

T.Y.B.Com | 2024-25

Seat No. -

Total No. Of Questions: 5

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

T.Y.B.Com

Semester - V

Business Regulatory Framework - I

UCBRF351: Business Regulatory Framework - I

(2022 Pattern)

Time: 2.00 Hours

No. of Credit: 03

[Max. Marks: 60]

Instructions to the candidates:

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

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

(04)

- Define contract.
- Define the partnership.
- What do you mean by agent?
- What is meant by condition?

(B) Attempt each of the following.

(08)

- What is meant by proposal?
- What do you mean by Limited Liability Partnership?
- Define the goods.
- Define consideration.

Q.2 Attempt any three of the following

(12)

- Write the types of Agency.
- Write the characteristics of consideration.
- State the advantages of Limited Liability of Partnership Firm.
- Explain the kinds of Goods.

Q.3) Attempt any two of the following.

(12)

- Write the kinds of contract.
- Explain the rights of partners.
- State the legal provisions of Proposal.

Q.4) Attempt any two of the following.

(12)

- Write the legal rules as to the acceptance of a proposal.
- Explain the difference between LLP and company.
- State the types of partners.

Q.5) Attempt any one of the following.

(12)

- Explain the discharge of contract.
- State the rights of unpaid sellers.

मराठी रूपांतर

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

(०४)

१. करार व्याख्या द्या.
२. भागीदारी व्याख्या द्या.
३. मध्यस्थ म्हणजे काय?
४. अट म्हणजे काय?

प्र. क्र. १ (ब) खालील सर्व प्रश्न सोडवा.

(०८)

१. प्रस्ताव म्हणजे काय?
२. मर्यादित जबाबदारी भागीदारी म्हणजे काय?
३. मालाची व्याख्या द्या.
४. प्रतिफलाची व्याख्या द्या.

प्र. क्र. २ खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

१. एजन्सीचे प्रकार लिहा.
२. प्रतिफलाची वैशिष्ट्ये लिहा.
३. मर्यादित जबाबदारी भागीदारीचे फायदे सांगा.
४. मालाचे प्रकार स्पष्ट करा.

प्र. क्र. ३ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

१. करारांचे प्रकार लिहा.
२. भागीदारांचे अधिकार स्पष्ट करा.
३. प्रस्तावासंबंधीच्या कायदेशीर तरतुदी सांगा.

प्र. क्र. ४ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

१. प्रस्ताव स्वीकृतीसंबंधीचे कायदेशीर नियम लिहा.
२. मर्यादित जबाबदारी भागीदारी (एल.एल.पी.) आणि कंपनी मधील फरक स्पष्ट करा.
३. भागीदारांचे प्रकार सांगा.

प्र. क्र. ५ खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

१. करार समाप्ती स्पष्ट करा.
२. अदत्त विक्रेत्याचे अधिकार सविस्तर सांगा.

Total No. of Questions: 4

Exam. Seat No.

Total No. of Pages: 3

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

Affiliated to Savitribai Phule Pune University, Pune

T.Y.B. Com

Advanced Accounting - I

Semester – V

UCAA351: Advanced Accounting - I

(2022 Pattern)

Time: 02.00 Hours

(No of Credits 03)

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] Answer any Five questions.

(05)

- 1) Debtors Account is prepared to find out _____ in single entry system.
a) Credit Purchases b) Credit Sales c) Cash Purchases
- 2) Accounting Standard- 12 deals with _____.
a) Segment reporting b) Accounting for Government Grant c) Cash Flow Statement
- 3) Banking Company Final Account Advances is recorded in _____.
a) Schedule No. 9 b) Schedule No. 7 c) Schedule No. 8
- 4) Credit sales during the year is ascertained by preparing _____.
a) Total creditor's account b) Total debtor's account c) Cash account
- 5) As per Section 17 of Banking Regulation Act 1949, every bank has to transfer of profit at least to its Statutory Reserve.
a) 25 % b) 30% c) 15%
- 6) Accounting Standard- 07 is applicable for _____.
a) Contractor b) Contractee c) Both of these
- 7) _____ is concerned with the buying and selling information, products and services over computer communication networks.
a) Commerce b) E-Commerce c) E-Business

B] Write Short Notes (Any two)

(10)

- 1) Single Entry System
- 2) Scope of E-Commerce
- 3) Accounting Standard- 03
- 4) Non-Performing Assets

Q.2) Solve the following question

(15)

1. Identify the following transaction activity under the Accounting Standard- 03.

- Cash received from sale of goods.
- Issues of shares of the company.
- Payment of salary and wages.
- Purchase plant and machinery against payment.
- Purchase share of other company.

2. Bank of Maharashtra received a gross Rs. 2,000 Cr. Recurring deposit, 3,000 Cr. Demand deposit and 2,400 Cr. Fixed deposits from customers and customers withdraw Rs. 1,500 Cr. from Recurring deposit, 2,000 Cr. from Demand deposit and 400 Cr. from Fixed deposits during the financial year 2023-24. Show the net results from the activities of cash flow statement.

3. What is meant by Accounting Standard? Explain in detail Accounting Standard- 12.

Q.3) Solve the following question

(15)

From the following Balances of Dena Bank, as on 31st March 2024. Prepare Profit and Loss A/c for the year ended 31st March 2024 and its Balance Sheet as on that date as per Banking Regulation Act.

Trial Balance As on 31 st March, 2024			
Particular	Rs.	Particular	Rs.
Directors Fees		Issued and Subscribed Capital	2,00,000
Audit Fees	9,000	Profit & Loss A/c 01-04-2023	80,000
Furniture	2,000	Current Deposit A/c	4,12,000
Printing & Stationery	1,74,000	Fixed Deposit A/c	7,80,000
Rent & Taxes	8,000	Saving Deposit A/c	5,13,000
Salary	17,000	Interest Received	4,20,000
Building	1,40,000	Commission & Exchange	2,00,000
Law Charges	1,80,000	Reserve Fund	70,000
Cash in Hand	3,000	Borrowing from Bank	4,00,000
Cash with RBI	32,000	Branch Adjustment A/c	2,60,000
Cash with other Bank	7,00,000		
Government Securities	6,50,000		
Loans & Cash Credits	2,40,000		
Bills Discounted & Purchased	6,00,000		
Interest Paid	2,80,000		
	3,00,000		
	33,35,000		
			33,35,000

Adjustment:-

- Rebate on bills discounted Rs. 11,000.
- Provide depreciation on Building 10% & Furniture @ 5% on cost.
- Provide Rs. 3,000 for Bad & Doubtful Debts.

Q.4. Solve the following question

Mr. Roy, Pune keeps his books on single entry system. The following information is supplied by him for the year ended 31st March, 2024.

The particular of assets and liabilities are disclosed as below:

Assets and Liabilities	As on 01-04-2023	As on 31-03-2024
Furniture and Fixture	300	1,650
Creditors	9,400	8,000
Plant and Machinery	1,700	2,000
Stock in Trade	7,900	8,800
Cash in Hand	1,400	1,200
Petty Cash	500	500
Cash at Bank	2,000	400
Book Debts	9,300	8,300
Bank overdraft	-----	1,650
	32,500	32,500

Cash Book for the ended 31st March, 2024

Dr.			Cr.
Receipts	Rs.	Payments	Rs.
To Balance B/D		By Cartage	200
Cash in Hand	1,400	By Trading Expenses	450
Petty Cash	500	By Salary	1,000
Cash at Bank	2,000	By Investment	1,000
To Sales	3,200	By Purchases	600
To Sundry Debtors	2,450	By General Expenses	250
To Interest on Investment	50	By Sundry Creditors	1,400
		By Wages	1,100
		By Medical Expenses of Roy	1,500
		By Balance C/D	
		By Cash in Hand	1,200
		By Petty Cash	500
		By Cash at Bank	400
	9,600		9,600

Other additional information discloses the following facts:

1. Discount Allowed to customers Rs. 200
2. Discount allowed by suppliers Rs. 300
3. Depreciation on Plant and Machinery @ 10%

You are required to prepare Trading Account, Profit and Loss Account for the year ended 31st March, 2024 and Balance Sheet as on that date.

Anekant Education Society's
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EMPOWERED AUTONOMOUS
(Affiliated to Savitribai Phule Pune University, Pune)
Semester End Examination
Class: T.Y.B.Com. Sem.-V (2022 Pattern)
Subject: International Economics - I (UCIE351)

Time: 2.00 Hours.

No. of Credits: 03

Total Marks: 60

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

Que. 1. Answer the following questions.

(12)

- | | |
|---|----|
| 1. When was Leontief's Paradox published? | 01 |
| 2. Who proposed the absolute cost benefit theory of international trade? | 01 |
| 3. Export policy was announced for the first time on the recommendation of which committee? | 01 |
| 4. State the central concept of comparative cost benefit theory. | 02 |
| 5. What is meant by International Economics? | 02 |
| 6. Write the definition of income terms of trade. | 02 |
| 7. State any two determinants of terms of trade. | 02 |
| 8. State any two objectives of foreign trade policy after 1991. | 02 |

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

(12)

1. State the similarities between domestic trade and international trade.
2. Criticize the absolute cost benefit theory of international trade.
3. State the drawbacks of the gross commodity terms of trade.
4. State the features of foreign trade policy after 1991.

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

(12)

1. Explain the importance of international trade.
2. Explain the absolute cost benefit theory of international trade.
3. Explain the causes of unfavourable terms of trade to less developed countries.

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

(12)

1. Explain the critics of comparative cost benefit theory of international trade.
2. Explain the role of international economics in economic growth.
3. Explain the difference between interregional trade and international trade.

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

(12)

1. Explain the scope of international economics.
2. Explain the Heckscher-Ohlin theory of international trade.

वेळ: 2.00 तास

मराठी भाषांतर

गुण: ६०

विद्यार्थ्यांसाठी सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे.
३. आवश्यक तेथे सुबक आकृत्या काढा.

२. उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवतात.
४. संदर्भासाठी मूळ इंग्रजी प्रश्नपत्रिका पहावी.

प्र.१ ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

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| १. लियॉन्टिफचा विरोधाभास कधी प्रकाशित झाला? | (१२) |
| २. आंतरराष्ट्रीय व्यापाराचा निरपेक्ष खर्च लाभ सिद्धांत कोणी मांडला? | १ |
| ३. कोणत्या समितीच्या शिफारशीनुसार प्रथमच निर्यात धोरणाची घोषणा करण्यात आली? | १ |
| ४. सापेक्ष खर्च लाभ सिद्धांताची मध्यवर्ती संकल्पना सांगा. | १ |
| ५. आंतरराष्ट्रीय अर्थशास्त्र म्हणजे काय? | १ |
| ६. उत्पन्न व्यापार शर्तीची व्याख्या लिहा. | २ |
| ७. व्यापार शर्तीचे कोणतेही दोन निर्धारक घटक सांगा. | २ |
| ८. १९९१ नंतरच्या विदेशी व्यापार धोरणाची कोणतेही दोन उद्दिष्टे सांगा. | २ |
| प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन) | २ |
| १. देशांतर्गत व्यापार व आंतरराष्ट्रीय व्यापारातील साम्य सांगा. | (१२) |
| २. आंतरराष्ट्रीय व्यापारच्या निरपेक्ष खर्च लाभ सिद्धांतावरील टीका सांगा. | |
| ३. स्थूल वस्तू व्यापार शर्तीचे दोष सांगा. | |
| ४. १९९१ नंतरच्या विदेशी व्यापार धोरणाची वैशिष्ट्ये सांगा. | |

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

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| १. आंतरराष्ट्रीय व्यापाराचे महत्त्व स्पष्ट करा. | (१२) |
| २. आंतरराष्ट्रीय व्यापाराचा निरपेक्षक खर्च लाभ सिद्धांत स्पष्ट करा. | |
| ३. अल्पविकसित देशांना व्यापार शर्ती प्रतिकूल असण्याची कारणे स्पष्ट करा. | |
| प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) | |

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| १. आंतरराष्ट्रीय व्यापाराच्या सापेक्ष खर्च लाभ सिद्धांतातील दोष स्पष्ट करा. | (१२) |
| २. आंतरराष्ट्रीय अर्थशास्त्राची आर्थिक वृद्धीतील भूमिका स्पष्ट करा. | |
| ३. आंतरराष्ट्रीय व्यापार व आंतरराष्ट्रीय व्यापार यातील भेद विशद करा. | |
| प्र.५ वा. खालील प्रश्नाचे उत्तर लिहा. (कोणताही एक) | |

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| १. आंतरराष्ट्रीय अर्थशास्त्राची व्याप्ती स्पष्ट करा. | (१२) |
| २. आंतरराष्ट्रीय व्यापाराचा हेक्शर-ओहलीन सिद्धांत स्पष्ट करा. | |

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T.Y.B.Com

Marketing Management IV

(Semester – V)

UCMM352 (A): Marketing Management IV

(2022 Pattern)

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)

- (i) The inner urge that prompts a person to buy a product is known as _____.
- (ii) _____ are vehicles or channels through which the advertising messages are transmitted to target consumers so that the desired action may be induced at the consumer level.
- (iii) The plan that shows time, date and frequency of an advertisement is known as _____.
- (iv) SWOT analysis is used to create a marketing _____.

(B) Attempt each of the following.

(08)

- (i) Define Advertising.
- (ii) What do you mean by advertising appeal?
- (iii) State any 4 examples of outdoor advertising media.
- (iv) What is marketing strategy?

Q.2 Attempt any three of the following.

(12)

- (i) Write a note on marketing strategy.
- (ii) Write the comparative study of advertising media.
- (iii) State the nature of advertising.
- (iv) Write the difference between 'marketing planning' and 'marketing strategy'.

Q.3 Attempt any two of the following.

(12)

- (i) Write a note on print media advertising.
- (ii) State the effective advertising campaigns.
- (iii) Explain the types of advertising.

Q.4 Attempt any two of the following.

(12)

- (i) Explain positive and negative emotional approach.
- (ii) Explain the benefits of advertising.
- (iii) Explain factors affecting selection of advertising media.

Q.5 Attempt any one of the following.

(12)

- (i) Define advertising message. Write in detail functions of advertising.
- (ii) Explain the types of advertising appeals.

मराठी रूपांतर

सूचना:

अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) उजवीकडील अंक गुण दर्शवितात.

(08)

प्र.१ अ) खालील सर्व प्रश्न सोडवा.

