answer the following questions. (Any Two) (12)**
- 1 Explain the concept of 'Break Even Point'.
 2. Explain the Concept of liquidity trap with diagram?
 3. Explain the Ricardian Theory of Rent.
- Que. 4. Answer the following questions. (Any Two) (12)**
1. Explain the Backward bending labor supply curve with diagram?
 2. Explain the uncertainty theory of Profit.
 3. Explain the features of perfect competition?
- Que. 5. Answer the following questions. (Any One) (12)**
1. Explain the equilibrium of producer under oligopoly market.
 2. Explain the liquidity preference theory of interest?

मराठी भाषांतर

वेळ: २.०० तास

गुण: ६०

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.
३. आवश्यक तेथे सुबक आकृत्या काढा. ४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

(१२)

१. सीमांत प्राप्ती म्हणजे काय? १
२. मक्तेदारी बाजारात किती विक्रेते असतात? १
३. द्विविक्रेताधिकार बाजारात किती ग्राहक असतात? १
४. खंडाचा आधुनिक सिद्धांत कोणी मांडला? १
५. खंड म्हणजे काय? २
६. नफा म्हणजे काय? २
७. पूर्ण स्पर्धा बाजार म्हणजे काय? २
८. व्याजाची व्याख्या लिहा. २

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)

(१२)

१. 'सामूदायिक सौदाशक्ती' ची संकल्पना स्पष्ट करा?
२. मक्तेदारीयुक्त स्पर्धा बाजाराची वैशिष्ट्ये सांगा.
३. वस्तूभेदाची संकल्पना स्पष्ट करा?
४. अल्पविक्रेताधिकार बाजाराची वैशिष्ट्ये सांगा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. 'समविच्छेद बिंदु' ची संकल्पना स्पष्ट करा.
२. रोखतेच्या सापळ्याची संकल्पना आकृतीसह स्पष्ट करा?
३. रिकार्डोचा खंड सिद्धांत स्पष्ट करा?

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. 'श्रमाचा पाठीमागे झुकणारा पुरवठा वक्र' आकृतीसह स्पष्ट करा.
२. नफ्याचा अनिश्चिततेचा सिद्धांत स्पष्ट करा?
३. पूर्ण स्पर्धा बाजाराची वैशिष्ट्ये स्पष्ट करा.

प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

(१२)

१. अल्पविक्रेताधिकार बाजारातील उत्पादकाचा समतोल स्पष्ट करा.
२. व्याजाचा रोखता प्राधान्य प्रवृत्ती सिद्धांत स्पष्ट करा.

मराठी भाषांतर

वेळ: २.०० तास

गुण: ६०

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.
३. आवश्यक तेथे सुबक आकृत्या काढा. ४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

(१२)

१. सीमांत प्राप्ती म्हणजे काय? १
२. मक्तेदारी बाजारात किती विक्रेते असतात? १
३. द्विविक्रेताधिकार बाजारात किती ग्राहक असतात? १
४. खंडाचा आधुनिक सिद्धांत कोणी मांडला? १
५. खंड म्हणजे काय? २
६. नफा म्हणजे काय? २
७. पूर्ण स्पर्धा बाजार म्हणजे काय? २
८. व्याजाची व्याख्या लिहा. २

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)

(१२)

१. 'सामूदायिक सौदाशक्ती' ची संकल्पना स्पष्ट करा?
२. मक्तेदारीयुक्त स्पर्धा बाजाराची वैशिष्ट्ये सांगा.
३. वस्तूभेदाची संकल्पना स्पष्ट करा?
४. अल्पविक्रेताधिकार बाजाराची वैशिष्ट्ये सांगा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. 'समविच्छेद बिंदु' ची संकल्पना स्पष्ट करा.
२. रोखतेच्या सापळ्याची संकल्पना आकृतीसह स्पष्ट करा?
३. रिकार्डोचा खंड सिद्धांत स्पष्ट करा?

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

(१२)

१. 'श्रमाचा पाठीमागे झुकणारा पुरवठा वक्र' आकृतीसह स्पष्ट करा.
२. नफ्याचा अनिश्चिततेचा सिद्धांत स्पष्ट करा?
३. पूर्ण स्पर्धा बाजाराची वैशिष्ट्ये स्पष्ट करा.

प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

(१२)

१. अल्पविक्रेताधिकार बाजारातील उत्पादकाचा समतोल स्पष्ट करा.
२. व्याजाचा रोखता प्राधान्य प्रवृत्ती सिद्धांत स्पष्ट करा.

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F. Y. B. COM

(Semester – II)

COMFA1202: FINANCIAL ACCOUNTING – II

(2019 Pattern)

(No. of Credits: 03)

Max. Marks: 60

Time: 2 Hours

Notice: a) All questions are compulsory. b) Use of simple calculator is allowed.

(05)

Q.1A) Fill in the Blanks (Any Five)

- 1) Accounting Standards No. 1 consist of _____.
- 2) In departmental accounting, advertisement expenses to be allocated in _____ ratio.
- 3) The Accounting Standards are issued by _____.
- 4) Accounting Standards No. 10 consist of _____.
- 5) Hire Purchase Price = Cost Price + _____.
- 6) Under the hire purchase system, interest is calculated on _____.

(10)

Q.1B) Write Short Note (Any Two)

- 1) Hire Purchase V/s Installment System
- 2) Accounting Standard Board
- 3) AS:2 - Valuation of Inventories
- 4) Advantages of Hire Purchase System
- 5) Sales Ratio and Purchase Ratio

(15)

Q. 2) Solve the following Problem

From the following information, prepare Departmental Trading A/c and Profit and Loss Account for the year ending 31st March, 2025.

Particulars	Department -X (Rs.)	Department -Y (Rs.)
Stock (1 st April, 2024)	28,000	30,000
Purchases	56,000	1,12,000
Sales	1,40,000	2,80,000
Wages	8,000	9,600

Particulars	Rs.	Particulars	Rs.
Rent, Rates & Taxes	6,000	Discount Received	9,000
Sundry Expenses	2,200	Advertising	5,000
Salaries	12,800	Carriage Inward	840
Lighting	4,400	Carriage Outward	3000
Discount Allowed	6,000	Furniture	25,000

Additional information:

1. Rent, rates and taxes, sundry expenses, lighting, salaries to be apportioned to department X and department Y in the ratio of 3:1.
2. Provide depreciation on furniture at 10% p.a. and it should be allocated equally.
3. Closing stock of Department-X worth Rs.25,500 and Department-Y of Rs. 28,000.
4. Department-X transferred goods cost Rs. 4,000 to Department-Y.
5. Advertisement expenses are to be allocated equally.

Q. 3) Solve the following Problem

(15)

Mr. Dinesh Purchased a machine of Rs.45,000 on hire purchase system from M/s JK Brothers, Tuljapur on 1st April 2024. He paid Rs.15,000 as a down payment and the remaining amount to be paid in three equal installments of Rs.10,000 each together with interest at 10% p.a. Mr. Dinesh writes off depreciation at 10% p.a. on the original cost of the machine.

You are required to Prepare Statement showing Interest & Installments. Also, pass Journal Entries in the books of Mr. Dinesh for first two years only.

Q. 4) Solve the following Problem

(15)

Mr. Manoj Purchased a Motor Car worth Rs.5,00,000 on Installment System from MIDC Ltd., Pune on 1st April 2024. He paid Rs.2,00,000 as down payment and the remaining amount to be paid along with interest at 10% p.a. as:

- On 31st March 2025 = Rs.1,30,000
- On 31st March 2026 = Rs.1,20,000
- On 31st March 2027 = Rs.1,10,000

You are required to Prepare Statement showing Interest & Installments. Also, pass Journal Entries in the books of MIDC, Pune.

