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**B.Com. (Part - III) (CBCS) (Semester - VI) Examination,
March - 2023**

BUSINESS ENVIRONMENT (Paper - II)

Indian Economics Environment

Sub. Code : 80270

Day and Date : Thursday, 25 - 05 - 2023

Total Marks : 40

Time : 02.30 p.m. to 04.30 p.m.

Instructions : 1) Answer any five questions out of seven.

सूचना : सातपैकी कोणतेही पाच प्रश्न सोडवा.

2) Figurest to the right indicate full marks.

उजवीकडील अंक पूर्ण गुण दर्शवितात.

Q1) Write Short Answers (Any two out three) :

[8]

थोडक्यात उत्तरे लिहा. (तीन पैकी कोणतेही दोन)

a) Explain the demerits of liberalization policy.

खाजगीकरणाचे तोटे विषद करा.

b) Why India needs foreign capital?

भारताला परकीय भांडवलाची गरज का आहे?

c) Illustrate the trends in composition of import trade in India.

भारताच्या विदेशी व्यापाराच्या आयात व्यापाराच्या रचनेत झालेले बदल सांगा.

Q2) Demonstrate the favourable effects of privatization on Indian economy. [8]

उदारीकरण धोरणाचे भारतीय अर्थव्यवस्थेवरील अनुकूल परिणाम विषद करा.

Q3) Explain the functions of NITI Ayog in connection to Indian economic development of India. [8]

भारताच्या आर्थिक विकासाच्या दृष्टीने नीती आयोगाची कार्ये स्पष्ट सांगा.

Q4) Discuss the objectives of International Monetary Fund (IMF). [8]

आंतरराष्ट्रीय नाणेनिधीच्या उद्दिष्टांची सविस्तर चर्चा करा.

Q5) Explain the functions of World Trade Organization (WTO). [8]

जागतिक व्यापार संघटनेची कार्ये स्पष्ट करा.

Q6) Demonstrate the merits of multinational corporations to Indian economy. [8]

भारतीय अर्थव्यवस्थेच्या दृष्टीने बहुराष्ट्रीय महामंडळाचे फायदे विषद करा.

Q7) Write short notes (Any two out of three) : [8]

टीपा लिहा. (तीन पैकी कोणतेही दोन)

a) Importance of service sector in India.

भारतातील सेवा क्षेत्राचे महत्व

b) Sources of Foreign Direct Investment.

थेट विदेशी गुंतवणूकीचे मार्ग (FDI)

c) Objectives of SAARC

सार्कची उद्दिष्टे



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B.Com. (Part - III) (Semester - VI) (CBCS) Examination, March - 2023
CO-OPERATIVE DEVELOPMENT (Paper - II)

Sub. Code : 80273

Day and Date : Monday, 29 - 05 - 2023

Total Marks : 40

Time : 2.30 p.m. to 4.30 p.m.

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

Q1) Write short answers (any two). [8]

- a) Duties of Liquidator.
- b) Explain the functions of National Council for Co-operative Training (NCCT).
- c) Powers of Registrar.

Q2) Explain the main provisions of Maharashtra Co-operative Act - 1960. [8]

Q3) Explain the need and importance of Co-operative Education and Training. [8]

Q4) Explain the Centres and Training Programmes of VAMNICOM. [8]

Q5) Explain the importance and problems of Housing Co-operatives. [8]

Q6) Explain the Responsibilities and Powers of Co-operative Auditor. [8]

Q7) Write short notes (Any two) [8]

- a) Salient features of Multi-state Co-operative Societies Act, 2002.
- b) GDC&A certification.
- c) Types of Co-operative Audit.

P.T.O.

मराठी रूपांतर

- सूचना :** 1) सातपैकी कोणतेही पाच प्रश्न सोडवा.
2) सर्व प्रश्नांना समान गुण आहेत.

- प्र.1)** थोडक्यात उत्तरे लिहा. (कोणतेही दोन) [8]
अ) अवसायकाची कर्तव्ये.
ब) राष्ट्रीय सहकारी प्रशिक्षण मंडळाची कार्ये स्पष्ट करा.
क) सहकार निबंधकाचे अधिकार.
- प्र.2)** 1960 च्या महाराष्ट्र सहकारी कायद्यातील प्रमुख तरतुदी स्पष्ट करा. [8]
- प्र.3)** सहकार शिक्षण व प्रशिक्षणाची आवश्यकता व महत्व स्पष्ट करा. [8]
- प्र.4)** वैकुंठ मेहता राष्ट्रीय सहकारी प्रबंधन संस्थेची केंद्रे व प्रशिक्षण कार्यक्रम स्पष्ट करा. [8]
- प्र.5)** सहकारी गृहनिर्माण संस्थांचे महत्व आणि समस्या स्पष्ट करा. [8]
- प्र.6)** सहकारी हिशेब तपासनिसाच्या जबाबदाऱ्या आणि अधिकार सांगा. [8]
- प्र.7)** टीपा लिहा. (कोणतेही दोन) [8]
अ) बहुराज्य सहकारी संस्था कायदा, 2002 ची ठळक वैशिष्ट्ये
ब) शासकीय सहकार आणि लेखा पदविका प्रमाणपत्र
क) सहकारी हिशेब तपासणीचे प्रकार