- (i) एखाद्या व्यक्तीला एखादी वस्तू खरेदी करण्यास उद्युक्त करते अशा आंतरिक इच्छेला _____ म्हणून ओळखले जाते.
- (ii) _____ ही अशी साधने किंवा चॅनेल आहेत ज्यांच्याद्वारे जाहिरातीचा संदेश लक्ष्य ग्राहकांपर्यंत पाठवले जातात जेणेकरून उपभोक्ता स्तरावर इच्छित कृती करण्यास प्रेरित केले जाऊ शकते.
- (iii) जाहिरातीची वेळ, तारीख आणि वारंवारता दर्शविणारी ही योजना _____ म्हणून ओळखली जाते.
- (iv) SWOT विश्लेषण हे मार्केटिंग _____ तयार करण्यासाठी वापरले जाते.

(04)

ब) खालील सर्व प्रश्न सोडवा.

- (i) जाहिरातीची व्याख्या द्या.
- (ii) जाहिरात आवाहन म्हणजे काय?
- (iii) बाह्य जाहिरात माध्यमांची कोणतीही ४ उदाहरणे सांगा.
- (iv) विपणन व्यूहरचना म्हणजे काय?

प्र.२ खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(12)

- (i) विपणन व्यूहरचनेवर टीप लिहा.
- (ii) जाहिरात माध्यमांचा तुलनात्मक अभ्यास लिहा.
- (iii) जाहिरातीचे स्वरूप सांगा.
- (iv) 'विपणन नियोजन' आणि 'विपणन व्यूहरचना' यातील फरक लिहा.

प्र.३ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(12)

- (i) छापील जाहिरात माध्यमावर टीप लिहा.
- (ii) प्रभावी जाहिरात मोहिमा सांगा.
- (iii) जाहिरातीचे प्रकार स्पष्ट करा.

प्र.४ खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(12)

- (i) सकारात्मक आणि नकारात्मक भावनिक दृष्टिकोन स्पष्ट करा.
- (ii) जाहिरातीचे फायदे स्पष्ट करा.
- (iii) जाहिरात माध्यमांच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.५ खालीलपैकी कोणताही एक प्रश्न सोडवा.

(12)

- (i) जाहिरात संदेशाची व्याख्या द्या. जाहिरातीची कार्ये सविस्तर लिहा.
- (ii) जाहिरात आवाहनांचे प्रकार स्पष्ट करा.

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T.Y.B. Com
Cost and Works Accounting Special Paper-IV
Semester – V.
UCCWA352B : Cost and Works Accounting Special Paper-IV
(2022 Pattern)

Time: Two Hours**(No of Credits 03)****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] Answer any Five questions.**(05)**

1. P/V Ratio is calculated as "Contribution" divided by which of the following, multiplied by 100?
a) Fixed Cost b) Sales
b) Variable Cost d) Total Cost
2. Cost-Volume-Profit analysis assumes that _____ costs don't change.
a) Variable b) Fixed
b) Semi-variable d) Marginal
3. ZBB stands for _____ budgeting, a method where each expense must be justified from scratch.
a) Zero Base b) Zonal Based
b) Zero-Balanced d) Zoned Budget
4. A flexible budget changes according to _____.
a) Sales Volume b) Market Trends
b) Production Capacity d) Stock Levels
5. Uniform costing helps in comparing _____ among companies in the same industry.
a) Profit Margins b) Cost Structures
b) Sales Targets d) Advertising Budgets
6. Uniform costing allows _____ between firms in the same industry.
a) Price Fluctuations b) Performance Comparison
b) Market Analysis d) Customer Feedback
7. The full form of MIS in Costing is Management Information _____.
a) System b) Structure
b) Solution d) Strategy

Q.1 B] Answer Any Two Questions.**(10)**

1. Write the Advantages of Uniform Costing.
2. Explain the Importance of Inter Firm Comparison.
3. Write the Process of Management Information System.

Q.2 Answer Any One Question.

1. Explain the Advantages and Disadvantages of Uniform Costing.
2. Write the Advantages and Disadvantages of Interfirm Comparison in detail.
3. What is Supply Chain Management? Explain its Features and Models of Supply Chain Management.

Q.3 Answer the following question.

In Ness Company, Satara the Sales and Profits for the two periods are as given below:

Period	Sales ₹	Profit ₹
I	1,00,000	9,000
II	1,20,000	13,000

You are required to calculate,

- i. P/V Ratio
- ii. BEP (Sales)
- iii. Profits When Sales are ₹ 1,50,000
- iv. Sales required to earn a Profit of ₹ 50,000
- v. Margin of Safety in Period -II

Q.4) Answer the following question

The statement given below gives the flexible budget at 60% Capacity of Mihir Industries Ltd. Nagpur. Prepare a tabulated statement giving the budget figures at 75% and 90% Capacity where no indication has been given. Make the classification of expenses between Fixed, Variable and Semi Variable Expenses.

Particulars	60% Capacity ₹
Prime Cost Materials	1,60,000
Depreciation	60,000
Direct Wages	40,000
Rent	15,000
Indirect Materials	48,000
Insurance of Machinery	12,000
Indirect Labour	40,000
Electric Power (40% Fixed)	8,000
Repairs and Maintenance (60% Fixed)	20,000

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: T.Y.B.Com. Semester-V (2022 Pattern)

Subject: Banking & Finance -IV

(Financial Markets in India)

(UCBF352C)

Time: 2.00 Hours.

Total Marks: 60

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

- Q.1 (A) Attempt each of the following:** **04**
1. What is mean by Money market.
 2. What is full form of IPOs?
 3. What is the duration of Treasury Bills?
 4. Write the full form of BSE?
- (B) Attempt each of the following:** **08**
1. What is mean by call Money market?
 2. Write the meaning of preference shares?
 3. What is mean by old Capital market?
 4. What is mean by gilt-edged market?
- Q.2 Attempt any three of the following** **12**
1. Explain any four reforms of Indian Money Market after 1991?
 2. Explain the role banks in foreign exchange market?
 3. Briefly explain deficiencies of money market?
 4. Explain the meaning and concept of foreign exchange market?
- Q.3 Attempt any two of the following.** **12**
1. Explain the indicators of financial development?
 2. Explain the participants of foreign exchange market?
 3. Explain the reforms in Indian Capital market after 1991?
- Q.4 Attempt any two of the following.** **12**
1. Explain the financial instruments in Indian Capital market?
 2. Explain in brief the structure of financial System?
 3. Explain the concepts of heading and arbitrage.
- Q.5 Attempt any one of the following.** **12**
1. Explain the role of financial system in economic development?
 2. Explain the functions of Indian money market?

मराठी भाषांतर

वेळ: २.०० तास

गुण: ६०

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

- प्र.१ ला. अ) खालील सर्व प्रश्नांची उत्तरे लिहा.
- १.नाणे बाजार म्हणजे काय? ०४
 - २.IPOs चे पूर्ण रूप काय आहे.
 - ३.कोषागारपत्रांचा कालावधी किती आहे.
 - ४.BSE चे पूर्ण रूप लिहा.
- ब) खालील सर्व प्रश्नांची उत्तरे लिहा.
- १.अल्प सूचना नाणे बाजार म्हणजे काय? ०८
 - २.प्राधान्य शेअर्सचा अर्थ लिहा.
 - ३.जूना भांडवल बाजार म्हणजे काय?
 - ४.सरकारी कर्ज रोख्यांचा बाजार म्हणजे काय?
- प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन)
- १.भारतीय नाणे बाजारातील १९९१ नंतरच्या चार सुधारणा स्पष्ट करा? १२
 - २.विदेशी विनिमय बाजारातील बँकांची भूमिका स्पष्ट करा
 - ३.नाणे बाजारातील दोष थोडक्यात स्पष्ट करा?
 - ४.विदेशी विनिमय बाजार अर्थ व संकल्पना स्पष्ट करा?
- प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)
- १.वित्तीय विकासाचे निर्देशक स्पष्ट करा? १२
 - २.विदेशी विनिमय बाजारातील सहभागी घटक स्पष्ट करा?
 - ३.भारतीय भांडवल बाजारातील १९९१ नंतरच्या सुधारणा स्पष्ट करा?
- प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)
- १.भारतीय भांडवल बाजारातील वित्तीय साधने स्पष्ट करा? १२
 - २.वित्तीय व्यवस्थेची रचना थोडक्यात स्पष्ट करा?
 - ३.हेजिंग आणि मुल्यांतर या संकल्पना स्पष्ट करा?
- प्र.५ वा. खालील प्रश्नांची उत्तरे लिहा. (कोणताही एक)
- १.वित्तीय व्यवस्थेची आर्थिक विकासातील भूमिका स्पष्ट करा? १२
 - २.भारतीय नाणे बाजाराची कार्ये स्पष्ट करा?

Total No. of Questions:05]

Seat No.-----

[Total No. of pages: 7]

Anekant Education Societys
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)

T.Y.B. Com.

Statistics

(Sem-V)

UCBS352(D) :BUSINESS STATISTICS-IV

(2022 Pattern)

(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) Use of scientific calculator and statistical tables is allowed.
- 4) Symbols and abbreviations have their usual meaning.

Q.1) Attempt each of the following:

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

[1 each]

- i) If value of game is 12 then game is
 - A) Fair Game
 - B) In favor of player A
 - C) In favor of player B
 - D) Positive Game
- ii) There exists a saddle point in game theory if
 - A) Maximin value to minimax value
 - B) Maximin value is less than or equal to minimax value
 - C) Maximin value is greater than or equal to minimax value
 - D) Maximin value is not equal to minimax value
- iii) In Replacement theory can be based on
 - A) Money value is considered
 - B) No Resale value
 - C) Resale value
 - D) All above
- iv) The highest value of control limit in any control chart is called
 - A) Center line or limit
 - B) Upper Control Limit
 - C) Lower Control Limit
 - D) Middle limit

b) Attempt each of the following:

[2 each]

- i) Mix Strategy
- ii) Maximax criteria
- iii) Attribute Control Chart
- iv) Specification limit

P.T.O

Q.2) Attempt any three of the following:

[each 4]

- Explain Decision making under uncertainty.
- State the purpose of replacement problem?
- In a company manufacturing cricket ball, the quality controller inspects the balls and classifies them as defective or non-defective on the basis of certain defects. The company manager wants to maintain the process so that an average of not more than 4 percent of the output is defective. Suggest a suitable control chart for this purpose. If the company can work with a sample of size 50, calculate the center line and control limits for this chart.
- State any two causes each from the assignable and chance causes.

Q.3) Attempt any two of the following:

[each 6]

- Solve the game with following pay-off matrix by using the principle of dominance:

		Player B			
		B1	B2	B3	B4
Player A	A1	-5	3	1	10
	A2	5	5	4	6
	A3	4	-2	0	-5

- The specifications for one characteristic of a part call for its width to be 4.00 ± 0.006 centimeters. The process has been run under controlled conditions so that no assignable causes of variation have been introduced, and samples have been taken. The standard deviation of the process was estimated to be 0.005 centimeter. What is Cp for this process? What does this value say about the process capability?
- From the following pay off table (of profit) determine optimal strategy using Maximin, Maximax, Laplace and Hurwicz criterion. (Take $\alpha = 0.8$)

demand →	A ₁	A ₂	A ₃	A ₄
Stock ↓				
S ₁	10	20	30	15
S ₂	5	25	15	30
S ₃	0	10	40	30

Q. 4) Attempt any two of the following:

[each 6]

- i) A manufacturing process where we inspect a batch of products, and we count the number of defects found in each sample.

Sample No.	1	2	3	4	5	6	7	8	9	10
Defects	2	4	3	5	2	6	3	4	7	5

Construct control charts for c chart. Also comment on whether the process seems to be control.

- ii) Machine was purchased at Rs. 12,500. The scrap value is only Rs. 500 for all years. Maintenance cost in the first year is Rs. 2000 where as it is increased by Rs. 300 per year up to 4th year and later on from the 5th year up to 7th year it increases by Rs. 700 per year. Determine when machine should be replaced.

- iii) Samples of size 5 are taken from a manufacturing process at regular intervals. A normally distributed quality characteristic is measured and \bar{X} and R are calculated for each sample. After 10 samples, we have $\bar{\bar{x}} = 7.40$ and $\bar{R} = 0.080$. Compute the centre line and control limits for the \bar{X} -chart and R chart ($n = 5$, $A_2 = 0.577$, $D_3 = 0$, $D_4 = 2.115$)

Q.5) Attempt any one of the following:

[each 12]

- i) The demand for an item in the shop may be 30, 40, 50, 60, 70 with probabilities 0.2, 0.2, 0.3, 0.2, 0.1 respectively. Purchasing cost and selling price of item is Rs. 5 and Rs.10 respectively. Balance item is treated as waste. Write the pay off matrix for the given situation. Also prepare opportunity loss table. How much item should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion is same?
- ii) A machine is set to deliver packets of given weight 8 samples of size 3 each were recorded as follows:

Mean	36.67	33.34	39.67	41	40.34	33.34	43.67	33.67
Range	10	12	24	19	11	29	17	22

Construct control charts for mean and range. Also comment on whether the process seems to be control. ($n = 3$, $A_2 = 1.023$, $D_3 = 0$, $D_4 = 2.574$)

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

Seat no.

Anekant Education Society's
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EMPOWERED AUTONOMOUS

(Affiliated to Savitribai Phule Pune University, Pune)

Semester End Examination

Class: T.Y.B.Com. Sem.-VI (2022 Pattern)

Subject: Economics

Title of Paper: International Economics - II

Time: 2.00 Hours.

(No. of Credits: 03)

Paper code: UCIE361

Total Marks: 60

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

Que. 1. Answer the following questions.

(12)

- | | |
|---|----|
| 1. When was the World Trade Organization established? | 01 |
| 2. Write full form of SAARC. | 01 |
| 3. Where is the headquarters of European Union? | 01 |
| 4. When was the IMF established? | 01 |
| 5. What is meant by Balance of Payment? | 02 |
| 6. What is meant by Flexible Exchange Rate? | 02 |
| 7. What is meant by Surplus Balance of Payment? | 02 |
| 8. What is meant by Foreign Exchange Market? | 02 |

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

(12)

1. State the functions of International Monetary Fund.
2. State the Current Account and Capital Account of Balance of Payment.
3. State the merits of Flexible Exchange Rate.
4. State the administration and organization of SAARC.

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

(12)

1. Explain the achievements of International Monetary Fund.
2. Explain the merits of Fixed Exchange Rate.
3. Explain the importance of G-20.

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

(12)

1. Explain the critics of Purchasing Power Parity Theory.
2. Explain the demerits of Flexible Exchange Rate.
3. Explain the objectives of SAARC.

