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B.Com (CBCS)
Examination, April - 2024

ADVANCED ACCOUNTANCY (Paper - III)

Sub. Code : 80274

Day and Date : Monday, 01-04-2024

Total Marks : 40

Time : 10.30 a.m. to 12.30 p.m.

- Instruction :**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.
 - 3) Use of scientific calculator is allowed.

Q.1) Prepare a cost sheet from the details given below for the year ended 31st March 2022.

[16]

Particulars	1 st April 2021	31 st March 2022
Stock of finished goods	6,000	15,000
Stock of raw material	40,000	50,000
Work in progress	10,000	15,000
Purchase of raw materials		4,75,000
Carriage inwards		12,500
Wages		1,75,000
Works managers salary		30,000
Factory employees salary		60,000
Factory rent, taxes and insurance		7,250
Power expenses		9,500
Other production expenses		43,000
Sales for the year		8,60,000
Income tax		5,000
Interest on debentures		10,000
Transfer to sinking fund for replacement of machinery		20,000
Dividend received		2,500
Goodwill written off		10,500
Payment of sales tax		16,000
General expenses		20,500
Office rent		12,000

Calculate :

- i) Material consumed
- ii) Prime cost
- iii) Works cost
- iv) Cost of production
- v) Cost of sales
- vi) Total cost and profit

Q.2) Attempt any one problems.

[16]

- a) Following are the Balance Sheet of Amit Co. Ltd. for the year ended 31st March 2021 and 31st March, 2022.

	Particulars	As on 31-3-2021	As on 31-3-2022
I	Equity and Liabilities		
	1. Shareholders Fund:		
	a. `Share capital	70,000	70,000
	b. Reserves and surplus		
	Surplus in the statement of		
	Profit and Loss	7,000	10,000
	2. Net Current Liabilities		
	a. Long term borrowings and loans		
	Secured loan		40,000
	3. Current liabilities	14,000	39,000
	a. Trade payables (Creditors)		
	b. Short term Provisions		
	Provision for taxation	1,000	3,000
	Total	92,000	1,62,000

II	Asset		
	1. Non Current Assets :		
	a. Fixed Assets :		
	i. Tangible Assets		
	Plant and Machinery	50,000	91,000
	2. Current Assets		
	a. Inventories	15,000	40,000
	b. Trade Receivables (Debtors)	5,000	20,000
	c. Cash and Cash Equivalents cash	20,000	7,000
	d. Other Current Assets		
	Prepaid expenses	2,000	4,000
	Total	92,000	1,62,000

Statement of Profit and Loss of Amit Co. Ltd.

As on 31st March, 2022

	Particulars	Note No.	Amount
I	Revenue from Operations		
	Sales		1,00,000
II	Income from other sources		----
III	Total Revenue (A)		1,00,000
IV	Expenses		
	Purchases		98,000
	Changes in Inventories		(25,000)
	Depreciation and Amortization		
	Expenses (Depreciation)		8,000
V	Other expenses		
	General expenses		11,000
VI	Total expenses (B)		92,000
VII	Profit Befor Tax (A – B)		8,000
VIII	Provision for taxation		(4,000)
	Net profit for the current year		4,000

b) From the following particulars ascertain the following ratios :

- | | |
|------------------------|----------------------------------|
| i) Current ratio | ii) Liquid ratio |
| iii) Proprietary ratio | iv) Debt-Equity ratio |
| v) Gross profit ratio | vi) Net profit ratio |
| vii) Operating ratio | viii) Return on capital employed |

Balance Sheet as on 31/03/2021

Liabilities	Amount	Assets	Amount
100000 Eq. Shares of Rs. 5/- each	5,00,000	Land and Building	3,50,000
General Reserve	2,00,000	Plant and Machinery	2,50,000
Profit & Loss A/c	2,00,000	Stock	3,00,000
8% Debentures	1,00,000	Sundry Debtors	2,00,000
Sundry Creditors	2,00,000	Stock	1,00,000
Total	12,00,000	Total	12,00,000

