

Seat No.	
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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

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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 ?

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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

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January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS)_80243_Co-operative Development Paper I_16.01.2023_02.30 PM To 04.30 PM

Subject Code: 80243

Day and Date: Monday, 16-01-2023

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.

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- Q.1. Write short answers (any two out of three) थोडक्यात उत्तरे लिहा (तीन पैकी कोणतेही दोन) [8]**
 a) Explain the types of co-operative farming. सहकारी शेतीचे प्रकार स्पष्ट करा.
 b) State the problems of district Central co-operative banks. जिल्हा मध्यवर्ती सहकारी बँकेच्या समस्या सांगा.
 C) Explain the function of Non-Agriculture credit co-operatives societies बिगर कृषी सहकारी पतसंस्थांची कार्ये विशद करा.
- Q.2. Explain the Manchester principles of co-operation. सहकाराची मँचेस्टरची तत्वे स्पष्ट करा. [8]**
- Q.3. State the functions of co-operative marketing societies. सहकारी विपणन संस्थांची कार्ये सांगा. [8]**
- Q.4. Explain the various functions of primary agriculture co-operative societies. प्राथमिक कृषी सहकारी पतपुरवठा संस्थांची कार्ये स्पष्ट करा. [8]**
- Q.5. Describe the role of sugar co-operatives factory in India. भारतातील सहकारी साखर कारखान्यांची भूमिका विशद करा. [8]**
- Q.6. Discuss the review of committees on co-operative development since 1991. सन 1991 नंतर सहकाराच्या विकासासाठी स्थापित झालेल्या समितींचा आढावा घ्या. [8]**
- Q.7. Write short notes (Any two out of of three) टिपा लिहा (कोणत्याही दोन) [8]**
 a) NAFED राष्ट्रीय कृषी सहकारी विपणन महासंघ (नाफेड)
 b) Problems of Indian co-operative credit movement. भारतातील सहकारी पतपुरवठा चळवळीतील दोष.
 C)Types of consumer co-operative societies. ग्राहक सहकारी संस्थांचे प्रकार.

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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. Trial Balance as on 31/03/2021

[16]

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		
	12150000		12150000

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.
Opening Stock:	
Wheat	100000
Seeds	20000
Fertilizers	30000
Purchases:	
Seeds	12000
Fertilizers	18000
Wages:	
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
Closing stock:	
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**

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January - February (Winter) Examination - 2023

Subject Name: Bachelor of Comm. (CBCS)_51465_Advanced Accountancy Paper IV (Taxation)_18.01.2023_10.30 AM To 12.30 PM

Subject Code: 51465

Day and Date: Wednesday, 18-01-2023

Time: 10:30 am to 12:30 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

-
- Q.1. 1. Explain any 10 exempted incomes under section 10. 8 Marks [16]**
- 2. Mr. Ganesh Jadhav (Age- 52 Years) an employee of Raj Industries Ltd. Mumbai gives you his details of Salary income and other incomes for the year ended 31st March, 2022.**
- i) Basic Salary Rs. 82,000 p.m.
 - ii) Dearness Allowance Rs. 42,000 p.m. (50% considered for retirement benefits)
 - iii) Education Allowance for two children Rs. 150 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 @ 13% Rs. 26,000
 - vi) He paid professional tax Rs. 200 p.m.
- He has received interest on fixed deposit Rs. 56,000, interest on saving bank account Rs. 22,000. He paid LIC premium Rs. 36,000.
- Compute his Total Taxable Income for the Assessment year 2022-23. 8 Marks**

Q.2. 1.) Mr. Sairaj an employee of Hindgear Ltd. Pune gives you his details of Salary income for the year ended 31st March, 2022. [16]

- i) Basic Salary Rs. 36,000 p.m.
- ii) Dearness Allowance 21,600 p.m. (40% considered for retirement benefits)
- iii) Bonus 2 months pay.
- iv) Entertainment Allowance Rs. 1,800 p.m.
- v) Education Allowance for one children Rs. 200 p.m. per child.
- vi) City Compensatory Allowance Rs. 2,500 p.m.
- vii) Travelling Allowance for visiting branches Rs. 4,000 p.m.
- viii) Free use of car for office and personal purpose having 1400CC with driver.
- ix) He paid professional tax Rs. 200 p.m.

Compute his Income from salary for the Assessment year 2022-23 8 Marks
2.

) 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
Fire Insurance	8,000	10,000
Rent collection Charges	2,000	3,000
Interest on Loan for construction	24,000	48,000
Interest on Loan for daughters marriage	18,500	-

Compute his Income from House Property for the Assessment year 2022-23 8 Marks
3.

Following is the Profit & Loss A/c of Mr. Omkar Chougale for the year ended 31st March, 2022

Dr. Profit & Loss A/c for the year ended 31st March, 2022 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. 2022-2023 8 Marks

Q.3. 1. Write Short Notes (Any Two) 8

[8]

Marks

a) Person u/s 2 (31)

b) Tax free perquisites (any eight)

c) E-Filing of return under service tax .

d) Pervious year and Assessment year.

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