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

(12)

1. Explain in detail the causes of imbalance in Balance of Payment.
2. Explain the merits and demerits of Foreign Exchange Market.

P.T.O.

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.

१. जागतिक व्यापार संघटनेची स्थापना केव्हा झाली?	१	(१२)
२. SAARC चे पूर्ण रूप लिहा.	१	
३. युरोपियन युनियनचे मुख्यालय कोठे आहे?	१	
४. IMF ची स्थापना केव्हा झाली?	१	
५. व्यवहारतोल म्हणजे काय?	२	
६. बदलता विनिमयदर म्हणजे काय?	२	
७. अधिक्याचा व्यवहारतोल म्हणजे काय?	२	
८. विदेशी विनिमय बाजार म्हणजे काय?	२	

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

१. आंतरराष्ट्रीय नाणेनिधीची कार्ये सांगा.
२. व्यवहारतोलाचे चालू खाते व भांडवली खाते सांगा.
३. बदलत्या विनिमयदराचे फायदे सांगा.

४. सार्कचे प्रशासन व संघटनेचे सांगा.
प्र.३ स. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन)

१. आंतरराष्ट्रीय नाणेनिधीचे यश स्पष्ट करा.
२. स्थिर विनिमय दराचे गुण स्पष्ट करा.
३. G-20 चे महत्व स्पष्ट करा.

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

१. क्रयशक्ती समता सिद्धांतावरील टीका स्पष्ट करा.
२. बदलत्या विनिमय दराचे दोष स्पष्ट करा.
३. सार्कचे उद्दिष्टे स्पष्ट करा.

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

१. व्यवहारतोलातील असमतोलाची कारणे सविस्तर स्पष्ट करा.
२. विदेशी विनिमय बाजाराचे गुण व दोष स्पष्ट करा.

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T.Y. B. Com

(Semester-VI)

UCT361: TAXATION

(2022 Pattern)

Time: 02.00 Hrs.

No. of Credit: 03

Max. Marks: 60

Instructions:

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

Q.1) Solve the following problem

(15)

Mr. Manish is an employee of ABC Pvt. Ltd. Pune. He has given the following details of his income during the year 2024-25.

- Basic Salary Rs.20,000 p.m.
- Dearness Allowance (60% applicable for retirement benefit) Rs.10,000 p.m.
- City Compensatory Allowance Rs.8,800 (actual expenditure of Rs.6,000)
- Children Education Allowance Rs.120 p.m. per child for two children.
- Hostel Allowance Rs. 350 p.m. for one child.
- Entertainment allowance Rs.150 p.m.
- House Rent Allowance Rs.4,500 p.m. (He has paid house rent Rs.3,000 p.m.)
- Traveling allowance Rs.2,000 (Actual expenditure Rs.1700)
- He has been provided with free gas & electricity of Rs.11,500 p.a.
- Mr. Manish contributed to his Recognized Provident Fund amounting to Rs.32,600 and the matching contribution was made by the company.
- Interest credited to R.P.F. @ 12% p.a. is Rs.24,000.
- Company has provided 1800CC Car for official as well as private purpose. The car is owned by the employer and all the expenses are met by the company.
- He paid professional tax Rs.2,500 during the year.

Compute his taxable income from salary for the assessment year 2025-26 as per old regime.

Q.2) Solve the following problem

A) Mr. Sameer received the following incomes during the financial year 2024-25.

(05)

- Interest on fixed deposit Rs.11,000
- Income from Sukanya Samrudhi Scheme Rs.24,000.

- Deemed Dividend received from Indian Company Rs.10,000.
- Agricultural Income from land situated in Assam Rs. 2,00,000.
- Interest in Recurring bank account Rs. 13,000.
- Winning from lottery Rs. 50,000
- Share of Profit from firm Rs.12,000

Compute Income from Other Sources for the assessment year 2025-26.

B) Krishna submits the following information for the assessment year 2025-26:

Property Income		
Nature of occupation	House-A	House-B
Municipal Valuation	Let out for residence	Let out for business
Fair Rent	1,35,000	1,80,000
Ground Rent Received	1,40,000	1,78,000
Standard Rent as per Rent Control Act	1,200	--
Rent Received	1,32,000	1,72,000
Unrealised Rent	1,42,000	1,68,000
Municipal taxes paid by Krishna	--	10,000
Municipal taxes paid by tenant	--	18,000
Insurance premium paid	12,000	--
Interest on loan for construction	1,500	2,000
	53,000	51,400

Determine the taxable income from house property for the A.Y. 2025-26

Q.3) Solve the following problem

Mr. Rajan provides you with the following information for the year ended 31st March 2025.

Profit and Loss A/c			
Particulars	Rs.	Particulars	Rs.
To Salaries	1,60,000	By Gross Profit	5,10,000
To Bad Debts	10,000	By Income Tax Refund (Including interest Rs. 2,000)	18,000
To Printing Expenses	21,000	By Interest from debtors	5,000
To Car Expenses	30,000	By Interest on FD	15,000
To General Expenses	43,000	By Dividend Received	20,000
To Sales Tax Penalty	9,000	By Gift from a Friend	7,000
To Fire Insurance Premium	14,000		
To Wealth Tax	16,000		
To Depreciation	20,000		
To Repairs & Maintenance	18,000		
To Net Profit	2,34,000		
	5,75,000		5,75,000

Additional Information:

- Printing expenses include Rs.10,000 for printing marriage invitation cards for his son.
 - He paid tuition fees to a school of Rs.15,000 for his school going daughter.
 - He paid interest of Rs.25,000 on education loan taken from Bank of India for his son.
 - Depreciation allowed as per Income Tax Rules Rs.18,000.
 - General expenses include payment of labor charges for business Rs.21,000 paid in cash
 - Salaries include Rs.48,000 paid to proprietor.
 - 25% of the car is used for private purposes.
- You are required to compute his taxable income from business for the Assessment Year 2025-26.

OR

Q.3) Solve the following problem

(15)

Rohit Pawar is a Chartered Accountant. He provides you with the following Receipts and Payments A/c for the year 31.3.2025

Receipts	Rs.	Payments	Rs.
To Opening Cash	20,000	By Office Rent	1,20,000
To Fees from Clients	3,60,000	By Printing & Stationery	55,000
To Receipts for Articles Written	88,000	By Gifts	51,000
To Dividends from Indian Co.	15,000	By General Expenses	27,000
To Interest on Saving A/c	12,000	By Motor Car Expenses	16,000
To Tax Audit Fees	13,000	By Telephone Expenses	12,000
To Interest on Fixed Deposit	18,000	By Income Tax	40,000
To Interest on Govt. Securities	16,000	By Drawings	56,000
To Sale of Motor Car	1,00,000	By Motor Car Insurance	32,000
To Sundry Receipts	12,000	By Purchase of Computer	59,000
		By L.I.C. Premium paid	64,000
		By Salaries to staff	72,000
		By Closing Cash	50,000
	6,54,000		6,54,000

Additional Information:

- Depreciation on computer is allowable at 40% on the same.
- Opening WDV of the block of Motor Car was Rs.2,50,000. Depreciation is allowable at 10% on the same.
- 1/4th of the car is used for personal purposes.
- Fees of Rs.20,000 received from clients but not recorded.
- Gift includes Rs.4,000 given to his daughter as birthday gift.

Compute the net taxable income of Shri Joshi for Assessment year 2025-26.

Q.4) Solve the following problem

(15)

Mr. Ravi received the following incomes during the financial year 2024-25.

- Income from Salary (Gross) Rs. 3,60,000
- Interest on fixed deposit Rs.23,000,
- Rent Received from House Property Rs. 60,000 (gross)
- Dividend received from Indian Company Rs. 20,000.
- Long Term Capital Gain Rs. 12,000
- Agricultural Income Rs. 30,000.
- Interest in saving bank account Rs. 13,000.
- Winning from card games Rs. 50,000.
- Share of profit from firm Rs. 23,000.

- He made the following investments and payments:

1. Professional Tax Rs.2,300
2. LIC Premium Rs.23,000 & Health Insurance premium Rs.26,500
3. Tuition Fee Rs.89,500
4. Donation to National Sports Fund Rs.50,000

Compute Total Income assuming he is not opting new section 115BAC of Income Tax Act.

Q.4) Write Short Note (Any 3)

OR

- 1) Residential Status of an Individual
- 2) Income under Income Tax Act
- 3) Assessee
- 4) Deduction U/s.80C
- 5) Allowances

(15)

Total No. of Questions: 04

Exam. Seat No.

Total No. of Pages: 03

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ADVANCED ACCOUNTING - II

Semester – VI

UCAA361: ADVANCED ACCOUNTING - II

2022 Pattern

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.
- c) Use of simple calculator allowed.

Q.1 A] Answer any Five questions.

(05)

1. Every Co-operative society shall maintain a Reserve Fund from its profits and carry to the fund in each year not less than per cent of its net profit.
 - a) 25
 - b) 20
 - c) 15
 - d) 30
2. Interest paid and payable comes to the.....side of the profit and loss account.
 - a) Expenditure
 - b) Income
 - c) Credit
 - d) Gain
3. Taxes that are levied on any Intra-State purchase are.....
 - a) CGST
 - b) CGST and SGST
 - c) SGST
 - d) IGST
4. The number of structures in India's GST model is.....
 - a) 6
 - b) 4
 - c) 7
 - d) 8
5. Analyzing financial data to detect potential fraud or financial misconduct means
 - a) Forensic Accounting
 - b) Corporate Social Responsibility
 - c) Investment Accounting
 - d) Accounting for E-commerce
6. refers to a business practice where companies integrate social and environmental concerns into their operations.
 - a) Forensic Accounting
 - b) Corporate Social Responsibility
 - c) Investment Accounting
 - d) Accounting for E-commerce
7. A price which includes the interest for the period for which the seller hold the securities is termed as
 - a) Ex-interest
 - b) Cum-interest
 - c) Inclusive interest
 - d) None of these

Q.1 B] Write a short note on (Any Two)

(10)

1. Classification of Investment
2. Importance of Forensic Accounting
3. Accounting for CSR

Q.2 Solve the following question.

(15)

From the following Trial Balance of Dhanlakshmi Co-operative Credit Society Ltd., Baramati as on 31.3.2025. Prepare Profit and Loss Account for the year ended 31.03.2025 and Balance Sheet as on that date after considering the adjustments given thereafter.

Trial Balance as on 31st March 2025

Debit Balances	Rs.	Credit Balances	Rs.
Salary and Honorarium	80,000	Share Capital	10,00,000
Cash in Hand	14,000	Interest Received	5,80,900
Cash at Bank	2,93,000	Sale of forms	900
Printing and Stationery	7,700	Dividend Received	8,700
Office Expenses	6,000	Reserve Fund	71,000
Interest on deposits and loans	3,32,000	Fixed Deposits	9,16,000
Postage	600	Provident Fund	1,30,000
Dividend Paid	40,000	Loans and Overdrafts	16,00,000
SDCC Bank shares	2,00,000	Development Fund	29,000
Loans due from members	32,65,000	Profit for the Year 2023-24	67,220
Office Rent	7,300	Dividend Equalization Reserve	6,000
Sundry Expenses	1,400		
Contribution to Provident Fund	4,920		
Motor Tax	2,300		
Insurance Premium	1,300		
Audit Fees	2,600		
Travelling Exp. to staff	11,600		
Motor car	1,10,000		
Furniture	30,000		
	44,09,720		44,09,720

Additional Information:

1. Provide depreciation on Motor car Rs. 16,000 and on Furniture at 10%.
2. Outstanding Expenses were- Electricity Charges Rs. 200 and Office Rent Rs. 300.
3. Prepaid insurance amounting to Rs. 200.
4. Outstanding interest on loan to members Rs. 5,000.
5. Dividend at 5% was declared on Share Capital of Rs. 9, 00,000 as on 31st March 2024.

Q.3 Solve the following question.

(15)

Pass journal entries for the following transactions in the books of Sunmark Ltd. assuming that both parties belong to the same state and CGST @ 6% and SGST @ 6% are levied:

1. Purchased goods for Rs.1,80,000 from Rajesh & Co.
2. Sold goods for Rs.3,50,000 to Nilaya Store.
3. Returned goods to Rajesh & Co. for Rs.20,000.
4. Nilaya Store returned goods for Rs.16,000.
5. Paid for Printing and Stationary Rs.10,000.
6. Goods withdrawn by the proprietor for personal use Rs.40,000.
7. Payment made of balance of GST.

Q.4 Solve the following question.

(15)

Dhanashree Finance Co. Ltd. had on hand on 1st Jan. 2024 Rs. 5, 00,000 of 5% Govt. of India Loan, the cost of which as shown in the books is Rs. 5, 30,000. The interest on these securities was last received up to 30th September 2023.

On 31st May, 2024 the company purchased Rs. 3, 60,000 worth of loan at 6% premium ex-interest. On 30th June, 2024 Rs. 2, 00,000 worth of loan is sold at 7 % premium ex-interest, and on 31st August, 2024 a further loan of Rs. 2, 40,000 sold at 7.5% premium cum-interest.

A brokerage of 25 paise on Rs 100 per has to be paid while buying and selling securities.

Interest is receivable on 31st March and 30th September every year. On 31st December 2024 the market price was Rs 107.

Prepare 5% Investment Account for the year ending 31st December, 2024

Society's
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Marketing Management Special Paper V
Semester VI

UCMM361 (A): Marketing Management Special Paper V
(2022 Pattern)

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)

- (i) What is consumer marketing?
- (ii) State the concept of agriculture products.
- (iii) What do you mean by domestic marketing?
- (iv) State the meaning of industrial goods.

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

- (i) What do you mean by industrial marketing?
- (ii) State the concept social marketing.
- (iii) What is agriculture marketing?
- (iv) State the meaning of international marketing.

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

- (i) Write the types of industrial goods.
- (ii) State the objectives of social marketing.
- (iii) Explain the features of agriculture products.
- (iv) State the importance of international marketing.

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

- (i) Explain the defects of agriculture marketing
- (ii) State the difference between industrial and consumer marketing.
- (iii) Explain the recent trends in social marketing.

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

- (i) Write the mode of entry in international market.
- (ii) Explain the impact of marketing on society and other business.
- (iii) Explain the difference between manufacture goods marketing and agriculture goods marketing.

Q.5 Attempt any one question. (12)

- (i) State the social responsibility of marketing manager.
- (ii) Explain the problems and challenges in international marketing.