Total No. of Questions: 05]

Seat No.

[Total No. of pages: 03

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.
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F.Y.B.Com

Statistics

Semester I

COMBS-101-GEN: Business Statistics
(NEP Pattern)

Time Allowed: Two Hour] ,

(No. of Credits 04)

[Max Marks: 60

Instructions:

- i) All questions are compulsory.
- ii) Figures to the right indicate full marks.
- iii) Use of scientific calculator and statistical table is allowed.
- iv) Symbols and abbreviations have their usual meaning.

Q.1] A. Choose the correct alternative

[1 each]

- i) If a population is divided into different groups based on age and a sample is taken from each group, which method is being used?
 - a) SRSWOR
 - b) SRSWR
 - c) Stratified Sampling
 - d) Systematic Sampling
- ii) Two matrices A and B are added if -----
 - a) two matrices are not square matrix.
 - b) two matrices have same order.
 - c) all elements of the two matrices are same.
 - d) two matrices have not same order.
- iii) Which of the following is an absolute measure of dispersion?
 - a) Standard Deviation
 - b) Coefficient of Variation
 - c) Percentile Range
 - d) Quartile Deviation
- iv) The objective of sequence problem is
 - a) To increase the number of jobs in a sequence
 - b) To minimize the total processing time
 - c) To maximize job allocation to each machine
 - d) To increase production capacity

B. Answer each of the following.

[2 Each]

- i) Define sample and population.
- ii) Find coefficient range of given data 22, 27, 25, 30, 24, 26, 28, 23.
- iii) Find the median for the following observations: 15, 18, 12, 20, 19, 17, 16, 21, 14 and 22.
- iv) Define idle time.

[P.T.O.]

[4 Each]

Q.2] Attempt any three of the following.

- State the requirements of good measures of central tendency.
- If $A = \begin{bmatrix} 3 & 4 & 6 \\ 1 & 1 & 1 \end{bmatrix}$ and $B = \begin{bmatrix} 5 & 2 & 3 \\ 2 & 1 & 6 \end{bmatrix}$ Find $A+3B$.
- Write a procedure to find idle time of n jobs on 3 machine in Job sequencing.
- Define discrete and continuous variable with examples each.

Q.3] Attempt any two of the following:

[6 Each]

- Following is the frequency of IQ of students.

I.Q.	No. of students
50-59	06
60-69	15
70-79	18
80-89	20
90-99	12
Above 100	09

- State the type of classification.
 - Find class-width of class 60-69.
 - Find class mark of 5th class.
 - State the open end class.
- There are five jobs, each of which has to be processed on two machines A and B in the order AB. Processing times are given in the following table:

Machine A	12	10	7	9	6
Machine B	8	5	6	9	4

Determine a sequence in which these jobs should be processed, also find total elapsed time.

- Calculate coefficient of variance for the following data.

Profit	0-10	10-20	20-30	30-40	40-50
Frequency:	3	8	20	15	4

Q.4] Attempt any two of the following:

[6 Each]

- The means of two samples of sizes 100 and 100 are 30 and 25 respectively. The standard deviations of those samples are 5 and 8 respectively. Find the combined standard deviation.

ii) State types of diagrams and draw suitable bar diagram for the following data.

Time(in years)	2017	2018	2019	2020	2021	2022	2023
Production of Rice (in tons)	10	11	11.5	12	10.5	12	13

iii) Define mode and also write steps to find mode graphically.

Q.5] Attempt any one of the following.

[12]

i) Find the mean, mode and median from the following information

Marks	40-50	50-60	60-70	70-80	80-90	90-100
No. of Students	6	9	11	13	8	3

ii) Write definition of a Matrix and types of matrices, The matrix given below:

$$A = \begin{bmatrix} 2 & 3 & 1 \\ 1 & 0 & 4 \\ 5 & 6 & 0 \end{bmatrix}$$

Find:

1. Compute the determinant of matrix A.
2. Find the cofactor matrix.
3. Transpose the cofactor matrix.
4. Inverse of matrix A.

Total No. of Questions: 05]

Seat No.

[Total No. of pages: 03

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Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati.
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Affiliated to Savitribai Phule Pune University, Pune.
F.Y.B.Com
Statistics
Semester II
COMBS-151-GEN: Business Statistics-II
(NEP Pattern)

Time Allowed: Two Hour]

(No. of Credits 04)

[Max Marks: 60

Instructions:

- i) All questions are compulsory.
- ii) Figures to the right indicate full marks.
- iii) Use of scientific calculator and statistical table is allowed.
- iv) Symbols and abbreviations have their usual meaning.

Q.1) A) Choose the correct alternative of the following:

(1 each)

i) If given $b_{yx} = 0.4$, $b_{xy} = 1.6$ then r will be

- a) 0.8 b) 1 c) 0.4 d) 0.5

ii) Index number are called as

- a) Economics thermometer b) economic barometers
c) Social barometer d) economic accelerators

iii) A distribution with a kurtosis less than 3 is known as:

- a) Platykurtic b) Mesokurtic c) Leptokurtic d) Hyperkurtic

iv) If $P(E) = 0.07$, then what is the probability of 'not E'?

- a) 0.93 b) 0.95 c) 0.97 d) 0.99

B) Answer each of the following:

(2 each)

- i) State any two uses of index numbers.
- ii) Define regression equation.
- iii) Define mutually exclusive events.
- iv) What are slack and surplus variables?

[P.T.O]

Q.2) Attempt any three of the following:

(4 each)

- Define the term correlation. What is difference between positive and negative correlation?
- Explain the term skewness using suitable diagrams. Explain the different types of skewness.
- A coin is tossed 3 times. List the sample space and find the probability of getting at least one head.
- The regression equations are $3x - y = 5$ and $4x - 3y = 8$. Find arithmetic mean of x and y and Correlation coefficient between x and y .
- Solve the following Linear Programming Problem (L.P.P.) by graphical method.

$$\text{Maximize } Z = 10x + 15y$$

Subject to

$$12x + 5y \leq 60$$

$$5x + 10y \leq 20$$

$$x, y \geq 0.$$

- Given $\sum p_1 q_0 = 1900$ $\sum p_0 q_0 = 1360$ $\sum p_1 q_1 = 1880$ $\sum p_0 q_1 = 1344$. Find Fisher's price index number

Q.3) Attempt any two of the following:

(6 each)

- Calculate the Laspeyres' and Paasche's Price Index using the given data:

Commodity	Base Year (Price)	Current Year (Price)	Base Year (Quantity)	Current Year (Quantity)
A	12	25	10	8
B	18	25	20	15
C	12	15	15	10

- The two distributions A and b following summery statistics are given below:

	A	B
Median	20	24
Q1	13	14
Q2	30	31

Compute the skewness of two distribution using Bowley's coefficient of skewness.

- Define the term: Combination and also find the values of :

a) ${}^{12}C_6$

b) 5C_3

c) 7P_4

d) 6P_6

- Given the following data, obtain the yield when the rainfall is 29 inches.

	Rainfall(inches)	Yield(per acre)
Mean	27	40
S.D.	3	6

Correlation coefficient=0.8

(6 each)

Q.4) Attempt any two of the following:

- Formulate the following problem as an LPP: A company produces two products A and B, requiring machine time and labor. Each unit of A takes 2 hours of machine time and 3 hours of labor. Each unit of B takes 4 hours of machine time and 2 hours of labor. The company has 40 hours of machine time and 36 hours of labor available. The profit per unit of A is ₹50. and for B, it is ₹40. Maximize the profit.
- Define independent events and give a real-life example. If $P(A) = 0.5$, $P(B) = 0.3$ and $P(A \cap B) = 0.15$, determine whether events A and B are independent.
- Calculate cost of living index number for the following data:

Group	Index Number	Weights
Food	350	50
Fuel and Lighting	200	10
Clothing	240	10
House rent	160	10
Miscellaneous	250	20

iv) Define:

- Feasible solution
- Elementary Event
- Impossible event.

