

[Total No. of Questions – 5]

[Total No. of Pages – 04]

Seat No.

Anekant Education Society's

Tuljaram Chaturchand College of Arts, Science & Commerce Baramati
(Autonomous)

Affiliated to Savitribai Phule Pune University, Pune

Class: S.Y.B.Com

Corporate Accounting I

(Semester III)

COM-201-MJM: Corporate Accounting

(2023 Pattern)

Time Allowed: 2 Hours

(No. of credits-04)

Max. Marks: 60

Instructions:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Necessary workings shall be treated as the part of answers.

Q.1 (A) Fill in the blanks**(05)**

- 1) Assets which have not physical existence are called-----assets.
a) Intangible b) Tangible c) Fixed d) None
- 2) Accounting Standard 21 deals with-----
a) Amalgamation b) Consolidated financial statement c) Accounting for fixed assets
d) Valuation of inventories
- 3) If holding company pays lower price than the net worth of assets of the subsidiary company, then is called
a) Minority b) Goodwill c) Capital reserve d) None
- 4) ----- method is usually used for valuation of shares of the company.
a) Net payment method b) Net asset method c) Lump sum method d) None
- 5) Pre- acquisition profits are treated as profit.
a) Revenue b) Capital c) Normal d) Accounting

Q.1 (B) Write short notes on (Any two)**(10)**

- a) Accounting Standard -21
- b) Objectives of valuation of shares
- c) Minority Interest

Q. 2 Following was the trial balance of Purva Electronics Ltd. As on 31st March, 2024. (20)

Particular	Debit ₹	Credit ₹
Share Capital		
Motor Car		1,00,000
Debtors	37,000	
Salaries	9,600	
Bank Interest	15,000	
Rent Received	400	
Travelling Expenses		3,500
Machinery	4,000	
Sales	80,000	
Building		1,05,000
Discount Allowed	50,000	
Creditors	1,500	
Wages		16,800
Bank Overdraft	8,000	
Stock on 1/4/2023		12,200
Profit & Loss appropriation A/c	7,000	
Purchases		22,500
Carriage	30,000	
Cash in hand	2,000	
Printing & Stationery	1,000	
Repairs & Renewals	2,000	
Directors Remuneration	1,500	
Audit Fees	2,500	
Calls in Arrears	500	
Interim Dividend	3,000	
Total	2,60,000	2,60,000

Prepare trading and profit and loss account, for the year ended 31st March 2024 and Balance sheet as on that date as per Companies Act, 2013 after considering the following adjustment

1. Stock as on 31/3/2024 was valued at ₹ 6, 000.
2. Create RDD at 5% on debtors.
3. Depreciation Machinery by ₹ 2,000, Building by ₹ 7, 000, and Motor car by ₹ 620.
4. Outstanding wages ₹ 1,000.
5. Directors declared a final dividend at 20% on paid up capital.

Q.3 From the following Balance Sheets and particulars given below, prepare a Consolidated Balance sheet from A Limited and its subsidiary B Limited as at 31st Dec 2023. (15)

Balance Sheet as on 31st Dec. 2023

Liabilities	A Ltd. ₹	B Ltd. ₹	Assets	A Ltd. ₹	B Ltd. ₹
Equity Shares of Rs. 100 each,	1,00,000	40,000	Goodwill	8,000	6,000
General Reserve as on 1/1/2023	20,000	12,000	Land and Building	25,000	20,000
Profit and Loss A/c	28,000	18,000	Plant and Machinery	40,000	22,000
Bills Payables	8,000	Furniture and Fixtures	7,000	2,000
Creditors	16,000	10,000	Investment 300 Equity Shares in B Ltd. at cost	48,000	
			Stock in Trade	20,000	18,000
			Debtors	4,000	15,000
			Cash in Bank	12,000	5,000
	1,64,000	88,000		1,64,000	88,000

Adjustments:-

1. A Ltd. acquired the shares in B Ltd. on 1st July 2023.
2. The Bills payable of B Ltd was all issued in favour of A Ltd, which the company got discounted.
3. The creditors of B Ltd. included ₹. 4000 payable to A Ltd, for goods supplied by that company.
4. The stock of A Ltd. included goods of values of ₹ 1,600 which were supplied by B Ltd. at a profit of 33.1/3 % on cost.
5. The balance on profit and loss account of the B Ltd. as on 1/1/2023 was ₹ 4,000.

Q. 4 From the information given below and the balance sheet of Cipla Limited on 31st March, 2024, find the value of shares by intrinsic value method. (10)

Balance Sheet as on 31st March, 2024

Liabilities	₹	Assets	₹
1000, 8% Preference Shares of ₹ 100 each fully paid	1,00,000	Building	70,000
4,000 Equity Shares of ₹ 100 each fully paid	4,00,000	Furniture	3,000
Reserves	1,50,000	Stock (Market value)	4,50,000
Profit and Loss account	5,10,000	Investment at cost (face value ₹ 4,00,000)	3,35,000
Creditors	48,000	Debtors	2,80,000
		Bank	60,000
		Preliminary expenses	10,000
	12,08,000		12,08,000

1. Building is now worth of ₹ 3, 50,000 .
2. The preferential shareholders are having preference as to Capital and dividend.
3. Goodwill is valued at ₹ 1, 00,000 .

OR

Q. 4. Explain the different methods of 'Valuation of Shares' .

(10)

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
 Autonomous
 Affiliated to Savitribai Phule Pune University, Pune
 S.Y.B.Com
 Introduction to Company Law
 Semester – III
 COM-202-MJM: Introduction to Company Law
 (2023 Pattern)

Seat No. -

Time: 2 Hours**(No of Credits: 04)****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)**

1. State the meaning of foreign company.
2. Define the term memorandum of association.
3. What is Promoter?
4. State the meaning of share certificates.

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

1. What is mean by preference shares?
2. State the meaning of sweat equity shares.
3. Define calls on shares.
4. What is mean by company?

Q.2. Attempt Any three of the following.**(12)**

1. Explain the characteristics of company.
2. Write short note on Minimum capital subscription.
3. State the provision regarding sweat equity shares.
4. Write short note on Duplicate share certificate

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

1. Explain the procedure of allotment of shares.
2. State the clauses of memorandum of association.
3. Explain the provisions regarding alteration of articles of association.

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

1. Explain the clauses of articles of association.
2. Distinct between private limited company and public limited company.
3. Explain the liabilities for misstatement of prospectus.

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

1. Explain the various modes for raising share capital.
2. What is company? State various types of company.

मराठी रुपांतर

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

१. विदेशी कंपनीचा अर्थ सांगा.
२. घटनापत्रक व्याख्या लिहा.
३. प्रवर्तक म्हणजे काय?
४. भागप्रमाणपत्राचा अर्थ सांगा.

(0४)

(ब) खालील पैकी प्रत्येक प्रश्न सोडवा.

१. अग्रहक्क भाग म्हणजे काय?
२. स्वेट सामान्य भागाचा अर्थ सांगा.
३. भागावरील हप्ते मागणी व्याख्या द्या.
४. कंपनी म्हणजे काय?

(0८)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. कंपनीची वैशिष्ट्ये स्पष्ट करा.
२. किमान भांडवल उभारणी यावर टीप लिहा.
३. स्वेट सामान्य भागाबाबत तरतूद सांगा.
४. नकल भाग प्रमाणपत्र (डुप्लिकेट शेअर सर्टिफिकेट) यावर टीप लिहा.

(१२)

प्र. ३ रा. खालील पैकी कोणतेही दोन प्रश्न सोडवा.

१. समभाग वाटपाची प्रक्रिया स्पष्ट करा.
२. घटनापत्रकातील विविध कलमे सांगा.
३. नियमावलीमध्ये बदल करण्याबाबतच्या तरतुदी स्पष्ट करा.

(१२)

प्र. ४ था. खालील पैकी कोणतेही दोन प्रश्न सोडवा.

१. नियमावलीतील विविध कलमे सांगा.
२. खाजगी मर्यादित कंपनी आणि सार्वजनिक मर्यादित कंपनी यांच्यातील फरक स्पष्ट करा.
३. माहितीपत्रकातील चुकीच्या विधानासाठी दायित्वे स्पष्ट करा.

(१२)

प्र. ५ वा. खालील पैकी कोणताही एक प्रश्न सोडवा.

१. भांडवल उभारणीचे विविध मार्ग स्पष्ट करा.
२. कंपनी म्हणजे काय? कंपनीचे विविध प्रकार सांगा.

(१२)

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

Affiliated to Savitribai Phule Pune University, Pune

SY B. Com

Salesmanship

(Semester – III)

COM-211-MN (A): Salesmanship

(NEP 1.0 2023 Pattern)

(No. of Credits 04)

Time: 2 Hours]

[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)

1. Define Salesmanship.
2. State any two macro environmental factors in marketing environment.
3. What do you mean after sales follow up?
4. What do you mean by marketing environment?

(B) Attempt each of the following.

(08)

1. State any two features of salesmanship.
2. What do you mean by market segmentation?
3. Define buyers behaviour.
4. Define marketing environment.

Q.2 Attempt any three of the following.

(12)

1. State different determinants of buyers behaviour.
2. State the features of salesmanship.
3. Write the types of customers.
4. Write the significance of buyers behaviour.

Q.3 Attempt any two of the following.

(12)

1. State the elements of salesmanship.
2. Explain the customer buying process.
3. State the qualities of salesman.

Q.4 Attempt any two of the following.

(12)

1. Write the psychology of salesmanship .
2. Explain 'Salesmanship: Art or Science'.
3. State the stages of buyers behaviour.

Q.5 Attempt any one of the following.

(12)

1. What do you mean by Market Segmentation? State essentials of effective market segmentation.
2. State the internal factors affecting marketing decisions.

मराठी रुपांतर

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

(०४)

१. विक्रयकलेची व्याख्या करा.
२. विपणन पर्यावरणातील दोन समग्र पर्यावरणीय घटक सांगा.
३. विक्रीनंतरचा पाठपुरावा म्हणजे काय?
४. विपणन पर्यावरण म्हणजे काय?

(ब) खालील सर्व प्रश्न सोडवा.

(०८)

१. विक्रयकलेची कोणतेही दोन वैशिष्टे सांगा.
२. बाजारपेठ विभागीकरण म्हणजे काय?
३. खरेदीदारांचे वर्तन व्याख्या करा.
४. विपणन पर्यावरण परिभाषित करा.

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

१. खरेदीदारांच्या वर्तनाचे वेगवेगळे निर्धारक सांगा.
२. विक्रयकलेची वैशिष्ट्ये सांगा.
३. ग्राहकांचे प्रकार लिहा.
४. खरेदीदारांच्या वर्तनाचे महत्त्व लिहा.

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा

(१२)

१. विक्रयकलेचे घटक सांगा.
२. ग्राहकांची खरेदी प्रक्रिया स्पष्ट करा.
३. विक्रेत्याचे गुण सांगा.

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा

(१२)

१. विक्रयकलेचे मानसशास्त्र लिहा.
२. 'विक्रयकला: कला की विज्ञान' स्पष्ट करा.
३. खरेदीदारांच्या वर्तनाचे टप्पे सांगा.

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

१. बाजारपेठ विभागीकरण म्हणजे काय? प्रभावी बाजारपेठ विभागीकरणासाठी आवश्यक बाबी सांगा.
२. विपणन निर्णयांवर परिणाम करणारे विपणन पर्यावरणातील अंतर्गत घटक सांगा.

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com

Cost and Works Accounting – I

Semester – III

COM-211-MN (B): Cost and Works Accounting – I
(NEP 2023 Pattern)

Time: 2.00 Hours]

(No. of credits 04)

[Max. Marks: 60

Instructions to the candidates:

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

Q.1. A. Fill in the blank. (Any Five)**(5)**

- i) In Halsey Plan, a worker gets bonus equal to ----- of the time saved.
- ii) ----- is a process of gathering, analysing information regarding the duties and responsibilities of specific job.
- iii) ----- method of pricing issues is based on the assumption that the goods which are received last are issued first.
- iv) Store Ledger is maintained by -----
- v) ERP Stands for -----.
- vi) ----- is the recording of the attendance of a worker when he comes to and leaves the factory.

B. Write short notes on the following. (Any two)**(10)**

- i) Time Booking
- ii) Computer Aided Manufacturing
- iii) Merit Rating

Q.2. Answer any one question.**(15)**

- i. Explain the causes and remedies of Labour Turnover.
- ii. Explain the methods of Remuneration.

Q.3. From the following information calculate:**(15)**

- i. Total earning of skilled worker under Halsey Premium Plan and Rowan Premium Plan separately.
- ii. Effective rate of earning
Time Allowed - 250 hours
Time Taken - 205 hours
Rate of Wages – Rs.35 per hour
Dearness Allowance – Rs.4 per hour

Q.4. From the Following information calculate:

(15)

- i) Reorder stock level
- ii) Minimum Stock level
- iii) Maximum Stock level
- iv) Average Stock Level
- v) Danger Stock level

Lead time

Maximum – 35 Days

Average / Normal - 30 Days

Minimum – 25 Days

Maximum for emergencies purchases time – 29 Days

Rate of Consumption

Average Consumption - 850 Units per days

Maximum Consumption – 900 Units per days

Minimum Consumption – 800 Units per days

Re-ordering Quantity – 1000 Units

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS

Affiliated to Savitribai Phule Pune University, Pune
Semester End Examination

Class : S.Y.B.Com. (Semester-III)

Subject : Economics

Course Title : Indian Banking System

Course Code : COM-211-MN(C)

(2023 Pattern)

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.

Que.1. Answer the following questions.

(12)

1. Who signs the Money note? 1
2. What is the maximum rupee note that Central bank of India can issue? 1
3. What is the maximum amount of rupee coin that can be minted? 1
4. State the formula of credit creation of Commercial banks. 1
5. What is meant by Nationalized Banks? 2
6. What is meant by Current Account of Banks? 2
7. What is meant by Credit creation? 2
8. What is meant by Bank Savings Account? 2

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

(12)

1. Write a note on 'Bank Rate'.
2. Write a note on 'Commercial Banks'.
3. Write a note on 'Cash Reserve Fund'.
4. Write a note on 'Lockers facility of banks'.

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

(12)

1. Explain the principle of Liquidity and Profitability of banks.
2. Explain the types of loans offered by Commercial banks.
3. Explain the evolution of Reserve Bank of India.

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

(12)

1. Explain the importance of Reserve Bank of India.
2. Explain the types of deposit accounts of Banks.
3. Explain the organization of Reserve Bank of India.

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

(12)

1. Explain in detail the functions of Reserve Bank of India.
2. Explain in detail the structure of Indian Banking system.

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. पैशाच्या नोटेवर कोणाची सही असते? १
२. भारतीय मध्यवर्ती बँकेला कमाल किती रुपयाची नोट तयार करता येते? १
३. कमाल किती रुपयाचे नाणे तयार करता येते? १
४. व्यापारी बँकांच्या पतनिर्मितीचे सूत्र सांगा. १
५. राष्ट्रीयकृत बँका म्हणजे काय? १
६. बँकांचे चालू खाते म्हणजे काय? २
७. पतनिर्मिती म्हणजे काय? २
८. बँकांचे बचत खाते म्हणजे काय? २

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

(१२)

१. 'बँक दर' यावर टीप लिहा.
२. 'व्यापारी बँका' यावर टीप लिहा.
३. 'रोख राखीव निधी' यावर टीप लिहा.
४. 'बँकांची लॉकर्स सुविधा' यावर टीप लिहा.