Trading and Profit & Loss Account for the year ended 31/03/2021

Particulars	Rs.	Particulars	Rs.
To Opening Stock	1,00,000	By Sales (Credit sales less return)	16,00,000
To Purchases-Credit	8,00,000	By Closing Stock	2,00,000
To Gross Profit	9,00,000	Total	18,00,000
Total	18,00,000	By Gross Profit	9,00,000
To Office Expenses	2,00,000	By Profit on sale of assets	25,000
To Selling and Distribution Expenses	1,00,000		
To Other Expenses	25,000		
To Net Profit	6,00,000		
Total	9,25,000	Total	9,25,000

Q.3) Write short notes on (Any two)

[8]

- a) Cost center
 - b) Different tools of Financial Analysis
 - c) Place of Supply under GST
 - d) Gross Profit Ratio
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B.Com. (Part-III) (Semester-VI) (CBCS)

Examination, April 2024.

ADVANCED ACCOUNTANCY (TAXATION)

(Paper-IV)

Sub. Code : 80275

Day and Date: Tuesday, 02-04-2024

Total Marks: 40

Time: 10.30 a.m. to 12.30 p.m.

- Instructions:**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.
 - 3) Use of calculators is allowed.

Q.1 Following is the summary of cash transactions of Dr. Deshpande for the previous year ending 31-03-2023. (16)

Particulars	Rs.	Particulars	Rs.
Opening Balance	1,21,750	Rent of hospital	1,30,000
Consultation fees	7,50,000	Staff salary	1,40,000
Rent from house property	1,20,000	Cost of medicines	1,25,000
Visiting fees	2,40,000	Surgical equipments	1,50,000
Sale of medicines	3,90,000	Income tax	30,000
Gifts	1,50,000	Medical books	40,000
Pathological test fees	2,00,000	Magazines	20,000
Interest on government securities	20,000	General expenses	40,000
Interest on post office S.B. account	15,000	Household expenses	7,10,000
Dividend from Indian company	40,000	Municipal taxes	10,000
Lottery income (Net)	1,75,000	Repairs	20,000
		Fire insurance	3,000
		Wealth tax	70,000
		Deposits in post office	1,50,000
		Car expenses	20,000
		Donations	90,000
		Charity	5,000
		Laboratory expenses	30,000
		Collection charges	2,500
		Closing Balance	4,36,250
	2,22,1750		23,21,750

Other information:

- a) Municipal taxes, fire insurance and repairs are in connections with house property let out.
- b) On 31-03-2023, there was a stock of medicines of Rs. 25,000.
- c) Gifts include Rs. 40,000 from father-in-law and the balance from patients.
- d) Depreciation as per rules Rs. 50,000 on all block of assets including on books and the portion applicable on car.
- e) Magazines of Rs. 10,000 only were related to professions.
- f) Household expenses included Rs. 10,000 payment by cheque on "Mediclaim" scheme and Rs. 60,000 paid to Jeevan Suraksha Policy of LIC.
- g) One fourth of car expenses were related to personal use.
- h) Collection charges Rs. 500 for dividend and Rs. 2,000 for house property.
- i) Donations were given to National Blood Transfusion Council.

Compute his total taxable income for the A.Y. 2023-24 (only Regular Tax Regime - Old).

Q.2 Attempt ANY TWO of a, b and c of the following. (16)

- a) Mr. Parekh is a director of Tata Ltd., Mumbai. During the year ended 31st March, 2023, his emoluments were as under.
 - 1) Salary @ Rs. 2,00,000 per month
 - 2) Fees for attending board meetings Rs, 1,12,500
 - 3) Ex-gratia payment Rs. 1,50,000
 - 4) Salary in lieu of leave Rs. 75,000
 - 5) Car of 2000 cc capacity owned by Mr. Parekh is used for office as well as personal works. Company meets all maintenance and running expenses including chauffeur's salary which amounted to Rs. 1,75,000.
 - 6) Salary of household employees paid by company Rs 50,000
 - 7) Free lunch facility during office hours Rs 12,000 @ Rs. 100 per meal

He was also provided with free-holiday home facility at Nainital for his entire family, the cost of which was ascertained at Rs. 75,000.