Q.5) Attempt any one of the following:

- From the data given below, Compute:
 - Karl Pearson's coefficient of skewness.
 - Pearsonian coefficient of skewness.

(8+4)

Marks	0-20	20-40	40-60	60-80	80-100
No. of students	5	12	32	40	11

- Define Fisher's Ideal Index and state-its properties.

OR

- Obtain regression lines for the following data:

(8+4)

X	2	3	5	7	9	10	12	15
Y	2	5	8	10	12	14	15	16

Find estimate of (i) Y when $X=6$.

- For a group of 8 students, the sum of squares of differences in ranks for Mathematics and Statistics marks was found to be 50. Find the value of rank correlation.

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EMPOWERED AUTONOMOUS
Semester End Examination
Class: F.Y.B.Com. Semester-I (2024 Pattern)
Subject: Banking & Finance (General)
(Fundamentals of Banking)
(COMBF-101-GEN)

Time: 2.00 Hours

(No. of Credits 04)

Total Marks: 60

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

- Q.1 (A) Attempt each of the following:** 04
1. In which year SBI established?
 2. Write the full form of UPI.
 3. When RBI was nationalized?
 4. Write the full form of IMPS.
- (B) Attempt each of the following:** 08
1. What is mean by KYC?
 2. What is mean by bank?
 3. What is mean by fixed deposits?
 4. Write two names of nationalized banks.
- Q.2 Attempt any three of the following** 12
1. Explain in brief the limitations of credit creation?
 2. Write note on 'IMPS'.
 3. Explain safety principals of bank.
 4. Write information about SWIFT.
- Q.3 Attempt any two of the following.** 12
1. Explain the traditional instruments of remittances.
 2. Write process of sending money via RTGS.
 3. Explain transactions on Savings account.
- Q.4 Attempt any two of the following.** 12
1. Explain in brief the origin of banking.
 2. Explain the types of institutional account holders of bank.
 3. Explain the process of transferring of bank account?
- Q.5 Attempt any one of the following.** 12
1. Explain the primary and secondary functions of banks.
 2. What is mean by credit creation? Explain process of credit creation?

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.
३. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

- प्र.१ ला. अ) खालील सर्व प्रश्नांची उत्तरे लिहा. ०४
१. एस.बी.आय.ची स्थापना कोणत्या साली झाली?
 २. यु.पी.आय.चे पूर्ण रूप लिहा.
 ३. आर.बी.आय.चे राष्ट्रीयीकरण केंव्हा झाले ?
 ४. आय.एम.पी.एस.चे पूर्ण रूप लिहा.
- ब) खालील सर्व प्रश्नांची उत्तरे लिहा. ०८
१. के.वाय.सी. म्हणजे काय?
 २. बँक म्हणजे काय?
 ३. मुदत ठेवी म्हणजे काय?
 ४. राष्ट्रीयकृत बँकांची दोन नावे लिहा.
- प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन) १२
१. पतनिर्मितीच्या मर्यादा थोडक्यात स्पष्ट करा?
 २. 'आय.एम.पी.एस.' यावर टीप लिहा.
 ३. बँकेचे सुरक्षितता तत्व स्पष्ट करा?
 ४. स्विफ्ट बदल माहिती लिहा.
- प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) १२
१. पैसे पाठविण्याची पारंपारिक साधने स्पष्ट करा?
 २. आय.टी.जी.एस मार्फत पैसे पाठविण्याची प्रक्रिया स्पष्ट करा?
 ३. बचत खात्यावरील व्यवहार स्पष्ट करा?
- प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) १२
१. बँक व्यवसायाची उत्क्रांती थोडक्यात स्पष्ट करा?
 २. बँकेतील संस्थात्मक खातेदारांचे प्रकार स्पष्ट करा?
 ३. बँक खाते स्थानांतरीत करण्याची प्रक्रिया स्पष्ट करा?
- प्र.५ वा. खालील प्रश्नांची उत्तरे लिहा. (कोणताही एक) १२
१. बँकेची प्राथमिक व दुय्यम कार्ये स्पष्ट करा?
 २. पतनिर्मिती म्हणजे काय? पतनिर्मितीची प्रक्रिया स्पष्ट करा?

Total no. of questions – 05
Total no. of printed pages- 02

Seat No.

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EPOWERED AUTONOMOUS

Semester End Examination

Class: F.Y.B.Com. Semester-II (2024 Pattern)

Subject: Banking & Finance (General)

(Fundamentals of Banking-II)

(COMBF-151-GEN)

(No. of Credits 04)

Time: 2.00 Hours

Total Marks: 60

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

- Q.1 (A) Attempt each of the following** 04
1. When was RBI nationalised?
 2. Write the full form of ATM.
 3. How many governors are there in RBI?
 4. Write the full form of BHIM.
- (B) Attempt each of the following** 08
1. Write the definition of bill of exchange.
 2. Write the meaning of cheque.
 3. What is meant by offsite ATM?
 4. Write the definition of endorsement.
- Q.2 Attempt any three of the following** 12
1. Write the characteristics of promissory note.
 2. Write the parties of cheque
 3. Explain any two types of endorsement.
 4. Write information about organization of RBI.
- Q.3 Attempt any two of the following.** 12
1. Explain the functioning of passbook printing machine.
 2. Explain the types of cheque.
 3. Explain the disadvantages of credit card.
- Q.4 Attempt any two of the following** 12
1. Explain the parties of promissory note.
 2. Explain the advantages of debit card.
 3. Explain the effects of endorsement
- Q.5 Attempt any one of the following** 12
1. What is monetary policy? Explain the objectives of monetary policy.
 2. Explain the need and importance of technology in banking

मराठी भाषांतर

वेळ: २.०० तास

गुण: ६०

सूचना: १.सर्व प्रश्न सोडविणे आवश्यक आहे. २.उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात. ३.संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. अ) खालील सर्व प्रश्नांची उत्तरे लिहा.

०४

१.आर.बी.आय.चे राष्ट्रीयीकरण केंव्हा झाले?

२.ATM चे पूर्ण रूप लिहा.

३.रिजर्व बँकेत किती गव्हर्नर असतात.

४.BHIM चे पूर्ण रूप लिहा.

ब) खालील सर्व प्रश्नांची उत्तरे लिहा.

०८

१.विनिमय पत्राची व्याख्या लिहा.

२.धनादेशाचा अर्थ लिहा.

३.ऑफसाईट एटीएम म्हणजे काय?

४.पृष्ठांकनाची व्याख्या लिहा.

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)

१२

१.वचनचिठ्ठीची वैशिष्ट्ये लिहा.

२.धनादेशाचे पक्ष लिहा.

३.पृष्ठांकनाचे कोणतेही दोन प्रकार स्पष्ट करा.

४.RBI च्या संघठनाबद्दल माहिती लिहा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

१२

१.बँक खातेपुस्तक छपाई यंत्राची कार्यपद्धती स्पष्ट करा.

२.धनादेशाचे प्रकार स्पष्ट करा.

३.क्रेडीट कार्डचे तोटे स्पष्ट करा.

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

१२

१.वचनचिठ्ठीचे पक्ष स्पष्ट करा.

२.डेबीट कार्डचे फायदे स्पष्ट करा.

३.पृष्ठांकनाचे परिणाम स्पष्ट करा.

