

Seat No.	
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**B.Com. (Part-III) (Semester-VI) Examination, January - 2023**  
**ADVANCED ACCOUNTANCY (Paper-III)**

**Sub. Code :51464**

Day and Date : Tuesday, 17 - 01 - 2023

Total Marks : 40

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

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

**Q1)** The following are the Balance sheet of Vijay Ltd. Nagpur

Balance Sheet of Vijay Ltd.

Liabilities	2014	2015	Assets	2014	2015
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash at Bank	6,600	15,200
	1,55,600	1,55,800		1,55,600	1,55,800

Additional Information:

- i) Depreciation charged on plant was Rs. 4,000 and on Building Rs. 4,000
- ii) Provision for Taxation Rs. 19,000 was made during the year
- iii) Interim dividend for Rs. 8,000 was paid during the year 2015
- iv) Funds from operation were Rs. 36,000

From the above information Prepare

- a) Statement of changes in working capital [8]
- b) Statement showing sources and application of Funds. [8]

**P.T.O.**

**Q2)** Solve any two of the following A,B, and C

- a) The Trial Balance of the Ravi factory for the year ended 31<sup>st</sup> March, 2019 was as follows: [8]

Particular	Rs.	Rs.
Debenture Interest	1,000	
Discount Received		400
Motive power	12,000	
Indirect Wages	1,700	
Bank charges	50	
Share capital		9,600
Sales		1,25,000
Carriage outward	1,800	
Loose Tools Depreciation	950	
Reserve for bad Debts		1,200
<u>Opening Stock:</u>		
Raw Material	21,000	
Finished Goods	18,800	
Purchases of Raw Material	48,000	
Productive Wages	18,000	
<u>Salary:</u>		
Workshop	6,000	
Office	2,000	
Dividend paid	300	
Delivery-Van expenses	2,900	
Direct Expenses	1,700	
	1,36,200	1,36,200

The closing stock was

Raw Materials      Rs. 10,600

Finished Goods    Rs. 20,300

Prepare a cost sheet

- b) The following financial details are extracted from the books of Bright Co. Ltd., as at 31<sup>st</sup> Dec. 2019. [8]

Net Sales	12,00,000
Operating Expenses	9,00,000
Gross Profit	3,00,000
Non-Operating Expenses	1,20,000
Net Profit	1,80,000
Current Assets	3,80,000
Inventories	4,00,000
Fixed Assets	7,20,000
Total Assets	15,00,000
Net worth	7,50,000
Debt	4,50,000
Current Liabilities	3,00,000
Total Liabilities	15,00,000
Working capital	4,80,000

Calculate

- i) Gross Profit ratio
- ii) Net Profit Ratio
- iii) Working Capital Turnover Ratio
- iv) Net Worth to Debt Ratio

c) From the following find out [8]

- i) P/V Ratio
  - ii) Sales required to break even
  - iii) Sales required to earn profit of Rs. 3,20,000
- Selling price per unit - Rs. 80  
Variable Costs per unit:  
Direct Materials Rs. 20  
Direct Labour Rs. 14  
Variable Overheads - 100% of direct labour cost  
Fixed Expenses - Rs. 1,28,000

**Q3)** Write short notes (any two) [8]

- a) Factors determining Requirement of Working capital
- b) Current Ratio
- c) Advantages of Marginal costing
- d) Objectives of Ratio Analysis



Seat No. **January - February (Winter) Examination - 2023****Subject Name:** Bachelor of Comm. (CBCS)\_80240\_Business Environment (Indian Eco.Env.) Paper  
I\_12.01.2023\_02.30 PM To 04.30 PM**Subject Code: 80240****Day and Date:** Thursday, 12-01-2023**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. कोणतेही पाच प्रश्न सोडवा.

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- Q.1. Write short answers (Any two out of three). [8]**  
थोडक्यात उत्तरे लिहा. (तीन पैकी कोणतेही दोन)  
a). Explain Non-economic environmental factors influencing the business.  
अ).व्यवसायावर परिणाम करणारे बिगर आर्थिक पर्यावरणीय घटक सांगा.  
.b) What are the objectives of agriculture produce price policy?  
ब) कृषीमाल किंमत धोरणाची उद्दिष्टे कोणती ?  
c) State the Agriculture Renewal Action Plan suggested by national farmers commission.  
क) राष्ट्रीय शेतकरी आयोगाने सुचविलेली कृषी नवीनीकरण कृती योजना स्पष्ट करा.
- Q.2. What is business environment? Illustrate the importance of business environment. [8]**  
व्यावसायिक पर्यावरण म्हणजे काय ? व्यावसायिक पर्यावरणाचे महत्व विषद करा.
- Q.3. Explain the present situation of agriculture in the Indian Economy. [8]**  
भारतीय अर्थव्यवस्थेतील शेतीची सध्यास्थिती स्पष्ट करा.
- Q.4. Critically Evaluate the Industrial Policy-1991. [8]**  
१९९१ च्या औद्योगिक धोरणाचे टीकात्मक परीक्षण करा.
- Q.5. Suggest the measures to strengthen labour unions in India. [8]**  
भारतातील कामगार संघटना बळकट करण्यासाठी उपाय सुचवा.
- Q.6. Discuss the causes of unemployment in India. [8]**  
भारतातील बेरोजगारीच्या कारणांची चर्चा करा.