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

(१२)

१. बँकांचे रोखता आणि लाभता तत्व स्पष्ट करा.
२. व्यापारी बँकाकडून देण्यात येणाऱ्या कर्जाचे प्रकार स्पष्ट करा.
३. भारतीय मध्यवर्ती बँकेची उत्क्रांती स्पष्ट करा.

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

(१२)

१. भारतीय मध्यवर्ती बँकेचे महत्व स्पष्ट करा.
२. बँकांचे ठेव खात्याचे प्रकार स्पष्ट करा.
३. भारतीय मध्यवर्ती बँकेचे संघटन स्पष्ट करा.

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

(१२)

१. भारतीय मध्यवर्ती बँकेची कार्य सविस्तर स्पष्ट करा.
२. भारतातील बँक व्यवसायाची रचना सविस्तर स्पष्ट करा.

Total No. of Questions: 05]

Seat No.

[Total No. of Pages: 04

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com.

STATISTICS

COM-211-MN(D): APPLIED STATISTICS-I

(2023 Pattern)

(4 Credits)

Time: 2 hours]

[Max. Marks: 60

- N.B. 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of statistical tables and calculator is allowed.

Q1 Attempt each of the following:

a) In each of the following cases, choose the correct alternative:

(1 each)

i) A qualitative characteristic is called:

(a) Constant (b) Variable (c) Attribute (d) Association

ii) In $R_{3,12}$, which is the dependent variable?

(a) X_1 (b) X_2 (c) X_3 (d) None of above

iii) Paasche's index is based on

(a) Base year quantities. (b) Current year quantities.
(c) Average of current and base year. (d) None of these.

iv) LPP may be solve by:

a) Graphical Method b) Simplex Method
c) (a) and (b) d) None of the Above

b) Answer the following:

(2 each)

i) Define index number. State any two real life situations of index number.

ii) Give any two examples where line regression maybe used.

iii) Write the order of following class frequencies $(A\beta C)$, $(A\beta)$, (AC) and N .

iv) Given that $(AB) = 256$, $(A) = 304$, $(B) = 1024$ and $N = 1216$. Verify whether the two attributes are independent?

(PTO)

Q2 Attempt any *three* of the following:

a) Given $r_{12} = 0.61$, $r_{13} = 0.51$ and $r_{23} = 0.81$, find $R_{2.13}$.

b) Obtain the dual problem of the following linear programming problem :

Minimize $z = 437x_1 + 172x_2$
Subject to :

$$310x_1 + 40x_2 \geq 3045$$

$$180x_1 + 90x_2 \geq 1001$$

$$x_1, x_2 \geq 0$$

c) Find the Spearman's Rank correlation coefficient for the following data:

X :	28	39	33	22	27	31	36
Y :	25	32	28	18	23	26	30

d) A factory manufactures two articles A and B to manufacture the article A, a certain machine has to be worked 1.5 hours and in addition a craftsman has to work for 2 hours. To manufacture the article B, the machine has to be worked for 2.5 hours and in addition the craftsman has to work 1.5 hours. In a week the factory can avail of 80 hours of machine time and 70 hours of craftsman's time. The profit on each article A is Rs. 500 and that of on each article B is Rs. 400. If all the articles produced can be sold away, find how many of each kind should be produced to each maximum profit per week formulate the problem as Linear Programming problem.

Q3 Attempt any *two* of the following:

a) Calculate the coefficient of association between Locality and Employment from the following information:

Rural and Employed	= 1286
Urban and Employed	= 223
Rural and Unemployed	= 115
Urban and Unemployed	= 2286

Comment on the nature of association.

b) Solve the following LPP by using graphical method

$$\text{Maximize } Z = 200X + 300Y$$

Subjected to,

$$3X + 2Y \leq 240$$

$$2X + 4Y \leq 280$$

$$X, Y \geq 0$$

- c) Regression equations of two variables X and Y are as follows

$$3X + 2Y = 26$$

$$6X + Y = 31$$

Find i) the mean of X and Y

ii) the regression coefficient of X and Y

iii) The coefficient of correlation between X and Y.

Q4 Attempt any **two** of the following:

(12)

- a) From the following information, Compute price index number for 2018 with 2017 as base year using

- Laspeyres's method
- Paasche's method
- Fisher's method for the following information

Commodity	Wheat	Rice	Jowar
Price in 2017	30	52	25
Price in 2018	37	66	38
Quantity in 2017	100	60	30
Quantity in 2018	98	62	28

- b) State whether the following statements are True or False:

i) Index numbers are called as 'Economic barometer'.

ii) Index number for the base year is always 100.

iii) If there are three attributes A, B & C then the total number of class frequencies is 27.

iv) Student made calculations on the tri-variate data and he obtained the result $R_{1,23} = 1.667$ then the data is Consistent.

v) Spearman's Rank correlation coefficient is used to obtained relationship between the quantitative variables.

- c) Given $N=1800$, $(A)=850$, $(B)=780$, $(C) = 326$, $(AB)=250$, $(AC)=144$, $(BC)=122$, $(ABC)=50$. Find the following frequencies: $(AB\gamma)$, $(A\beta C)$, (αBC) .

Q5 Attempt **one** of the following:

- a) i) Obtain the initial simplex table for

$$\text{Maximize } Z = 45 X_1 + 55 X_2$$

Subjected to,

$$6 X_1 + 4 X_2 \leq 120$$

$$3 X_1 + 10 X_2 \leq 180$$

$$X_1, X_2 \geq 0$$

Also comment on which is entering and leaving variable.

(8)

(PTO)

ii) In year 2021, bank officer's monthly salary is increased from 45000/- to 52000/- with respect to year 2020. Index number is increased from 130 to 154. Comment that bank officer's has really gain in his salary? (4)

b) i) Given the following information find equation of plane of regression of X_1 on X_2 and X_3 . Also estimate value of X_1 when $X_2 = 161$ and $X_3 = 169$. (8)

Variable	Mean	SD	Correlations
X_1	170	2.4	$r_{12} = 0.28$
X_2	160	2.7	$r_{13} = 0.49$
X_3	168	2.7	$r_{23} = 0.51$

ii) Find the Karl Pearson's correlation coefficient between X and Y given that, $n=7$, $\sum X = 452$, $\sum Y = 415$, $\sum X^2 = 31970$, $\sum Y^2 = 25075$, $\sum XY = 27833$ (4)

-00-00-

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com
Operational Aspects of Business
Semester –III
COM-211-MN (E): Operational Aspects of Business
(2023 Pattern)

Time: 2 Hours

(No of Credits: 04)

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)

- 1. Write full form of NPC.
- 2. Define quality control.
- 3. State the meaning of licensing.
- 4. What is mean by productivity?

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

- 1. State the meaning of business strategy.
- 2. What is mean by Public Private Partnership?
- 3. What is mean by mergers?
- 4. State the meaning of business environment.

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

- 1. State the importance of business strategy.
- 2. Write short note on franchising.
- 3. Explain the importance of productivity.
- 4. Write short note on business engineering.

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

- 1. State the interface between business and environment.
- 2. Explain the characteristics of outsourcing.
- 3. Explain the role of National Productivity Council.

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

- 1. Explain the documents related to registration process.
- 2. State the measurements of productivity.
- 3. Explain the characteristics of franchising.

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

- 1. Explain the various factors affecting productivity.
- 2. State in details compliance of legal requirements in promoting business unit.

मराठी रुपांतर

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

१. NPC चे पूर्ण रूप लिहा.
२. गुणवत्ता नियंत्रणाची व्याख्या द्या.
३. परवान्याचा अर्थ सांगा.
४. उत्पादकता म्हणजे काय?

(ब) खालीलपैकी प्रत्येक प्रश्न सोडवा.

१. व्यवसाय धोरणाचा अर्थ सांगा.
२. सार्वजनिक खाजगी भागीदारी म्हणजे काय?
३. विलीनीकरण म्हणजे काय?
४. व्यावसायिक पर्यावरणाचा अर्थ सांगा.

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. व्यवसाय धोरणाचे महत्त्व सांगा.
२. फ्रेंचायझिंग यावर टीप लिहा.
३. उत्पादकतेचे महत्त्व स्पष्ट करा.
४. व्यवसाय अभियांत्रिकी यावर टीप लिहा.

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. व्यवसाय आणि पर्यावरण यांच्यातील सहसंबंध सांगा.
२. आउटसोर्सिंगची वैशिष्ट्ये स्पष्ट करा.
३. राष्ट्रीय उत्पादकता परिषदेची भूमिका स्पष्ट करा.

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. व्यवसायाच्या नोंदणी प्रक्रियेशी संबंधित कागदपत्रे स्पष्ट करा.
२. उत्पादकतेचे मोजमाप सांगा.
३. फ्रेंचायझिंगची वैशिष्ट्ये स्पष्ट करा.

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

१. उत्पादकतेवर परिणाम करणारे विविध घटक स्पष्ट करा.
२. व्यावसायिकांच्या संवर्धनासाठी कायदेशीर तरतुदींची पूर्तता सविस्तर सांगा.

[Total No. of Questions – 3]

[Total No. of Pages – 01]

Seat No.

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

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

Business Communication Skills
COM-221-VSC: Business Communication Skills
(Semester III)
(NEP 2023 Pattern)

Time Allowed: 1 Hour

(No. of credits-02)

Max. Marks: 30

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

Q.1 (A) Attempt each of the following

(04)

1. What do you mean by communication?
2. What do you mean by non-verbal communication?
3. What do you understand by inside address?
4. State the meaning of decoding in business communication.

(B) Attempt each of the following

(06)

1. What do you mean by informal (grapevine) communication?
2. What do you mean by downward communication?
3. What is salutation in business letter?

Q. 2 Attempt any four of the following

(12)

1. Explain process of business communication.
2. Write a note on written communication.
3. What are the inner essential qualities of business letter?
4. Write any three principles of business communication.
5. Write any three barriers in business communication.

Q.3 Attempt any two of the Following.

(08)

1. Draw a layout of business letter.
2. What are the merits of oral communication?
3. Write a note on importance of communication.

Total No. of Questions : 4

Exam. Seat No.

Total No. of Pages : 4

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com

Accounting for Corporate Restructuring

Semester: IV

COM-251-MJM: Accounting for Corporate Restructuring
(2023 Pattern)

Time: 02.00 Hours

(No. of Credits 03)

Max. Marks: 60

Instructions to the candidates:

- a) All questions are compulsory.*
- b) Figures to the right side indicate full marks.*
- c) Simple Calculator allowed in exam hall.*

Q.1 A) Answer the following questions. (Any Five)

(05)

- 1) The internal reconstruction method involves the preparation of a new _____ to reflect the revised financial position.
a. Balance Sheet b. Income Statement c. Profit and Loss Account
- 2) Preferential creditor are shown in the statement of affairs under _____.
a. List B b. List C c. List D
- 3) In an amalgamation, two or more companies are combined to form a _____ entity.
a. New b. Separate c. Dissolved
- 4) Voluntary Liquidation Company is liquidated by the decision of the _____.
a. Shareholders b. Creditors c. Government
- 5) When one of the existing companies takes over business of another company or companies, it is known as _____.
a. Amalgamation b. Absorption c. Internal reconstruction
- 6) When a company is liquidated, its assets are sold, and the proceeds are used to pay off the company's _____.
a. Debts b. Profits c. Reserves
- 7) In Tally, the stock-in-hand is managed using the _____ feature.
a. Stock Item b. Ledger c. Voucher

B] Write a short note. (Any Two)

(10)

- 1) Accounting for Internal Reconstruction
- 2) Inventory Accounting
- 3) Accounting for Amalgamation

Q.2) Solve the following question

Lucky Ltd. Baramati presents you with the following Balance Sheet as on 31st March, 2025.

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	6,000
400 Equity Shares of Rs. 100 each, fully paid-up	40,000	Land and Building	15,000
300, 9% Preference Share of Rs. 100 each, fully paid up	30,000	Plant and Machinery	30,000
Profits prior to Incorporation	1,000	Patents	3,000
6% Debentures	30,000	Stock	20,000
Sundry Creditors	16,000	Sundry Debtors	17,000
Bills Payable	4,000	Cash	500
		Preliminary Expenses	2,000
		Underwriting Commission	500
		Profit and Loss	27,000
	1,21,000		1,21,000

The following scheme of reconstruction was duly approved:

1. Equity share be reduced to fully paid shares of Rs. 50 each.
2. 6% Debentures be reduced by 20%.
3. Land and Building be appreciated by 20%.
4. 9% Preference shares be converted into 10% Preference shares of the amount being reduced by 30%.
5. All intangible assets and fictitious amounts including patents be written off.
6. Utilise profits prior to incorporation if necessary.

Pass journal entries to record the above scheme of reconstruction in the books of Lucky Ltd. Baramati and a revised Balance Sheet as on 31st March, 2025

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

The following is the Balance Sheets of R Ltd. And P Ltd. As on 31st March 2025.

Balance Sheet as on 31st March, 2025

Liabilities	R Ltd. Rs.	P Ltd. Rs.	Assets	R Ltd. Rs.	P Ltd. Rs.
Share Capital			Machinery	18,400	16,800
Equity Shares of Rs. 10 each	48,000	16,000	Stock	32,000	4,000
8% Debentures	8,000		Debtors	16,000	4,800
General Reserve	12,000		Cash	8,000	2,400
Dividend Equalisation Reserve	16,800		Building	32,000	
Bills Payable	1,600				
Creditors	20,000	12,000			
	1,06,400	28,000		1,06,400	28,000

The above companies have agreed to amalgamate and a new company Sham Ltd. is formed. Sham Ltd. takes over the assets and liabilities of both the companies on the following terms:

- Building and cash of R Ltd. is accepted at book value and Machinery at Rs. 16,000. The other assets are taken over at 10% depreciation.
- All assets and liabilities of P Ltd. are taken over at book values.
- The entire purchase consideration of both the companies is paid in Equity Shares of Rs. 10 each.

You are required to prepare:

i) Necessary Ledger Accounts in the books of R Ltd. and Pass opening journal entries in the books of Sham Ltd.

OR

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

The Balance Sheet of A ltd., as on 31st March, 2025. The Balance sheet are as follows

Balance Sheet as on 31st March, 2025

Liabilities	Rs.	Assets	Rs.
Share Capital		Land and Building	3,50,000
5,000 Equity Shares of Rs. 100 each	5,00,000	Plant and Machinery	2,75,000
General Reserve	1,60,000	Stock	2,45,000
Profit and Loss	1,50,000	Debtors	1,05,000
Bills Payable	1,06,000	Cash in Hand	1,16,000
Creditors	1,75,000		
	10,91,000		10,91,000

B Ltd. was absorbed to A Ltd. on the following terms:

1. B Ltd. took over the all assets and liabilities of A Ltd. and agreed to discharge the purchase consideration in 6,500 Shares of Rs. 100 each at Rs. 110 per share and balance in cash.
2. B Ltd. revalued the assets of A Ltd. as under Land and Building-Rs. 3,75,000, Plant and Machinery-Rs. 2,60,000, Stock -Rs. 3,00,000, and Debtors at books value.
3. A Ltd paid its liquidation expenses of Rs. 10,000

Prepare Realisation Account, B Ltd. Account, Cash Account and Shareholders Account in the books of A ltd.

Q.4) Solve the following question

(15)

Fortunate Ltd. Pune went into voluntary liquidation as on 31st March, 2025 and Mr. Raj is appointed as an official liquidator.

Balance Sheet as 31st March, 2025.