प्र.५ वा. खालील प्रश्नांची उत्तरे लिहा. (कोणताही एक)

१२

१.मौद्रिक धोरण म्हणजे काय? मौद्रिक धोरणाची उद्दीष्टे स्पष्ट करा.

२.बँकिंग क्षेत्रातील तंत्रज्ञानाची गरज व महत्व स्पष्ट करा.

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Semester End Examination

Class: F.Y.B.Com.

Semester - II (2019 Pattern)

Subject: Banking and Finance

Course Title: Fundamentals of Banking - II

Course Code: COMBF1205

Time: 2.00 Hours.

(No. of Credits 03)

Total Marks: 60

Note: 1. All questions are compulsory. 2. Figures to the right indicate full marks.
3. Draw neat diagram wherever is necessary.

- Que.1. Answer the following questions. (12)**
1. When was RBI nationalized? 1
 2. Give the full form of ATM. 1
 3. Who is the current Governor of RBI? 1
 4. Give the full form of PIN. 1
 5. What is meant by Promissory Note? 2
 6. State the meaning of Bill of Exchange. 2
 7. What is meant by Cheque? 2
 8. State any two types of Cheque. 2
- Que. 2. Answer the following questions. (Any Three) (12)**
1. Write a note on 'Passbook Printing Machine'.
 2. Write a note on 'Mobile Banking'.
 3. Write a note on 'Debit Card'.
 4. Write a note on 'On Site ATM'.
- Que. 3. Answer the following questions. (Any Two) (12)**
1. Explain the features of Promissory Note in detail.
 2. Explain in detail the types of crossing of Cheques.
 3. Explain the features of Negotiable Instruments.
- Que. 4. Answer the following questions. (Any Two) (12)**
1. Explain the differences between Debit card and Credit card.
 2. Explain the objectives of Monetary Policy.
 3. Make a brief comparison between Indian banks and the top banks in the world.
- Que. 5. Answer the following questions. (Any One) (12)**
1. Explain in detail the need and importance of new technology in banking sector.
 2. Explain in detail the functions of Reserve Bank of India.

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे. २. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात. ३. आवश्यक तेथे सुबक आकृत्या काढा. ४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ रा. खालील सर्व प्रश्नांची उत्तरे लिहा.

१. रिजर्व बँक ऑफ इंडियाचे राष्ट्रीयीकरण केंव्हा झाले?
२. ATM चे विस्तृत रूप सांगा.
३. RBI चे सध्याचे गव्हर्नर कोण आहेत?
४. PIN चे विस्तृत रूप द्या.
५. वचनचिठ्ठी म्हणजे काय?
६. विनिमय पत्राचा अर्थ सांगा.
७. धनादेश म्हणजे काय?
८. धनादेशाचे कोणतेही दोन प्रकार सांगा.

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(१२)

प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)

१. 'पासबुक प्रिंटिंग मशीन' यावर टिप लिहा.
२. 'मोबाईल बँकिंग' यावर टिप लिहा.
३. 'डेबीट कार्ड' यावर टिप लिहा.
४. 'ऑन साईट एटीएम' यावर टिप लिहा.

प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

१. वचनचिठ्ठीची वैशिष्ट्ये सविस्तर स्पष्ट करा.
२. धनादेश रेखांकनाचे प्रकार सविस्तर स्पष्ट करा.
३. चलनक्षम दस्तऐवजाची वैशिष्ट्ये स्पष्ट करा.

(१२)

प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

१. डेबिट कार्ड व क्रेडिट कार्ड यातील फरक स्पष्ट करा.
२. मौद्रिक धोरणाची उद्दिष्टे स्पष्ट करा.
३. भारतीय बँकांची जगातील सर्वोच्च बँकांशी थोडक्यात तुलना करा.

(१२)

प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक)

१. बँकिंग क्षेत्रामधील नवतंत्रज्ञानाची गरज आणि महत्त्व सविस्तर स्पष्ट करा.
२. भारतीय रिजर्व बँकेची कार्ये सविस्तर स्पष्ट करा.

(१२)

Exam. Seat No.

Total No. of Pages: 3

Total No. of Questions: 4

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F.Y.B Com

Financial Accounting - II

Semester - II

ACC-151-GEN: Financial Accounting - II

(2024 Pattern)

(No. of Credit: 04)

Maximum Marks: 60

Time: 02.00 Hours

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.
- c) Simple calculator is allowed.

(05)

Q.1 A) Fill in the Blanks (Any Five)

1. _____ Accounts are the accounts related to the several departments.
a) Trading A/c b) Profit & Loss A/c c) Departmental
2. Carriage outward is to be apportioned between the departments in the _____.
a) Purchase ratio b) Sales ratio c) Capital ratio
3. In Hire Purchase system, the person delivers his goods is known as _____.
a) Hirer b) Hire Vendor c) Agent
4. SGST levied by the _____ government.
a) State b) Central c) None
5. Difference between hire purchase price and cash price is called _____.
a) Installment b) Interest c) Commission
6. Accounting functions are performed by using a computer, the system is called _____ Accounting.
a) Inventory b) Automatic c) Computerized
7. _____ Tax is levied on the supply of goods and services in same state.
a) SGST b) CGST and SGST c) IGST

(10)

B) Write a Short Note (Any Two)

1. Concept of GST
2. Hire Purchase System
3. Advantages of Computerized Accounting System
4. Types of Computerized Accounting System
5. Types of GST

Q. 2) From the following Trial Balance, prepare Departmental Trading and Profit and Loss Account for the year ended 31st March, 2024 in the books of Gemini Limited. (15)

Trial Balance as on 31st March, 2024

Particulars	Debit ₹	Credit ₹.
Stock as on 1-4-2023		
Dept. A	15,000	
Dept. B	12,000	
Purchases		
Dept. A	28,000	
Dept. B	24,000	
Sales		
Dept. A		60,000
Dept. B		50,000
Rent, Rates & Taxes	9,000	
Wages		
Dept. A	7,500	
Dept. B	2,500	
Sundry Expenses	3,000	
Salaries	3,000	
Lighting & Heating	1,800	
Discount Allowed	2,200	
Discount received		1,300
Advertising	3,600	
Carriage Inwards	2,100	
Furniture	4,000	
Plant & Machinery	20,000	
Sundry Debtors	6,000	
Sundry Creditors		16,000
Capital		31,900
Drawings	4,000	
Cash at Bank	10,000	
Cash in hand	1,500	
Total	1,59,200	1,59,200

Additional information –

1. Department A transferred goods costing ₹ 400 to Dept. B.
2. Rent, Rates and Taxes, Sundry Expenses, Lighting, Salaries and Carriage Inward to be apportioned in the ratio 2:1.
3. Advertising to be apportioned equally.
4. Discount allowed and received are apportioned on the basis of departmental sales and purchases.
5. Depreciation @ 10% p.a. on Furniture, Plant & Machinery and it is to be charged 3:1 to Department A & Dept. B.
6. Stock as on 31/3/2024 – Dept. A- ₹ 16,500, Dept. B- 12,000.

(15)

Q. 3) Attempt the following question

Akshay Limited, Baramati purchase a Tempo from Somani Brothers, Baramati on Hire Purchase system and paid ₹ 2,00,000 against delivery on 1st January, 2020. They paid the following installments including interest @ 10% p.a. on cash price.

31st December, 2020 ₹. 2,60,000

31st December, 2021 ₹ 2,40,000

31st December, 2022 ₹ 2,20,000

Akshay Limited charged depreciation on tempo @ 20% p.a. under straight line method.

Cash price of tempo is ₹ 8,00,000.

You are required to prepare following accounts in the books of Akshay Limited .