मराठी रुपांतर

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

- (i) ग्राहक विपणन म्हणजे काय?
- (ii) कृषी उत्पादनांची संकल्पना सांगा.
- (iii) देशांतर्गत विपणन म्हणजे काय?
- (iv) औद्योगिक वस्तूंचा अर्थ सांगा.

(08)

(ब) खालील प्रत्येक प्रश्न सोडवा.

- (i) औद्योगिक विपणन म्हणजे काय?
- (ii) सामाजिक विपणन ही संकल्पना सांगा.
- (iii) कृषी विपणन म्हणजे काय?
- (iv) आंतरराष्ट्रीय विपणनाचा अर्थ सांगा.

(08)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

- (i) औद्योगिक वस्तूंचे प्रकार लिहा.
- (ii) सामाजिक विपणनाची उद्दिष्टे सांगा.
- (iii) कृषी उत्पादनांची वैशिष्ट्ये स्पष्ट करा.
- (iv) आंतरराष्ट्रीय विपणनाचे महत्त्व सांगा.

(12)

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) कृषी विपणनातील दोष स्पष्ट करा.
- (ii) औद्योगिक आणि ग्राहक विपणनातील फरक स्पष्ट करा.
- (iii) सामाजिक विपणनातील अलीकडील कल (ट्रेंड) स्पष्ट करा.

(12)

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) आंतरराष्ट्रीय बाजारपेठेत प्रवेश करण्याच्या पद्धती लिहा.
- (ii) विपणनाचा समाज आणि इतर व्यवसायांवर होणारा परिणाम स्पष्ट करा.
- (iii) निर्मित वस्तू विपणन आणि कृषी वस्तू विपणन यातील फरक स्पष्ट करा.

(12)

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

- (i) विपणन व्यवस्थापकाची सामाजिक जबाबदारी सांगा.
- (ii) आंतरराष्ट्रीय विपणनामधील समस्या आणि आव्हाने स्पष्ट करा.

(12)

[Total No. of Questions – 4]

[Total No. of Pages – 04]

Seat No.

Anekant Education Society's
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T.Y.B.Com
Cost & Works Accounting V
Semester VI
UCCWA361(B) : Cost & Works Accounting V
(2022 Pattern)

Time Allowed: 2 Hours

(No. of credits-03)

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. Job Costing is aimed to find out the cost of a specific -----
2. Under the ----- clause the contract price is increased for a given increase in the prices of inputs.
3. In process costing each process is treated as a separate -----.
4. The total cost of carrying 73 tons of weight over a distance of 100 kilometers amounted to ₹ 36,500, therefore the cost per ton kilometer will be -----.
5. Service costing is also called as -----.

Q.1 (B) State the following statement are True or False

(05)

1. Job costing method is the form of operation costing.
2. De-escalation clause aims at passing the benefits to the contractor for fall in prices.
3. All units produced at a process are not identical.
4. Service costing is a form of operation costing.
5. A simple cost unit involves one single characteristics of the cost.

Q.1 (C) Write a short note on (Any One)

(05)

1. Job costing
2. Escalation clause.

Q.2 The following balances have been extracted from the books of XYZ Constructions, on 31st March, 2024.

(15)	
Particulars	₹
Contract Price	6,00,000
Plant & Machinery as on 1 st April, 2023	30,000
Materials	1,70,600
Labour Charges	1,48,750
Engineer's Fees	6,330
Outstanding Wages	5,380
Uncertified Work	12,000
Overhead Expenses	8,240
Materials Returned to Stores	1,600
Plant and Machinery on hand at site on 31 st March, 2024	22,000
Value of Work Certified	3,90,000
Cash Received	3,51,000

Prepare Contract Account for the year ended 31/3/2024 showing separately the amount of profit that may be taken to the credit of Profit and Loss Account. Also calculate the amount of work-in-progress as it would appear in the Balance Sheet as on 31/3/2024.

Q.3. A factory produces a patent material used in building construction in three consecutive grades such as Soft, Medium and Hard. (15)

Particulars	Process A	Process B	Process C
Direct Material used (in tons)	1,000	-	-
Cost Per Ton (in ₹)	200	-	-
Direct Wages (in ₹)	87,500	39,500	10,710
Direct Expenses	1,200	930	1,340
Weight Lost (% of input of the process)	5%	10%	20%
Scrap (in tons)	50	30	51
Value of scrap per ton (in ₹)	50	50	50
Selling price per ton (in ₹)	350	500	800

Additional Information-

1. Management overheads and selling on cost were ₹8,500 and ₹ 10,740 respectively.
2. $\frac{2}{3}$ rd of the output of Process A and $\frac{1}{2}$ of the output of Process B are passed on to the next process and the balance is sold.
3. The entire output of Process C is sold.
4. Approximation should be made wherever necessary.

Prepare Process Account showing the total cost and also prepare a statement showing profit or loss.

Q.4. From the following information relating to a hotel, calculate the room rent to be charged to give a profit of 25% on cost excluding interest charged on loan for the year ended 31st March, 2024.

(15)

1. Salaries of office staff ₹ 50,000 per month.
2. Wages of the room attendant ₹20/- per day per room when the room is occupied.
3. Light, heating and power charges :
 - a) The normal lighting expenses for a room for the full month is ₹500 when occupied.
 - b) Power is used only in winter and charges are ₹200 per room when occupied.
4. Repairs to bed and other furniture ₹ 30,000 per annum.
5. Repairs to hotel building ₹ 50,000 per annum.
6. License feed ₹12,400 per annum.
7. Sundries per month ₹10,000.
8. Interior decoration and furnishing ₹1,00,000 per annum.
9. Depreciation @ 5% p.a. is to be charged on building costing ₹20,000 and @ 10% p.a. on equipment.
10. There are 200 rooms in hotel. 80% of the rooms generally occupied in summer, 60% in winter, 30% in rainy seasons.
11. The period of summer, winter and rainy season may be considered to be of 4 months in each case. A month may be assumed as 30 days of an average.

OR

Q. 4 Write short notes on (Any 3)

(15)

1. Methods of Costing
2. Escalation Clause
3. Abnormal Gain
4. Cost Sheet of Transport Service
5. Job Costing

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EMPOWERED AUTONOMOUS
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Semester End Examination
Class : T.Y.B.Com. (Semester-VI)
Subject : Banking and Finance-V
Course Title : Banking Law & Practices in India - II
Course Code : UCBF361(C)
(2022 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. Give the full form of GIC. 1
 2. What is meant by Creditor? 1
 3. Give the full form of LIC. 1
 4. What is meant by Debtor? 1
 5. Give any two examples of Pledge. 2
 6. What is meant by Overdraft Facility? 2
 7. Define Bank Customer. 2
 8. Give two examples of Real estate. 2
- Que. 2. Answer the following questions. (Any Three) (12)**
1. Write a note on 'Secured Loan'
 2. Write a note on 'Right of set off'.
 3. Write a note on 'Pledge'.
 4. Explain what a bank trustee does?
- Que. 3. Answer the following questions. (Any Two) (12)**
1. Explain the restrictions on banks regarding honoring a cheque.
 2. Explain what precautions banks generally take when accepting mortgages for loans.
 3. What is meant by lien? Explain the General lien of Banks.
- Que. 4. Answer the following questions. (Any Two) (12)**
1. Explain in detail how banks recover loans through Lok Adalat.
 2. Explain the stages of Garnishee order through various point.
 3. Explain in detail the relationship between the Bank and their Customer.
- Que. 5. Answer the following questions. (Any One) (12)**
1. Explain in detail the types of collateral accepted by banks for loans.
 2. Explain in detail the legal and non-legal methods of loan recovery by banks.

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. GIC चे विस्तृत रूप द्या.
२. धनको म्हणजे काय?
३. LIC चे विस्तृत रूप द्या.
४. ऋणको म्हणजे काय?
५. ताबे गहनाची कोणतेही दोन उदाहरणे द्या
६. अधिकर्ष सवलत म्हणजे काय?
७. बँकेच्या ग्राहकाची व्याख्या द्या.
८. स्थावर मालमत्तेची कोणतेही दोन उदाहरणे द्या.

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

(१२)

१. 'सुरक्षित कर्ज' यावर टिप लिहा.
२. 'क्षतिपूर्तीचा अधिकार' यावर टिप लिहा.
३. 'ताबेगहाण' यावर टिप लिहा.
४. बँका विश्वस्त म्हणून कोणती कार्य करतात?

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

(१२)

१. धनादेशाचा आदर करण्याबाबत बँकेवरील बंधने स्पष्ट करा.
२. बँका कर्जासाठी तारण स्विकारताना सर्वसामान्यपणे कोणकोणती दक्षता घेतात ते स्पष्ट करा.
३. धारणाधिकार म्हणजे काय? बँकेचा सर्वसाधारण धारणाधिकार स्पष्ट करा.

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

(१२)

१. बँका लोक अदालत मार्फत कर्जाची वसूली कशाप्रकारे करतात ते सविस्तर स्पष्ट करा.
२. कर्जमुक्तीच्या आदेशाचे टप्पे विविध मुद्द्यांद्वारे स्पष्ट करा.
३. बँक व ग्राहक यांच्यातील नातेसंबंध सविस्तर स्पष्ट करा.

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

(१२)

१. बँका कर्जासाठी स्विकारत असलेल्या तारणाचे प्रकार सविस्तर स्पष्ट करा.
२. बँकांचे कर्ज वसूलीचे कायदेशीर मार्ग आणि बिगर कायदेशीर मार्ग सविस्तर स्पष्ट करा.

Total No. of Questions: 05]

Seat No.

[Total No. of pages: 03]

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T.Y.B. Com (Sem-VI) Statistics

UCBS361(D) : Business Statistics -V

(2022 Pattern)

Time: 2.00 Hours

No. of Credits 03

Max Marks: 60

Instructions to the candidates:

- i) All questions are compulsory.
- ii) Symbols and abbreviations have their usual meanings.
- iii) Use of scientific calculator and statistical tables is allowed.

Q. 1) Attempt **each** of the following:

A. In **each** of the following cases, choose the correct alternative:

[1 each]

a) Normal distribution is symmetric is about

A] mean B] variance C] standard deviation D] covariance

b) A statement made about the statistical distribution or a parameter of the population for testing purpose is called.....

A] Statistic B] Hypothesis C] Level of significance D] Test statistic

c) We want to test H_0 : Two attributes A and B are independent and both the attributes are at three levels. Then under H_0 , the distribution of statistic used is

A] χ^2_2 B] χ^2_4 C] χ^2_3 D] χ^2_1

d) Which of the following is true for standard normal distribution?

A] $\mu=0, \sigma^2=1$ B] $\mu=1, \sigma^2=0$ C] $\mu=1, \sigma^2=1$ D] $\mu=0, \sigma^2=0$

B. Attempt **each** of the following:

[2 each]

a) Define the terms: null hypothesis (H_0) and alternative (H_1) hypothesis.

b) If $X \sim N(2, 5)$ and $Y \sim N(3, 25)$, also X and Y are independent then state the distribution of $(X+Y)$.

c) Define the term length of run with one example

d) How do you convert a normal variable to a standard normal variable (Z-score)? Explain with one example.

[P.T.O.]

Q. 2) Attempt any three of the following:

- The weight (in Kg) of 10 bags of salt taken from a machine are found as follows: 15.8, 16.1, 16, 15.8, 15.9, 15.7, 15.8, 16, 16, and 15.8. Does the sample supporting the hypothesis that the machine gives bag with weight of 16 kg on an average?
- In a sample of 500 parts manufactured by a company, the number of defective parts found to be 42. The company, however, claimed that 6% of their product is defective. Test the claim using proportion test at 5% level of significance
- Describe the test procedure of large sample test for testing $H_0: \mu = \mu_0$ against $H_1: \mu \neq \mu_0$
- A survey of 600 peoples was conducted to investigate whether alcohol drinking and smoking habit are independent. The results are as follows:

	Smoker	Non-Smoker
Drinker	193	165
Non-Drinker	89	153

Examine whether the alcohol drinking and smoking habit are independent. Use 5% level of significance. (Given: $\chi^2_{1,0.05} = 3.841$)

Q. 3) Attempt any two of the following:

- A school surveys 500 students taking online classes and 400 students taking in-person classes to compare their satisfaction rates. Of those surveyed, 300 online students and 240 in-person students are satisfied. Test proportion of students satisfied in online and in-person class are same or not at a 5% significance level.
- Describe small sample test procedure or test based on t-distribution for testing equality of two population means $H_0: \mu_1 = \mu_2$ against $H_1: \mu_1 \neq \mu_2$.
- A sample of 10 rods produced by machine and their length (in cm) are given below: 0.37, 0.62, 0.42, 0.52, 0.64, 0.43, 0.82, 0.68, 0.35, 0.42. The population median length is claimed to be 0.5. Test the claim using sign test at 5% level of significance

Q. 4) Attempt any two of the following:

- 20 mangoes were inspected and were labelled as accepted for export (A) and rejected for export (R) : R A A A R R R A A A A R A R A A A .
Use run test at 5% level of significance to decide whether the sequence of accepted and rejected mangoes is random.

[4 each]

[6 each]

[6 each]

b) Theory predicts that the proportion of beans in 3 groups A, B, and C, should be in the ratio 1: 2: 3. In an experiment of 300 beans, the frequencies in three groups were found to be 45, 105 and 150 respectively. Does the experiment support theory? Justify.

c) If $X \sim N(80, 25)$ then compute

i) $P(X \geq 60)$ ii) $P(40 \leq X \leq 80)$ iii) mean, mode, median and variance of X

Q. 5) Attempt any one of the following:

[12 each]

a) i) Students were given an aptitude test of 25 marks. They were given one month's coaching and a second test of same difficult level was given at the end of coaching. Use paired t-test at 5% level of significance.

[8+4]

Marks before coaching	23	20	19	21	18	20	17	23	16	19
Marks after coaching	24	19	22	18	20	22	20	23	20	17

ii) If $X \sim N(1, 4)$ and $Y \sim N(2, 4)$ and X and Y are independent then compute $P(X+Y < 3)$

b) i) Two horses A and B were tasted according to the time (in seconds) to run a particular track with the following results:

[8+4]

Horse A	28	30	32	33	33	29	34
Horse B	29	30	30	24	27	29	

Test whether the two horses have same average running capacity.

ii) Give the test procedure of F-test for testing the significance of equality of two population variances

Society's
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T.Y.B.Com
Marketing Management Special Paper VI
Semester VI

UCMM362 (A): Marketing Management Special Paper VI
(2022 Pattern)

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)**

- (i) When was Consumer Protection Act enacted?
- (ii) State the concept of brand extension.
- (iii) What do you mean by global marketing?
- (iv) State the meaning of marketing organization.