Liabilities	Rs.	Assets	Rs.
4,800 Equity Share of Rs. 10 each	48,000	Cash in Hand	600
Debentures	30,000	Investment	3,600
Bank Loan	10,800	Machinery	18,000
Trade Creditors	12,000	Leasehold Properties	24,000
Reserve for Bad Debts and Doubtful Debts	6,000	Stock in Trade	600
		Trade Debtors	36,000
		Furniture	4,000
		Profit and Loss	20,000
	1,06,800		1,06,800

On the date of liquidation of assets are valued as follows:

Particular	Rs.
Leasehold Properties	43,600
Machinery	36,000
Stock in Trade	1,200
Trade Debtors	33,600
Investment	2,400
Furniture	3,000

The Bank Loan is secured of Leasehold properties. Preferential Creditors Rs. 600 were not included in Trade Creditors. Miscellaneous expenses due but not paid amount to Rs. 200.

You are prepare a Statement of Affairs.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com
Elements of Company Law
Semester IV

COM-252-MJM: Elements of Company Law
(2023 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) What do you mean by managing director?
- (ii) State the concept of corporate social responsibility.
- (iii) What do you mean by board of director meeting?
- (iv) State the meaning of E-governance.

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

- (i) Define board of directors.
- (ii) What do you mean by E-filing?
- (iii) State the concept of winding-up of company.
- (iv) What do you mean by annual general meeting?

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

- (i) Explain the legal position of directors.
- (ii) State the role of company secretary.
- (iii) Write the importance of E-governance.
- (iv) Write a note on E-filing.

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

- (i) Explain the qualifications and disqualifications of directors.
- (ii) State the difference between managing director and manager.
- (iii) Explain the types of shareholders meeting.

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

- (i) Write the provisions related to remuneration of directors.
- (ii) Explain the types of winding-up.
- (iii) Explain the kinds of board of director meeting.

Q.5 Attempt any one question. (12)

- (i) Write the types of directors in details.
- (ii) Explain the formalities of valid meeting.

मराठी रुपांतर

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

- (i) व्यवस्थापकीय संचालक म्हणजे काय?
- (ii) व्यावसायिक सामाजिक जबाबदारी ही संकल्पना सांगा.
- (iii) संचालक मंडळाची सभा म्हणजे काय?
- (iv) ई-गव्हर्नन्सचा अर्थ सांगा.

(0४)

(ब) खालील प्रत्येक प्रश्न सोडवा.

- (i) संचालक मंडळाची व्याख्या द्या.
- (ii) ई-फाइलिंग म्हणजे काय?
- (iii) कंपनीचे समाप्तीकरण ही संकल्पना सांगा.
- (iv) वार्षिक सर्वसाधारण सभा म्हणजे काय?

(0८)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

- (i) संचालकांचे कायदेशीर स्थान स्पष्ट करा.
- (ii) कंपनी सचिवांची भूमिका सांगा.
- (iii) ई-गव्हर्नन्सचे महत्त्व लिहा.
- (iv) ई-फाइलिंग यावर टीप लिहा.

(१२)

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) संचालकांची पात्रता आणि अपात्रता स्पष्ट करा.
- (ii) व्यवस्थापकीय संचालक आणि व्यवस्थापक यातील फरक सांगा.
- (iii) भागधारकांच्या सभेचे प्रकार स्पष्ट करा.

(१२)

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) संचालकांचे मानधन यासंबंधी तरतुदी लिहा.
- (ii) कंपनीच्या समाप्तीकरणाचे प्रकार स्पष्ट करा.
- (iii) संचालक मंडळाच्या सभेचे प्रकार स्पष्ट करा.

(१२)

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

- (i) संचालकांचे प्रकार सविस्तर लिहा.
- (ii) वैध सभेच्या औपचारिकता स्पष्ट करा.

(१२)

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
SY B. Com
Advertising and Publicity
Semester – IV

COM-261-MN (A): Advertising and Publicity
(NEP 2023 Pattern)

Time: 2 Hours

(No of Credits: 04)

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)

1. State any two names of emerging media platform.
2. What is advertising?
3. State any two types of mobile advertising.
4. What is public relations?

(B) Attempt each of the following.

(08)

1. What is publicity?
2. State the concept of advertising media.
3. State the meaning of popup advertisement.
4. Write the meaning of media relations management.

Q.2 Attempt any three of the following.

(12)

1. Explain the techniques of publicity.
2. Write down the benefits of influencer marketing.
3. State the objectives of the advertisement.
4. Write the importance of media relations management.

Q.3 Attempt any two of the following.

(12)

1. Explain the structure of popup advertisement.
2. State the benefits of social media marketing.
3. Explain the scope of the advertisement.

Q.4 Attempt any two of the following.

(12)

1. Explain the types of advertisement.
2. State the similarities between public relations and publicity.
3. Write down the limitations of influencer marketing.

Q.5 Attempt any one of the following.

(12)

1. Write the factors affecting on choice of advertising media.
2. Explain the elements of print advertisement.

मराठी रुपांतर

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

१. नव्याने उदयास आलेली विपणनाची कोणतेही दोन माध्यमांची नावे सांगा.
२. जाहिरात म्हणजे काय?
३. मोबाईल जाहिरातीचे कोणतेही दोन प्रकार सांगा.
४. जनसंपर्क म्हणजे काय?

(०४)

(ब) खालील सर्व प्रश्न सोडवा.

१. प्रसिद्धी म्हणजे काय?
२. जाहिरात माध्यमे ही संकल्पना सांगा.
३. पॉपअप जाहिरातीचा अर्थ सांगा.
४. मिडिया संबंध व्यवस्थापनाचा अर्थ लिहा.

(०६)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. प्रसिद्धीची तंत्रे स्पष्ट करा.
२. प्रभावशाली विपणनाचे फायदे लिहा.
३. जाहिरातीची उद्दिष्टे सांगा.
४. मिडिया संबंध व्यवस्थापनाचे महत्व लिहा.

(१२)

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. पॉपअप जाहिरातीची रचना स्पष्ट करा.
२. सोशल मिडिया विपणनाचे फायदे सांगा.
३. जाहिरातीची व्याप्ती स्पष्ट करा.

(१२)

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. जाहिरातीचे प्रकार स्पष्ट करा.
२. जनसंपर्क आणि प्रसिद्धी यातील साम्य सांगा.
३. प्रभावशाली विपणनाच्या मर्यादा लिहा.

(१२)

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

१. जाहिरात माध्यमांच्या निवडीवर परिणाम करणारे घटक लिहा.
२. छापील जाहिरातीचे घटक स्पष्ट करा.

(१२)

Total No. of Questions: 4

Total No. of Pages: 2

Seat No. -

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B. Com

Cost and Works Accounting - II

Semester - IV

COM-261-MN(B) : Cost and Works Accounting - II
(NEP 2023 Pattern)

(No. of Credits: 4)

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.
- iii. Use of Simple Calculator is allowed.

Q.1) A) Fill in the blanks by choosing the proper alternative given in the bracket. (10)

1. The Cost Accounting Standards Board is governed by _____.
a) Institute of Cost Accountants of India b) Institute of Company Secretaries of India,
c) Institute of chartered Accountants of India
2. The redistribution of service department costs among production departments is called _____.
a) Absorption b) Apportionment c) Re-apportionment
3. The method of absorption most appropriate for a highly mechanized industry is _____.
a) Direct labor cost percentage b) Machine hour rate c) Prime cost percentage
4. _____ is the maintenance of physical asset cost records over entire asset lives.
a) Target Costing b) Activity Based Costing c) Life Cycle Costing
5. _____ overheads are the cost of formulating the policy of an organization.
a) Production overhead b) Selling overhead c) Administration overhead
6. CAS 11 deals with _____.
a) Administration overhead b) Factory overhead c) Distribution overhead
7. In activity based costing, costs are accumulated by activity using _____.
a) Cost drivers b) Cost objects c) Cost pools
8. Depreciation of plant and machinery is a part of _____.
a) Factory overhead b) Distribution overhead c) Administration overhead
9. CAS 3 deals with _____.
a) Administration overhead b) Factory overhead c) Distribution overhead
10. _____ is the first step in the target costing process.
a) Calculate the actual cost b) Determine the desired profit margin c) Set the target cost based on the competitive market

B) Write a short note on the following. (Any two)

(10)

1. Life cycle costing
2. Advantages of target costing
3. Over Absorption of overheads

Q.2) Attempt any one of the following.

(10)

1. Explain the Classification of Overheads.
2. Explain the Purpose and Benefits of Activity Based Costing.

Q.3) Compute the Machine Hour Rate from the following data.

(15)

1. Cost of machine Rs.15,00,000.
2. Installation charges Rs.2,50,000.
3. Insurance for the machine Rs.14,000 p.a.
4. Supervisor salary Rs.8,000 p.m.
5. Power 8 units per hour, Rate of power per 100 units Rs.20.
6. Scrap value after 15 years Rs.1,45,000
7. Repairs Rs.18,000 p.a.
8. General lighting for the shop Rs.8,000 p.m.
9. Rent of the shop Rs.4,500 p.m.

The machine occupies one third of total area of the shop. Supervisor devotes one fourth of his time for this machine. Estimated working hours are 12,000 p.a.

Q.4) A Ltd is a manufacturing company having three production departments A, B and C, and two service departments X and Y. The following is the overheads for January, 2025

(15)

Particulars	Rs
Power	45,000
Lighting	15,300
Stores Overhead	12,000
Staff Welfare	42,000
Depreciation on Machinery	27,200
Indirect Wages	23,000
Insurance on building	6,800
Rent and Taxes	10,000
Supervisor Salary	21,000
Indirect Material	30,000
General Overheads	6,900

Additional information:

Particulars	Production departments			Service departments	
	A	B	C	X	Y
Direct materials	20,000	30,000	30,000	10,000	10,000
Direct wages	30,000	20,000	45,000	15,000	5,000
Number of workers	14	12	8	6	2
H.P. of machines	60	30	50	10	--
Capital Value of Assets	60,000	80,000	1,00,000	50,000	50,000
Floor Area Sq. ft.	2000	2500	3000	2000	500
Number of Light Points	5	3	4	3	2

You are required to do the following:

- i) A statement showing Primary distribution of overhead

COM-261-MN(B)

Seat No.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS

Affiliated to Savitribai Phule Pune University, Pune
Semester End Examination

Class : S.Y.B.Com. (Semester-IV)

Subject : Banking and Finance

Course Title : Banking, Technology and Financial Inclusion

Course Code : COM-261-MN (C)
(2023 Pattern)

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.

Que.1. Answer the following questions.

- | | |
|--|------|
| 1. Give the full form of RRB. | (12) |
| 2. When was NABARD established? | 1 |
| 3. Give the full form of NABARD. | 1 |
| 4. When was the first RRB established in India? | 1 |
| 5. State any two objectives of SIDBI. | 1 |
| 6. State any two benefits of digital payments. | 2 |
| 7. What is meant by Financial Inclusion? | 2 |
| 8. What is meant by Non-Performing Asset (NPA) of banks? | 2 |

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

- | | |
|--|------|
| 1. Write a note on the 'SARFAESI Act'. | (12) |
| 2. Write a note on the 'Jan Dhan Yojana'. | |
| 3. Write a note on 'Primary Sector Lending'. | |
| 4. Write a note on 'Small Finance Banks'. | |

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

- | | |
|---|------|
| 1. Explain the role of development banks in India. | (12) |
| 2. Explain the impact of non-performing assets on the banking sector. | |
| 3. Explain the progress of financial inclusion in India. | |

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

- | | |
|--|------|
| 1. Explain the evolution of technology in the Indian banking sector. | (12) |
| 2. Explain cyber-attacks in digital banking in India. | |
| 3. Explain the objectives of Primary Sector Lending in India. | |

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

- | | |
|---|------|
| 1. Explain in detail the types of development banks in India. | (12) |
| 2. What is meant by digital payment? Explain the various methods available for digital payments in India. | |

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

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

(१२)

१. RRB चे विस्तृत रूप द्या. १
२. नाबार्डची स्थापना केव्हा झाली? १
३. NABARD चे विस्तृत रूप द्या. १
४. भारतात पहिली प्रादेशिक ग्रामीण बँक (RRB) केव्हा स्थापन झाली? १
५. SIDBI ची कोणतेही दोन उद्दिष्टे सांगा. २
६. डिजिटल पेमेंटचे कोणतेही दोन फायदे सांगा. २
७. वित्तीय समावेशन म्हणजे काय? २
८. बँकांची अनुत्पादक जिंदगी म्हणजे काय? २

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

(१२)

१. 'SARFAEST अॅक्ट' यावर टीप लिहा.
२. 'जन धन योजना' यावर टीप लिहा.
३. 'प्राथमिक क्षेत्र कर्ज पुरवठा' यावर टीप लिहा.
४. 'लघु वित्त बँका' यावर टीप लिहा.

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

(१२)

१. भारतातील विकास बँकांची भूमिका स्पष्ट करा.
२. बँकिंग क्षेत्रावर अनुत्पादक जिंदगीचा होणारा परिणाम स्पष्ट करा.
३. भारतातील वित्तीय समावेशनाची प्रगती स्पष्ट करा.

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

(१२)

१. भारतातील बँक क्षेत्रातील तंत्रज्ञानाची उत्क्रांती स्पष्ट करा.
२. भारतातील डिजिटल बँकिंग मधील सायबर हल्ले स्पष्ट करा.
३. भारतातील प्राथमिक क्षेत्र कर्जवाटपाची उद्दिष्टे स्पष्ट करा.

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

(१२)

१. भारतातील विकास बँकांचे प्रकार सविस्तर स्पष्ट करा.
२. डिजिटल पेमेंट म्हणजे काय? भारतातील डिजिटल पेमेंटसाठीचे असणारे विविध मार्ग स्पष्ट करा.

Total No. of Questions: 05]

Seat No.

[Total No. of Pages: 05

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com.

STATISTICS

COM-261-MN(D): APPLIED STATISTICS-II

(2023 Pattern)

Time:2 hours]

(4 Credits)

[Max. Marks:60

- N.B. 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of statistical tables and calculator is allowed.

Q1 Attempt *each* of the following:

- a) In each of the following cases, choose the correct alternative: (1 each)
- i) We can solve transportation problem introducing dummy Sources or Destinations when problem is:
- a) Unbalance.
 - b) Balance.
 - c) Both A and B.
 - d) Non of above
- ii) The assignment problem is always a _____ matrix.
- a) circle
 - b) square
 - c) rectangle
 - d) triangle
- iii) Fire in a factory delaying production for some weeks is
- a) Secular Trend
 - b) Cyclical Trend
 - c) Irregular Trend
 - d) Seasonal Trend
- iv) Life tables are used by
- a) life insurance companies
 - b) Government
 - c) Vehicle companies
 - d) a) & b)

- b) Answer the following: (2 each)
- State the condition that cost function can be determined as maximum function.
 - Given $\alpha = 0.1$, estimate the production for the year 2024 using exponential smoothing method for:

Year	Production (in crores)
2022	261
2023	289

- Discuss that "Application of derivative in business?".
- Define time series and give two illustrations of time series in various field.

Q2

- Attempt any **three** of the following: (12)
- Obtain initial basic feasible solution using North West Corner method for following transportation problem.

Markets→ Sources↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	3	5	7	6	50
O ₂	2	5	8	2	75
O ₃	3	6	9	2	25
Demand	20	20	50	60	

- Also find the corresponding transportation cost.
- The profit (in lacks of ₹) earned by company in t^{th} year is tabulated below:

Year(t)	2018	2019	2020	2021	2022
Profit(Y)	24	27	32	38	45

- By the method of least square, fit a straight-line trend to the above data. Also obtain the trend value of the profit for the year 2024.
- Given $d_{83} = 2030$, $l_{83} = 13985$, find l_{84} .
 - Compute T_{22} . Given that the expectation of life at year 22 is 32 and $l_{21} = 567$.
 - Explain the minima function with an illustration from business.