Q.7. Write short notes. (Any two out of three)..

[8]

टीपा लिहा. (तीन पैकी कोणतेही दोन).

a) **Challenges before Micro, Small and Medium enterprises (MSME)**

अ) सुक्ष्म, लघु व मध्यम उद्योगांसमोरील आव्हाने

b) **Measures to control black money.**

ब) काळा पैसा नियंत्रित करण्याचे उपाय

c) **Problems of Urban Economy.**

क) नागरी अर्थव्यवस्थेच्या समस्या

101

Seat No.	
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## January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS)\_80241\_Business Regulatory Framework Paper  
I\_13.01.2023\_02.30 PM To 04.30 PM

Subject Code: 80241

Day and Date: Friday, 13-01-2023

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 on the following (Any two) [8]  
टिपा लिहा. (कोणत्याही दोन)  
a) Consideration  
अ) प्रतिफल  
b) Designated Partners in LLP  
ब) मर्यादित दायित्व भागीदारीतील पदनिर्देशित भागीदार  
c) Undue Influence  
क) नैतिक वजन
- Q.2. Explain the consequences of Non-compliances of provisions under the Employees Provident Fund Act, 1952. [8]  
कर्मचारी भविष्य निर्वाह निधी कायद्यातील (1952) तरतुदींचे पालन न केल्यास होणारे परिणाम स्पष्ट करा.
- Q.3. Explain the essential elements required for a valid contract of sale. [8]  
मालाच्या विक्रीचा करार होण्यासाठी आवश्यक घटक स्पष्ट करा.
- Q.4. Explain the kinds of contract by making its classification. [8]  
करारांचे वर्गीकरण करून करारांचे प्रकार स्पष्ट करा.
- Q.5. Explain the procedure for incorporation of LLP. [8]  
मर्यादित दायित्व भागीदारी संस्था स्थापन्याची प्रक्रिया स्पष्ट करा.
- Q.6. Explain the applicability criteria of Payment of Gratuity (Amendment) Act, 2018. [8]  
उपदान प्रदान (सुधारीत) कायदा, 2018 लागू होण्या संदर्भातील निकष स्पष्ट करा.

**Q.7. Answer the following questions in short (Any Two)**

**[8]**

खालील प्रश्नांची थोडक्यात उत्तरे लिहा. (कोणतेही दोन)

**a) What is GST return?**

अ) जीएसटी विवरण पत्र म्हणजे काय ?

**b) What is IGST? Explain in short.**

ब) एकात्मिक जीएसटी म्हणजे काय ? थोडक्यात स्पष्ट करा.

**c) What are the basic responsibilities of partner?**

क) भागीदाराच्या मुलभूत जबाबदाऱ्या कोणत्या ?

101



Seat No. **January - February (Winter) Examination - 2023****Subject Name:** Bachelor of Comm. (CBCS) 80242 Modern Management Practices Paper

I\_14.01.2023\_02.30 PM To 04.30 PM

**Subject Code: 80242****Day and Date:** Saturday, 14-01-2023**Time:** 02:30 pm to 04:30 pm**Total Marks: 40****Instructions.:**

1) Figures to the right indicate full marks

**Special Instruction.:**

1. Attempt any five questions out of seven सातपैकी कोणतेही पाच प्रश्न सोडवा २. All questions carry equal marks सर्वे प्रश्नांना समान गुण आहेत

- Q.1. Write short answers (Any two) थोडक्यात उत्तरे लिहा (कोणतेही दोन) [8]**  
 (a) Explain the concept of the Three Box Solution  
 तीन खोकी उपायाची (Three Box Solution) संकल्पना स्पष्ट करा.  
 (b) What is emotional intelligence? State its importance.  
 भावनिक बुद्धिमत्ता म्हणजे काय ? भावनिक बुद्धिमत्तेचे महत्त्व स्पष्ट करा.  
 (c) Explain the process of Customer Relationship Management.  
 ग्राहक संबंध व्यवस्थापन प्रक्रिया विशद करा.
- Q.2. Define Competitive Advantages. Explain the strategy of Competitive Advantages given by Michel Porter. [8]**  
 स्पर्धात्मक फायदयाची व्याख्या लिहा. मायकेल पोर्टर यांनी सांगितलेली स्पर्धात्मक फायदयाची व्यक्हरचाना स्पष्ट करा.
- Q.3. Explain the Four Branch (Mayer, Salovi and Cauruso's) Model of emotional intelligence. [8]**  
 भावनिक बुद्धिमत्तेचे चार शाखा (Mayer, Salovi and Cauruso's) प्रतिमान विशद करा.
- Q.4. Define Supply Chain Management. Explain the components of Supply Chain Management. [8]**  
 पुरवठा साखळी व्यवस्थापनाची व्याख्या लिहा. पुरवठा साखळी व्यवस्थापनाचे घटक (Components) विशद करा.
- Q.5. Explain the concept of Lean Management. State the tools of Lean Management [8]**  
 लिन व्यवस्थापनाची संकल्पना स्पष्ट करा. लिन व्यवस्थापनाची साधने विशद करा
- Q.6. State the concept of Talent Management. Explain the Components of Talent Management. [8]**  
 प्रतिभा व्यवस्थापनाची संकल्पना स्पष्ट करा. प्रतिभा व्यवस्थापनाचे घटक (Components) विशद करा.

**Q.7. Write short notes (Any two) टीपा लिहा (कोणत्याही दोन)**

**[8]**

**(a) Concept of the Fortune at the Bottom of the Pyramid. पिरमिडच्या तळाशी असलेले नशीब (Fortune at the Bottom of the Pyramid) ची संकल्पना**

**(b) e-Customer Relationship Management.ई- ग्राहक संबध व्यवस्थापन**

**(c) Importance of social intelligence सामाजिक बुध्दिमत्तेचे महत्व**

101

Seat No.	
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## January - February (Winter) Examination - 2023

**Subject Name:** Bachelor of Comm. (CBCS)\_80244 Advanced Accountancy - Paper I\_17.01.2023\_02.30 PM To 04.30 PM

**Subject Code: 80244**

**Day and Date: Tuesday, 17-01-2023**

**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 log table and calculator is allowed

**Special Instruction.:**

Done

**Q.1. Laxmi Bank Ltd. Provides you the following Trial Balance.**

**[16]**

**Trial Balance as on 31/03/2021**

Particulars	Dr. ( Rs.)	Particulars	Cr. (Rs.)
Loans and Cash Credit	2850000	Equity share capital in shares of Rs. 100 each	5000000
Premises and Furniture	500000	Statutory Reserve Fund	2500000
Investment	4510000	Current Deposits	1000000
Salaries	280000	Fixed Deposit	1260000
Directors fees	71000	Saving Deposit	500000
Other operating expenses	274000	Recurring Deposits	200000
Bills purchased and Discounted	545000	Profit & Loss A/c on 1/4/2020	160000
Dividend	170000	Interest and Discount	1280000
Cash in hand & with RBI	2730000	Commission and Exchanges	250000
Interest on Deposits	220000		
	<b>12150000</b>		<b>12150000</b>

**The bank has also provided you the following further information.**

1. Depreciation on Premises and Furniture is to be charged at 5%.
2. Unexpired Discount on 31/03/2021 was Rs. 38000/-
3. Provision for Bad Debts is required to be made at Rs. 50000/-

**You are asked to prepare-**

**Balance Sheet as on 31/3/2021**

**(8)**

**Profit and Loss Account for the year 2020-21**

**(8)**

Q.2. Attempt any Two out of the following a,b, and c

[16]

A) From the following information, prepare a Crop Account to ascertain the profit made by the crop division of the farm.

(8)

Particular	Rs.
<b>Opening Stock:</b>	
Wheat	100000
Seeds	20000
Fertilizers	30000
<b>Purchases:</b>	
Seeds	12000
Fertilizers	18000
<b>Wages:</b>	
Paid in cash	136000
Paid in kind by giving wheat	92000
Sales of wheat	708000
Wheat consumed by the proprietors	32000
Depreciation on farm machinery	40000
<b>Closing stock:</b>	
Wheat	80000
Seeds	14000
Fertilizers	16000

B) On 1st January, 2001 India Ltd., purchased a Lathe Machine from KPT Ltd., on hire purchase system. The cash price of Machine was Rs. 75000. India Ltd paid Rs. 10000 on signing of agreement and agreed to pay balance in five installments of Rs. 15000, each payable annually on 31st December. The H.M.T. Ltd. charged 5% interest p.a. on yearly balance. India Ltd decided to provide depreciation at 10% p.a. on reducing balance method.

Prepare Lathe Machine Account with part cash price method also show the working of Interest calculation.

(8)

C) Fire occurred in the premises of Mumbai Company on 1st Oct. 2019 and the business books and record were saved. The following information was obtained.

Particular	Rs.
Purchase for the year ended 31-3-2019	600000
Sales for year ended 31-3-2019	900000
Purchases from 1-4-2019 to 30-9-2019	360000
Sales from 1-4-2019 to 30-9-2019	500000
Stock on 31-3-2019	308000
Stock on 31-3-2018	440000

It was the practice of the company to value stocks at 10% above cost. The stock salvaged valued at cost Rs. 42000.

Calculate the amount of claim to be presented to the Insurance Company for Loss of stock

(8)

**Q.3. write short notes (any two)**

**[8]**

**(8)**

**a) Average Clause**

**b) Goods and Service Tax**

**c) Features of Farm Accounting**

**d) Stock Salvaged**

101

Seat No.	
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## January - February (Winter) Examination - 2023

**Subject Name:** Bachelor of Comm. (CBCS)\_80245\_Advanced Accountancy - Paper II\_18.01.2023\_02.30 PM To 04.30 PM

**Subject Code:** 80245

**Day and Date:** Wednesday, 18-01-2023

**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

- 
- Q.1. Question 1. Ling Answer Questions (16 Marks) [16]**
- A) Explain the types of errors and frauds (8 marks)**
- B) What are the relations of Audit with other disciplines? (8 marks)**
- Q.2. Question 2. Attempt any TWO questions (out of THREE) (16 Marks) [16]**
1. Explain the audit procedure of sale of product and services.
  2. Distinguish between internal check and internal audit
  3. What is mean by cost audit? Explain the types of cost audit
- Q.3. Question 3. Write short notes (Attempt any TWO questions out of FOUR)(8 Marks) [8]**
1. Explain the steps in Bank Audit
  2. Types of Audit Report
  3. Difference between vouching and verification
  4. Objectives of management audit

Seat No. **January - February (Winter) Examination - 2023****Subject Name:** Bachelor of Comm. (CBCS)\_80270\_Business Environment (Indian Eco.Env.) Paper  
II\_12.01.2023\_10.30 AM To 12.30 PM**Subject Code: 80270****Day and Date: Thursday, 12-01-2023****Time: 10:30 am to 12:30 pm****Total Marks: 40****Instructions.:**

1) Figures to the right indicate full marks

**Special Instruction.:**

Attempt any 5 questions (कोणतेही पाच प्रश्न सोडवा)

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- Q.1. **Write Short Answer. (Any two out of three) (थोडक्यात उत्तर लिहा. (तीनपैकी कोणतेही दोन) [8]**  
**A. Concept of Privatization (खाजगीकरणाची संकल्पना/खाजगीकरणाची संकल्पना)**  
**B. Importance of service sector in India (भारतातील सेवा क्षेत्राचे महत्त्व)**  
**C. Meaning of Exchange Rate (विनिमय दराचा अर्थ)**
- Q.2. **Explain the impact of globalization on Indian economy. (जागतिकीकरणाचा भारतीय अर्थव्यवस्थेवर होणारा परिणाम स्पष्ट करा.) [8]**
- Q.3. **Explain the broad objectives of the economic planning. (आर्थिक नियोजनाची व्यापक उद्दिष्टे स्पष्ट करा.) [8]**
- Q.4. **Explain the performance of the World Trade Organization. (जागतिक व्यापार संघटनेची कामगिरी स्पष्ट करा.) [8]**
- Q.5. **Explain need of foreign capital in India. भारतात (विदेशी भांडवलाची गरज स्पष्ट करा.) [8]**
- Q.6. **Explain the functions of NITI Aayog. (निती आयोगाची कार्ये स्पष्ट करा.) [8]**

- Q.7. Write Short Notes. ( Any two out of three) टीपा लिहा. (तीन पैकी कोणतेही दोन) [8]**
- A. Balance of Payment Crisis (व्यवहारतोलातील संकट)**
- B. Merits of Multinational Corporations (बहुराष्ट्रीय कंपन्यांचे गुण)**
- C. Objectives of International Monetary Fund (आंतरराष्ट्रीय नाणेनिधीची उद्दिष्टे)**

101