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

- (i) What do you mean by trademark?
- (ii) State the concept of marketing regulations.
- (iii) What is globalization?
- (iv) State the meaning of symbol.

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

- (i) Write the importance of Trade Marks Act, 1999.
- (ii) Explain the types of brand extension.
- (iii) Write the importance of Indian Patent Acts, 2005.
- (iv) Explain the changing role of marketing organization.

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

- (i) State the features of globalization.
- (i) Write in details of the brand identity sources.
- (ii) State the importance of marketing regulations in marketing.

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

- (i) Write the benefits of globalization.
- (ii) Explain the features of Copy Right Act 1972.
- (iii) State the impact of globalization on marketing.

Q.5 Attempt any one question. **(12)**

- (i) State the factors affecting on marketing organization.
- (ii) Explain the role of marketing in 21st Century.

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

- (i) ग्राहक संरक्षण कायदा केव्हा लागू करण्यात आला?
- (ii) व्यापारचिन्हाच्या विस्ताराची संकल्पना सांगा.
- (iii) जागतिक विपणन म्हणजे काय?
- (iv) विपणन संघटनेचा अर्थ सांगा.

(08)

(ब) खालील प्रत्येक प्रश्न सोडवा.

- (i) व्यापारचिन्हे म्हणजे काय?
- (ii) विपणन नियमन ही संकल्पना सांगा.
- (iii) जागतिकीकरण म्हणजे काय?
- (iv) चिन्हांचा अर्थ सांगा.

(02)

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

- (i) व्यापारचिन्ह अधिनियम कायदा १९९९ चे महत्त्व लिहा.
- (ii) व्यापारचिन्हाच्या विस्ताराचे प्रकार स्पष्ट करा.
- (iii) भारतीय पेटेंट अधिनियम कायदा २००५ चे महत्त्व लिहा.
- (iv) विपणन संस्थेच्या बदलत्या भूमिकेचे स्पष्टीकरण करा.

(१२)

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) जागतिकीकरणाची वैशिष्ट्ये सांगा.
- (ii) ब्रँड ओळख स्रोत सविस्तर लिहा.
- (i) विपणनातील विपणन विनियमांचे महत्त्व सांगा.

(१२)

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

- (i) जागतिकीकरणाचे फायदे लिहा.
- (ii) कॉपी राईट कायदा 1972 ची वैशिष्ट्ये स्पष्ट करा.
- (iii) जागतिकीकरणाचा विपणनावर होणारा परिणाम सांगा.

(१२)

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

- (i) विपणन संस्थेवर परिणाम करणारे घटक सांगा.
- (ii) 21 व्या शतकात विपणनाची भूमिका स्पष्ट करा.

(१२)

Anekant Education Society's
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EMPOWERED AUTONOMOUS
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Semester End Examination
Class: T.Y.B.Com. Semester-VI (2022 Pattern)
Subject: Banking & Finance -VI
(Regulation of Financial Sector Sub-Markets)
(UCBF362C)

Time: 2.00 Hours.

(No. of Credits 03)

Total Marks: 60

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

- Q.1 (A) Attempt each of the following:** 04
1. When was LIC established?
2. Write full form of HDFC.
3. Write full form of NSE.
4. When was SEBI established? 08
- (B) Attempt each of the following:**
1. What is meant by insurance?
2. What is meant by microfinance?
3. Write the meaning of commodity exchange.
4. What is mean by stock market? 12
- Q.2 Attempt any three of the following** 12
1. Write note on 'evolution of insurance'.
2. Write note on 'evolution of housing finance'.
3. Briefly explain key participants in stock market.
4. Explain key players in microfinance. 12
- Q.3 Attempt any two of the following.** 12
1. Explain the types of housing finance.
2. Briefly explain the regulation of insurance sector.
3. Explain the key participants in commodity market. 12
- Q.4 Attempt any two of the following.** 12
1. Explain key players in insurance industry.
2. Explain the types of microfinance services.
3. Explain the types of insurance 12
- Q.5 Attempt any one of the following.**
1. Explain in detail the regulation of microfinance.
2. Explain in detail the regulation of housing finance.

सूचना:

अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) उजवीकडील अंक गुण दर्शवितात.

प्र.१ (अ) खालील प्रत्येक प्रश्न सोडवा.

- (i) करार म्हणजे काय? (08)
- (ii) भारतीय भागीदारी कायदा कोणत्या वर्षी मंजूर झाला?
- (iii) वस्तू विक्री कायदानुसार कोणत्याही दोन प्रकारच्या वस्तू सांगा.
- (iv) दलाल म्हणजे काय?

(ब) खालील प्रत्येक प्रश्न सोडवा.

- (i) रद्द करार म्हणजे काय? (04)
- (ii) भागीदारीची व्याख्या द्या.
- (iii) विक्री करार म्हणजे काय?
- (iv) एजन्सीच्या कायदानुसार मालक कोण असतो?

प्र.२ खालील पैकी कोणतेही तीन प्रश्न सोडवा.

- (i) वैध कराराचे आवश्यक घटक कोणते आहेत? (12)
- (ii) भागीदारी संस्थेचे विसर्जन यावर टीप लिहा.
- (iii) अटी आणि हमी यांच्यातील फरक सांगा.
- (iv) एजन्सीची निर्मिती यावर टीप लिहा.

प्र.३ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

- (i) कराराचे विविध प्रकार लिहा. (12)
- (ii) भागीदारीची वैशिष्ट्ये लिहा.
- (iii) विक्री करारासाठी आवश्यक असणाऱ्या गोष्टी काय आहेत?

प्र.४ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

- (i) एजन्सीचे विविध प्रकार सांगा. (12)
- (ii) मोबदल्याची कायदेशीरता सांगा.
- (iii) अदत्त विक्रेत्याचे हक्क काय आहेत?

प्र.५ खालील पैकी कोणताही एक प्रश्न सोडवा.

- (i) कराराचे उल्लंघन म्हणजे काय? कराराच्या उल्लंघनावर असणाऱ्या उपायांची सविस्तर माहिती द्या. (12)
- (ii) मर्यादित दायित्व भागीदारी म्हणजे काय? मर्यादित दायित्व भागीदारीचे विसर्जन आणि समाप्तीकरण प्रक्रिया सविस्तर लिहा.

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

Seat no.

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

Class: T.Y.B.Com. Sem.-V (2019 Pattern)

Subject: Economics

Title of Paper: International Economics - I
Time: 2.00 Hours.

Paper Code: COMIE3503

Total Marks: 60

(No. of Credits: 03)

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. Write the definition of International Trade. | 01 | (12) |
| 2. What is meant by Terms of Trade? | 01 | |
| 3. What is meant by Income Terms of Trade? | 01 | |
| 4. State any two features of new foreign trade policy. | 01 | |
| 5. What is meant by International Economics? | 02 | |
| 6. What is meant by Barter Terms of Trade? | 02 | |
| 7. What is meant by Interregional Trade? | 02 | |
| 8. What is meant by unfavorable Terms of Trade? | 02 | |

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

1. State the limitations of Net Barter Terms of Trade.
2. State the importance of study of international economics.
3. State the assumptions of Ricardo's theory of international trade.
4. Criticize the Adam Smith's theory of international trade.

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

1. Explain the Heckscher-Ohlin theory of international trade.
2. Critically evaluate the Ricardo's theory of international trade.
3. Explain the objectives of new foreign trade policy.

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

1. Explain the scope of international economics.
2. Explain the difference between interregional trade and international trade.
3. Explain the criticism of Heckscher-Ohlin theory of international trade.

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

1. Explain the importance of international trade.
2. Explain in detail the factors affecting terms of trade.

P.T.O.

मराठी भाषांतर

वेळ: २.०० तास

एकूण गुण: ६०

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

प्र.१ला. खालील सर्व प्रश्नांची उत्तरे लिहा.

- | | |
|--|---|
| १. आंतरराष्ट्रीय व्यापाराची व्याख्या लिहा. | |
| २. व्यापारशर्ती म्हणजे काय? | १ |
| ३. उत्पन्न व्यापारशर्ती म्हणजे काय? | १ |
| ४. नवीन विदेशी व्यापार धोरणाची दोन वैशिष्ट्ये सांगा. | १ |
| ५. आंतरराष्ट्रीय अर्थशास्त्र म्हणजे काय? | १ |
| ६. स्थूल वस्तू व्यापारशर्ती म्हणजे काय? | २ |
| ७. आंतरप्रादेशिक व्यापार म्हणजे काय? | २ |
| ८. प्रतिकूल व्यापारशर्ती म्हणजे काय? | २ |

(१२)

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

१. निव्वळ वस्तू व्यापारशर्ती संकल्पनेच्या मर्यादा सांगा.
२. आंतरराष्ट्रीय अर्थशास्त्राच्या अभ्यासाचे महत्त्व सांगा.
३. रिकार्डोच्या आंतरराष्ट्रीय व्यापार सिद्धांताची गृहीते सांगा.
४. अँडम स्मिथच्या आंतरराष्ट्रीय व्यापार सिद्धांतावरील टीका सांगा.

(१२)

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

१. आंतरराष्ट्रीय व्यापाराचा हेक्शचर-ओहलीन सिद्धांत स्पष्ट करा.
२. रिकार्डोच्या आंतरराष्ट्रीय व्यापार सिद्धांताचे टीकात्मक परीक्षण करा.
३. नवीन विदेशी व्यावर धोरणाची उद्दिष्टे स्पष्ट करा.

(१२)

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

१. आंतरराष्ट्रीय अर्थशास्त्राची व्याप्ती स्पष्ट करा.
२. आंतरप्रादेशिक व्यापार आणि आंतरराष्ट्रीय व्यापार यातील भेद सविस्तर स्पष्ट करा.
३. आंतरराष्ट्रीय व्यापाराच्या हेक्शचर-ओहलीन सिद्धांतावरील टीका स्पष्ट करा.

(१२)

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

१. आंतरराष्ट्रीय व्यापाराचे महत्त्व स्पष्ट करा.
२. व्यापार शर्तीवर परिणाम करणारे घटक सविस्तर स्पष्ट करा.

(१२)

Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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T.Y.B.Com

Auditing

Semester - V

COMA3504: Auditing

(2019 Pattern) (CBCS)

(No of Credits: 03)

Time: 2.00 Hours]

[Max. Marks: 60

Instructions to the candidates:

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

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

(04)

- Valuation is the base of
- A number of checks and control exercised in a business to ensure its efficient working is known as.....
- Auditing is derived from the Latin word.....
- is the act of establishing the accuracy of entries in the books of accounts.

(B) Attempt each of the following.

(08)

- What is audit report?
- State the concept of company auditor.
- Write the meaning of fraud.
- State the concept of human recourse audit.

Q.2 Attempt any three of the following.

(12)

- Explain the concept green audit.
- Write a note on Standard of Assurance 200 (AAS-1).
- State the types of audit report.
- Explain the provisions regarding remuneration of an auditor.

Q.3 Attempt any two of the following.

(12)

- State the concept of audit programme..
- Write down the steps in the process of vouching of cash book.
- Explain the advantages of internal audit.

Q.4 Attempt any two of the following.

(12)

- Explain the disqualifications of an auditor.
- Distinguish between vouching and verification.
- Explain the responsibilities of an auditor.

Q.5 Attempt any one of the following.

(12)

- State the duties of auditor regarding valuation of assets.
- Explain the types of errors and frauds.

मराठी रुपांतर

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

(०४)

१. मूल्यांकन हा चा आधार आहे.
२. व्यवसायाची कार्यक्षमता सुनिश्चित करण्यासाठी वापरल्या जाणाऱ्या अनेक तपासण्या आणि नियंत्रण हे म्हणून ओळखले जाते.
३. लेखा परीक्षण हा शब्द लॅटिन भाषेतील या शब्दापासून आला आहे.
४. ही हिशोबाच्या पुस्तकातील नोंदींची अचूकता स्थापित करण्याची क्रिया आहे.

(ब) खालील सर्व प्रश्न सोडवा.

(०८)

१. अंकेक्षण अहवाल म्हणजे काय?
२. कंपनी अंकेक्षक ही संकल्पना सांगा.
३. फसवणूक याचा अर्थ लिहा.
४. मानवी संसाधन अंकेक्षण ही संकल्पना सांगा.

प्र.२ रा. खालीलपैकी कोणतेही तीन प्रश्न सोडवा.

(१२)

१. हरित अंकेक्षणाची संकल्पना स्पष्ट करा.
१. आश्वासन मानके २०० (AAS-1) या वर टीप लिहा.
२. अंकेक्षण अहवालाचे प्रकार सांगा.
३. अंकेक्षकाच्या मानधनासंबंधी तरतुदी स्पष्ट करा.

प्र. ३ रा. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

१. अंकेक्षण कार्यक्रम ही संकल्पना सांगा.
२. रोख पुस्तकाच्या प्रमाणनाची प्रक्रिया लिहा.
३. अंतर्गत अंकेक्षणाचे फायदे स्पष्ट करा.

प्र. ४ था. खालीलपैकी कोणतेही दोन प्रश्न सोडवा.

(१२)

२. अंकेक्षकाची अपात्रता स्पष्ट करा.
३. प्रमाणन आणि सत्यापन यातील फरक करा.
४. अंकेक्षकाची जबाबदाऱ्या स्पष्ट करा.

प्र. ५ वा. खालीलपैकी कोणताही एक प्रश्न सोडवा.

(१२)

१. संपत्तीच्या मूल्यांकनासंबंधी अंकेक्षकाची कर्तव्ये सांगा.
१. चुका आणि फसवणुकीचे प्रकार स्पष्ट करा.

Total No. of Questions – 5

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
(Autonomous)
Affiliated to Savitribai Phule Pune University, Pune
T.Y.B.Com
Marketing Management IV
Semester – V
COMMM3506A: Marketing Management IV
(2019 Pattern)

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)**

- (i) When the advertisement is to create an image or reputation of the company it is called _____ advertising.
- (ii) The inner urge that prompts a person to buy a product is known as _____.
- (iii) The plan that shows time, date and frequency of an advertisement is known as _____.
- (iv) A _____ is a unique graphic or symbol that represents a company, product, service or other entity.

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

- (i) What do you mean by advertising appeal?
- (ii) State any 4 examples of outdoor advertising media.
- (iii) What is brand?
- (iv) Define advertising.

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

- (i) Write a note on brand management.
- (ii) Write the comparative study of advertising media.
- (iii) State the nature of advertising.
- (iv) Explain the negative emotional approach in advertising.

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

- (i) Write a note on print media advertising.
- (ii) Write the importance of brand.
- (iii) Explain the types of advertising.

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

- (i) Explain the brand identity sources.
- (ii) Write in detail functions of advertising.
- (iii) Explain factors affecting selection of advertising media.

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

- (i) Explain the benefits of advertising.
- (ii) Explain the types of advertising appeals.

मराठी रूपांतर

सूचना:

अ) सर्व प्रश्न सोडविणे आवश्यक आहे.

ब) उजवीकडील अंक गुण दर्शवितात.

प्र.१ (अ) खालील प्रत्येक प्रश्न सोडवा.

(08)

(i) जेव्हा जाहिरात, कंपनीची प्रतिमा किंवा प्रतिष्ठा निर्माण करण्यासाठी असते तेव्हा तिला _____ जाहिरात म्हणतात.

(ii) एखाद्या व्यक्तीला एखादी वस्तू खरेदी करण्यास उद्युक्त करते अशा आंतरिक इच्छेला _____ म्हणून ओळखले जाते.

(iii) जाहिरातीची वेळ, तारीख आणि वारंवारता दर्शविणारी ही योजना _____ म्हणून ओळखली जाते.

(iv) _____ हे एक विशिष्ट ग्राफिक किंवा चिन्ह आहे जे कंपनी, उत्पादन, सेवा किंवा इतर घटकांचे प्रतिनिधित्व करते.

(ब) खालील प्रत्येक प्रश्न सोडवा.

(06)

(i) जाहिरात आवाहन म्हणजे काय?

(ii) बाह्य जाहिरात माध्यमांची कोणतीही ४ उदाहरणे सांगा.

(iii) ब्रँड म्हणजे काय?

(iv) जाहिरातीची व्याख्या द्या.

प्र.२ खालील पैकी कोणतेही तीन प्रश्न सोडवा.

(12)

(i) ब्रँड व्यवस्थापन यावर टीप लिहा.

(ii) जाहिरात माध्यमांचा तुलनात्मक अभ्यास लिहा.

(iii) जाहिरातीचे स्वरूप सांगा.

(iv) जाहिरातीमधील नकारात्मक भावनिक दृष्टिकोन स्पष्ट करा.

प्र.३ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

(12)

(i) छापील जाहिरात माध्यमावर टीप लिहा.

(ii) ब्रँडचे महत्व लिहा.

(iii) जाहिरातीचे प्रकार स्पष्ट करा.

प्र.४ खालील पैकी कोणतेही दोन प्रश्न सोडवा.

(12)

(i) ब्रँड ओळखीचे स्रोत स्पष्ट करा.

(ii) जाहिरातीची कार्ये सविस्तर लिहा.

(iii) जाहिरात माध्यमांच्या निवडीवर परिणाम करणारे घटक स्पष्ट करा.

प्र.५ खालील पैकी कोणताही एक प्रश्न सोडवा.

(12)

(i) जाहिरातीचे फायदे स्पष्ट करा.

(ii) जाहिरात आवाहनांचे प्रकार स्पष्ट करा.

**Anekant Education Society's
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T.Y.B. Com

COST AND WORKS ACCOUNTING - IV

Semester – V

COMCWA3506B :COST AND WORKS ACCOUNTING - IV

(2019 Pattern)

Time: Two Hours

(No of Credits 03)

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] Choose the correct alternative from each of the following

(10)

1. $P/V \text{ Ratio} = \text{Contribution} \div \text{_____} \times 100$.
a) Fixed Cost b) Sales c) Variable Cost d) Profit
2. The point where there is no profit or loss is called _____.
a) Contribution Margin b) Break-even Point c) Margin of Safety d) Profit Point
3. _____ Costs change with the level of production.
a) Fixed b) Sunk c) Variable d) Opportunity
4. _____ Budget is useful for financial planning.
a) Cash b) Capital c) Flexible d) Sales
5. A Management Information System (MIS) helps managers with _____.
a) Manual Record-Keeping b) Strategic Decision-Making
c) Only Payroll Management d) Factory Operations
6. _____ Costing System helps compare different firms.
a) Uniform b) Inter firm Comparison c) Marginal d) Absorption
7. _____ is used to collect data from different sources and provide insights for business decision-making.
a) Data Analytics b) Balance Sheet c) Accounting Ledger d) MIS
8. $\text{Margin of safety} = \text{Actual Sales} - \text{_____}$.
a) BEP Sales b) P/V Ratio c) Contribution d) Profit
9. In marginal costing, which cost is considered for decision-making?
a) Fixed Cost b) Sunk Cost c) Variable Cost d) Depreciation
10. Which type of budget helps in controlling costs and measuring actual performance?
a) Capital Budget b) Master Budget c) Flexible Budget d) Zero-Based Budget

B] Answer Any Two Questions.

(10)

1. Explain the objectives of Uniform Costing.
2. Write a short note on Advantages of Budgetary control.
3. Explain the Objectives of Management Information System.

Q.2 Answer Any One Questions.

(10)

1. Explain the advantages and limitations of Inter Firm Comparison.
2. What do you mean by MIS? What are its procedure and advantages?
3. Explain the various types of Budgets.

Q. 3 Answer the following question.

(15)

ABL Industries, Pune provides the following cost data:

Particulars	Amount ₹
Sales	2,00,000
Variable Cost	1,50,000
Gross Profit	80,000
Fixed Cost	30,000
Net Profit	50,000

You are required to calculate:

1. P/V Ratio
2. BEP (Break-even Sales)
3. Margin of Safety when sales are ₹ 5,00,000

4. Net Profit when sales are ₹ 5,00,000
5. Sales require a profit of ₹ 1,00,000

Q.4 Answer the following question

(15)

Tata Motors Limited, Pune has budgeted the following expenses for production at 100% capacity:

Particulars	Amount ₹
Direct Material	8,00,000
Variable Overheads	3,00,000
Basic Wages	2,50,000
Fixed Production Overheads	1,00,000
Productive Expenses - Marginal	50,000
Administrative Expenses - Rigid	60,000
Selling Overheads (15% Fixed)	1,50,000
Distribution Cost (70% Variable)	90,000

You are required to prepare a flexible budget for production at 50% and 75% capacity, showing separately:

1. Fixed Costs
2. Variable Costs
3. Semi-variable Costs

B] Answer Any Two Questions.

(10)

1. Explain the objectives of Uniform Costing.
2. Write a short note on Advantages of Budgetary control.
3. Explain the Objectives of Management Information System.

Q.2 Answer Any One Questions.

(10)

1. Explain the advantages and limitations of Inter Firm Comparison.
2. What do you mean by MIS? What are its procedure and advantages?
3. Explain the various types of Budgets.

Q. 3 Answer the following question.

(15)

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2. BEP (Break-even Sales)
3. Margin of Safety when sales are ₹ 5,00,000

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1. Fixed Costs
2. Variable Costs
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Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
EMPOWERED AUTONOMOUS
Semester End Examination
Class: T.Y.B.Com. Semester-V (2019 Pattern)
Subject: Banking & Finance -IV
(Financial Markets in India)
(COMBF3506C)

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.

- Q.1 (A) Attempt each of the following:** 04
1. Write two names of participants of organized Money market.
 2. What is meant by foreign exchange market?
 3. Write two names of Financial instruments in capital Market.
 4. What is mean by money market?
- (B) Attempt each of the following:** 08
1. What is meant by Heading?
 2. Write the meaning of arbitrage.
 3. What is meant by primary Capital market?
 4. Write two indicators of financial development
- Q.2 Attempt any three of the following** 12
1. Explain any four deficiencies of Indian Money Market?
 2. Write note on 'Bonds'.
 3. Briefly explain scope of Capital market?
 4. Briefly Explain the scope of foreign exchange market?
- Q.3 Attempt any two of the following.** 12
1. Explain the functions of Money market?
 2. Explain the transactions in foreign exchange market?
 3. Explain the reforms in Capital market after 1991?
- Q.4 Attempt any two of the following.** 12
1. Explain the financial instruments in Indian Capital market?
 2. Explain the participants in foreign exchange market?
 3. Explain the reforms in Indian money market after 1991?
- Q.5 Attempt any one of the following.** 12
1. Explain the structure of Indian financial system?
 2. Explain Role of Banks in Foreign Exchange Market 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. अ) खालील सर्व प्रश्नांची उत्तरे लिहा. ०४
१. संघटित नाणे बाजारातील सहभागी घटकांची दोन नावे लिहा.
 २. विदेशी विनिमय बाजार म्हणजे काय?
 ३. भांडवल बाजारातील दोन वित्तीय साधनांची नावे लिहा.
 ४. नाणे बाजार म्हणजे काय?
- ब) खालील सर्व प्रश्नांची उत्तरे लिहा. ०६
१. हेजिंग म्हणजे काय?
 २. मूल्यांतराचा अर्थ लिहा.
 ३. प्राथमिक भांडवल बाजार म्हणजे काय?
 ४. वित्तीय विकासाचे दोन निर्देशक लिहा.
- प्र.२ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही तीन) १२
१. भारतीय नाणे बाजाराचे कोणतेही चार दोष स्पष्ट करा.
 २. 'बंधपत्रे' यावर टिपण लिहा.
 ३. भांडवल बाजाराची व्याप्ती थोडक्यात स्पष्ट करा.
 ४. विदेशी विनिमय बाजाराची व्याप्ती थोडक्यात स्पष्ट करा.
- प्र.३ रा. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) १२
१. नाणे बाजाराची कार्ये स्पष्ट करा.
 २. विदेशी विनिमय बाजारातील व्यवहार स्पष्ट करा.
 ३. भारतीय भांडवल बाजारातील १९९१ नंतरच्या सुधारणा स्पष्ट करा.
- प्र.४ था. खालील प्रश्नांची उत्तरे लिहा. (कोणतेही दोन) १२
१. भारतीय भांडवल बाजारातील वित्तीय साधने स्पष्ट करा.
 २. विदेशी विनिमय बाजारातील सहभागी घटक स्पष्ट करा.
 ३. भारतीय नाणे बाजारातील १९९१ नंतरच्या सुधारणा स्पष्ट करा.
- प्र.५ वा. खालील प्रश्नांची उत्तरे लिहा. (कोणताही एक) १२
१. भारतीय वित्तीय व्यवस्थेची रचना स्पष्ट करा.
 २. बँकांची विदेशी विनिमय बाजारातील भूमिका स्पष्ट करा.

[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
Empowered Autonomous
T.Y.B. Com (SEM-V) Statistics
COMBS3506 (D) : BUSINESS STATISTICS-IV
2019 Pattern
No. of Credit 04

Time Allowed: 2.00 hours

Max. Marks: 60

Instructions:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.
- 3) Use of scientific calculator and statistical tables is allowed.
- 4) Symbols and abbreviations have their usual meaning.

Q.1 Attempt *each* of the following:

A. Choose the correct alternative of the following:

[1 each]

- a) In a zero-sum game, one player's gain:
 - A) Is equal to another player's loss
 - B) Depends on both players' actions but is never equal
 - C) Does not affect the other player
 - D) Can be shared with another player
- b) An \bar{x} -chart in Statistical Process Control (SPC) is primarily used to monitor:
 - A) The variation of individual data points
 - B) The average of sample measurements over time
 - C) The range between the smallest and largest observations
 - D) The number of defects per sample
- c) If value of game is - 12 then game is
 - A) Fair Game
 - B) In favor of player A
 - C) In favor of player B
 - D) Positive Game
- d) In decision theory, the demand of item is known as
 - A) Acts
 - B) State of nature
 - C) Events
 - D) Pay off

B. Define the following:

[2 each]

- a) Assignable Causes
- b) Maximax Criterion
- c) Pure Strategy
- d) Decision making under uncertainty.

[P.T.O]

Q.2 Attempt any Three of the following:

[4 ea

- Explain the concept of process capability study, also write short note on Cp and Cpk.
- Obtain the saddle point for the following Game:

Player A	Player B			
	Strategies	I	II	III
I		2	4	2
II		1	-3	-2
III		2	6	0

- State the purpose of replacement problem.
- Explain the concept of control limits in an np-chart and state the formula for the control limits.

Q.3 Attempt any two of the following:

[6 each

- Explain the following terms:
 - Control limit
 - Upper control limit
 - Lower control limit
- For the following pay-off table find the optimal strategy by Maximax, Maximin, Laplace Criterion and Hurwicz Criterion ($\alpha = 0.8$)

	N ₁	N ₂	N ₃	N ₄
S ₁	20	15	10	5
S ₂	25	18	12	9
S ₃	14	16	20	7

- Machine was purchased at Rs. 7000. The scrap value is only Rs. 200 for all years.

Year	1	2	3	4	5	6	7	8
Maintenance Cost	200	300	500	800	1100	1500	1800	2300

Determine when machine should be replaced.

Q.4 Attempt any two of the following:

[6 each]

- State rules for identifying out of control process in statistical quality control.
- Samples of size 5 are taken from a manufacturing process at regular intervals. A normally distributed quality characteristic is measured and \bar{X} and R are calculated for each sample. After 10 samples, we have $\bar{x} = 5.32$ and $\bar{R} = 0.072$. Compute the centre line and control limits for the \bar{X} -chart and R chart ($n = 5$, $A_2 = 0.577$, $D_3 = 0$, $D_4 = 2.115$)
- Solve the game with following pay-off matrix by using the principle of dominance:

		Player B				
		B_1	B_2	B_3	B_4	B_5
Player A	A_1	9	3	1	8	1
	A_2	6	4	4	6	7
	A_3	2	4	3	3	8
	A_4	3	2	2	5	1

Q.5

Attempt any One of the following:

[12each].

- A fruit juice stall owner needs to decide how many bottles of juice to produce for a day. The demand for juice bottles could be 50, 51, 52, or 53 with respective probabilities of 0.2, 0.3, 0.4, and 0.1. The cost to produce one bottle of juice is Rs. 15, and the selling price is Rs. 20. Any unsold bottles at the end of the day are discarded with no salvage value. Also prepare opportunity loss table. How much cake should he make using EOL criteria? Verify that the optimal strategy obtained by EMV and EOL criterion is same?
- A machine is set to deliver packets of given weight 10 samples of size 5 each were recorded as follows:

Sample No.	1	2	3	4	5	6	7	8	9	10
Mean	14	16	13	15	17	15	16	13	14	16
Range	5	6	4	5	7	6	7	4	5	6

Construct control charts for mean and range. Also comment on whether the process seems to be control. ($n = 5$, $A_2 = 0.577$, $D_3 = 0$, $D_4 = 2.115$)

Total No. of Questions: 04

Exam. Seat No.

Total No. of Pages: 03

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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T.Y.B. Com

Advanced Accounting-II

Semester: VI

COMAA3602: Advanced Accounting- II

(2019 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) Use of simple calculator allowed.

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

(05)

- 1) Maharashtra co-operative Society Act.....
 - a) 1962
 - b) 1969
 - c) 1960
 - d) 1912
- 2) Interest paid and payable comes to the.....side of the profit and loss account.
 - a) Expenditure
 - b) Receipt
 - c) Interest
 - d) income
- 3)is the ideal liquid ratio of any entity.
 - a) 1: 1
 - b) 2: 1
 - c) 1: 2
 - d) None
- 4) are the taxes levied on an intra-State supply
 - a) CGST
 - b) SGST
 - c) CGST and SGST
 - d) IGST
- 5) CSR stands for.....
 - a) Corporate Social Responsibility
 - b) Customer Service Responsibility
 - c) Community Service Responsibility
 - d) Community Social Responsibility
- 6) What does "I" in IGST stands stand for.....
 - a) Internal
 - b) Integrated
 - c) Internal
 - d) Intra
- 7)is mentioned in the balance sheet as foot note.
 - a) Contingent liability
 - b) Preliminary expenses
 - c) Debtors
 - d) Closing stock

B) Write a short note. (Any Two)

(10)

- 1. Types of GST
- 2. Corporate Social Responsibility
- 3. Elements of Real Estate Accounting

Q.2 Solve the following question.

(15)

The following Trading and Profit and Loss Account of Nirlon Ltd. for the year 31st March, 2025 and Balance Sheet as on that date is given below:

Trading and Profit and Loss Account
For the year ended 31st March, 2025

Dr.		Cr.	
Particulars	Rs.	Particulars	Rs.
To opening stock	1,00,000	By Sales	8,50,000
To purchases	5,60,000	By Closing stock	1,50,000
To Gross profit c/d	3,40,000		
	10,00,000		10,00,000
To Administrative exp.	45,000	By Gross profit b/d	3,40,000
To Selling & dist. Exp.	1,50,000	By Dividend on shares	3,000
To Non-operating exp.	5,000	By Profit on sale of shares	7,000
To Net profit c/d	1,50,000		
	3,50,000		3,50,000

Balance Sheet
As on 31st March, 2025

Particulars	Rs.	Particulars	Rs.
Share Capital	2,00,000	Land and Building	1,50,000
Reserve	90,000	Plant and Machinery	80,000
Profit and Loss A/c	60,000	Stock	1,50,000
Sundry Creditors	1,20,000	Debtors	70,000
Bank Overdraft	10,000	Bank	30,000
	4,80,000		4,80,000

From the above data calculate:

1. Gross Profit Ratio
2. Net Profit Ratio
3. Stock Turnover Ratio
4. Current Ratio
5. Liquid Ratio

Q.3 Solve the following question.

(15)

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

- 2nd Jan 2025 Purchased goods for Rs. 2,00,000 on credit from Shantilal and Bro. of Pune @ 12% GST
- 5th Jan 2025 Sold goods for Rs. 3,00,000 to Atharv Traders, Nagpur @ 12% GST
- 6th Jan 2025 Purchased computer printer for Office for Rs. 50,000 for cash from Star Computers, Akola @ 12% GST
- 12th Jan 2025 Paid legal consultation fees Rs. 10,000 to Mrs. Srushti Bali and Associates @ 12% GST
- 14th Jan 2025 Paid Rent by cheque Rs. 20,000 to Ramraje of Nashik @ 12% GST

[COMAA3602]

Q.4 Solve the following question.

(15)

From the trail balance of Krishna Dental College Employees Co-operative Credit Society Ltd., Karad, you are required to prepare Profit and Loss account for the year ended 31st March 2024 and Balance sheet as on that date.

**Trial Balance
As on 31st March 2025**

Particulars	Debit (Rs.)	Credit (Rs.)
Share Capital	-	8,00,000
Reserve Fund	-	18,000
Dividend Equalization Fund	-	1,500
Silver Jubilee Fund	-	2,500
Welfare Fund	-	5,000
Deposits	-	1,00,000
Cash Credit and Overdraft	-	15,45,000
Interest payable on Fixed Deposits	-	23,000
Dividend Payable	-	52,000
Profit for 2023-24	-	9,500
Loans	22,00,000	-
Furniture	3,95,000	-
Cash at bank	30,000	-
Interest on Bank Deposits	-	3,600
Dividend Received	-	7,400
Interest Received on Loans	-	4,48,000
Commission	-	1,000
Other Receipts	-	1,400
Interest paid on loans	3,56,000	-
Interest paid on deposits	3,700	-
Salaries	17,000	-
Printing & stationery	4,800	-
Meeting Expenses	1,600	-
Foundation day expenses	1,400	-
Audit Fees	3,600	-
Other Expenditure	4,800	-
	30,17,900	30,17,900

Other Information:

- Charge depreciation on Furniture Rs. 5,000.
- Provide for outstanding audit fees Rs. 600.
- Interest due but not received on loans Rs. 2,000.
- Transfer Rs. 500 to Education Fund and Rs. 500 to Welfare Fund.

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

Seat no.

Anekant Education Society's

Tuljaram Chaturchand College of Arts, Science & Commerce, Baramati.
Empowered Autonomous

(Affiliated to Savitribai Phule Pune University, Pune)

Semester End Examination

Class: T.Y.B.Com. Sem.-VI (2019 Pattern)

Subject: Economics

Title of Paper: International Economics - II

Time: 2.00 Hours.

(No. of Credits: 03)

Paper Code: COMIE3603

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. When was the IMF established? | 01 | (12) |
| 2. Where is the headquarters of World Bank? | 01 | |
| 3. Write full form of SAARC. | 01 | |
| 4. When was the WTO established? | 01 | |
| 5. What is meant by Balance of Payment? | 02 | |
| 6. What is meant by Exchange Rate? | 02 | |
| 7. Give the definition of Foreign Exchange Market. | 02 | |
| 8. What is meant by Deficit Balance of Payment? | 02 | |

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

1. State the merits of Foreign Exchange Market.
2. State the objectives of International Monetary Fund.
3. State the achievements of European Union.
4. State the objectives of World Bank.

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

1. Explain the merits of Flexible Exchange Rate.
2. Explain the structure of Balance of Payment.
3. Explain the benefits of SAARC.

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

1. Explain the demerits of Fixed Exchange Rate.
2. Explain the Purchasing Power Parity Theory.
3. Explain the benefits of World Trade Organization.

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

1. Critically evaluate the Purchasing Power Parity Theory.
2. Explain in detail the causes of imbalance in Balance of Payment.

P.T.O.

मराठी भाषांतर

वेळ: २.०० तास

एकूण 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. IMF ची स्थापना केव्हा झाली? | १ |
| २. जागतिक बँकेचे मुख्यालय कोठे आहे? | १ |
| ३. SAARC चे पूर्ण रूप लिहा. | १ |
| ४. WTO ची स्थापना केव्हा झाली? | १ |
| ५. व्यवहारतोल म्हणजे काय? | २ |
| ६. विनिमय दर म्हणजे काय? | २ |
| ७. विदेशी विनिमय बाजाराची व्याख्या द्या. | २ |
| ८. तुटीचा व्यवहारतोल म्हणजे काय? | २ |

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

(१२)

१. विदेशी विनिमय बाजाराचे गुण सांगा.
२. आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे सांगा.
३. युरोपियन युनियनचे यश सांगा.
४. जागतिक बँकेची उद्दिष्टे सांगा.

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

(१२)

१. बदलत्या विनिमयदराचे गुण स्पष्ट करा.
२. व्यवहारतोलाची रचना स्पष्ट करा.
३. सार्कचे फायदे स्पष्ट करा.

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

(१२)

१. स्थिर विनिमयदराचे दोष स्पष्ट करा.
२. क्रयशक्ती समता सिद्धांत स्पष्ट करा.
३. जागतिक व्यापार संघटनेचे फायदे स्पष्ट करा.

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

(१२)

१. क्रयशक्ती समता सिद्धांताचे टिकात्मक मूल्यमापन करा.
२. व्यवहारतोलातील असमतोलाची कारणे सविस्तर स्पष्ट करा.

Total No. of Questions – 4]

[Total No. of Pages – 03

Seat No. -

Anekant Education Society's
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati
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T.Y.B.Com
Taxation
Semester VI
COMT3604: Taxation
(2019 Pattern)
(No of Credits: 03)

Time: 2 Hours

Max. Marks: 60

Instructions to the candidates:

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

Q.1 A. Fill in the blanks

(05)

- There are heads of income
A) 3 B) 4 C) 5 D) 2
- A person with the age of or more is considered as a super senior citizen as per Income Tax Act.
A) 56 B) 60 C) 80 D) 85
- Assessment year is the period of 12 months commencing from Every year.
A) 1st March B) 31st March C) 1st April D) 30th April
- As per Income Tax Act, Person includes
A) Individual B) HUF C) Local Authority D) All of the above
- Income exempted from tax are stated in the section..... of Income Tax Act.
A) 5 B) 10 C) 12 D) 8

Q.1 B. Write short notes on any two of the following.

(10)

- PAN
- Any five exemptions under section 10
- Residential Status of an individual

Q.2 Mr. Kamal is manager at Baramati. He has submitted the following data regarding his income.

(15)

- Basic pay ₹ 30,000 per month.
- Dearness allowance - 40% of basic pay.
- City compensatory allowance - ₹ 200 per month.
- Entertainment allowance - ₹ 400 per month.
- Children education allowance - ₹ 120 per month per child for 3 children.
- Hostel expenditure allowance - ₹ 500 per child per month for 3 children.
- Employer's contribution to RPF ₹ 60,000.
- Interest on RPF 12% is ₹ 4,800.
- Conveyance allowance - ₹ 500 per month (spent for official duties).
- HRA - ₹ 2,000 per month. (Rent paid by the Mr. Kamal is ₹ 5,000 per month)
- Professional tax paid - ₹ 2,500 per annum.

From the above information you are required to compute taxable income from salary of Mr. Kamal for the A. Y. 2025-26 as per old tax regime.

Q.3 The following is the Profit and Loss Account of the Faizan for the financial year 2024-25. (15)

Profit and Loss Account (For the year ended 31 st March, 2025)			
Particulars	₹	Particulars	₹
Office Salaries	75,000	Gross Profits	1,80,000
Stationary	5,000	Other Income (Business)	30,000
General Expenses	7,000	Profit on Sale of Car	25,000
Bad Debts	3,000	Recovery of Bad Debts	4,000
Car Expenses	13,700	Interest on Govt. Securities	4,500
LIC Premium	1,500	Gifts from Friend	5,000
Electricity Bill	4,200	House Rent	6,000
Depreciation	5,000	Dividends	3,500
Reserve for Bad Debts	8,000		
Donation to a School	3,500		
Income Tax	12,000		
Loss on Sale of Furniture	6,000		
Interest on Loan	6,000		
GST Penalty	2,000		
Wealth Tax	6,000		
Interest on Capital	9,000		
Net Profit	91,100		
Total	2,58,000	Total	2,58,000

Additional information:

- Office Salaries include payment of ₹ 15,000 to Faizan.
 - Depreciation allowed as per the Income Tax Act is amounted to ₹ 3,500.
 - Electricity Bill include a private expense of ₹ 200.
 - Car expenses include ₹ 700 attributable to use of car for personal.
- You are required to compute taxable income from business income for the A. Y. 2025-26 as per new tax regime.

Or

Q.3. Dr Rajnish is a medical practitioner, he furnished the Income and Expenditure Account for the year ended 31 March 2025.

Receipt	₹	Payment	₹
To Balance B/D	1,20,000	By Staff Salary	80,000
To Visiting Fee	50,000	By Clinic Rent	30,000
To Consultation Fee	40,000	By Electricity	5,000
To Sale of Medicines	20,000	By Purchase of Medicines	30,000
To Operation Treater Rent	15,000	By Medical Association Fee	10,000
To Interest on Fixed Deposit	30,000	By Motor Car Expenses	42,000
To Rent of Medical Equipment	12,000	By Purchase of Surgical Equipment	90,000
Total	2,87,000	Total	2,87,000

Other Information:

1. One- third of Motor Car Expenses related to his personal use.
 2. Depreciation allowable under Income Tax Rule is amounting ₹ 9,000 on Surgical Equipment and ₹ 7,500 for Motor Car (for Professional use)
- Compute the taxable income from profession for the A.Y. 2025-26 as per old tax regime.

Q. 4. Mr. Deepak owns three houses. The following are the details of these houses. (15)

Particulars	House I (SOH) ₹	House II (DLO) ₹	House III (LO) ₹
Municipal Valuation	60,000	75,000	50,000
Fair Rent	55,000	60,000	48,000
Standard Rent under Rent Control Act	50,000	55,000	45,000
Municipal Taxes	5,000	5,000	5,000
Interest paid on capital borrowed	25,000	1,25,000	1,20,000
Rent received	-----	-----	50,000

You are required to determine taxable income from house property of Mr. Deepak for the AY 2025-26. Mr. Deepak has exercised new taxation regime u/s 115 BAC.

OR

Q.4. Miss Sai has given the following particulars of her income and savings for the F.Y. ending on 31-3-2025. (15)

1. Gross Salary ₹ 6,00,000.
2. She paid Professional Tax ₹ 2,500.
3. Income from House property ₹ 55,000.
4. Profits from business ₹ 1,75,000.
5. Interest on Government Securities ₹ 6,000.
6. Interest on Bank deposit ₹ 5,000.
7. Dividends received from an Indian Company ₹ 6,000.
8. She paid ₹. 4,500 for Life Insurance Premium.
9. Contribution to Public Provident Fund ₹ 2,000.
10. She paid tuition fee for daughter ₹ 21,000.
11. Mediciam insurance premium paid ₹ 7,500.
12. Invested ₹.5, 000 in National Savings Certificates and made Term Deposit for 5 years in Bank Term Deposit Scheme 2006 with SBI - ₹ 25, 000.
13. Donation to charitable trust ₹ 6,000.

Compute the Income Tax Liability of Miss Sai for the A.Y.2025-26 as per old tax regime.

Seat No. -

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

T.Y.B.Com. (Semester -VI) Examination April 2022

Subject Name :-Marketing Management Paper- V

Subject Code: - COMMM3605A

(2019 Pattern) (Credit System)

Time: 2.30 Hours

Total Marks: 60

Instructions to the candidates:

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

Q.1. Answer any Six questions.

- 1) What is Market Research? (12)
- 2) What is an Industrial Goods?
- 3) What is National Marketing?
- 4) What is the International Environment?
- 5) What is Agricultural Marketing?
- 6) Define "International Marketing."
- 7) What is Social Marketing?
- 8) What is an international joint venture?

Q.2. Answer any Three questions.

- 1) State the types of Agricultural Products. (12)
- 2) Explain the Importance of Industrial Marketing.
- 3) Explain the nature of International Marketing.
- 4) Explain the types of exchanges that take place within the industrial market.

Q.3. Answer any Two questions

- 1) Explain the types of Agricultural Marketing in detail. (12)
- 2) Explain the difference between National Marketing and International Marketing.
- 3) Explain the scope of International Marketing.

Q.4. Answer any Two questions

- 1) Explain the difference between manufactured goods marketing and agricultural goods marketing. (12)
- 2) Explain in detail the current trends in Social Marketing.
- 3) Explain the challenges of international marketing.

Q.5. Answer any One question.

1. Explain in detail the need International Marketing. (12)
2. Explain in detail the social responsibility of marketing manager.

मराठी रूपांतर

प्रश्न क. १ खालीलपैकी कोणत्याही सहा प्रश्नांची उत्तरे लिहा.

(१२)

- 1- बाजारपेठ संशोधन म्हणजे काय?
- 2- औद्योगिक वस्तू म्हणजे काय?
- 3- राष्ट्रीय विपणन म्हणजे काय?
- 4- आंतरराष्ट्रीय पर्यावरण म्हणजे काय?
- 5- कृषी विपणन म्हणजे काय?
- 6- व्याख्या द्या 'आंतरराष्ट्रीय विपणन.
- 7- सामाजिक विपणन म्हणजे काय?
- 8- आंतरराष्ट्रीय संयुक्त प्रकल्प म्हणजे काय?

प्रश्न क. २ खालीलपैकी कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

(१२)

१. कृषी उत्पादनाचे प्रकार सांगा.
२. औद्योगिक विपणनाचे महत्त्व लिहा.
३. आंतरराष्ट्रीय विपणनाचे स्वरूप सांगा.
४. औद्योगिक बाजारपेठा अंतर्गत होणारे विनिमय प्रकार स्पष्ट करा.

प्रश्न क. ३ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

(१२)

- 1- कृषी विपणनाचे प्रकार सविस्तर स्पष्ट करा.
- 2- राष्ट्रीय विपणन व आंतरराष्ट्रीय विपणनातील फरक स्पष्ट करा.
- 3- आंतरराष्ट्रीय विपणनाची व्याप्ती स्पष्ट करा.

प्रश्न क. ४ खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा.

(१२)

- 1- निर्मित वस्तू विपणन व कृषी वस्तू विपणन यातील फरक स्पष्ट करा.
- 2- सामाजिक विपणनातील सद्यकालीन प्रवृत्ती सविस्तर स्पष्ट करा.
- 3- आंतरराष्ट्रीय विपणनातील आव्हाने सांगा.

प्रश्न क. ५ खालीलपैकी कोणत्याही एका प्रश्नाचे उत्तर लिहा.

(१२)

- 1- आंतरराष्ट्रीय विपणनाची गरज सविस्तर स्पष्ट करा.
- 2- विपणन व्यवस्थापकाची सामाजिक जबाबदारी सविस्तर स्पष्ट करा.

[Total No. of Questions – 5]

[Total No. of Pages – 02]

Seat No.

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

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

Cost & Works Accounting- V
Semester VI

COMCWA3605B: Cost & Works Accounting - V
(2019 Pattern)

Time Allowed: 2 Hours

(credits-03)

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. Under contract costing more expenses are ----- in nature.
2. The amount of work certified is ----- contractee's account.
3. If the actual loss is more than the normal loss, it is treated as -----.
4. ----- is a unit of measurement.
5. Cost plus contract is mainly used in -----.

Q.1 (B) State the following statement are True or False

(05)

1. Contract costing is a method more suitably be used in fabrication work.
2. Usually, the cost in case of contracts are direct in nature.
3. Service costing is a form of operations costing.
4. A contract is generally of short duration.
5. In transport costing, generally the running costs are fixed in nature.

Q.1 (C) Write a short note on (Any One)

(05)

1. Stages of Product Life Cycle Costing.
2. Benefits of Product Life Cycle Costing.

Q.2 Ramesh Builders, Raipur took contract to build a society hall on 1st April, 2024. The contract price was agreed at Rs. 8,00,000. They have incurred following expenditure during the year 2024-25.

(15)

Direct Material Rs. 50,000,

Direct Labour Rs. 30,000

Direct Expenses Rs. 20,000

Plant Rs. 80,000

From the following additional information prepare a Contract Account for the year ended 31st March, 2025. Also show the amount of Work-in-progress which will be shown in the Balance Sheet of Contractor as on that date.

Value of plant as on 31st March, 2025 Rs. 60,000

Stock of material on hand at site Rs. 10,000

Material returned to storehouse Rs. 2,000

Value of Work Certified Rs. 1,50,000

Cost of Work Uncertified Rs. 8,000

Cash received Rs. 1,40,000.

Q.3. In the course of a manufacture, a particular product passes through two distinct processes viz. A and B. from the following information prepare Process 'A', Account, Process 'B' Account, Abnormal Loss Account and Abnormal Gain Account.

Particulars	Process A ₹	Process B ₹
Material (introduced 20,000 units in Process 'A')	30,000	3,000
Labour	10,000	12,000
Overheads	7,000	9,850
Normal Loss	10%	4%
Scrap value of Normal Loss	₹ 1 per unit	₹ 1 per unit
Output	17,500 units	17,000 units

There is no stock or work in progress in any process.

Q.4. A hotel has a capacity of 1000 single rooms and 200 double rooms. The average occupancy of both single and double rooms is expected to be 80% throughout the year of 365 days. The rent of double room has been fixed at 125% of the rent of a single room. The cost as under

Variable Cost : Single room ₹ 2200 each per day

Double room ₹ 3500 each per day.

Calculate the rent chargeable for single and double rooms per day in such a way that the hotel earns a profit of 20% on hire charges of rooms.

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

AUTONOMOUS

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Semester End Examination

Class: T.Y.B.Com.

Subject: Banking & Finance –V

(Banking Law and Practices in India)

Semester-VI (2019 Pattern)

(COMBF3605C)

Time: 2.30 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. What is a Movable Asset? 1
2. What is meant by Overdraft Facility? 1
3. Define Creditor. 1
4. Define Debt. 1
5. Give two examples of Salvation. 2
6. What is Fixed Charge? 2
7. Define Bank. 2
8. What is meant by Secured Loan? 2

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

(12)

1. Write a note on 'Bank Obligations regarding Account Secrecy'.
2. Write a note on English Mortgage.
3. Write a note on 'Cash Loan'.
4. Write a note on 'Bank Lien'.

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

(12)

1. What is Garnishee Order? Explain its limitations in detail.
2. Explain in detail the loan recovery process of banks through Lok Adalat.
3. Explain in detail the precautions to be taken by banks on Pledging of Shares.

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

(12)

1. Explain in detail the differences between Lien and Pledge.
2. Explain in detail the powers of the bank in accepting the Mortgage.
3. What is Creating Charge? Explain in detail the various Methods of Creating Charge.

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

(12)

1. What is Mortgage? Explain in detail various Types of Collateral for Loans.
2. Explain in detail the Loan Recovery Methods of Banks and its process.

मराठी भाषांतर

वेळ: २.०० तास

गुण: ६०

सूचना: १. सर्व प्रश्न सोडविणे आवश्यक आहे २. उजवीकडील अंक प्रश्नाचे 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. चल मालमत्ता म्हणजे काय?
२. अधिकर्ष सवलत म्हणजे काय?
३. धनकोची व्याख्या द्या.
४. कर्जाची व्याख्या द्या.
५. तारणांची दोन उदाहरणे सांगा.
६. स्थिर कर्जभार म्हणजे काय?
७. बँकेची व्याख्या द्या.
८. सुरक्षित कर्ज म्हणजे काय?

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

(१२)

१. 'खात्याच्या गुप्ततेविषयी बँकेवरील बंधने' यावर टिप लिहा.
२. इंग्रजी गहाण यावर टिप लिहा.
३. 'रोख कर्ज' यावर टिप लिहा.
४. 'बँकेचा धारणाधिकार' यावर टिप लिहा.

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

(१२)

१. कर्जमुक्तीचा आदेश म्हणजे काय? त्याच्या मर्यादा सविस्तर स्पष्ट करा.
२. बँकांची लोक अदालत मार्फत कर्जाच्या वसुलीची प्रक्रिया सविस्तर स्पष्ट करा.
३. शेअर्सच्या तारणावर बँकांनी घ्यावयाची दक्षता सविस्तर स्पष्ट करा.

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

(१२)

१. धारणाधिकार व ताबेगहान यातील फरक सविस्तर स्पष्ट करा.
२. गहाण स्विकारणाऱ्या बँकेचे अधिकार सविस्तर स्पष्ट करा.
३. कर्जभार म्हणजे काय? कर्जभाराच्या विविध पद्धती सविस्तर स्पष्ट करा.

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

(१२)

१. तारण म्हणजे काय? कर्जासाठी तारणाचे विविध प्रकार सविस्तर स्पष्ट करा.
२. बँकांचे कर्ज वसुलीचे मार्ग आणि त्याची प्रक्रिया सविस्तर स्पष्ट करा.

Total No. of Questions : 05]

Seat No.

[Total No. of pages: 03]

Anekant Education Societys
Tuljaram Chaturchand College of Arts, Science and Commerce, Baramati

Autonomous

T.Y.B. Com (Sem-VI) Statistics
COMBS3605 D Business Statistics -V

(New) (2019 Pattern)

Time Allowed: 2.00 Hrs

Max Marks: 60

Instructions:

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

Q.1) Attempt each of the following:

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

i) Type I error is

A] accepting H_0 when it is false

B] rejecting H_0 when it is false

C] accepting H_0 when it is true

D] rejecting H_0 when it is true

ii) Testing $H_0 : \mu = 50$ against $H_1 : \mu \neq 50$ is a

A] one sided left tailed test

B] one sided right tailed test

C] two sided test

D] both a and b.

iii) Let $X \rightarrow N(8, 0.5)$ then mean of X is

A] 8

B] 4

C] 0

D] 1

iv) The hypothesis of no difference is called as

A] Null Hypothesis B] Alternative Hypothesis C] two-sided D] one sided.

b) Attempt the following

[2 each]

i) Define the term : Null (H_0) and Alternative (H_1) Hypothesis

ii) State additive property of normal distribution.

iii) Let $X \sim N(10, 36)$ and $Y \sim N(20, 49)$. If X and Y are independent then state the distribution of $(X+Y)$.

iv) Define the term : run and length of run

[P.T.O.]

Q.2) Attempt any three of the following:

[4 each]

- In a sample of 500 parts manufactured by a company, the number of defective parts was found to be 42. The company, however, claimed that 6% of their product is defective. Test the claim using proportion test at 5% level of significance.
- Let X be normally distributed random variable with parameters (100,25) that is $X \sim N(100,25)$. Calculate: i) $P(X \geq 108)$ ii) $P(90 \leq X \leq 110)$
- In a sample of 10 observation, the sample mean square is $s_1^2 = 94.5$. In another sample of 8 observation, the sample mean square is $s_2^2 = 101.7$. Use F- test to test whether the populations from which the two samples are drawn have same variances or not at 10 % level of significance.
(Given: $F_{7,9,0.05} = 3.29$)
- Describe small sample test procedure for testing equality of single population mean $H_0: \mu = \mu_0$ against $H_1: \mu \neq \mu_0$.

Q.3) Attempt any two of the following:

[6 each]

- In a sample of 600 senior college students, 300 are found to be smokers and in a sample of 900 junior college students, 360 are found to be smokers. Do this samples indicates that the proportion of smokers among junior and senior college students are same?
- Describe the procedure for chi-square test for independence of Attributes (2x2 contingency table).
- A statistics professor claims that the median score for his students last test is 58. The scores for 18 randomly selected tests are listed below.
59, 62, 55, 55, 53, 52, 52, 63, 59, 55, 55, 60, 56, 57, 61, 63, 54, 57.
Apply sign test to test the professor claim. use 10% level of significance.

Q.4) Attempt any two of the following:

[6 each]

- A random sample of 90 adults is classified according to gender and the number of hours they watch television during week:

Hours spent in watching TV	Gender	
	Male	Female
Over 15 hours	15	29
Below 15 hours	27	19

- Test hypothesis that the time spent watching television is independent of whether the viewer is male or female. Use 5% level of significance. (Given: $\chi^2_{1,0.05} = 3.841$)
- Describe the test procedure for paired t-test.

[P.T.O.]

- c) The theory predicts that the proportion of beans in the four groups A, B, C and D should be 9:3:3:1. In an experiment among 1600 beans, the numbers in the four groups were 882, 313, 287 and 118. Does the experimental result support the theory? Test the hypothesis H_0 : The proportion of beans are in the ratio 9:3:3:1. Use 5% level of significance. (Given $\chi^2_{3,0.05} = 7.815$)

Q.5) Attempt any one of the following:

[12 each]

- a) i) A good website design can make Web navigation easier. A sample of 10 users using a conventional web design averaged 32.3 items identified, with a standard deviation of 8.56. A sample of 10 users using a new structured web design averaged 44.1 items identified, with a standard deviation of 10.09. Test whether the mean number of items identified is equal with both designs. Use 5% level of significance.

(Given $t_{18,0.05} = 2.101$)

- ii) Applications for the post of manager is obtained by 20 applicants in the following sequence of male and female. F: female, M: male

FMMFFFMMFFFMMFFMFFMM

At 5% l.o.s check the randomness of gender.

[6+6]

- b) i) If $X \sim N(30, 4)$ then find:

1) $P(X \geq 34)$

2) $P(28 \leq X \leq 32)$

3) Mean and variance of X

4) $P(X \leq 32)$

- ii) The following data represent the marks obtained by a sample of 9 girls and 11 boys at a certain examination. Test whether the population from which these two samples are drawn have same variance or not at 10 % level of significance. (Given $F_{10,8,0.05} = 3.36$)

Marks obtained by girls (X)	66	67	75	82	84	88	90	92	76		
Marks obtained by boys (Y)	64	66	74	78	82	85	87	92	93	95	97

[4+8]