1. Tempo Account
2. Somani Brothers Account
3. Interest Account

(15)

Q.4) Solve the following problem

The following transactions in the books of Mr. Naval Ltd., Kolhapur, Maharashtra.

1. Purchased goods from Mrs. Tejal, Pune, costing ₹ 20,000. SGST @ 9% and CGST @ 9%.
2. Sold goods to Mr. Aakash , Mumbai, ₹ 10,000. SGST @6%, and CGST 6%.
3. Purchase goods from Mr. Ajay, Punjab ₹ 30,000. IGST 18%.
4. Sold goods of ₹ 10,000 to Miss. Manisha, Nagpur, SGST @ 9% and CGST 9%.
5. Paid insurance premium of ₹ 2,000, SGST @2.5% and CGST 2.5%.
6. Purchase computer of ₹ 40,000 from Mr. Vivek, Baramati, SGST @ 6% and CGST 6%.
7. Sold goods to Rajesh & Co. from Kerala ₹ 10,000. IGST @18%,
8. Purchased stationery ₹ 800. SGST @ 2.5% and CGST @ 2.5%.

Pass necessary journal entries in the books of Mr. Naval Ltd., Kolhapur. Maharashtra.

Total No. of Questions: 05]

Exam Seat No.

[Total No. of Pages: 02

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F.Y. B. Com.

Cost Accounting I

Semester – I

CMA-101-GEN: Cost Accounting- I

(NEP 2024 Pattern)

(No. of Credits: 04)

Time: 2 Hours

[Max. Marks: 60

Instructions to the candidates:

- All questions are compulsory.
- Figures to the right side indicate full marks.
- Use simple calculator is allowed.

Q.1. (A) Attempt each of the following.

(04)

- is one of the objectives of cost accounting.
a. cost ascertainment b. cost planning c. cost utilization d. none of these.
- The amount of fixed cost remains ----- at any level of production.
a. constant b. flexible c. abnormal d. none of the above
- Advertising is an example of ----- overheads.
a. production b. office c. selling d. all of the above
- Spoilage of material is treated as ----- in store ledger account.
a. receipt b. purchases c. issues d. none of these

Q.1. (B) Attempt each of the following.

(08)

- Define the term costing.
- What do you mean by indirect labour?
- What is store location?
- Define the term variable cost.

Q.2. Attempt any Three of the following.

(12)

- Explain the role of cost and management accountant.
- Elaborate the terms controllable and uncontrollable costs.
- Explain the difference between tender and quotation.
- Explain the requisites for effective material cost management.

Q.3. Attempt any Two of the following.

(12)

- State the career opportunities in cost and management accounting.
- Elaborate the classification of costs on the basis of functions.
- Explain the steps in purchase procedure.

Q.4. Bombay Manufacturing Company submits the following information on 31st March 2024. Prepare Statement of cost. (12)

Particulars	Rs.
Sales for the year	2,75,000
Inventories at the beginning of the year:	
Raw Materials	3,000
Work in Progress	4,000
Finished Goods	1,10,000
Purchase of materials	65,000
Direct Labour	6,000
Inventories at the end of the year:	
Raw Materials	4,000
Work in Progress	6,000
Finished Goods	8,000
Other expenses for the year	
Selling expenses	27,500
Administrative expenses	13,000
Factory overheads	40,000

Q.5. Prepare a store ledger account and also ascertain the value of closing stock by using Last In First Out (LIFO) method for the month of March 2024. (12)

March 2024

1	Opening stock	100 Units @ Rs. 1.75
5	Purchases	150 Units @ Rs. 1.50
8	Issues	200 Units
12	Purchases	300 Units @ Rs. 1.60
18	Issues	250 Units
22	Purchases	400 Units @ Rs. 1.70
29	Issues	400 Units
30	Spoilage	10 Units

Total No. of Questions: 05]

Exam Seat No.
[Total No. of Pages: 02

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Cost Accounting II

Semester – II

CMA-151-GEN: Cost Accounting- II
(NEP 2024 Pattern)

(No. of Credits: 04)

Time: 2 Hours

[Max. Marks: 60

Instructions to the candidates:

- All questions are compulsory.
- Figures to the right side indicate full marks.
- Use of simple calculator is allowed.

Q.1. (A) Attempt each of the following.

(04)

- State the meaning of 'Inventory control'.
- What is 'Time Rate Method'?
- State two names of incentive plans.
- Define 'JIT'.

Q.1. (B) Attempt each of the following.

(08)

- Define the term 'Inventory'.
- What do you mean by EOQ?
- What is 'Taylor's Differential Piece Rate Method'?
- Define the term 'Job Analysis'.

Q.2. Attempt any Three of the following.

(12)

- Explain the different categories of ABC Analysis.
- Write a note of 'Time Booking'.
- Elaborate the term 'Job Evaluation'.
- Explain the term ERP in brief.

Q.3. Attempt any Two of the following.

(12)

- Explain the different methods of inventory control.
- Elaborate the remedies to overcome the problem of labour turnover.
- State the advantages of 'Enterprise Resource Planning' (ERP).

Q.4. (A) Calculate reorder level, minimum level, maximum level, and average stock level from the following information.

(06)

Normal Usage	: 600 Units per week
Maximum Usage	: 900 Units per week
Minimum Usage	: 300 Units per week
Reorder Period	: 4 to 6 Weeks
Reorder Quantity	: 4800 Units

Q.4. (B) Calculate EOQ from the following information.

(06)

Consumption during the year: 1200 Units

Ordering Cost : Rs. 24 per unit

Carrying cost : 24%

Price per unit : Rs. 40

Q.5. (A) Calculate the total earning of the workers Mr. A and Mr. B under the following: (06)

a. Time Rate Method

b. Piece Rate Method

c. Taylor's Differential Piece Rate Method

Rate per hour : Rs. 10.00

Rate per unit : Rs. 10.00

Hours worked in a day : 8 Hours

Standard production per day in units : 200 Units

Actual production per day in units:

Mr. A : 160 Units

Mr. B : 240 Units

Q.5. (B) Calculate the total earning of the workers Mr. X and Mr. Y under the Halsey Premium Plan and Rowan Premium Plan. (06)

Time allowed : 80 Hours

Time Taken

Mr. X. : 70 Hours

Mr. Y. : 75 Hours

Rate per hour : Rs. 10

Dearness allowance : Rs. 200 per month per worker

Total No. of Questions: 4

Exam. Seat No.
Total No. of Pages: 3

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F.Y.B Com

Financial Accounting - I

Semester - I

COM-101-MJM

2023 Pattern

Time: 02:00 Hours

(Number of Credit: 04)

Maximum Marks: 60

Instructions to the candidates:

- a) All questions are compulsory
- b) Figures to the right side indicate full marks.
- c) Simple calculator is allowed.

Q.1 A) Fill in the Blanks (Any Five)

(05)

- 1) Under Piecemeal distribution Realisation Profit or Loss is distributed in ____ ratio.
(Profit and Loss Sharing, Gain, Capital)
- 2) Consignment Stock Account is a ____
(Real Account, Personal Account, Nominal Account)
- 3) Reserve fund distributed to the partners in their ____ Ratio.
(Profit and Loss, Capital, Closing Capital)
- 4) Prepaid Expenses are shown as assets as due to ____
(Money measurement Concepts, Business Entity Concepts, Going Cost Concepts)
- 5) Relation between Consignor and Consignee is as a ____.
(Master and Servant, Debtors and Creditors, Principal and Agent)
- 6) Price paid by limited company for acquiring business of a partnership firm is known as ____.
(Market Price, Cost Price, Purchase Consideration.)
- 7) The matching concept matches which of ____ .
(Asset with liabilities, Capital with income, Revenues with expenses)

B) Write a Short Note (Any Two)

(10)

1. Money Measurement Concept
2. Methods of Purchase Considerations
3. Consignment Accounting
4. Going Cost Concept
5. Order of Payment, under piecemeal distribution.