Q3 Attempt any *two* of the following: (12)

- a) Obtain initial basic feasible solution using Matrix Minima method for following transportation problem.

Markets→ Sources↓	D ₁	D ₂	D ₃	Supply
O ₁	16	20	12	200
O ₂	14	8	18	160
O ₃	26	24	16	90
Demand	180	120	150	

Also find the corresponding transportation cost.

- b) A company has four jobs to be done. The following matrix shows the time (in hours) taken on 4 different machines. Find minimum solution so as to minimize the total time required.

	I	II	III	IV
A	5	23	14	8
B	10	25	1	23
C	35	16	15	12
D	16	23	21	7

- c) Fill in the blanks of the following life table which are shown with the question marks. :

Age(x)	l_x	d_x	q_x	p_x	L_x	T_x	e^0_x
26	10015	?	?	?	?	?	?
27	9880	--	--	--	--	83280	?

Q4 Attempt any *two* of the following: (12)

- a) Solve the maximize assignment problem whose effectiveness matrix is:

	1	2	3	4
I	2	3	4	5
II	4	5	6	7
III	7	8	9	8
IV	3	5	8	4

- b) State whether the following statements are True or False:
- To obtain optimum solution of Assignment Problem (AP), the number of horizontal or vertical lines and order of matrix should be same.
 - MODI method is used to test of optimality of transportation problem.
 - Life tables are useful for insurance companies.
 - In multiplicative model of time series, it assumes that there is no interaction between all the components and act independently.
 - Maximum function is used for getting optimal production number for maximum profit.
 - Hungarian method always gives unique optimal solution in assignment problem.
- c) If $C(x) = 3x^4 + 12x^2 - 3x + 10$ is the manufacturer's total cost equation, find the:
- average cost
 - fixed cost
 - variable cost
 - marginal cost

Q5

Attempt *one* of the following:

- a) i) Obtain initial basic feasible solution using VAM for the following (8)

Warehouse→ Factory↓	D ₁	D ₂	D ₃	D ₄	Supply
O ₁	5	3			
O ₂	3	4	6	4	30
O ₃	9	6	7	8	15
Demand	10	25	5	8	15
			18	7	

- ii) Discuss the autoregressive model AR(1) from times series. (4)

- b) i) A company manufactures 200 motor cycles per day which changes according to availability of raw material: (8)

Production Per day	196	197	198	199	200	201	202	203	204
Probability	0.05	0.09	0.12	0.14	0.20	0.15	0.11	0.08	0.06

Consider the following sequence of random numbers:

82, 89, 78, 24, 52, 61, 18, 45, 04, 23, 50, 77.

Using the sequence, simulate the production for next 12 days. Use Monte-Carlo simulation method. (4)

- ii) Describe the component 'Seasonal variation'.

-00-00-

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com

Human Resource Management

Semester – IV

**COM-261-MN (E): Human Resource Management
(2023 Pattern)**

Time: 2 Hours

(No. of Credits 04)

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) What do you mean by job specification?
- (ii) What is selection of employees?
- (iii) State any two types of training.
- (iv) What is ethical performance appraisal?

(B) Attempt each of the following.

(08)

- (i) What is human resource development?
- (ii) State any two tools of selection of an employee.
- (iii) What do you mean by training?
- (iv) State any two techniques of performance appraisal.

Q.2 Attempt any three of the following.

(12)

- (i) State the nature of human resource planning.
- (ii) Distinguish between recruitment and selection.
- (iii) What are the importance of training and development?
- (iv) Describe the process of performance appraisal.

Q.3 Attempt any two of the following.

(12)

- (i) State the essentials of a good human resource planning.
- (ii) Describe the stages of career development.
- (iii) Explain the factors governing recruitment process.

Q.4 Attempt any two of the following.

(12)

- (i) Explain the importance of training to the organisation and employees.
- (ii) Write the techniques of performance appraisal.
- (iii) Write the difference between human resource management and human resource development.

Q.5 Attempt any one of the following.

(12)

- (i) Explain in detail sources of recruitment.
- (ii) Write in detail the types of interviews.

Exam. Seat No.

Total No. of Questions: 3

Total No. of Pages: 2

**Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)
Affiliated to Savitribai Phule Pune University, Pune**

**Class: SY BBA, BCom (Minor)
Semester III
BCA-211-MN: Computer Literacy
(NEP 2023 Pattern)**

Time: 01.00 Hour

(No. of Credits 02)

Max. Marks: 30

Instructions to the candidates: (If any)

- i. *All questions are compulsory.*
- ii. *Figure to right indicate full marks.*
- iii. *Draw the diagram whenever necessary.*

Q1. (A) Attempt each of the following.

(1 Marks each)

- (i) What is the primary function of the 'Undo' feature in a word processor?
- (ii) What is the main use of MS-PowerPoint?
- (iii) What does "CC" stand for in an email context?
- (iv) Which key is used to access 'Help' in most word processors?

(B) Attempt each of the following.

(2 Marks each)

- (i) What are the shortcut keys for "Cut," "Copy," and "Paste," and what is the purpose of each?
- (ii) Explain how to add a contact in Gmail.
- (iii) Describe how to share a Google Doc with other users.

Q2. Attempt any four of the following.

(3 Marks each)

- (i) Explain the function of the Menu Bar and Toolbars in MS Word.
- (ii) Describe the options available in the Gmail inbox and their functions.
- (iii) Describe the steps to create a new file in Google Drive
- (iv) Discuss the process of creating and sharing a Google Form for collaborative data collection.
- (v) Explain how to use the Help feature in a word processing application.
- (vi) Describe the process of printing a document, including the steps for setting print options.

Q3. Attempt any two of the following.

(4 Marks each)

- (i) Discuss the advantages of using Google Drive for collaborative work over traditional file-sharing methods.
- (ii) Explain how to send an email to multiple recipients using an Excel file or a comma-separated list.
- (iii) Explain how to format text in MS Word with examples.
- (iv) How to create a macro? Explain in details.

Total No. of Questions: 3

Total No. of Pages: 1

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Empowered Autonomous)
Affiliated to Savitribai Phule Pune University, Pune

Class : SY-B.Com./ SYBBA Minor (Theory)
BCA-261-MN: Web Designing
Semester : IV
(Fresh) (2023 Pattern)
(No.of.Credit:02)

Time : 01.00 Hours

Max. Marks: 30

Instructions to the candidates:

- (i) All questions are compulsory.
- (ii) Figures to the right indicate full marks.
- (iii) Neat diagrams must be drawn wherever necessary.
- (iv) Assume suitable data, if necessary

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

- (i) What is use of Html
- (ii) What is a web application?
- (iii) Write any two List types in Html.
- (iv) Name two Internet protocols.

(B) Attempt Each of the following**(2 Marks each)**

- (i) List two steps involved in the website planning process.
- (ii) Write an example of a hyperlink using the <a> tag.
- (iii) Explain the use of the float property in CSS.

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

- (i) Write a short note on HTTP.
- (ii) Describe three principles of effective website design.
- (iii) Explain web standards in detail
- (iv) Write a short note with examples.
 - a. Front end b. Backend c. Internet Protocol
- (v) What is the difference between ordered and unordered lists in HTML?
- (vi) What is the role of the class & ID selector in CSS? Provide an example.

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

- (i) Differences between WWW & Internet
- (ii) Draw and describe the basic structure of an HTML document with the essential tags.
- (iii) List and explain the Five Golden Rules of Web Designing with practical examples
- (iv) Explain elements of HTML. Give examples of inline and block-level elements.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS
Semester End Examination
Class: S.Y.B.Com.

Subject: Business Economics-II Semester-IV (2022 Pattern)

Course Title: Business Economics (Macro)-II

Course Code: UCBE241

Time: 2.00 Hours.

(No. of Credit 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 meant by Indirect tax? 1
2. Write two names of Direct Taxes. 1
3. Give the full form of SLR. 1
4. Write the definition of inflation. 1
5. What is meant by public expenditure? 2
6. What is meant by public finance? 2
7. What is meant by deflation? 2
8. State any two sources of revenue for the central Government. 2

Que. 2. Answer the following questions. (Any Three) (12)

1. Write a note on 'nature of public finance'.
2. Write a note on 'deflation'.
3. Explain the concept of trade cycle.
4. Write a note on 'Value of Money'.

Que. 3. Answer the following questions. (Any Two) (12)

1. Explain the effects of Deflation.
2. Explain Principles of Taxation.
3. Explain the Causes of Inflation.

Que. 4. Answer the following questions. (Any Two) (12)

1. Explain the types of Inflation.
2. Explain the features of Trade cycle.
3. Explain the Cash Balance Approach

Que. 5. Answer the following questions. (Any One) (12)

1. Explain the Fisher's quantity theory of money.
2. Explain the measures to control Trade cycle.

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.१ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

(१२)

१. अप्रत्यक्ष कर म्हणजे काय? १
२. प्रत्यक्ष कराची दोन नावे लिहा. १
३. SLR चे पूर्ण रूप द्या. १
४. भाववाढीची व्याख्या लिहा. १
५. सार्वजनिक खर्च म्हणजे काय? २
६. सार्वजनिक आय-व्यय म्हणजे काय? २
७. चलनघट म्हणजे काय? २
८. केंद्र शासनाच्या उत्पन्नाचे कोणतेही दोन मार्ग सांगा. २

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

(१२)

१. 'सार्वजनिक आय-व्ययाचे स्वरूप' यावर टिप लिहा.
२. 'चलनघट' यावर टिप लिहा.
३. 'व्यापारचक्र' संकल्पना स्पष्ट करा?
४. 'पैशाचे मूल्य' यावर टिपण लिहा.

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

(१२)

१. भावघटीचे परिणाम स्पष्ट करा?
२. करारोपणाची तत्वे स्पष्ट करा?
३. भाववाढीची कारणे स्पष्ट करा?

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

(१२)

१. भाववाढीचे प्रकार स्पष्ट करा?
२. व्यापारचक्राची वैशिष्ट्ये स्पष्ट करा?
३. रोख शिल्लक दृष्टिकोन स्पष्ट करा?

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

(१२)

१. फिशरचा चलन संख्यामान सिद्धांत स्पष्ट करा?
२. व्यापारचक्र नियंत्रणाचे उपाय स्पष्ट करा?

[Total No. of Pages – 03]

[Total No. of Questions – 5]
Seat No.

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

Affiliated to Savitribai Phule Pune University, Pune
Class: S.Y.B.Com

Corporate Accounting I
(Semester III)

UCCA231: Corporate Accounting I
(2022 Pattern)
(No. of credits-04)

Max. Marks: 60

Time Allowed: 2 Hours

Instructions:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Necessary workings shall be treated as the part of answers.

(05)

Q.1 (A) Fill in the blanks

- 1) Assets which have physical existence are called-----assets.
a) Intangible b) tangible c) fixed d) none
- 2) AS- 14 is regarding-----.
a) Amalgamation b) consolidated financial statement c) Accounting for fixed assets d) valuation of inventories
- 3) If holding company pays higher price than the net worth of assets of the subsidiary company, then is called
a) Minority b) goodwill c) capital reserve d) None
- 4) ----- method is usually used for valuation of shares of the company.
a) Net payment method b) Net asset method c) Lump sum method d) None
- 5) Post acquisition profits are treated as profit.
a) Revenue b) capital c) normal d) accounting

(10)

Q.1 (B) Write short notes on (Any two)

- a) Accounting Standards
- b) Holding Company
- c) Consolidated Balance sheet.

Q.2 Ajay Limited. was incorporated with nominal capital of Rs. 5,00,000 in equity shares of Rs. 10 each. The Trial Balance of the company as on 31st March 2024 was follow.

Trial Balance as on 31st March, 2024

Particulars	₹.
Stock	
Sales	50,000
Purchases	4,25,000
Wages	3,00,000
Discount allowed	70,000
Discount received	4,200
Insurance upto 30/6/23	3,150
Salaries	6,720
Rent	18,500
General expenses	6,000
Profit & Loss A/c	8,950
Printing & stationery	6,220
Advertisement	2,400
Bonus	3,800
Debtors	10,500
Creditors	38,700
Plant & machinery	35,200
Furniture	80,500
Cash at bank	17,100
General reserve	1,34,700
Loan from managing director	25,000
Bad debts	15,700
Calls in arrears	3,200
Share capital	5,000
	2,50,000

Prepare statement of Profit and Loss for the year ended 31st March, 2024 and Balance Sheet as on that date, as per Companies Act, 2013, after considering the following adjustments:

- 1) Stock on 31st March, 2024 is ₹.91, 500.
- 2) Depreciation on Furniture@10%, Plant & machinery 15% to be provided.
- 3) Outstanding liabilities on 31/3/2024 were Wages – ₹.95,200, Salary ₹.91,200, and Rent ₹.600.
- 4) Dividend for the year ended 31/3/2024 @ 5% is to be provided.
- 5) Provision for taxation @ 50%.

Q.3. The Balance Sheet of P Co. Ltd. a holding company and R Company Ltd. a subsidiary as on 31st March. 2024 were as follows.

(15)

Balance Sheet of P Ltd. and R Ltd. as on 31st March. 2024

Liabilities	P. Ltd. ₹	R. Ltd. ₹	Assets	P Ltd. ₹	R Ltd. ₹
Equity shares of Rs. 100 each	2,00,000	50,000	Land and buildings	60,000	40,000
General Reserve (1-4-023)	30,000	10,000	Plant and machinery	2,00,000	-
Profit and loss A/C	90,000	45,000	Stock	40,000	50,000
Creditors	50,000	30,000	Debtors	10,000	30,000
Bills payable	15,000		Cash and Bank balance	10,000	5,000
			300 Equity shares in S Ltd.	65,000	
			Bills Receivable		10,000
	3,85,000	1,35,000		3,85,000	1,35,000

- Shares in R Co. Ltd., were acquired on 1st April 2023, on which date the balance on profit and loss a/c was ₹. 20,000.
 - Bills receivables held by R Co. Ltd., were all accepted by P Co.Ltd.
 - Included in the debtors of R Co. Ltd were ₹. 10,000 owing by P Co. Ltd in respect of goods supplied.
- Prepare consolidated Balance Sheet.

Q. 4 From the information given below and the Balance sheet of A Ltd on 31st March 2024, find the value of its equity shares by Intrinsic Value Method

(10 Marks)

- Company's prospects for 2023-24 are good.
 - Building are now worth ₹. 5,00,000 & goodwill is valued ₹.2,00,000
 - Profits for the last years have shown an annual increase of ₹. 1, 00,000 the annual transfer to reserve is 25% of net profit.
 - Preferences shares are preferential as to capital and dividend and
 - Normal rate of return expected is 15%
- a) Ignore taxation

Balance sheet as on 31st March 2024

Liabilities	₹.	Assets	₹.
2000, 8% Preference Shares of ₹. 100 each fully paid	2,00,000	Building	1,40,000
8,000 Equity Shares of ₹.100 fully paid	8,00,000	Furniture	6,000
Reserves	3,00,000	Stock(Market value)	9,00,000
Profit & Loss	10,20,000	Investment at cost(face value 8,00,000)	6,70,000
Profit & Loss- 1/4/2023- 1,60,000		Debtors	5,60,000
Profit& Loss (2023-2024) 8,60, 000		Bank	1,20,000
Creditors	96,000	Preliminary expenses	20,000
	24,16,000		24,16,000

OR

Q.4 Explain different methods of 'valuation of shares'.