The company deducted professional tax of Rs. 2,400 and income tax of Rs. 25,000 from his salary during the previous year.

He is also provided free mobile phone facility by company and paid telephone bills of Rs. 7,500.

Compute his taxable income under the head salaries for A.Y. 2023-24.

- b) Mrs. Sujata is owner of two houses at Satara. She has furnished the following details.

Particulars	House A	House B
Annual fair rent	3,60,000	3,00,000
Municipal valuation	3,20,000	3,60,000
Rent per month	40,000	24,000
Used by tenants	Residential	Office
Construction completed	01-04-2019	01-06-2021
Repairs expenses	12,000	16,000
Rent collection charges	1,600	2,000
Land revenue	1,500	1,800
Interest on loan		
1) For construction	60,000	-
2) For marriage of daughter	-	48,000

Municipal taxes 20% of Municipal valuation. Municipal tax of House 'A' was paid by the owner but Municipal tax of House 'B' was paid by tenant. House 'B' remained vacant for two months during the previous year.

Compute income from house property for the Assessment Year 2023-24.

- c) Dr. Surekha is a medical practitioner, who maintains books of account on cash basis. She furnished her receipt and payment account as on 31-03-2023.

Receipts	Rs.	Payments	Rs.
Balance b/d	56,000	Rent of clinic	24,000
Consultation fees	80,000	Electricity and water	8,000
Visiting fees	1,20,000	Purchase of professional books	16,000
Loan from bank	1,00,000	Household expenses	31,600
Pathological tests	40,000	Motor car purchased	1,20,000
Receipts from indoor patients	2,00,000	Surgical equipments	19,200
Gifts and presents	20,000	Income tax	40,000
Interest on bank deposits	92,000	Salary to staff	60,000
		Life insurance premium	80,000
		Interest on loan	8,000
		Car expenses	60,000
		Purchase of medicines	1,60,000
		Balance c/d	81,200
	7,08,000		7,08,000

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Compute her taxable income from profession for the assessment year 2023-24 after taking into account the following additional information.

- 1) 1/3 of the use of car was related to his personal use.
- 2) Depreciation on motor car allowable is 20%, on books 100% and on surgical equipments 25%.
- 3) Gifts and presents include Rs 12,000 from patients and Rs. 8,000 received as birthday gifts
- 4) Closing stock of medicines amounted to Rs. 22,000.

Q.3 Write short notes on. (Any two out of four)

(8)

- a) Person (Sec. 2 (31))
 - b) Assessment Year (Sec 2 (g))
 - c) Need of GST
 - d) SGST and UGST.
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B. Com. (Part-III) (Semester-VI) (CBCS)**Examination, March 2024.****Business Environment (Compulsory) (Paper-II)****INDIAN ECONOMIC ENVIRONMENT****Sub. Code : 80270****Day and Date: Tuesday, 26-03-2024****Total Marks: 40****Time: 10.30 a.m. to 12.30 p.m.**

- Instructions:**
- 1) All questions carry **EQUAL** marks.
 - 2) Attempt **ANY FIVE** questions out of seven.

- Q.1 Write short answers. (Any two) (8)**
- a) State objective of IMF.
 - b) State broad objectives of Economic Planning in India.
 - c) Discuss balance of payment crisis in India.
- Q.2 Explain impact of liberalization on Indian economy. (8)**
- Q.3 State structure and function of NITI Ayog. (8)**
- Q.4 Explain merits and demerits of Multinational Corporation. (8)**
- Q.5 State function and role of World Trade Organization. (8)**
- Q.6 State importance of service sector in India. (8)**
- Q.7 Write short notes. (Any two) (8)**
- a) SAARC
 - b) Privatization
 - c) Exchange Rate and Rupee

मराठी रुपांतर

सूचना : 1) सात पैकी कोणतेही पाच प्रश्न सोडवा.