Q. 2 Solve the following problem**(15)**

Asha, and Nisha were in Partnership sharing Profits and Losses in the Ratio of 2:1:1 respectively. They decided to dissolve the business on 31st March, 2024. On which date their Balance Sheet as follows:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital A/c's		Cash in Hand	20,000
Asha	200,000	Debtors	170,000
Usha	100,000	Stock	140,000
Nisha	50,000	Plant & Machinery	100,000
General Reserve	40,000	Land & Building	300,000
Income Tax	20,000		
Creditors	200,000		
Bills Payable	100,000		
	710,000		710,000

The Assets were realized piecemeal as follows:

- a) On 1st January, 2024 - Rs. 30,000
- b) On 31st January, 2024 - Rs. 4,00,000
- c) On 15th February, 2024 - Rs. 1,00,000
- d) On 15th March, 2024 - Rs. 1,00,000

It was agreed that cash should be distributed as and when realized. Dissolution Expenses were originally provided for an estimated amount to Rs. 10,000. The actual Expenses amounted to Rs. 6,000 spent on 15th March, 2023.

Prepare:

- i) The Statement Showing Surplus Capital.
- ii) The Statement showing distribution of Cash.

Q.3 Solve the following problem**(15)**

M/s Ram & Co., Delhi 15,000 sarees were sent on consignment to M/s Ganesh Traders, Pune at the selling price of Rs. 250 per saree. The consignors paid Rs. 36,000 for packing and freight. M/s Ganesh Traders sold 14,000 sarees @ Rs. 280 per saree and incurred Rs. 12,000 towards selling expenses and remaining sarees sold @ Rs. 300 per saree. M/s Ganesh Traders are entitled to a commission of 5% on total sales.

Prepare:

1. Consignment Account and M/s Ganesh Traders A/c in the books of the consignor
2. Pass necessary Journal Entries in the books of the consignor.

Q. 4 Attempt the following question

(15)

Mona and Sona were in partnership sharing profits and losses in the capital proportion. Their balance sheet as on 31st March 2023 was as under.

Balance Sheet as on 31/3/2023

Liabilities	Rs.	Assets	Rs.
Capital A/c –		Cash in hand	15,000
Mona	5,00,000	Machinery	4,80,000
Sona	3,00,000	Furniture	2,00,000
Sundry Creditors	40,000	Stock	85,000
General Reserve	1,60,000	Sundry Debtors	2,20,000
	10,00,000		10,00,000

They converted their business into limited company viz. Bina Ltd. to take over the whole assets except cash and furniture at 10% less than book values and liabilities at book figures. Goodwill was valued at Rs. 1,00,000. The furniture was sold for Rs. 1,65,000 and realisation expenses were incurred at Rs. 15,000.

The purchase price is to be discharged by issuing of 6,000 equity shares of Rs. 100 each and balance in cash.

Prepare Realisation A/c, Cash A/c and Partners' Capital A/c.

Total No. of Questions: 3

Total No. of Pages : 2

Seat No.

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F.Y.B.Com

Financial Literacy - I

Semester - I

COM-121-VSC: Financial Literacy - I

(NEP 1.0 2023 Pattern)

Time: 01.00 Hour

(No. of Credits 02)

Max. Marks: 30

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

Q1. (A) Attempt each of the following. (1 Marks each)

(4)

- (i) What is meant by investment?
- (ii) Define insurance.
- (iii) State the full form of KYC.
- (iv) Write the meaning of risk.

(B) Attempt each of the following. (2 Marks each)

(6)

- (i) State the meaning of saving.
- (ii) What is meant by credit card?
- (iii) State the meaning of financial literacy.

Q2. Attempt any four of the following. (3 Marks each)

(12)

- (i) Explain the components of financial literacy.
- (ii) State the types of savings.
- (iii) Explain any three types of insurance.
- (iv) State the types of bank accounts.
- (v) Explain the process of opening bank account.
- (vi) Explain the need of insurance.

Q3. Attempt any two of the following. (4 Marks each)

(8)

- (i) Explain the importance of financial literacy.
- (ii) State the importance of KYC norms.
- (iii) State the difference between saving and investment.
- (iv) Write do's and don'ts while using digital payments.

Total No. of Question:3

Total No. of Pages:1

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F.Y.B.Com
Ancient Tax System
(Semester-I)

COM-137 IKS: Ancient Tax System

(NEP 1.0 2023 Pattern)

Time: 1.00 Hour

No. of Credit: 02

[Max. Marks: 30]

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

Q. 1) (A) Attempt each of the following. (04)

1. What do you mean by Indirect Taxes?
2. Write the full form of IGST.
3. When GST in force in India?
4. Write the any two examples of State Government Taxes.

(B) Attempt each of the following. (06)

1. Write the three tier structure of Indian Tax System.
2. State the nature of Tax.
3. Write the examples of direct Taxes.

Q. 2) Attempt any Four of the following (12)

1. What are the advantages of Direct taxes?
2. Write a short note on Background of Indian Tax System.
3. Explain the importance of Tax.
4. Explain the characteristics of Taxation in India.
5. State the administrative set up of Indian Tax System.
6. Write the advantages of Indirect Taxes.

Q.3) Attempt any two of the following. (08)

1. Write disadvantages of indirect taxes.
 2. Write the Constitutional provisions regarding taxation in India.
 3. Explain the objectives of Taxation in India.
 4. State the difference between Direct Taxes and Indirect Taxes.
-

मराठी रूपांतर

प्र. क्र. १ (अ) खालीलपैकी सर्व प्रश्न सोडावा.

(०४)

१. अप्रत्यक्ष कर म्हणजे काय?
२. आय.जी.एस.टी पूर्ण रूप लिहा.
३. भारतात जी.एस.टी. कधी पासून लागू झाला?
४. राज्य सरकारच्या करांची कोणतीही दोन उदाहरणे लिहा.

(ब) खालीलपैकी सर्व प्रश्न सोडावा.

(०६)

१. भारतीय कर प्रणालीची त्रिस्तरीय रचना लिहा.
२. कराचे स्वरूप सांगा.
३. प्रत्यक्ष कराची उदाहरणे लिहा.

प्र. क्र. २ खालीलपैकी कोणतेही चार प्रश्न सोडावा.

(१२)

१. प्रत्यक्ष करांचे काय फायदे आहेत?
२. भारतीय कर प्रणालीची पार्श्वभूमी यावर टिप लिहा.
३. कराचे महत्त्व स्पष्ट करा.
४. भारतीय कर प्रणालीची वैशिष्ट्ये लिहा.
५. भारतीय कर प्रणालीची प्रशासकीय रचना सांगा.
६. अप्रत्यक्ष कराचे फायदे लिहा.

प्र. क्र. ३ खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(०८)

१. अप्रत्यक्ष कराचे तोटे लिहा.
 २. भारतातील कर आकारणी संदर्भातील घटनात्मक तरतुदी लिहा.
 ३. भारतातील कर आकारणीची उद्दिष्ट्ये स्पष्ट करा.
 ४. प्रत्यक्ष कर आणि अप्रत्यक्ष कर यातील फरक स्पष्ट करा.
-

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F.Y.B Com
Financial Accounting - II
Semester II

COM-151-MJM: Financial Accounting - II
(NEP 1.0 2023 Pattern)

Time: 02:00 Hours

(Number of Credit: 04)

Maximum Marks: 60

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.
- c) Simple calculator is allowed.