(10 Marks)

[Total No. of Questions – 4]

[Total No. of Pages – 04]

Seat No.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com.
Corporate Accounting II
Semester IV
UCCA241 - Corporate Accounting II
(Pattern 2022)
(No. of Credits 03)

Time Allowed: 2 Hour

Max. Marks: 60

-
- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Necessary workings shall be treated as the part of answers.
4) Use of simple calculator is allowed.
-

Q.1 (A) Fill in the blanks: (Any Five)

(05)

- a) A limited company is an artificial person created by
- b) Internal reconstruction is generally resorted to write off the ----
- c) Dissolution of a limited company is known as -----.
- d) When specific asset of the company is as security to creditors known as
Creditors.
- e) List ... contained Assets not specifically pledged.
- f) Deficiency or Surplus contained in list -----
- g) Against the purchase of business the amount paid to a company is called as -----

Q. 1 (B) Write short notes on: (Any Two)

(10)

- a) Inventory Accounting
- b) Methods of Purchase Consideration
- c) Payroll Accounting
- d) Absorption

Q. 2 The following are Balance sheets of S Limited and M Limited, as on 31st March 2024 which are amalgamated to form a new company SM Limited. (20)

Balance Sheet of S Limited & M Limited as on 31st March, 2024

Liabilities	S Ltd. Rs.	M Ltd. Rs.	Assets	S Ltd. Rs.	M Ltd. Rs.
Equity shares of Rs. 100 each	2,00,000	3,00,000	Plant & Machinery	50,000	90,000
5% Debentures	50,000	1,00,000	Freehold Property	1,20,000	2,50,000
Sundry Creditors	40,000	70,000	Furniture	30,000	40,000
General Reserve	10,000	30,000	Stock	30,000	20,000
Profit & Loss A/c	20,000	5,000	Debtors	90,000	1,40,000
			Cash at Bank	10,000	10,000
	3,30,000	5,50,000		3,30,000	5,50,000

The purchase consideration consisted of –

1. Creditors of both the companies are taken over by SM Limited.
2. The discharge of debentures of both the companies by the issue of 6% debentures of new company.
3. For transfer of assets are to be revalued as under:

Particulars	S Ltd. Rs.	M Ltd. Rs.
Plant & Machinery	70,000	1,40,000
Freehold Property	1,50,000	3,00,000
Furniture	20,000	20,000
Debtors	80,000	1,20,000
Stock	25,000	18,000
Goodwill	30,000	50,000

4. The purchase consideration was satisfied by the issue of shares by the new company.

You are required to prepare-

- 1) Show working of Purchase Consideration of S Limited and M Limited.
- 2) Prepare Realization A/c, Equity Shareholder A/c, SM Limited A/c (New Company) Cash A/c in the books of M Limited.
- 3) Opening Balance Sheet of SM Limited after giving effect to the above scheme.

OR

Q. 2 Reliance Limited Company was formed to acquire the business of Spentex Limited. (20)
The Balance Sheet at the acquisition date was as follows;

Balance Sheet of Spentex Limited as on 31st March, 2024

Liabilities	Rs.	Assets	Rs.
Share Capital	2,00,000	Machinery	1,00,000
Bills Payable	50,000	Furniture	10,000
Bank Overdraft	20,000	Stock in trade	80,000
		Bills Receivable	75,000
		Patents	3,000
		Cash at Bank	2,000
	2,70,000		2,70,000

The assets and liabilities were taken over as follows –

- 1) Machinery Rs. 85,000, Furniture Rs. 7,000, Patents Rs. 2,000, Goodwill Rs. 5,500.
- 2) The company also agreed to bear realization expenses of Rs. 500.
- 3) Purchase Consideration was satisfied as to Rs. 86,500 in equity shares of Rs. 10 each, Rs. 500 in cash and the balance in 7% Debentures.

Determine the purchase consideration and show the opening journal entries in the books of Reliance Limited.

Q. 3. The following is the Balance Sheet of ABC Limited as on 31st March, 2024. (15)
The Balance Sheet of ABC Limited as on 31st March, 2024

Liabilities	Rs.	Assets	Rs.
Share Capital	4,00,000	Goodwill	15,000
4,000 equity shares of Rs. 100 each			
2000- Preference Shares of Rs. 100 each	2,00,000	Freehold Property	2,00,000
Bank Overdraft	50,000	Plant & Machinery	3,00,000
5% Mortgage Debentures	1,00,000	Stock	50,000
Sundry Creditors	1,00,000	Sundry Debtors	40,000
		Profit & Loss	2,45,000
	8,50,000		8,50,000

The following schemes of capital reduction was approved:

1. The Preference Shares to be reduced to Rs. 75 per share, fully paid up and the Equity Shares to Rs. 37.50.
2. The Debentureholders took over the Stock in trade and the Book debts in full satisfaction of the amount due to them.
3. The Goodwill account is to be eliminated.
4. The Freehold Properties to be depreciated by 50%.
5. The value of the Plant & Machinery to be increased by Rs. 50,000.

Pass the journal entries in the books of company and draw a Balance Sheet after the reconstruction.

Q. 4. Mr. A is appointed as liquidator of a XYZ Company in Voluntary liquidation on 1st June, 2024 and the following balances are extracted from the books on that date: (10)

Balance Sheet of XYZ Limited as on 31st March, 2024

Liabilities	Rs.	Assets	Rs.
3,20,000 equity shares of Rs. 5 each	16,00,000	Machinery	6,00,000
Provision for Bad debts	2,00,000	Leasehold Properties	8,00,000
Debentures	10,00,000	Stock in trade	20,000
Bank Overdraft	3,60,000	Book debts	12,00,000
Liabilities for purchases	4,00,000	Investments	1,20,000
		Calls in arrears	1,00,000
		Cash in hand	20,000
		Profit & Loss	7,00,000
	35,60,000		35,60,000

1. The machinery is valued at Rs. 12,00,000 and Leasehold properties Rs. 14,60,000.
2. Investments at Rs. 80,000 and Stock in trade Rs. 40,000.
3. Bad debts are Rs. 40,000 and doubtful debts are Rs. 80,000, estimated to realize Rs. 40,000.
4. The bank overdraft is secured by deposit of title deeds of Leasehold Properties.
5. Preferential creditors for taxes and wages Rs. 20,000, telephone rent owing is Rs. 1600.

You are required to make out

- 1) Statement of Affairs as regards creditors and contributories

XX

Total No. of Questions: 4

Total No. of Pages: 2

Seat No.

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B. Com

Cost and Works Accounting - II

Semester - IV

UCCWA241(B) : Cost and Works Accounting - II

(2022 Pattern)

Time: 02.00 Hours

(No. of Credits- 3)

Max. Marks: 60

Instructions to the candidates:

- i. All questions are compulsory.
- ii. Figures to the right side indicate full marks.
- iii. Use of Simple Calculator is allowed.

Q.1 A) Fill in the blanks by choosing the proper alternative given in the bracket. (10)

- i. JIT stands for ____
(Just in Time, Job in Time, Job Information Time).
- ii. ____ rates the individual merits of a job holder on the job.
(Job analysis, Merit Rating, Labour Turnover)
- iii. ____ is the recording of the attendance of a worker when he comes to and leaves the factory.
(Time Booking, Time Keeping, Time Management).
- iv. ____ is the comparative assessment of relative worth of jobs.
(Job evaluation, Job performance, Job Analysis)
- v. Store Ledger is maintained by the ____
(Store keeper, Cost Accountant, Sales Manager)
- vi. ____ Method is used under assumption that the materials which are received first are issued first.
(First in First out, Last in First out, Last in Last out)
- vii. Under ____ wage rate system the workers are paid on the basis of unit of output.
(Rowan Premium Plan, Time, Piece).
- viii. ____ method, group and sub groups are denoted by combination of alphabets or letters.
(Alpha-numeric Method, Alphabetic Method, Numeric Method).
- ix. CAM stands for ____
(Computer Access Mode, Computer Aided Manufacturing, Computer Aided Mapping)
- x. ____ system guarantees a minimum wage to the workers.
(Rowan Premium Plan, Halsey Premium Plan, Piece Rate).

B) Write a short note on the following. (Any two)

(10)

- i. Enterprise Recourse Planning
- ii. Job Analysis
- iii. Store Location and Store Layout

Q.2) Attempt any one of the following.

(10)

- i. Explain the causes and remedies of Labour Turnover.
- ii. Explain in brief various types of store organization.

Q.3) Attempt the following question.

(15)

Calculate the total earning and effective rate of earning of Mr. 'X' under Halsey Premium Plan (50% of time saved) and Rowan Premium Plan separately with the help of following information:

Time allowed – 100 hours

Time Taken – 70 hours

Rate of Wages – Rs.25 per hour

Dearness Allowance – Rs.3 per hour

Q. 4) Attempt the following question.

(15)

The Following is an extract of the record of Receipt and Issues of Material 'DC-38' relating to Ola Electric Technologies Pvt. Ltd. Bangalore. Prepare a Store Ledger Account under **Last in First out Method (LIFO)** for the Month of February 2025.

1st - Opening balance – 900 units @ Rs.15

3rd - Issues 100 units

4th - Issues 300 units

7th - Issues 150 units

13th - Received from vendor 400 units @ Rs.14

14th - Refund of surplus from a work order 60 units @ Rs.14

16th - Issued 50 units

18th - Issued 250 units

20th - Received from vendor 200 units @ Rs.13

21th - Issued 300 units

23rd - Received from vendor 300 units @ Rs.12

24th - Issued 120 units

27th - Received from vendor 100 units @ Rs.10

A Stock verifier noted that on 26th a damage of 20 units.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y. B. Com

Marketing Management- II

Semester – IV

UCMM241(A): Marketing Management- II

(2022 Pattern) (CBCS)

Time: 2.00 Hours]

(No of Credits: 03)

[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)

1. State the meaning of E-marketing.
2. What do you mean by market segmentation?
3. Give any four examples of green product.
4. What do you mean by social environment?

(B) Attempt each of the following.

(08)

1. What do you mean by green marketing?
2. Give the definition of marketing environment.
3. State the meaning of E-marketing.
4. What do you mean by marketing research?

Q.2 Attempt any three of the following.

(12)

1. State the principles for success of green product.
2. Write a note on online and offline marketing.
3. State the scope of marketing research.
4. State the importance of green marketing.

Q.3 Attempt any two of the following.

(12)

1. Write the importance of marketing research.
2. What are the present status of E-marketing in India?
3. State the online marketing strategies.

Q.4 Attempt any two of the following.

(12)

1. Write the elements of marketing environment.
2. Describe elements of market segmentation.
3. State the types of marketing environment.

Q.5 Attempt any one of the following.

(12)

1. Elaborate the techniques of marketing research.
2. Discuss the challenges before E-marketing.

मराठी रुपांतर

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

१. ई-विपणनाचा अर्थ सांगा.
२. बाजारपेठ विभागणीकरण म्हणजे काय?
३. हरित वस्तूची कोणतीही चार उदाहरणे द्या.
४. सामाजिक पर्यावरण म्हणजे काय?

(०४)

(ब) खालील सर्व प्रश्न सोडवा.

१. हरित विपणनाची म्हणजे काय?
२. विपणन पर्यावरणाची व्याख्या द्या.
३. ई-विपणनाचा अर्थ सांगा.
४. विपणन संशोधनाची म्हणजे काय?

(०६)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. हरित उत्पादनाच्या यशाची तत्वे सांगा.
२. ऑनलाइन आणि ऑफलाइन विपणन यावर टीप लिहा.
३. विपणन संशोधनाची व्याप्ती सांगा.
४. हरित विपणनाचे महत्त्व लिहा.

(१२)

प्र. ३ रा. कोणतेही दोन प्रश्न सोडवा.

१. विपणन संशोधनाचे महत्त्व लिहा.
२. भारतातील ई-विपणनाची सध्याची स्थिती काय आहे?
३. ऑनलाईन विपणनाच्या व्यूहरचना सांगा.

(१२)

प्र. ४ था. कोणतेही दोन प्रश्न सोडवा.

१. विपणन पर्यावरणातील घटक लिहा.
२. बाजारपेठ विभागणीकरणाच्या घटकांचे वर्णन करा.
३. विपणन पर्यावरणाचे प्रकार सांगा.

(१२)

प्र. ५ वा. कोणताही एक प्रश्न सोडवा.

१. विपणन संशोधनाची तंत्रे विस्तृत करा.
२. ई-विपणनासमोरील आव्हाने यावर चर्चा करा.

(१२)

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com
Elements of Company Law- I
Sem. III
UCECL231 Elements of Company Law- I

(2022 Pattern)

Time: 2.00 Hours]

No. of Credit: 03

[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)

1. What is meant by Share?
2. State the meaning of Authorizes Capital.
3. Define Foreign Company.
4. What is meant by Forfeiture of Shares?

Q. 1) (B) Attempt each of the following. (08)

1. What is meant by Articles of Association?
2. Write the meaning of Allotment of Shares.
3. What do you mean by Company?
4. Define 'Promoter'.

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

1. Write the features of the company Act of 2013.
2. Write a short note on Share Certificates.
3. Write the incorporation stage of company formation.
4. Write a short note on Bonus Shares.

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

1. Write the types of Memorandum of Association.
2. Distinguish between Private Company and Public Company.
3. Explain the procedure of Allotment of Shares.

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

1. Write the procedure of allotment of shares.
2. Explain different types of Company.
3. Distinguish between Memorandum of Association and Articles of Association.

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

1. Explain in detail features of company.
2. What do you mean by share capital? Explain in detail kinds of share capital.

मराठी रूपांतर

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

(०४)

१. भाग म्हणजे काय?
२. अधिकृत भागभांडवलाचा अर्थ सांगा.
३. विदेशी कंपनी व्याख्या लिहा.
४. भागजप्ती म्हणजे काय?

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

(०८)

१. नियमावली म्हणजे काय?
२. भाग वाटपाचा अर्थ लिहा.
३. कंपनी म्हणजे काय?
४. प्रवर्तक व्याख्या लिहा.

प्र. क्र. २ खालीलपैकी कोणतेही तीन प्रश्न सोडावा.

(१२)

१. कंपनी कायदा २०१३ ची वैशिष्ट्ये लिहा.
२. भाग प्रमाण पत्र यावर टीप लिहा.
३. कंपनी स्थापनेतील नोंदणी अवस्था लिहा.
४. बोनस भाग यावर टीप लिहा.

प्र. क्र. ३ खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(१२)

१. माहितीपत्रकाचे विविध प्रकार लिहा.
२. खाजगी कंपनी आणि सार्वजनिक कंपनी यामधील फरक स्पष्ट करा.
३. भाग वाटपाची कार्यपद्धती स्पष्ट करा.

प्र. क्र. ४ खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(१२)

१. भाग वाटपाची कार्य पद्धती लिहा.
२. कंपनीचे विविध प्रकार स्पष्ट करा.
३. माहितीपत्रक आणि नियमावली यामधील फरक स्पष्ट करा.

प्र. क्र. ५ खालीलपैकी कोणताही एक प्रश्न सोडावा.

(१२)

१. कंपनीची वैशिष्ट्ये सविस्तर स्पष्ट करा.
२. भाग भांडवल म्हणजे काय ? भाग भांडवलाचे विविध प्रकार स्पष्ट करा.

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

S.Y.B.Com

Elements of Company Law-II

Semester -IV

UCECL241: Elements of Company Law-II

(2022 Pattern)

(No. of Credit: 03)

[Max. Marks: 60]

Time: 2.00 Hours

Instructions to the candidates:

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

(04)

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

- What do you mean by meeting?
- Write the meaning of resolution.
- Define board of directors.
- What do you mean by winding-up?

(08)

(B) Attempt each of the following.

- Define minutes.
- What do you mean by executive directors?
- Define E-filing.
- What do you mean proxy?

(12)

Q.2) Attempt any three of the following

- Write a note on corporate social responsibility.
- State the legal position of directors.
- Explain the concept of special resolution.
- Write a note on E-filing.