2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

- Q.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 08
- 1) आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे विशद करा.
 - 2) भारतातील आर्थिक नियोजनाची उद्दिष्टे विशद करा.
 - 3) भारतातील व्यवहारतोल समस्येची चर्चा करा.
- Q.2) उदारीकरणाचे भारतीय अर्थव्यवस्थेवरील परिणाम स्पष्ट करा. 08
- Q.3) नीती आयोगाची रचना आणि कार्ये सांगा. 08
- Q.4) बहुराष्ट्रीय महामंडळाचे गुण आणि दोष सांगा. 08
- Q.5) जागतिक व्यापार संघटनेची कार्ये आणि भूमिका स्पष्ट करा. 08
- Q.6) भारतीय अर्थव्यवस्थेतील सेवा क्षेत्राचे महत्त्व विशद करा. 08
- Q.7) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) 08
- 1) सार्क
 - 2) खाजगीकरण
 - 3) विनिमय दर आणि भारतीय रुपया

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B.Com. (Part-III) (Semester-VI)**Examination, March 2024.****BUSINESS REGULATORY FRAMEWORK - II****Sub. Code : 80271****Day and Date: Wednesday, 27-03-2024****Total Marks: 40****Time: 10.30 a.m. to 12.30 p.m.**

- Instructions:**
- 1) **Attempt ANY FIVE questions out of seven.**
 - 2) **Figures to the right indicate full marks.**

- Q.1 Write short notes. (Any two) (8)**
- a) Patent
 - b) Unfair trade practice
 - c) Crossing of cheque
- Q.2 Explain the features of a company. (8)**
- Q.3 Explain the legality and recognition of e-Commerce. (8)**
- Q.4 Explain the features of Negotiable Instrument. (8)**
- Q.5 Explain the powers of Directors of a company. (8)**
- Q.6 Explain the powers of Competition Commission under Competition Act, 2002. (8)**
- Q.7 Answer the following questions in short. (Any two) (8)**
- a) What is the role of SEBI in Capital Market?
 - b) What do you mean by Cyber Crimes?
 - c) What do you mean by dishonour of cheque?

मराठी रुपांतर

- सूचना : 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.
2) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

- Q.1) टिपा लिहा. (कोणत्याही दोन) (8)
- 1) स्वामित्त्व हक्क.
 - 2) अनुचित व्यापारी स्पर्धा
 - 3) धनादेशाचे रेखांकन
- Q.2) संयुक्त भांडवली संस्थेची वैशिष्ट्ये स्पष्ट करा. (8)
- Q.3) ई-कॉमर्सची कायदेशीर आणि अधिकृत मान्यता स्पष्ट करा. (8)
- Q.4) चलनक्षम दस्तऐवजांची वैशिष्ट्ये स्पष्ट करा. (8)
- Q.5) कंपनी संचालकांचे अधिकार स्पष्ट करा. (8)
- Q.6) स्पर्धा कायदा २००२ अंतर्गत स्पर्धा आयोगाचे अधिकार स्पष्ट करा. (8)
- Q.7) खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)
- 1) भांडवल बाजारामध्ये सेबीची भूमिका काय असते?
 - 2) सायबर गुन्हेगारी म्हणजे काय?
 - 3) धनादेशाचा अनादर म्हणजे काय?

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B. Com. (Part-III) (Semester-VI) (CBCS)**Examination, March 2024.****MODERN MANAGEMENT PRACTICES****(Paper - II)****Sub. Code : 80272****Day and Date: Thursday, 28-03-2024****Total Marks: 40****Time: 10.30 a.m. to 12.30 p.m.**

- Instructions:**
- 1) **Attempt ANY FIVE questions out of seven.**
 - 2) **All questions carry equal marks.**

- Q.1 Write short answers. (Any two) (8)**
- a) Explain the concept of six sigma.
 - b) Explain the Muda and Mura concepts of Japanese management.
 - c) What are the social effects of stress?
- Q.2 What is meant by total quality management? Describe the elements of total quality management. (8)**
- Q.3 Explain the characteristics of Chinese management. (8)**
- Q.4 What is meant by event management? Explain the types of event. (8)**
- Q.5 Explain the concept of the performance management and its process. (8)**
- Q.6 Define time management. State the importance of time management. (8)**
- Q.7 Write short notes. (Any two) (8)**
- a) Financial Benchmarking
 - b) Poka - yoke
 - c) Stress management

मराठी रुपांतर

सूचना : 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.