Q.1 A) Fill in the Blanks (Any Five)

[05]

1. _____ is the full form of GST.
(Goods and Supply Tax, Goods and Services Tax, GenEshanl Sales Tax, Government Sales Tax)
2. Hire Purchase price = Cash Price+ _____
(Profit, Loss, Interest)
3. Department accounts are prepared to know separately the _____ of each department.
(Profit, Capital, Expenses)
4. _____ is not an advantage of Computerised Accounting System.
(High Speed, Accuracy, Corruption, Low cost)
5. The full form of ERP is _____.
(Enterprise Resource Value, Enterprise Fair Value, Enterprise Response Value, Enterprise Resources Planning)
6. Depreciation on hire purchase assets is claimed by _____.
(Vendor, Hire Purchaser, Buyer, Seller)
7. GST was implemented in India from _____.
(1st January 2017, 1st April 2017, 1st March 2017, 1st July 2017)

B) Write Short Notes (Any Two)

[10]

1. Features of Computerised Accounting
2. Types of GST
3. Importance of Departmental Accounts
4. Different types of Accounting Software
5. Difference between Hire Purchase and Installment system

Q. 2 Attempt the following question

From the following Trial Balance of Reevaj Stores, Solapur Prepare Trading Account, Profit and Loss Account for the year ended 31st March 2024 and Balance Sheet as on that date.

Trial Balance As on 31 st March, 2024			
Particulars		Debit (Rs.)	Credit (Rs.)
Stock on 01-04-2023	Showroom	20,000	
	Workshop	14,500	
Purchases	Showroom	36,000	
	Workshop	30,000	
Sales	Showroom		63,000
	Workshop		54,000
Wages	Showroom	8,900	
	Workshop	2,100	
Rent and Taxes		9,300	
Sundry Expenses		3,600	
Salaries		3,150	
Lighting and Heating		2,100	
Discount allowed		2,600	
Discount received			1,100
Advertising		3,300	
Carriage		2,100	
Furniture and Fittings		3,000	
Machinery		21,000	
Sundry Debtors		6,600	
Sundry Creditors			17,000
Capital Account			47,800
Drawings		4,500	
Cash at Bank		10,150	
	Total	1,82,900	1,82,900

The following information is also provided:

1. Transfer of goods from showroom to workshop amounted to Rs. 400.
2. Advertising is to be apportioned equally.
3. Discounts allowed and received are to be apportioned on the basis of departmental purchases and Sales.
4. All other expenses are to be allocated 2: 1 to Showroom and workshop.
5. Depreciation @ 10% of Showroom Furniture and Fittings and on Machinery of workshop is to be provided.
6. Stock on 31st March 2024 in Showroom was Rs. 17,000 and in Workshop was Rs.14,050.

Q. 3 Attempt the following question

[15]

On 1st January 2020 Mahima Ltd. purchased Machinery from Rahi Ltd. on Installment System. The cash price of the Machinery was Rs. 6,00,000. Rahi Ltd. Down payment of Rs.1,00,000 paid on delivery and balance in four installments payable annually on 31st December. Charged Interest at 10% p.a.

1st Installment----- Rs. 1,00,000

2nd Installment -----Rs. 1,00,000

3rd Installment -----Rs. 2,00,000

4th Installment -----Rs. 1,00,000

Calculate Interest and Prepare Rahi Ltd. Account in the books of Mahima Ltd.

Q.4 Attempt the following question

[15]

Journalise the following transactions in the books of Shamal Traders of Mumbai, Maharashtra

- 2nd Jan 2024 Purchased goods for Rs. 2,00,000 on credit from Shantilal and Bro. of Pune @12% GST
- 5th Jan 2024 Sold goods for Rs. 3,00,000 to Atharv Traders, Nagpur @12% GST
- 6th Jan 2024 Purchased computer printer for Office for Rs. 50,000 for cash from Star Computers, Akola @12% GST
- 12th Jan 2024 Paid legal consultation fees Rs. 10,000 to Mrs. Srushti Bali and Associates @12% GST
- 14th Jan 2024 Paid Rent by cheque Rs. 20,000 to Ramraje of Nashik @12% GST
- 24th Jan 2024 Sold goods to Mr. Ravi of Mumbai with cash of Rs. 3,50,000 @12% GST
- 27th Jan 2024 Purchased goods from Anuja Pvt. Ltd., Pune of Rs. 1,00,000 @12% GST

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Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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Affiliated to Savitribai Phule Pune University, Pune
F.Y.B.Com
Principles of Management
Semester II
COM-152-MJM: Principles of Management
(NEP 1.0 2023 Pattern)

Time: One Hour

(No. of Credits 02)

Max. Marks: 30

Instructions to the candidates:

- a) All questions are compulsory.
- b) Figures to the right side indicate full marks.

Q1. (A) Attempt each of the following.

(4)

- (i) Define management.
- (ii) Who is the father of administrative management?
- (iii) What is meant by organization?
- (iv) Who is the father of scientific management?

(B) Attempt each of the following.

(6)

- (i) What do you mean by forecasting?
- (ii) Define planning.
- (iii) What is meant by decentralization?

Q2. Attempt any four of the following.

(12)

- (i) Write a short note on 'Management: a Profession'.
- (ii) Explain the process of planning.
- (iii) Write a short note on centralization.
- (iv) Explain the limitations of planning.
- (v) State the levels of management.
- (vi) State the nature of organization.

Q3. Attempt any two of the following.

(8)

- (i) Explain functions of management.
- (ii) Explain the difference between planning and forecasting.
- (iii) State the contributions of Taylor in management.
- (iv) State the process of delegation of authority.

मराठी रुपांतर

प्र.१. (अ) खालील सर्व प्रश्न सोडावा.

(४)

- (i) व्यवस्थापनाची व्याख्या करा.
- (ii) प्रशासकीय व्यवस्थापनाचे जनक कोण आहेत?
- (iii) संघटना म्हणजे काय?
- (iv) वैज्ञानिक व्यवस्थापनाचे जनक कोण आहेत?

(ब) खालील सर्व प्रश्न सोडावा.

(६)

- (i) पूर्वानुमान म्हणजे काय?
- (ii) नियोजनाची व्याख्या करा.
- (iii) विकेंद्रीकरण म्हणजे काय?

प्र.२. खालीलपैकी कोणतेही चार प्रश्न सोडावा.

(१२)

- (i) 'व्यवस्थापन: एक पेशा' यावर टीप लिहा.
- (ii) नियोजनाची प्रक्रिया स्पष्ट करा.
- (iii) केंद्रीकरण यावर टीप लिहा.
- (iv) नियोजनाच्या मर्यादा स्पष्ट करा.
- (v) व्यवस्थापनाचे स्तर सांगा.
- (vi) संघटनेचे स्वरूप सांगा.

प्र.३. खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(८)

- (i) व्यवस्थापनाची कार्ये स्पष्ट करा.
- (ii) नियोजन आणि पूर्वानुमान यातील फरक स्पष्ट करा.
- (iii) व्यवस्थापनातील टेलर यांचे योगदान सांगा.
- (iv) अधिकार प्रदानाची प्रक्रिया सांगा.

Total No. of Questions: 5

Exam. Seat No.

Total No. of Pages: 2

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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F.Y.B. Com

Principles of Marketing- I
Semester – I

MKT-101-GEN: Principles of Marketing- I
(2024 Pattern)

Time: 02.00 Hours

(No of Credits 04)

Max. Marks: 60

Instructions to the candidates:

- i. All questions are compulsory.
- ii. Figures to the right side indicate full marks.

Q.1 A) Attempt each of the following.

(04)

- i. What do you mean by price?
- ii. State the meaning of market segmentation.
- iii. What is meant by marketing organization?
- iv. State the definition of market.

B) Attempt each of the following.

(08)

- i. What do you mean by product?
- ii. State the definition of marketing environment.
- iii. Write the meaning of marketing.
- iv. What is meant by buyer behavior?

Q.2 Attempt any three of the following.

(12)

- i. Write a short note on marketing organizations.
- ii. Write the importance of market segmentation.
- iii. Explain the factors affecting on pricing decisions.
- iv. State the importance of marketing.

Q.3 Attempt any two of the following.

(12)

- i. Write the internal factors of marketing environment.
- ii. State the process of buying.
- iii. Explain the types of marketing.

Q.4 Attempt any two of the following.

(12)

- i. Write the significance of buyer behavior.
- ii. Explain in detail concept of product life-cycle.
- iii. Elaborate the functions of marketing.

Q.5 Attempt any one of the following.

(12)

- i. Explain the classification of product in detail.
- ii. Write in detail the types of market.

Total No. of Questions: 5

Exam. Seat No.

Total No. of Pages: 2

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Principles of Marketing- I
Semester – I

MKT-101-GEN: Principles of Marketing- I
(2024 Pattern)
(No of Credits 04)

Time: 02.00 Hours

Max. Marks: 60

Instructions to the candidates:

- i. All questions are compulsory.
- ii. Figures to the right side indicate full marks.

Q.1 A) Attempt each of the following.

(04)

- i. What do you mean by price?
- ii. State the meaning of market segmentation.
- iii. What is meant by marketing organization?
- iv. State the definition of market.

B) Attempt each of the following.

(08)

- i. What do you mean by product?
- ii. State the definition of marketing environment.
- iii. Write the meaning of marketing.
- iv. What is meant by buyer behavior?

Q.2 Attempt any three of the following.

(12)

- i. Write a short note on marketing organizations.
- ii. Write the importance of market segmentation.
- iii. Explain the factors affecting on pricing decisions.
- iv. State the importance of marketing.

Q.3 Attempt any two of the following.

(12)

- i. Write the internal factors of marketing environment.
- ii. State the process of buying.
- iii. Explain the types of marketing.

Q.4 Attempt any two of the following.

(12)

- i. Write the significance of buyer behavior.
- ii. Explain in detail concept of product life cycle.
- iii. Elaborate the functions of marketing.

Q.5 Attempt any one of the following.

(12)

- i. Explain the classification of product in detail.
- ii. Write in detail the types of market.

प्रश्न क्र. १ अ) खालील सर्व प्रश्न सोडवा.

(०४)

- i. किंमत म्हणजे काय?
- ii. बाजारपेठ विभाजनाचा अर्थ सांगा.
- iii. विपणन संघटना म्हणजे काय?
- iv. बाजारपेठेची व्याख्या सांगा.

ब) खालील सर्व प्रश्न सोडवा.

(०८)

- i. वस्तू म्हणजे काय?
- ii. विपणन पर्यावरणाची व्याख्या सांगा.
- iii. विपणनाचा अर्थ लिहा.
- iv. खरेदीदार वर्तन म्हणजे काय?

प्रश्न क्र. २) खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

- i. विपणन संघटना यावर टीप लिहा.
- ii. बाजारपेठ विभाजनाचे महत्त्व लिहा.
- iii. किंमत निर्धारणावर परिणाम करणारे घटक स्पष्ट करा.
- iv. विपणनाचे महत्त्व सांगा.

प्रश्न क्र. ३) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- i. विपणन पर्यावरणातील अंतर्गत घटक लिहा.
- ii. खरेदीची प्रक्रिया सांगा.
- iii. विपणनाचे प्रकार स्पष्ट करा.

प्रश्न क्र. ४) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- i. खरेदीदाराच्या वर्तनाचे महत्त्व लिहा.
- ii. उत्पादन जीवन चक्राची संकल्पना सविस्तर स्पष्ट करा.
- iii. विपणनाची कार्ये विस्तृत करा.

प्रश्न क्र. ५) खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

- i. वस्तूचे वर्गीकरण सविस्तर स्पष्ट करा.
- ii. बाजारपेठेचे प्रकार सविस्तर लिहा.

Total No. of Questions: 5

Exam. Seat No.

Total No. of Pages: 2

Anekant Education Society's
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Consumer Protection and Business Ethics
Semester – II

MKT-151-GEN: Consumer Protection and Business Ethics
(2024 Pattern)

Time: 02.00 Hours

(No of Credits 04)

Max. Marks: 60

Instructions to the candidates:

- i. All questions are compulsory.
- ii. Figures to the right side indicate full marks.

Q.1 A) Attempt each of the following.

(04)

- i. What is meant by ethics?
- ii. State the meaning of services.
- iii. Write the definition of complaint.
- iv. What do you mean by social responsibilities of business?

B) Attempt each of the following.

(08)

- i. What do you mean by consumer?
- ii. State the meaning of goods.
- iii. Define defect in goods.
- iv. What is meant by business ethics?

Q.2 Attempt any three of the following.

(12)

- i. Write the features of consumer.
- ii. Explain the scope of business ethics.
- iii. Write the duties of consumer.
- iv. State the features of Consumer Protection Act, 1986.

Q.3 Attempt any two of the following.

(12)

- i. Explain the problems of rural consumers.
- ii. State the importance of business ethics.
- iii. Write the need of Consumer Protection Act, 1986.

Q.4 Attempt any two of the following.

(12)

- i. State the rights of consumer.
- ii. Write the ethics of accounting information.
- iii. Explain the dimensions of corporate social responsibility.

Q.5 Attempt any one of the following.

(12)

- i. Explain in detail mechanism of consumer disputes redressal.
- ii. Write the ethical issues in marketing and human resource management.

प्रश्न क्र. १ अ) खालील सर्व प्रश्न सोडवा.

(०४)

- i. नैतिकता म्हणजे काय?
- ii. सेवाचा अर्थ सांगा.
- iii. तक्रारीची व्याख्या लिहा.
- iv. व्यवसायाची सामाजिक जबाबदारी म्हणजे काय?

ब) खालील सर्व प्रश्न सोडवा.

(०८)

- i. ग्राहक म्हणजे काय?
- ii. मालाचा अर्थ सांगा.
- iii. मालातील दोषाची व्याख्या द्या.
- iv. व्यावसायिक नैतिकता म्हणजे काय?

प्रश्न क्र. २) खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

- i. ग्राहकाची वैशिष्ट्ये लिहा.
- ii. व्यावसायिक नैतिकतेची व्याप्ती स्पष्ट करा.
- iii. ग्राहकाची कर्तव्ये लिहा.
- iv. ग्राहक संरक्षण कायदा, १९८६ ची वैशिष्ट्ये सांगा.

प्रश्न क्र. ३) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- i. ग्रामीण ग्राहकांच्या समस्या स्पष्ट करा.
- ii. व्यावसायिक नैतिकतेचे महत्त्व सांगा.
- iii. ग्राहक संरक्षण कायदा, १९८६ ची गरज लिहा.

प्रश्न क्र. ४) खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

- i. ग्राहकांचे हक्क सांगा.
- ii. लेखाविषयक माहितीची नैतिकता लिहा.
- iii. व्यवसायाची सामाजिक जबाबदारीचे आयाम स्पष्ट करा.

प्रश्न क्र. ५) खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

- i. ग्राहक तक्रार निवारण यंत्रणा सविस्तर स्पष्ट करा.
- ii. विपणन आणि मानव संसाधन व्यवस्थापनातील नैतिक समस्या लिहा.