(12)

Q.3) Attempt any two of the following.

- Explain the difference between whole time director and managing director.
- State the role of company secretary.
- Write the importance of E- Governance.

(12)

Q.4) Attempt any two of the following.

- Explain the provisions regarding remuneration of directors.
- State the rights of board of directors.
- Explain the types of shareholders meeting.

(12)

Q.5) Attempt any one of the following.

- State the various methods of voting.
- Write the types of winding-up company.

मराठी रूपांतर

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

(०४)

- i. सभा म्हणजे काय?
- ii. ठरावाचा अर्थ लिहा.
- iii. संचालक मंडळ व्याख्या द्या.
- iv. समाप्तीकरण म्हणजे काय?

(ब) खालीलपैकी सर्व प्रश्न सोडावा.

(०८)

- i. इतिवृत्तची व्याख्या द्या.
- ii. कार्यकारी संचालक म्हणजे काय?
- iii. ई- फाईलिंगची व्याख्या द्या.
- iv. प्रतिनिधी म्हणजे काय?

प्र. क्र. २) खालीलपैकी कोणतेही तीन प्रश्न सोडावा.

(१२)

- i. कंपनीची सामाजिक जबाबदारी यावर टीप लिहा.
- ii. संचालकाचे कायदेशीर स्थान सांगा.
- iii. विशेष ठराव ही संकल्पना स्पष्ट करा.
- iv. ई- फाईलिंग यावर टीप लिहा.

प्र. क्र. ३) खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(१२)

- i. पूर्ण वेळ संचालक आणि व्यवस्था-संचालक यातील फरक स्पष्ट करा.
- ii. कंपनी चिटणीसाची भूमिका सांगा.
- iii. ई-गव्हर्नन्सचे महत्त्व लिहा.

प्र. क्र. ४) खालीलपैकी कोणतेही दोन प्रश्न सोडावा.

(१२)

- i. संचालकांना मिळणाऱ्या मोबदला या संदर्भातील तरतुदी स्पष्ट करा.
- ii. संचालक मंडळाचे अधिकार लिहा.
- iii. भागधारकांच्या सभांचे प्रकार स्पष्ट करा.

प्र. क्र. ५) खालीलपैकी कोणताही एक प्रश्न सोडावा.

(१२)

- i. मतदानाच्या विविध पद्धती सांगा.
- ii. कंपनी समापनाचे प्रकार लिहा.

[Total No. of Questions – 4]

[Total No. of Pages – 04]

Seat No.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com.
Corporate Accounting I
Semester III
COMCA2302 - Corporate Accounting I
(Pattern 2019)
(No. of Credits 03)

Time Allowed: 2 Hours

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Necessary workings shall be treated as the part of answers.
4) Use of simple calculator is allowed.

Q.1 (A) Fill in the blanks:

(05)

1. The profit earned by subsidiary company up to the date of acquisition of shares by holding company is called as ----- profit.
a) Capital b) Revenue c) Notional d) None
2. ----- method is usually used for valuation of shares of the company.
a) Net payment method b) Net asset method c) Lump sum method d) None
3. interest must be shown liability side of consolidated Balance Sheet.
a) Minority b) Single c) Compound d) None
4. AS 14 deals with -----
a) Cash Flow Statement b) Valuation of Inventories c) Accounting for Amalgamation
d) None of the above
5. If the benefit is more than the cost incurred by holding company is -----.
a) Capital Reserve b) Goodwill c) Minority Interest d) None

Q.1 (B) Write short notes on (Any two)

(10)

- a) Accounting Standards
- b) Holding company
- c) Net Asset Method of Valuation of Shares

Q.2 Following was the trial balance of Bajaj Finance Ltd. As on 31st March, 2024. (20)

Debit balance		Credit balance	
	Rs.		Rs.
Stock	68,000	Share capital (2,500 shares of Rs. 100 each fully paid)	2,50,000
Furniture & Fixture	50,000	Bank Loans	64,500
Discount	4,000	11% Debentures	50,000
Loan to Directors	8,000	Sundry creditors	15,600
Advertisements	2,000	Bills Payables	12,500
Bad Debts	3,500	Sales	4,26,800
Commission	12,000	Rent Received	4,600
Purchases	2,31,900	Transfer Fees	1,000
Plant & Machinery	86,000	Profit & Loss Appropriation Account	13,900
Rentals	2,500	Provision for Depreciation on Plant & Machinery	14,600
Current Account	4,500		
Cash	800		
Interest On Bank Loan	11,600		
Preliminary Expenses	1,000		
Wages	90,000		
Consumables	8,400		
Freehold Land	1,54,600		
Tools & Equipments	24,500		
Goodwill	26,500		
Debtors	28,700		
Bills Receivables	15,300		
Dealers Aids	2,100		
Transit Insurance	3,000		
Trade Expenses	7,200		
Distribution Freight	5,400		
Debenture Interest	2,000		
	8,53,500		8,53,500

Prepare trading and profit and loss account, for the year ended 31st March 2024 and Balance sheet as on that date as per Companies Act, 2013 after considering the following adjustment

1. Stock as on 31/3/2024 was valued at Rs. 82,300
2. Provide depreciation on furniture & fixture @ 5%, Freehold land @ 2% and Tools and Equipment @5% to be provided.

Q.3. The Balance Sheet of H. Co. Ltd. a holding company and S. Co. Ltd. a subsidiary as on 31st March, 2024 were as follows. (15)

Balance Sheet of H. Co. Ltd. and S. Co. Ltd. as on 31st March, 2024

Liabilities	H. Co. Ltd	S. Co. Ltd.	Assets	H. Co. Ltd	S. Co. Ltd.
Equity shares of Rs. 100 each	4,00,000	1,00,000	Building	1,20,000	80,000
General Reserve (1/4/2023)	60,000	20,000	Machinery	4,00,000	-
Profit and loss A/C	1,80,000	90,000	Stock	80,000	1,00,000
Creditors	1,00,000	60,000	Debtors	20,000	60,000
Bills payable	30,000	-	Bank balance	20,000	10,000
			600 Equity shares in S. Co. Ltd.	1,30,000	
			Bills Receivable	-	20,000
	7,70,000	2,70,000		7,70,000	2,70,000

- H. Co. Ltd. Purchased S Co. Ltd. on 1st April, 2023, on which date Profit & Loss A/c of S. Co. Ltd. was Rs. 40,000.
- Bills Receivable held by S. Co. Ltd. Are all accepted by H Co.Ltd.
- Included in the debtors of S.Co. Ltd. is Rs. 10,000 owing by H. Co. Ltd. in respect of goods supplied.

Draw Consolidated Balance Sheet.

Q. 4 The following is the Balance Sheet of Sutlaj Textile Ltd. As on 31st March 2024 (10)

Balance sheet as on 31st March 2024

Liabilities	Rs	Assets	Rs
40,000 Equity Shares of Rs 10	4,00,000	Building	2,20,000
General Reserves	2,00,000	Plant less Depreciation	2,60,000
Workmen Saving's A/c	60,000	Patents	40,000
Profit and Loss account	64,000	Stock	96,000
Creditors	1,96,000	Debtors	1,76,000
		Bank Balance	1,04,000
		Preliminary Expenses	24,000
	9,20,000		9,20,000

Additional Information

1. The plant is worth Rs. 2,40,000.
2. Land and Building have been valued at Rs. 4,80,000.
3. Debtors include Rs. 16,000 as bad debts.
4. Value of goodwill is Rs. 3,20,000

Calculate intrinsic value of equity shares.

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com

Elements of Company Law - I

Semester – III

COMCL2305 : Elements of Company Law - I

(2019 Pattern)

Time: 2.00 Hours]

(No. of Credits: 4)

[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)

1. What do you mean by Company?
2. State the meaning of Equity Shares.
3. Define Memorandum of Association.
4. Define Buy-back of shares.

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

1. Write the meaning of Public Company.
2. What is meant by Share Certificate?
3. Define Surrender of Shares.
4. What is meant by Prospects?

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

1. State the difference between Forfeiture and Surrender of shares
2. Write a short note on Bonus Shares.
3. Explain the features of the Company.
4. State the Promotion stage in Formation of a Company.

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

1. Distinction between Memorandum of association and Articles of association.
2. Explain the procedure of Transfer of Shares.
3. Explain the features of the Company Act, 2013.

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

1. Distinguish between Private Company and Public Company.
2. Explain the types of Preference Shares.
3. Discuss in details contents of Prospectus.

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

1. Explain the types of Companies.
2. Explain the procedure of Forfeiture of Shares.

मराठीत रूपांतर

प्रश्न क्र. १ अ. खालील सर्व प्रश्न सोडवा.

१. कंपनी म्हणजे काय?

(०४)

२. सामान्य भाग अर्थ सांगा.

३. घटनापत्रक व्याख्या द्या.

४. भाग पुर्नखरेदी व्याख्या द्या.

ब. खालील सर्व प्रश्न सोडवा.

१. सार्वजनिक कंपनी अर्थ लिहा.

(०८)

२. भाग प्रमाणपत्र म्हणजे काय?

३. भाग समर्पण व्याख्या द्या.

४. माहितीपत्रक म्हणजे काय?

प्रश्न क्र. २ खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. भाग जप्ती आणि भाग समर्पण यामधील फरक सांगा.

(१२)

२. बोनस भाग यावर टिप लिहा.

३. कंपनीची वैशिष्ट्ये स्पष्ट करा.

४. कंपनी स्थापनेतील प्रवर्तन अवस्था सांगा.

प्रश्न क्र. ३ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. घटनापत्रक व नियमावली यामधील फरक लिहा.

(१२)

२. भाग हस्तांतरणाची कार्यपद्धती स्पष्ट करा.

३. कंपनी कायदा २०१३ ची वैशिष्ट्ये स्पष्ट करा.

प्रश्न क्र. ४ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. खाजगी कंपनी आणि सार्वजनिक कंपनी यामधील फरक स्पष्ट करा.

(१२)

२. अग्रहक्क भागांचे प्रकार स्पष्ट करा.

३. माहितीपत्रकातील विविध घटकांवर सविस्तर चर्चा करा.

प्रश्न क्र. ५ खालीलपैकी कोणताही एका प्रश्न सोडवा.

१. कंपनीचे विविध प्रकार स्पष्ट करा.

(१२)

२. भाग जप्तीची प्रक्रिया स्पष्ट करा.

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B. Com

Elements of Company Law - II

Semester - IV

COMCL2405 : Elements of Company Law - II

(2019 Pattern)

Time: - 2.00 Hours]

(No. of credit: 4)

[Max. Marks: - 60

Instruction: -

I. All questions are Compulsory.

II. Figures of Right side indicate marks.

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

1. What is meant by extra ordinary meeting?
2. Define Executive Director.
3. What is meant by winding up of a company?
4. Write the meaning of quorum.

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

1. Define 'E-filling'.
2. State the meaning of directors.
3. Define 'minutes'.
4. What do you mean by E-governance?

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

1. State the legal position of director.
2. Write short note on corporate social responsibility.
3. State the importance of E-governance.
4. Write the provision regarding proxies appointment.

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

1. Write the role of board of directors.
2. Distinguish between managing director and whole time director.
3. Explain the formalities of valid meeting.

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

1. Explain the powers and functions of manager.
2. State the qualification and disqualification of directors.
3. Explain the procedure of E-filling.

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

1. Explain in detail the process of voluntary winding up of the company.
2. Explain in details various types of directors.

मराठीत रूपांतर

प्रश्न. १ अ. खालीलपैकी सर्व प्रश्न सोडवा.

(०४)

१. विशेष सर्वसाधारण सभा म्हणजे काय?
२. कार्यकारी संचालक व्याख्या द्या.
३. कंपनीचे समाप्तीकरण म्हणजे काय?
४. गणसंख्येचा अर्थ लिहा.

ब. खालीलपैकी सर्व प्रश्न सोडवा.

(०८)

१. 'ई-फायलिंग' व्याख्या द्या.
२. संचालकाचा अर्थ लिहा.
३. 'इतिवृत्त' व्याख्या द्या.
४. ई-गव्हर्नन्स म्हणजे काय?

प्रश्न. २ खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

१. संचालकाचे कायदेशीर पद सांगा.
२. व्यवसायिक सामाजिक जबाबदारी यावर टिप लिहा.
३. ई-गव्हर्नन्सचे महत्त्व सांगा.
४. प्रतिनिधी नेमणूक संदर्भातील तरतूद लिहा.

प्रश्न. ३ खालीलपैकी कोणतेही दोन प्रश्न सोडवा

(१२)

१. संचालक मंडळाची भूमिका लिहा.
२. व्यवस्थापकीय संचालक आणि पूर्णवेळ संचालक यामधील फरक स्पष्ट करा.
३. वैध सभेच्या औपचारिकता स्पष्ट करा.

प्रश्न. ४ खालीलपैकी कोणतेही दोन प्रश्न सोडवा .

(१२)

१. व्यवस्थाकाचे अधिकार व कार्ये स्पष्ट करा.
२. संचालकांची पात्रता व अपात्रता सांगा.
३. ई-फायलिंगची प्रक्रिया स्पष्ट करा.

प्रश्न. ५ खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

१. कंपनीच्या ऐच्छिक समाप्तीकरणाची प्रक्रिया सविस्तर स्पष्ट करा.
२. संचालकांचे विविध प्रकार सविस्तर स्पष्ट करा.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati, Dist. Pune, Autonomous

S.Y.B.Com (Semester - IV) Examination April 2022

Subject: Marketing Management II

Seat No. -

Paper Code: COMMM2406A

Time: 2.00 Hours]

(2019 Pattern) (Credit System)

[Max. Marks: 60

Instructions to the candidates:

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

Q.1 A. Fill in the blanks. . (04)

- Green marketing is a part of _____ marketing.
- _____ environment is within the control of the business.
- _____ marketing is the process of marketing accomplished or facilitated via the use of internet technologies.
- A marketing plan is the collection of specific _____.

Q.1 B. Answer the following questions in brief. (08)

- Define green marketing.
- What do you mean by marketing research?
- What is market segmentation?
- State any two online marketing strategies.

Q.2 Answer the Following Questions. (Any Three) (12)

- Write different external environmental factors of marketing environment.
- State the role of marketing manager in green marketing.
- Explain challenges before E-Marketing.
- Write objectives of marketing research.

Q.3 Write Short Notes. (Any Two) (12)

- MIS- Marketing Information System
- Marketing mix of green marketing
- Online and offline marketing

Q.4 Answer the Following Questions. (Any Two) (12)

- Write the principles of success of green products.
- Write the types of marketing research.
- Explain qualities of good market segmentation.

Q.5 Answer the Following Questions. (Any One) (12)

Define E-Marketing. Explain the advantages and limitations of E-marketing.

OR

What is secondary data in marketing research? Explain in detail its sources and advantages.

सूचना:

अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) उजवीकडील अंक गुण दर्शवितात.

प्रश्न १.अ. रिकाम्या जागा भरा.

१. हरित विपणन हा ----- विपणनाचा घटक आहे. (08)
२. ----- पर्यावरण व्यवसायाच्या नियंत्रणाखाली असते.
३. ----- विपणन म्हणजे इंटरनेट तंत्रज्ञानाच्या वापराद्वारे विपणन पूर्ण किंवा सुलभ करणे.
४. विपणन योजना म्हणजे विशिष्ट ----- चा संग्रह.

प्रश्न १.ब. खालील प्रश्नांची थोडक्यात उत्तरे द्या.

१. हरित विपणन व्याख्या द्या. (04)
२. विपणन संशोधन म्हणजे काय?
३. बाजार विभाजन काय असते?
४. ऑनलाइन विपणनाच्या कोणत्याही दोन व्यूहरचना सांगा.