- 2) सर्व प्रश्नांना समान गुण आहेत.
- 3) उजवीकडील अंक प्रश्नांचे पूर्ण गुण दर्शवितात.

Q.1) थोडक्यात उत्तरे लिहा. (कोणतेही दोन) (8)

- 1) सिक्स सिग्मा ही संकल्पना स्पष्ट करा.
- 2) जपानी व्यवस्थापनातील मुडा आणि मुरा या संकल्पना स्पष्ट करा.
- 3) तानाचे सामाजिक परिणाम काय होतात ते स्पष्ट करा.

Q.2) संपूर्ण गुणवत्ता व्यवस्थापन म्हणजे काय? संपूर्ण गुणवत्ता व्यवस्थापनाचे घटक स्पष्ट करा. (8)

Q.3) चिनी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. (8)

Q.4) समारंभ व्यवस्थापन म्हणजे काय? समारंभाचे विविध प्रकार विशद करा. (8)

Q.5) कामगिरी व्यवस्थापनाची ही संकल्पना स्पष्ट करून कामगिरी व्यवस्थापनाची प्रक्रिया स्पष्ट करा. (8)

Q.6) वेळेचे व्यवस्थापन व्याख्या द्या, वेळेच्या व्यवस्थापनाचे महत्त्व स्पष्ट करा. (8)

Q.7) टिपा लिहा. (कोणत्याही दोन) (8)

- 1) वित्तीय बेंच मार्किंग
- 2) पोका-योके
- 3) ताण व्यवस्थापन

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B.Com. (PART-III) (SEMESTER-VI)
EXAMINATION, MARCH, 2024
Co-operative Development (Paper-II)
Sub. Code : 80273

Day and Date : Saturday, 30-03-2024

Total Marks : 40

Time : 10.30 a.m. to 12.30 p.m.

- Instructions :** 1) **Attempt any Five Questions out of seven.**
2) **All questions carry equal marks.**

- Q1) Write short answer (Any two).** [8]
A) Types of co-operative societies.
B) Benefits of co-operative education
C) Role of Registrar
- Q2) Explain the Role of Auditor.** [8]
- Q3) Explain objectives and scope of multistate co-operative society act 2002.** [8]
- Q4) Explain the Rights and duties of Liquidator.** [8]
- Q5) Explain the various training programme run by VAMNICOM.** [8]
- Q6) Review of Maharashtra Co-operative housing societies Model Bye-Laws.** [8]
- Q7) Write short note (Any two).** [8]
A) Types of Audit
B) Functions of NCCT
C) Importance of Housing co-operatives.

(मराठी रूपांतर)

- सुचना : 1) एकूण सात प्रश्नांपैकी कोणतेही पाच सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.

- Q1) थोकड्यात उत्तरे लिहा (कोणतेही दोन). [8]
A) सहकारी संस्थांचे प्रकार.
B) सहकारी शिक्षणाचे फायदे
C) सहकारी निबंधकाची भूमिका
- Q2) लेखा परिक्षकाची भूमिका स्पष्ट करा. [8]
- Q3) बहुराज्य सहकारी संस्था कायदा 2002 चे उद्देश आणि व्याप्ती स्पष्ट करा. [8]
- Q4) परिसमापकाचे अधिकार आणि कर्तव्ये स्पष्ट करा. [8]
- Q5) वैकुंठ मेहता राष्ट्रीय सहकारी व्यवस्थापन संस्थेद्वारे चालविण्यात येणाऱ्या प्रशिक्षण कार्यक्रमाची माहिती द्या. [8]
- Q6) महाराष्ट्र सहकारी गृह निर्माण संस्था आदर्श उपविधिचा आढावा घ्या. [8]
- Q7) टिपा लिहा (कोणत्याही दोन). [8]
A) लेखापरिक्षणाचे प्रकार.
B) राष्ट्रीय सहकारी प्रशिक्षण परिषदेची कार्ये
C) सहकारी गृहनिर्माण संस्थेचे महत्त्व