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| Seat No. | |
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Summer Examination March - 2023

Subject Name: Bachelor of Comm. (CBCS)_51465_Advanced Accountancy Paper IV (Taxation)_31.05.2023_02.30 PM To 04.30 PM

Subject Code: 51465

Day and Date: - Wednesday, 31-05-2023

Total Marks: 40

Time: - 02:30 pm to 04:30 pm

Instructions.:

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

Q.1. A) 1 Explain any 8 Perquisites which is consider for Income From Salary . 8 Marks [16]

B Mr. Ramesh Patil(Age- 59 Years) an employee of Mahalaxmi Industries Ltd. Kolhapur gives you his details of Salary income and other incomes for the year ended 31st March, 2023.

i) Basic Salary Rs. 112,500 p.m.

ii) Dearness Allowance Rs. 83,000 p.m. (50% considered for retirement benefits)

iii) Education Allowance for two children Rs. 200 p.m. per child.

iv) Employers contribution to R.P.F at Rs. 8,500 p.m. and equal contribution made by employee.

v) Interest credited to provident fund @ 11% Rs. 25,000

vi) He paid professional tax Rs. 200 p.m.

Vii) He is provided Free Bunglow by company for use residential purpose.

Compute his Total Taxable Income for the Assessment year 2023-24. 8 marks

A) Mr. Rajesh patil owns two houses in Kolhapur. He has furnished the following details.

| Particulars | House A Rs. | House B Rs. |
|---|-------------|-------------|
| Use of House | Let out | Let out |
| Municipal Value | 2,50,000 | 5,00,000 |
| Fair Rent | 3,10,000 | 5,10,000 |
| Standard Rent | 2,50,000 | 5,30,000 |
| Actual Rent p.m. | 52,000 | 50,000 |
| Municipal Tax paid | 38,000 | 58,000 |
| Fire Insurance | 32,000 | 50,000 |
| Rent collection Charges | 24,000 | 3,000 |
| Interest on Loan for construction | 18,500 | 48,000 |
| Interest on Loan for daughters marriage | | - |

8 Marks

B) Mr. Anil Powar owns two houses in Kolhapur. He has furnished the following details.

| Particulars | House A Rs. | House B Rs. |
|--|---------------|-------------|
| Use of House | Self-Occupied | Let out |
| Municipal Value | 2,50,000 | 3,10,000 |
| Fair Rent | - | 3,50,000 |
| Standard Rent | - | 3,80,000 |
| Actual Rent p.m. | - | 30,000 |
| Municipal Tax paid | 12,000 | 28,000 |
| Grout Rent | 8,000 | 10,000 |
| Rent collection Charges | 2,000 | 3,000 |
| Interest on Loan for construction | 24,000 | 48,000 |
| Interest on Loan for the business property | 48,500 | - |

Compute his Income from House Property for the Assessment year 2023-24

8 Marks

C) Following is the Profit & Loss A/c of Mr. Omkar Chougale for the year ended 31st March, 2023

Dr. Profit & Loss A/c for the year ended 31st March, 2023 Cr.

| Particulars | Rs. | Particulars | Rs. |
|---------------------------|-----------------|---------------------------|-----------------|
| To Salaries | 80,000 | By Gross Profit b/d | 5,40,000 |
| To Rent & Taxes | 42,000 | By Interest on Securities | 24,000 |
| To Depreciation | 40,000 | By Interest on SB A/c | 16,000 |
| To General Expenses | 28,000 | By Dividend Received | 20,000 |
| To Entertainment Expenses | 22,000 | By Rent Received | 36,000 |
| To Bad debts | 18,000 | By Commission | 29,400 |
| To Drawings | 24,000 | By Sundry Income | 8,600 |
| To Sales Tax | 36,000 | | |
| To Interest on Capital | 12,000 | | |
| To Repairs | 30,000 | | |
| To Car Expenses | 18,000 | | |
| To Donations | 20,000 | | |
| To Municipal Tax on House | 14,000 | | |
| To Income Tax | 15,000 | | |
| To Net Profit | 2,75,000 | | |
| | 6,74,000 | | 6,74,000 |

Adjustments -

- 1) Half of the repairs were on house property let out.
- 2) Donations paid to Prime Minister's National Relief Fund.
- 3) Half of motor car expenses use for personal expenses.

Compute his income from business for the A.Y. 2023-2024 8 Marks

Q.3. Write Short Notes (Any Two)

[8]

a) Person u/s 2 (31)

b) Exempt income under income tax (any four)

c) Deduction under section 24

d) House Rent Allowance

101

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| Seat No. | |
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B.Com. (Part - III) (Semester - VI) (CBCS) Examination, March - 2023
MODERN MANAGEMENT PRACTICES (Paper - II)

Sub. Code : 80272

Day and Date : Saturday, 27 - 05 - 2023

Total Marks : 40

Time : 02.30 p.m. to 04.30 p.m.

- Instructions :**
- 1) Attempt any five questions.
 - 2) Figures to the right indicate full marks.

Q1) Write short answers (Any two out of three). [8]

- a) Explain in short various types of Benchmarking.
- b) Explain in short organizational causes of Stress.
- c) Explain Urgent Importance Matrix & Pyareto theory.

Q2) Explain Personal Techniques of Stress Management. [8]

Q3) Explain Importance of Event Management. [8]

Q4) Explain Characteristics of Chinese Management. [8]

Q5) Explain Elements of Total Quality Management. [8]

Q6) Explain Characteristics of Japanese Management. [8]

Q7) Write short notes (Any two out of three) [8]

- a) Importance of Time Management.
- b) Poka-Yoke Technique.
- c) Six-Sigma Concept and Defination.

P.T.O.

मराठी रूपांतर

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

- प्र.1)** थोडक्यात उत्तरे लिहा. (तीनपैकी कोणतीही दोन) [8]
 अ) बेंच मार्किंग चे प्रकार थोडक्यात स्पष्ट करा.
 ब) ताण निर्मितीची संघटनात्मक कारणे स्पष्ट करा.
 क) निकड महत्त्व चौकट व प्यारेटो चा सिद्धांत याची माहिती स्पष्ट करा.
- प्र.2)** ताण व्यवस्थापनेची वैयक्तिक तन्त्रे स्पष्ट करा. [8]
- प्र.3)** समारंभ व्यवस्थापनाचे महत्त्व स्पष्ट करा. [8]
- प्र.4)** चीनी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.5)** संपूर्ण गुणवत्ता व्यवस्थापनाचे घटक स्पष्ट करा. [8]
- प्र.6)** जपानी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [8]
- प्र.7)** टीपा लिहा. (तीनपैकी कोणतेही दोन) [8]
 अ) वेळेच्या व्यवस्थापनाचे महत्त्व
 ब) पोका-योके तंत्र
 क) सिक्स सिग्मा संकल्पना व व्याख्या



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Summer Examination March - 2023

Subject Name: Bachelor of Comm. (CBCS)_80274_Advanced Accountancy Paper III_30.05.2023_02.30 PM To
04.30 PM

Subject Code: 80274

Day and Date: Tuesday, 30-05-2023

Time: 02:30 pm to 04:30 pm

Total Marks: 40

Instructions.:

- 1) All questions are compulsory
- 2) Figures to the right indicate full marks
- 3) Use of Scientific calculator is allowed

Special Instruction.:

Done

Q.1. Trial Balance of a factory for the year ended 31st March 2020 was as follows. [16]

| Particulars | Dr. Rs | Cr. Rs. |
|----------------------------------|-----------------|-----------------|
| Directors Fees | 2,000 | |
| Discount received | | 800 |
| Motive power | 24,000 | |
| Indirect wages | 3,400 | |
| Bank charges | 100 | |
| Share capital | | 19,200 |
| Sales | | 2,50,000 |
| Carriage outward | 3,600 | |
| Loose Tools Depreciation | 1,900 | |
| Reserve for bad debts | | 2,400 |
| Opening stock - Raw Materials | 42,000 | |
| Finished Goods | 37,600 | |
| Purchase of raw Materials | 96,000 | |
| Productive wages | 36,000 | |
| Salary - Workshop | 12,000 | |
| Office | 4,000 | |
| Dividend Paid | 600 | |
| Delivery van expenses | 5,800 | |
| Direct expenses | 3,400 | |
| | 2,72,400 | 2,72,400 |

The closing stock was -

Raw Materials Rs. 21,200 and

Finished Goods Rs.40,600

Prepare a statement of cost showing-

Material consumed, Prime cost, Works cost, Cost of production, Cost of goods sold, Total cost and Profit

Q.2. Attempt any one Problem (Out of Two)
(16)

[16]

A) Calculate the following Ratios of Shivraj Traders Ltd.

1. Current Ratio
2. Acid Test Ratio
3. Return on Shareholders Fund Ratio
4. Stock Turnover Ratio
5. Return on Total Resources
6. Operating Ratio
7. Selling Expenses to Sales Ratio
8. Administration expenses to Sales Ratio

Balance Sheet as on 31/3/2021

| Liabilities | Rs. | Assets | Rs. |
|-------------------|-----------|-------------------|-----------|
| Share capital | 10,00,000 | Land & Building | 10,00,000 |
| General Reserve | 8,00,000 | Plant & Machinery | 4,00,000 |
| Sundry Creditors | 4,00,000 | Sundry Debtors | 5,00,000 |
| Profit & Loss A/c | 3,00,000 | Stock | 3,00,000 |
| | | Bank Balance | 3,00,000 |
| Total | 25,00,000 | Total | 25,00,000 |

Profit & Loss A/c for the year ending 31st March

2021

| | | | |
|----------------------------|-----------|-----------------------------|-----------|
| To Opening Stock | 5,00,000 | By Sales | 36,00,000 |
| To Purchases | 21,00,000 | By Closing Stock | 3,00,000 |
| To Selling Expenses | 2,00,000 | By Profit on sale of assets | 1,00,000 |
| To Administration Expenses | 4,60,000 | | |
| To Finance expenses | 40,000 | | |
| To Net profit | 7,00,000 | | |
| Total | 40,00,000 | Total | 40,00,000 |

B) From the following information extracted from the book of America Ltd. For the year 2020-21. Calculate net cash flow from investing activities. Give necessary working details.

| Particular | 2019-20 | 2020-21 |
|------------------------|-----------|-----------|
| Furniture | 1,00,000 | 1,20,000 |
| Machinery | 15,00,000 | 18,00,000 |
| Building | 20,00,000 | 19,80,000 |
| Land (at cost) | 18,00,000 | 16,00,000 |
| Investment (long term) | 90,000 | 2,10,000 |

Additional Information

1. Depreciation charged on furniture during the year was Rs. 10,000
2. Depreciation charged on machinery during the year was Rs. 25,000
3. Machinery, the book value of which Rs. 80,000 sold for Rs. 75,000
4. Land was sold at a profit of Rs. 90,000

Q.3. Write short notes (Attempt any Two out of Four)

[8]

8

- a) Non- cost items excluded from cost
- b) Advantages of Ratio Analysis
- c) Limitations of Cash Flow Statement
- d) Objectives of GST

Seat No. **Summer Examination March - 2023****Subject Name:** Bachelor of Comm. (CBCS)_80271_Business Regulatory Framework Paper
II_26.05.2023_02.30 PM To 04.30 PM**Subject Code: 80271****Day and Date:** Friday, 26-05-2023**Time:** 02:30 pm to 04:30 pm**Total Marks: 40****Instructions.:**

1) Figures to the right indicate full marks

Special Instruction.:

Attempt any five questions out of seven.

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- Q.1. Write Short Notes (Any Two) [8]**
टिपा द्या (कोणत्याही दोन)
A) Objectives of Competition Act, 2002
अ) स्पर्धा कायदा, 2002 ची उद्दिष्टे
B) Digital Signature Certificate.
ब) अंकीय स्वाक्षरी प्रमाणपत्र
C) Crossing of Cheque.
क) धनादेशाचे रेखांकन
- Q.2. Explain in brief various clauses of memorandum of association of a company. [8]**
कंपनी घटनापत्रकातील विविध कलमे थोडक्यात स्पष्ट करा.
- Q.3. State the procedure of voluntary liquidation of a company. [8]**
कंपनी स्वेच्छाविसर्जनाची कार्यपद्धती सांगा.
- Q.4. Explain in brief various functions of SEBI. [8]**
सेबीची विविध कार्ये थोडक्यात विशद करा.
- Q.5. What is digital signature? Explain provisions regarding revocation Digital Signature Certificate under Information and Technology (Amendment) Act,2008. [8]**
अंकीय स्वाक्षरी म्हणजे काय ? अंकीय स्वाक्षरी प्रमाणपत्र रद्द करणेबाबत माहिती व तंत्रज्ञान कायदा (सुधारित) , २००८ मधील तरतुदी विशद करा.
- Q.6. State the meaning of Bill of exchange and cheque. Differentiate between these two negotial instruments. [8]**
विनिमयपत्र (हुंडी) व धनादेशाचा अर्थ सांगा या दोन चलनक्षम दस्तऐवजातील फरक स्पष्ट करा.

Q.7. Answer in Short (Any Two)
थोडक्यात उत्तरे लिहा (कोणतीही दोन)

[8]

A) Consumer Complaint

अ) ग्राहक तक्रार

B) Trademark

ब) व्यापार चिन्ह

C) Dishonour of Negotial Instrument.

क) चलनक्षम दस्तऐवजाचा अनादर

101