प्रश्न २. खालील प्रश्नांची उत्तरे द्या. (कोणतेही तीन)

१. विपणन वातावरणाचे विविध बाह्य पर्यावरणीय घटक लिहा. (12)
२. हरित विपणनामध्ये विपणन व्यवस्थापकाची भूमिका सांगा.
३. ई-मार्केटिंगसमोरील आव्हाने स्पष्ट करा.
४. विपणन संशोधनाची उद्दिष्टे लिहा.

प्रश्न ३. टिपा लिहा. (कोणतेही दोन)

१. MIS- विपणन माहिती प्रणाली (12)
२. हरित विपणनाचे विपणन मिश्रण
३. ऑनलाइन आणि ऑफलाइन विपणन

प्रश्न ४. खालील प्रश्नांची उत्तरे द्या. (कोणतेही दोन)

१. हरित उत्पादने यशस्वी करण्याची तत्वे लिहा. (12)
२. विपणन संशोधनाचे प्रकार लिहा.
३. चांगल्या बाजार विभागणीचे गुण स्पष्ट करा.

प्रश्न ५. खालील प्रश्नांची उत्तरे द्या. (कोणतेही एक)

- ई-मार्केटिंग व्याख्या लिहा. ई-मार्केटिंगचे फायदे आणि मर्यादा स्पष्ट करा. (12)

किंवा

विपणन संशोधनातील दुय्यम माहिती म्हणजे काय? त्याचे स्रोत आणि फायदे तपशीलवार सांगा.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati
(Autonomous)
Affiliated to Savitribai Phule Pune University, Pune
S.Y.B.Com

Cost and Works Accounting - II

Semester – IV

COMCWA2406B : Cost and Works Accounting - II
(2019 Pattern)

Time: - 2.00 Hours

(No. of Credits : 04)

Max. Marks: - 60

Instruction:-

- i) All questions are compulsory.
- ii) Figures to the right indicate full marks.
- iii) Use of Simple Calculator is allowed.

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

(5)

- i) ----- is a process of gathering, analysing information regarding the duties and responsibilities of specific job.
- ii) ----- method of pricing issues is based on the assumption that the goods which are received first are issued last.
- iii) In Halsey Plan, a worker gets bonus equal to ----- of the time saved.
- iv) Bin card is maintained by -----
- v) ABC Stands for -----.
- vi) ----- is the recording of the attendance of a worker when he comes to and leaves the factory.

B. Write short note on the following. (Any two)

(10)

- i) Centralized Stores Organisation
- ii) Inventory Ratio
- iii) Time Booking

Q.2) Write answers of any one question.

(15)

- i) Explain the methods of remuneration.
- ii) Explain the classification of overheads.

Q.3) Calculate the total earning and the effective rate of earning of a worker under Halsey Premium Plan 50% of time saved and Rowan Premium Plan separately with the help of following information.

(15)

Rate of Wages – Rs.25 per hour
 Dearness Allowance – Rs. 4 per hour
 Time Allowed - 160 hours
 Time Taken - 110 hours

Q.4) Prepare stores Ledger Account of Material under **Last in First out method (LIFO)** for Bajaj Motors Ltd, Mumbai for the month of September 2024. (15)

Opening stock:

01-09-2024: 900 units @ Rs.20

Purchases:

02-09-2024: 300 units @ Rs.19

08-09-2024: 900 units @ Rs.18

12-09-2024: 1200 units @ Rs.17

16-09-2024: 700 units @ Rs.16

20-09-2024: 600 Units @ Rs.15

23-09-2024: 500 Units @ Rs.14

30-09-2024: 300 Units @ Rs.13

Issues:

3-09-2024: 750 units

9-09-2024: 700 units

13-09-2024: 800 units

18-09-2024: 900 units

22-09-2024: 1050 units

24-09-2024: 550 units

On 29-09-2024 the stock verifier reported that there was a breakage of 65 Units.

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y. B. Com.

Business Communication- II

Semester – IV

COMBC2401: Business Communication- II

(2019 Pattern) (CBCS)

(No. of Credits: 03)

Time: 2 Hours

[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)

1. Define 'Business Letter'.
2. Write the meaning of 'Post Script'.
3. State the meaning of an E-mail.
4. What do you mean by SMS?

(B) Attempt each of the following.

(08)

1. What is 'ECS'?
2. Define 'Blog Writing'.
3. What is 'Report'?
4. What is 'Social Media'?

Q.2. Attempt any Three of the following.

(12)

1. Explain the functions of business letters.
2. Elaborate the drafting of enquiry letter.
3. State the characteristics of a good report.
4. What are the platforms of social media in business?

Q.3. Attempt any Two of the following.

(12)

1. Explain the layout of business letter.
2. Explain the essentials of report writing.
3. Explain the importance of social media in the modern business organization.

Q.4. Attempt any Two of the following.

(12)

1. Write an enquiry letter to M/s. Mahadeo Mobile, Pune about new arrival of i-Phone from M/s. Shri Sai Mobiles, Baramati.
2. Explain the importance business letter.
3. Explain the advantages of Facebook in today's modern business organization.

Q.5. Attempt any One of the following.

(12)

1. Explain the qualities of business letter in detail.
2. Explain the new technologies in business communication in detail.

2013/25

(M)

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.
AUTONOMOUS

Affiliated to Savitribai Phule Pune University, Pune
Semester End Examination

Class: S.Y.B.Com.

Subject: Business Economics (Macro)-I

Semester-III (2019 Pattern)

(COMBE2303)

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.

Que.1 (A) Write answers to all the following questions.

(04)

1. Give the full form of NDP.

1

2. What is meant by production?

1

3. Give the full form of SLR.

1

4. What is meant by money?

1

Que.1 (B) Write answers to all the following questions.

(08)

1. What is meant by Macro Economics?

2

2. Define national income.

2

3. State the two limitations of Macro Economics.

2

4. What is meant by cash reserve ratio?

2

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

(12)

1. Write a note on 'Gross National Product.'

2. Write a note on 'Evolution of Money.'

3. Explain the circular flow of income in a two-sector economy.

4. Write a note on 'Macro Economics.'

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

(12)

1. Explain the importance of Macro Economics.

2. Explain the difference between Micro Economics and Macro Economics.

3. Critically explain the classical theory of production and employment.

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

(12)

1. Explain the process of multiple credit creation by commercial banks.

2. Explain the primary and secondary functions of money with various points.

3. Explain the different concepts of National income.

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

(12)

1. Explain in detail the difficulties in measuring national income.

2. Explain J.M. Keynes' theory of employment and production, along with a critique of the theory.

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. (अ) खालील सर्व प्रश्नांची उत्तरे लिहा. (४)

१. NDP चे विस्तृत रूप द्या. १
२. उत्पादन म्हणजे काय? १
३. SLR चे विस्तृत रूप द्या. १
४. पैसा म्हणजे काय? १

प्र.१ ला. (ब) खालील सर्व प्रश्नांची उत्तरे लिहा. (८)

१. स्थूल अर्थशास्त्र म्हणजे काय? २
२. राष्ट्रीय उत्पन्नाची व्याख्या द्या. २
३. समग्रलक्षी अर्थशास्त्राच्या दोन मर्यादा सांगा. २
४. रोख राखीव निधी म्हणजे काय? २

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

१. 'स्थूल राष्ट्रीय उत्पन्न' यावर टिप लिहा.
२. 'पैशाची उत्क्रांती' यावर टिप लिहा.
३. वित्तीय अर्थव्यवस्थेतील उत्पन्नाचा चक्राकार प्रवाह स्पष्ट करा.
४. 'समग्रलक्षी अर्थशास्त्र' यावर टिप लिहा.

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

१. समग्रलक्षी अर्थशास्त्राचे महत्त्व स्पष्ट करा.
२. सूक्ष्मलक्षी अर्थशास्त्र व समग्रलक्षी अर्थशास्त्र यातील फरक स्पष्ट करा.
३. सनातनवादी उत्पादन व रोजगार विषयक सिद्धांतावरील टिका स्पष्ट करा.

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

१. व्यापारी बँकांची बहुगुणीत पतनिर्मितीची प्रक्रिया स्पष्ट करा.
२. पैशाची प्राथमिक आणि दुय्यम कार्य विविध मुद्द्यांद्वारे स्पष्ट करा.
३. राष्ट्रीय उत्पन्नाच्या विविध संकल्पना स्पष्ट करा.

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

१. राष्ट्रीय उत्पन्न मोजमापातील अडचणी सविस्तर स्पष्ट करा.
२. जे.एम. केन्स यांचा उत्पादन व रोजगार विषयक सिद्धांत सांगून त्यावरील टिका स्पष्ट करा.

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS
Affiliated to Savitribai Phule Pune University, Pune
Semester End Examination
Class : S.Y.B.Com. (Semester - IV)
Subject : Business Economics -II
Course Title : Macro Economics
Course Code : COMBE2403
(No. of Credits 03)

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.

Que.1 (A) Write answers to all the following questions. (04)

1. How many stages are there in the business cycle? 1
2. Give the full form of CRR? 1
3. State Pigou's equation. 1
4. Give the full form of SLR? 1

Que.1 (B) Write answers to all the following questions. (08)

1. What is meant by unproductive expenditure? 2
2. What is meant by deflation? 2
3. What is meant by planned expenditure? 2
4. What is meant by the demand for money? 2

Que. 2. Answer the following questions. (Any Three) (12)

1. Write a note on 'Private Finance.'
2. Write a note on the 'Cash Reserve Ratio' approach.
3. Write a note on 'Value of Money.'
4. Write a note on 'Economic Boom – Recession.'

(12)

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

1. Explain the consequences of deflation in detail.
2. Explain the types of inflation in detail.
3. Explain the stages of the business cycle with the help of a diagram.

(12)

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

1. Explain the causes of inflation in detail.
2. Explain the principles of taxation in detail.
3. Explain the sources of government revenue.

(12)

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

1. Explain the nature and scope of public finance in detail.
2. What is meant by tax? Explain the types of taxes in detail.

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. (अ) खालील सर्व प्रश्नांची उत्तरे लिहा.

- | | |
|--|-----|
| १. व्यापार चक्राच्या किती अवस्था आहेत? | (४) |
| २. CRR चे पूर्ण रूप द्या. | १ |
| ३. पिगू यांचे समीकरण सांगा. | १ |
| ४. SLR चे पूर्ण रूप द्या. | १ |

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

- | | |
|-------------------------------|-----|
| १. अनुत्पादक खर्च म्हणजे काय? | (८) |
| २. भावघट म्हणजे काय? | २ |
| ३. योजना खर्च म्हणजे काय? | २ |
| ४. पैशाची मागणी म्हणजे काय? | २ |

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

- | | |
|--|------|
| १. 'खाजगी वित्त' यावर टिप लिहा. | (१२) |
| २. 'रोख संचय दृष्टीकोन' यावर टिप लिहा. | |
| ३. 'पैशाचे मूल्य' यावर टिप लिहा. | |
| ४. 'आर्थिक तेजी - मंदी' यावर टिप लिहा. | |

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

- | | |
|---|------|
| १. भावघटीचे परिणाम सविस्तर स्पष्ट करा. | (१२) |
| २. भाववाढीचे प्रकार सविस्तर स्पष्ट करा. | |
| ३. व्यापार चक्राच्या अवस्था आकृतीच्या सहाय्याने स्पष्ट करा. | |

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

- | | |
|---|------|
| १. भाववाढीची कारणे सविस्तर स्पष्ट करा. | (१२) |
| २. करारोपणाची तत्वे सविस्तर स्पष्ट करा. | |
| ३. शासनाच्या उत्पन्नाचे मार्ग स्पष्ट करा. | |

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

- | | |
|---|------|
| १. सार्वजनिक वित्ताचे स्वरूप आणि व्याप्ती सविस्तर स्पष्ट करा. | (१२) |
| २. कर म्हणजे काय? कराचे प्रकार सविस्तर स्पष्ट करा. | |

Anekant Education Society's
Tuljaram Chturchand College of Arts, Science & Commerce, Baramati.
AUTONOMOUS

Fresh Semester Examination

Class – SY B.Cóm.

Semester-III (2019 Pattern)

Subject – Banking & Finance-I

Paper Code: COMBF2306C

Paper Name: Indian Banking System-I (भारतीय बैंकप्रणाली-१)

Time: 2.00 Hours.

Total Marks: 60

Instructions of the candidates :

- i. *Solve all Questions.*
- ii. *Figures on the right indicate full marks for the questions.*
- iii. *See the original English question paper for reference*

-
- Q.1 Attempt the following: (12)
- i) In which year the Reserve Bank of India established? (1)
 - ii) Which is first Payment Bank in India? (1)
 - iii) Write the full form of IPPB. (1)
 - iv) What is the name of promoter of Paytm Payment bank? (1)
 - v) What is mean by Green Banking? (2)
 - vi) What is mean by Cash Reserve Ratio? (2)
 - vii) What is meant by Micro Finance? (2)
 - viii) What is mean by repo Rate? (2)
- Q.2 Attempt any three of the following. (12)
- i) Explain the Green Banking Product.
 - ii) Writes the names New Private Sectors Banks
 - iii) Write the classification of NPA.
 - iv) Write the names of 6 Nationalised banks.
- Q.3 Attempt any two of the following. (12)
- i) Explain the structure of Cooperative Banks.
 - ii) Write the causes for merger of nationalized banks.
 - iii) Write the characteristics of Private Sector Banks.
 - iv) Brifly explain the characterstics of foreign bank in India.
- Q.4 Write a note on any two of the following. (12)
- i) Explain the history of foreign banks in India.
 - ii) Write the history of Micro Finance concepts.
 - iii) Write the rules and regulation for Payment Banks.
 - iv) Features of Primary Agriculture Cooperative Credit Societies (PACS)
- Q.5 Write an essay on any one of the following (12)
- i) Explain the causes of increasing NPA in Banks.
 - ii) Explain the Quantitative and Qualitative credit control Instrument (Tools or Measures) used by Reserve Bank of India.
-

Anekant Education Society's
Tuljaram Chiturchand College of Arts, Science & Commerce, Baramati.
AUTONOMOUS
Fresh Semester Examination
Class – SY B.Com.
Semester-III (2019 Pattern)
Subject – Banking & Finance-I
Paper Code: COMBF2306C
Paper Name: Indian Banking System-I (भारतीय बँकप्रणाली-१)
मराठी भाषांतर

Time: 2.00 Hours.

Total Marks: 60

Instructions of the candidates : विद्यार्थ्यांसाठी सूचना

- iv. *Solve all Questions.* सर्व प्रश्न सोडवा
v. *Figures on the right indicate full marks for the questions.* उजवीकडील अंक हे त्या प्रश्नाचे गुण दर्शवतात.
vi. *See the original English question paper for reference.* संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

Q.1 खालील प्रश्नांची उत्तरे लिहा:

- | | |
|--|------|
| i) रिझर्व्ह बँक ऑफ इंडियाची स्थापना केव्हा झाली? | (12) |
| ii) भारतातील पहिली पेमेंट बँक कोणती आहे? | (1) |
| iii) IPPB चे पूर्ण रूप लिहा. | (1) |
| iv) Paytm पेमेंट बँकेच्या प्रवर्तक संस्थेचे नाव काय आहे? | (1) |
| v) हरित बँकिंग म्हणजे काय? | (1) |
| vi) वैधानिक रोखता गुणोत्तर म्हणजे काय? | (2) |
| vii) सूक्ष्म वित्त म्हणजे काय? | (2) |
| viii) रेपो दर म्हणजे काय? | (2) |

Q.2 खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

- | | |
|--|------|
| i) हरित बँकेची उत्पादने स्पष्ट करा. | (12) |
| ii) नवीन खाजगी क्षेत्रातील बँकांची नावे लिहा. | |
| iii) गैर निष्पादन परिसंपत्ती/मालमत्तेचे वर्गीकरण लिहा. | |
| iv) ६ राष्ट्रीयीकृत बँकांची नावे लिहा. | |

Q.3 खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- | | |
|--|------|
| i) सहकारी बँकांची रचना स्पष्ट करा. | (12) |
| ii) राष्ट्रीयीकृत बँकांच्या विलीनीकरणाची कारणे लिहा. | |
| iii) खाजगी क्षेत्रातील बँकांची वैशिष्ट्ये लिहा. | |
| iv) भारतातील विदेशी बँकांची वैशिष्ट्ये स्पष्ट करा. | |

Q.4 खालीलपैकी कोणत्याही दोनवर टीप लिहा

- | | |
|---|------|
| i) भारतातील विदेशी बँकांचा इतिहास लिहा. | (12) |
| ii) सूक्ष्म वित्त या संकल्पनेचा इतिहास लिहा. | |
| iii) देय बँकेसाठीचे नियम आणि कायदे लिहा. | |
| iv) प्राथमिक कृषि सहकारी पतसंस्थांची वैशिष्ट्ये स्पष्ट करा. | |

Q. 5 खालीलपैकी कोणत्याही एका प्रश्नाचे उत्तर सविस्तर लिहा.

- | | |
|---|------|
| i) बँकांच्या गैरनिष्पादन मालमत्तेत वाढ होण्याची कारणे स्पष्ट करा. | (12) |
| ii) रिझर्व्ह बँक ऑफ इंडिया मार्फत वापरली जाणारी पतनियंत्रणाची गुणात्मक आणि संख्यात्मक साधने स्पष्ट करा. | |

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
Empowered Autonomous
Affiliated to Savitribai Phule Pune University, Pune
S.Y. B. Com
Business Management- I
Semester – III

COMBM2304: Business Management- I
(2019 Pattern) (CBCS)

Time: 2 Hours**(No of Credits: 03)****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)**

1. State any two types of decisions.
2. What do you mean by planning?
3. What is forecasting?
4. State the levels of management.

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

1. What is management?
2. Define direction.
3. What is meant by decentralization of authority?
4. Define planning.

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

1. Explain the importance of team work.
2. State the importance of effective communication.
3. Write the needs of forecasting.
4. Explain 'Management as an Art'.

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

1. Explain various types of Planning.
2. Explain the advantages of centralization of authority.
3. State the sources of Recruitments.

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

1. Write steps in decision making.
2. Write the various steps in the process of communication.
3. Write the managerial skills.

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

1. What is departmentalization? State its types.
2. State the management thoughts of F. W. Taylor.

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

१. निर्णयाचे कोणतेही दोन प्रकार सांगा.
२. नियोजन म्हणजे काय?
३. पुर्वानूमान म्हणजे काय?
४. व्यवस्थापनाचे स्तर कोणते ते सांगा.

(०४)

(ब) खालील सर्व प्रश्न सोडवा.

१. व्यवस्थापन म्हणजे काय?
२. व्याख्या द्या 'निर्देशन'
३. अधिकाराचे विकेंद्रीकरण म्हणजे काय?
४. नियोजनाची व्याख्या द्या.

(०८)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

१. सामूहिक कार्याचे महत्व स्पष्ट करा.
२. प्रभावी संदेशवहनाचे महत्व सांगा.
३. पुर्वानूमानाची गरज लिहा.
४. 'व्यवस्थापन- एक कला' स्पष्ट करा.

(१२)

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. नियोजनाचे विविध प्रकार स्पष्ट करा.
२. अधिकाराच्या केंद्रीकरणाचे फायदे स्पष्ट करा.
३. भरतीचे स्रोत सांगा.

(१२)

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

१. निर्णय प्रक्रियेच्या पायऱ्या लिहा.
२. संदेशवहनाच्या प्रक्रियेतील विविध टप्पे लिहा.
३. व्यवस्थापकीय कौशल्ये लिहा.

(१२)

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

१. विभागीकरण म्हणजे काय? विभागीकरणाचे प्रकार सांगा.
२. एफ. डब्लू. टेलर यांचे व्यवस्थापनाबाबतचे विचार सांगा.

(१२)

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

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com

Business Management II

Semester – IV

COMBM2404: Business Management II

(2019 Pattern)

(No. of Credits 03)

Time: 2 Hours

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) Who proposed the hierarchy of needs theory of motivation?
- (ii) State any two qualities of good leader.
- (iii) Write the full form of CSR.
- (iv) Write any two techniques of establishing co-ordination.

(B) Attempt each of the following.

(08)

- (i) Define motivation.
- (ii) What is leadership?
- (iii) What do you mean by control?
- (iv) State the two types of disaster.

(12)

Q.2 Attempt any three of the following.

- (i) What is the importance of motivation?
- (ii) Write a note on corporate governance.
- (iii) State the scope of business ethics.
- (iv) Write the importance of leadership.

(12)

Q.3 Attempt any two of the following.

- (i) Explain the Herzberg's theory of motivation.
- (ii) State the difficulties in establishing co-ordination.
- (iii) What is the code of conduct for professional management?

(12)

Q.4 Attempt any two of the following.

- (i) Explain the Ouchi's theory Z.
- (ii) What are the functions of a leader?
- (iii) Explain the steps in the process of control.

(12)

Q.5 Attempt any one of the following.

- (i) Write in detail Douglas Mc Gregor's theory X and Y.
- (ii) Explain in detail various schemes of government related to business.

सूचना:

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

प्र.१ (अ) खालील प्रत्येक प्रश्न सोडवा.

- गरजांच्या श्रेणीबद्ध अभिप्रेरणा सिद्धांत कोणी मांडला?
- चांगल्या नेत्याचे कोणतेही दोन गुण सांगा.
- CSR चे पूर्ण रूप लिहा.
- समन्वय स्थापित करण्याचे कोणतेही दोन तंत्रे लिहा.

(08)

(ब) खालील प्रत्येक प्रश्न सोडवा.

- अभिप्रेरणेची व्याख्या द्या.
- नेतृत्व म्हणजे काय?
- नियंत्रण म्हणजे काय?
- आपत्तीचे दोन प्रकार सांगा.

(04)

प्र.२ खालील पैकी कोणतेही तीन प्रश्न सोडवा.

- अभिप्रेरणेचे महत्त्व काय आहे?
- व्यवसाय प्रशासन यावर टीप लिहा.
- व्यवसाय नितीमतेची व्याप्ती सांगा.
- नेतृत्वाचे महत्त्व लिहा.

(१२)

प्र.३ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

- हर्झबर्ग यांचा अभिप्रेरणा सिद्धांत स्पष्ट करा.
- समन्वय स्थापित करण्यात येणाऱ्या अडचणी सांगा.
- व्यावसायिक व्यवस्थापनासाठी आचारसंहिता काय आहे?

(१२)

प्र.४ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

- औची यांचा झेड सिद्धांत स्पष्ट करा.
- नेत्याची कार्ये कोणती असतात?
- नियंत्रण प्रक्रियेतील पायऱ्या स्पष्ट करा.

(१२)

प्र.५ खालील पैकी कोणताही एक प्रश्न सोडवा.

- डग्लस मॅकग्रेगर यांचा क्ष आणि य सिद्धांत सविस्तर लिहा.
- व्यवसायाशी संबंधित असणाऱ्या सरकारच्या विविध योजना सविस्तर स्पष्ट करा.

(१२)

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
(Autonomous)

Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com.

STATISTICS

COMBS2306D: BUSINESS STATISTICS-I

(2019 Pattern)

Time: 2 hours]

(4 Credits)

[Max. Marks: 60

N.B. 1) All questions are compulsory.

2) Figures to the right indicate full marks.

3) Use of statistical tables and calculator is allowed.

Q1 Attempt *each* of the following:

a) In each of the following cases, choose the correct alternative: (1 each)

i) Which of the class is positive classes?

(a) - (AB)

(b) (B)

(c) (β)

(d) (Aβ)

ii) In $R_{1,23}$, which is the dependent variable?

(a) X_1

(b) X_2

(c) X_3

(d) None of above

iii) Vital events are events related to

(a) Animal

(b) Human

(c) Machine

(d) All Above

iv) Life tables are prepared for

(a) Animals

(b) Humans

(c) (a) & (b)

(d) None of the above

b) Answer the following:

(2 each)

i) Define vital event. Give any three vital events.

ii) State the condition for two attributes are independent.

iii) Write the order of following class frequencies $(A\beta)$, (ABC) , (β) and N .

iv) List all the positive classes related with two attributes A and B.

Q2 Attempt any *three* of the following:

(12)

a) Given $r_{12} = 0.58$, $r_{13} = 0.53$ and $r_{23} = 0.80$, find $R_{1,23}$

- b) Given $r_{12} = 0.8$, $r_{13} = 0.3$ and $r_{23} = 0.4$, find $r_{12.3}$. (PTO)
- c) In survey of 100 families it was found that 50 were infected with cholera, 25 infected typhoid, 20 were infected by both. Find the number of families infected by either of the disease, none of disease.
- d) i) Given $d_{83} = 2030$, $l_{83} = 13985$, find l_{84} .
 ii) Compute T_{22} . Given that the expectation of life at year 22 is 32 and $l_{21} = 567$.

Q3 Attempt any *two* of the following: (12)

- a) Describe the method of census from vital statistics.
- b) Fill in the blanks of the following life table which are shown with the question marks. :

Age(x)	l_x	d_x	q_x	p_x	L_x	T_x	e^0_x
26	10015	?	?	?	?	?	?
27	9880	—	—	—	—	83280	?

- c) In a survey conducted for 5000 citizens about the reading news paper is gives as below:

Reading Marathi & English news paper	= 2000
Reading Marathi but not reading English news paper	= 2000
Not reading Marathi but reading English news paper	= 500
Not reading Marathi & English news paper	= 500

Calculate the coefficient of association between two attributes. Comment on the nature of association.

Q4 Attempt any *two* of the following: (12)

- a) Compute the CDR and STDR for two population A and B taking population A as standard population:

Age Group	A		B	
	Population	Deaths	Population	Deaths
0-20	15055	310	10500	280
20-40	30060	610	25010	400
Above 40	20040	800	15090	750

- b) State whether the following statements are True or False:

- i) Value of GRR is always greater than NRR.
 ii) Multiple correlation is lies between -1 and 1.

iii) If there are three attributes A, B and C then the total number of class frequencies is 29.

iv) Student made calculations on the tri-variate data and he obtained the result $R_{2.13} = 1.287$ then the data is not Consistent.

v) Height is an example of attribute.

vi) Life tables are useful for insurance companies.

- c) Given $(ABC) = 26$, $(A\beta C) = 18$, $(A\beta\gamma) = 38$, $(A\beta\gamma) = 12$, $(\alpha BC) = 12$, $(\alpha\beta C) = 6$, $(\alpha B\gamma) = 16$, $(\alpha\beta\gamma) = 9$. Find (A) , (AB) , $(A\beta)$, (AC) , (BC) (PTO)

Q5

Attempt *one* of the following:

- a) i) Calculate G.F.R., T.F.R., Age-S.F.R., and G.R.R. for the following data. (8)
Assume that proportion of female births is 47.7%.

Age group (in years)	No. of Women (in 000)	Total Births
15-19	8	560
20-24	10	1000
25-29	12	840
30-34	6	360
35-39	3	150
40-44	5	50
45-49	4	40

Also comment on the results of T.F.R. and G.R.R.

- ii) Construct one case study where vital statistics may be applied for social problems. (4)

- b) i) Given the following information find equation of plane of regression of X_1 on X_2 and X_3 . Also estimate value of X_1 when $X_2 = 6.5$ and $X_3 = 6$. (8)

Variable	Mean	SD	Correlations
X_1	28.02	4.42	$r_{12} = 0.3$
X_2	4.91	1.10	$r_{13} = 0.4$
X_3	5.94	8.5	$r_{23} = 0.56$

- ii) Construct one case study using multiple regressions which may be applied for business. (4)

-00-00-

Total No. of Questions: 05]

Seat No.

[Total No. of Pages: 04

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)
Affiliated to Savitribai Phule Pune University, Pune

S.Y.B.Com. (Semester – IV)
COMBS2406D: BUSINESS STATISTICS-II
(2019 Pattern)
(4 Credits)

Time: 2 hours]

[Max. Marks: 60

- N.B.
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.
 - 3) Use of statistical tables and calculator is allowed.

Q1 Attempt *each* of the following:

- a) In each of the following cases, choose the correct alternative: (1 each)
- i) Simplex is
A) Graphical method B) Statistical method
C) Mathematical method D) None of them
- ii) Prosperity, Recession, and depression in a business is an example of
A) Irregular Trend
B) Secular Trend
C) Cyclical Trend
D) Seasonal Trend
- iii) Fire in a factory delaying production for some weeks is
A) Secular Trend
B) Cyclical Trend
C) Irregular Trend
D) Seasonal Trend
- iv) The solution to a transportation problem with m rows (supplies) and n - columns (destination) is feasible if number of positive allocations are
A) $m + n$ B) $m \times n$ C) $m+n-1$ D) $m+n+1$
- b) Answer the following: (2 each)
- i) Give any two real life situations from seasonal variation.

- ii) Define time series. State any two time series from business.
- iii) State relation between assignment problem and transportation problem.
- iv) Given $\alpha = 0.1$, estimate the sales for the year 2024 using exponential smoothing method for:

Year	Sales(in crores)
2022	310
2023	370

Q2

Attempt any **three** of the following:

- a) Distinguish between primal and dual LPP.
- b) Obtain the dual problem of the following linear programming problem :

$$\text{Maximize } z = x_1 - 2x_2 + 5x_3$$

Subject to :

$$2x_1 + x_2 + x_3 \leq 100$$

$$x_1 - x_2 - x_3 \leq 200$$

$$2x_1 - 2x_2 - 3x_3 \leq 60$$

$$x_1, x_2, x_3 \geq 0$$

- c) Obtain initial basic feasible solution using Matrix Minima method for following transportation problem.

Markets→ Sources↓	D ₁	D ₂	D ₃	Supply
O ₁	16	20	12	200
O ₂	14	8	18	160
O ₃	26	24	16	90
Demand	180	120	150	

Also find the corresponding transportation cost.

- d) State whether the following statements are **True or False**:
- i) In additive model of time series, it assumes that there is interaction between all the components.
- ii) Seasonal variation occurs the regularly during the year.
- iii) Transportation problem is general case of the assignment problem.

iv) Assignment problem is applied only for minimization problem.

Q3 Attempt any **two** of the following: (12)

- Describe the method of fitting second degree curve.
- Obtain initial basic feasible solution using North West Corner method for following transportation problem.

Markets→ Sources↓	D ₁	D ₂	D ₃	Supply
O ₁	13	15	16	17
O ₂	7	11	2	12
O ₃	19	20	9	16
Demand	14	8	23	

Also find the corresponding transportation cost.

- Fit a trend line to the following data by least square method.

Year	2017	2018	2019	2020	2021
Production (‘0000)	35	56	79	80	40

Also obtain the trend value of the production for the year 2022.

Q4 Attempt any **two** of the following: (12)

- For given transportation problem find initial basic feasible solution using Vogel's Approximation method.

	Destination				Supply
	D1	D2	D3	D4	
S1	19	30	50	10	7
S2	70	30	40	60	9
S3	40	8	70	20	18
Demand	5	8	7	14	

- There are 5 jobs to be assigned one each to 5 machines and the associated cost matrix as follows: