Bachelor of Arts Examination: April / May 2014

Semester: VI (Fresh & Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 11/04/2014	P - VI	English C.C. (H.L.)	10. 30 AM to 01. 00 PM	610601

Instructions: Question No.1 is compulsory.
Attempt any 3 out of the remaining questions.

Q1. Answer any ONE of the following: **15**

Show how the stories 'My Beloved Charioteer' and 'Her Mother' illustrate the uneasy relationship between mothers and daughters.

OR

In the stories 'The First Party' and 'The Meeting' the women characters cannot make personal choices because they have to fulfill expectations of family and society. Discuss.

Q2. Write short notes on any TWO of the following: **20**

1. Significance of the title 'My Beloved Charioteer'.
2. Cultural shock experienced by the newly married woman in the story 'The First Party'.
3. Bina Raman

Q3. Draft a report on any ONE of the following with a Covering Letter: **20**

There are many complaints from women workers of Parle Company regarding the harassment and unfair treatment meted out to them in the company's factory. The Managing Director of the company has appointed a committee to study the reasons for the complaints and report with recommendations.

OR

The college volley ball team has fares badly in the University Tournament. The Principal has asked the sports teacher to analyze the reasons for the poor performance and submit a report with recommendations. Draft the report.

Q4. Attempt any ONE of the following with a Covering Letter. **20**

The Tata Trust is opening a new Cancer speciality Hospital in Pune. Draft the Press Release.

OR

Canara Bank Limited has opened a new branch of the bank in Mumbai which is managed by only women employees. Draft the Press Release.

Q5. Attempt any TWO of the following: **20**

1. Public Relations and its objectives.
2. Write a note on the various media of communication that can be used for P. R. with different groups.
3. Write a note on Internal and External Public Relations.



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 11/04/2014	P - VI	English C.C. (L.L.)	10. 30 AM to 01. 00 PM	620601

Instructions: Question No.1 is compulsory.
Attempt any 3 out of the remaining questions.

Q1. Why was Sudhaji depressed after attending Suma's housewarming ceremony? **15**

OR

What was the secret of Girija's happiness? Why was Vasant always unhappy in his life?

Q2. Write short notes on any TWO of the following: **20**

a) Yellamma
b) The three revolutionary ideas
c) The IT divide

Q3. The staff of Oriental Bank, Baroda have complained about the unhealthy food and unhygienic conditions in the canteen. A committee has been appointed to look into the matter. Draft a report with recommendation. **20**

OR

A committee has been appointed by the Board of Directors of Tasty Sweets Pvt. Ltd. to study the reasons for the downfall in sales of their products. Draft a report with recommendation.

Q4. A) What is an interview? Write in detail about Stress interview. What preparations does an interviewer need to make before conducting an interview? **10**

Q4. B) Illustrate by a pie diagram the data expenditure of an average middle class family: **10**

Food	-	45%
Clothing	-	5%
Housing	-	10%
Education	-	5%
Fuel and Electricity	-	15%
Miscellanea	-	20%

OR

Draw a line graph to represent the following data. The rainfall in Mumbai for the last three years is as follows: **10**

In the year 2010 the rainfall was 210 cms. In 2011 the rainfall was inadequate and dropped down to 145 cms. In 2012 rainfall was very satisfactory and touched 240 cms.

Q5. A) You have attended a N.S.S. Camp in a village. Draft a report with all the details of the activities at the Camp to the N.S.S. Programme Officer. **10**

OR

You have been asked by the CMD of Ideal Financial Company, Nasik, to study the possibilities of opening a new branch office at Navi Mumbai. Draft a report.

Q5. B) Write an acceptance letter for the post of Senior Accountant in Sony Garment Export House, M.S. Road, Surat. **10**



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

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Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 15/04/2014	P – VI	Indian Economics	10. 30 AM to 01. 00 PM	640605

Instructions: Answer any five from the following.

Q1. Define Economic Development. What are the features of India as a developing economy? **15**

Q2. What is the need for Agricultural Finance? Explain the institutional and non-institutional sources of Agricultural Finance. **15**

Q3. What are the problems of Agricultural Marketing? What measures have been taken by the government to improve agriculture marketing in India? **15**

Q4. Describe the main features of the 1991 and post 1991 Industrial Policy in India. **15**

Q5. What is Foreign Direct Investment (FDI)? Explain the role of FDI in India in detail. **15**

Q6. Discuss the Energy crisis in detail. What measures are being taken by the government to tackle the energy crisis? **15**

Q7. Write short notes on any TWO: **15**

a) Human Development Index

b) Food security

c) Need for Competition Policy in India

d) Problems of Rail and Road transport

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Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 15/04/2014	P – VI	Indian Economics	10. 30 AM to 01. 00 PM	640605

Instructions: Answer any five from the following.

प्र.१ 'आर्थिक विकास' – व्याख्या करा. भारतीय अर्थव्यवस्थेमध्ये विकासशील अर्थव्यवस्थेची कुठली वैशिष्टये आढळतात? 15

प्र.२ कृषी क्षेत्र वित्ताची का गरज आहे? कृषी क्षेत्र वित्ताचे संस्थागत व बिनसंस्थागत स्त्रोत स्पष्ट करा. 15

प्र.३ कृषी क्षेत्रातील विपणन संबंधी समस्या काय आहेत? भारत सरकारने कृषी विपणन सुधारणेसाठी कोणते उपाय केले आहेत? 15

प्र.४ भारतीय औद्योगिक धोरण 1991 व त्यानंतरच्या औद्योगिक धोरणांची ठळक वैशिष्टये स्पष्ट करा. 15

प्र.५ परकीय गुंतवणूक म्हणजे काय? भारतीय अर्थव्यवस्थेत परकीय गुंतवणूकीची भूमिका स्पष्ट करा. 15

प्र.६ भारतातील 'उर्जा संकट' याची विस्ताराने चर्चा करा. भारत सरकारने उर्जा संकटाचा सामना करण्यासाठी कोणते उपाय केले आहेत? 15

प्र.७ कोणत्याही दोन टिपा लिहा. 15

अ) मानव विकास निर्देशांक

ब) अन्न सुरक्षा

क) स्पर्धा धोरणाची गरज

ड) रस्ते व लोहमार्ग वाहतुकीच्या समस्या



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 21/04/2014	P – VI	Financial Markets	10. 30 AM to 01. 00 PM	640606

Instructions: Answer any five from the following.

Q1. Discuss the components of a formal financial system. 15

Q2. Explain the concept of primary market. List its participants. What different methods are available for issuing new securities? 15

Q3. Discuss the Book Building Process for initial public offerings. 15

Q4. Explain Call Money Market and Treasury Bill Market as important segments of Money Market. 15

Q5. What are Derivatives? Explain different types of financial derivatives and its benefits. 15

Q6. How are the transactions on stock exchange carried out? 15

Q7. What are the measures taken by SEBI for investor's protection? 15

Q8. Write short notes on any TWO: 15

a) Free Pricing Regime
b) Commercial Bill Market
c) Functions of Capital Market
d) Different types of Speculators

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Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 21/04/2014	P – VI	Financial Markets	10. 30 AM to 01. 00 PM	640606

Instructions: Answer any five from the following.

प्र.1 वित्तीय यंत्रणेच्या औपचारिक घटकांची चर्चा करा. 15

प्र.2 प्राथमिक बाजाराची संकल्पना स्पष्ट करून, नवीन प्रतिभूतींच्या विक्रीच्या कोणत्या विविध पद्धती अस्तित्त्वात आहेत हे सांगून त्यामध्ये सहभागी होणाऱ्या व्यक्ती आणि संस्था स्पष्ट करा. 15

प्र.3 नवीन भागांची सार्वजनिक विक्री करण्यापूर्वी करावी लागणारी बुक बिल्डींगच्या प्रक्रियेची चर्चा करा. 15

प्र.4 'मागणीदेय बाजार' आणि 'कोषागार हुंडी बाजार' हे नाणेबाजाराचे महत्त्वाचे घटक आहेत हे स्पष्ट करा. 15

प्र.5 साधित वित्त म्हणजे काय? त्याचे विविध प्रकार आणि फायदे स्पष्ट करा. 15

प्र.6 भाग बाजारातील व्यवहार कसे होतात व त्या व्यवहारांची पूर्तता कशी केली जाते? 15

प्र.7 सेबी ने गुंतवणूकदारांच्या संरक्षणाच्या दृष्टीने कोणत्या उपाय योजना केल्या आहेत? 15

प्र.8 कोणत्याही दोन टिपा लिहा. 15

अ) शासनाचे मुक्त किंमत ठरविण्याचे धोरण

ब) व्यापारी हुंडी बाजार

क) भांडवल बाजाराची कार्ये

ड) सट्टे व्यवहारांचे विविध प्रकार

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Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 25/04/2014	P – IV	Financial Accounting & Auditing – Corporate Accountancy	10. 30 AM to 01. 00 PM	650415

Instructions: Attempt any three questions from the following.

Q1. A) From the following information, prepare a statement showing the working capital requirements. The budgeted Profit & Loss a/c for the year 2009 – 2010 is as under: **10**

Particulars		Rs.	Rs.
Sales			6,00,000
Less – Expenses:	Material	3,00,000	
	Labour	1,20,000	
	Overhead Expenses	80,000	5,00,000
Profit			1,00,000

Additional Information:

1. Production and sales takes place evenly throughout the year.
2. Raw materials are carried in stock for 2 months & finished goods are for 1 month.
3. The production cycle takes 1 month
4. There is a custom in market both for purchases of raw materials and sales of finished goods to give 2 ½ months credit.
5. 30% of sales are for cash.
6. Cash on hand is estimated to be Rs. 15,000/-
7. Lag in overhead & wages is 1 month each.

B) AB' Ltd, furnishes you with the following information for the year 2007 -2008. **15**

	Rs.
Sales (2 months credit)	4,80,000
Raw materials (1 month credit)	1,80,000
Wages (½ month time lag)	60,000
Manufacturing expenses (1 month time lag)	72,000

Company always keeps one month stock of Raw materials & finished goods. Production cycle takes ½ months time and it is even throughout the year.

During the year 2008 – 2009, the company expects that:

1. Prices of raw materials will go up by 15%
2. Due to agreement with labour union, the company will have to pay overall 15% increase to labour.
3. To cover increase in the cost of production the selling price will have to be increased by 25%.
4. Inspite of increase in price, sales will go up by 25%.

Prepare working capital statement for the year 2008 – 2009.

Q2. Following are the Balance Sheets of XY Ltd. as at 31st Dec 2010 and 31st Dec. 2011. **25**

Liabilities	2010	2011
Equity Share Capital	2,00,000	4,00,000
Preference capital	1,00,000	50,000
Share premium	20,000	35,000
Capital Reserve	-----	10,000
Profit & Loss A/c	65,000	1,15,000
10% debentures	-----	2,00,000
Loan from AD' Ltd.	1,50,000	50,000
Bills payable	40,000	45,000
Creditors	60,000	50,000
Unpaid expenses	10,000	20,000
Bank overdraft	40,000	75,000
Provision for tax	35,000	45,000
Proposed dividend	25,000	40,000
	7,45,000	11,35,000

Assets	2010	2011
Fixed Assets (at cost)	4,60,000	7,00,000
Less: provision for depreciation	1,25,000	1,35,000
	3,35,000	5,65,000
Investments	75,000	1,50,000
Stock	80,000	1,20,000
Debtors	1,20,000	1,50,000
Bills receivable	50,000	35,000
Cash & Bank	65,000	85,000
Prepaid expenses	20,000	14,000
Discount on debentures	----	16,000
	7,45,000	11,35,000

Additional Information:

1. During the year preference shares are redeemed at 10% premium. For the purpose of redemption equity shares are issued at 10% premium.
2. 10% debentures are issued at 10% discount.
3. Last year dividend was paid in May 2011 and interim dividend of Rs. 20,000 was paid in Nov. 2011.
4. Income tax paid during the year Rs. 28,000.
5. Fixed assets of Rs. 4,00,000 were purchased during the year and depreciation for the current year is Rs. 70,000/-
6. Old fixed assets were sold and the profit on sale was transferred to capital reserve.

Prepare statement of changes in working capital and funds flow statement for the year 2011.

Q3. A) Following is the Balance sheet of A' Ltd. **15**

(Rs. in Lakhs)

Liabilities	Rs.	Assets	Rs.
60,000 equity shares of Rs. 100 each fully paid	60	Goodwill	3
		Land & Building	20
		Plant & Machinery	50
20,000, 12% preference shares of Rs. 100 each fully paid	20	Stock	60
		Book debts	15
		Cash at Bank	0.78
Reserve	9	Preliminary expenses	0.22
Profit for the year	15		
5% debenture	20		
Sundry Creditors	25		
	149		149

Revaluation of assets was as follows:

Land & Building – Rs. 25,00,000

Plant & Machinery – Rs. 65,00,000

Stock – Rs. 45,00,000

Calculate value of equity share according to Net asset method.

B) Balance sheet of S Ltd. **10**

Liabilities	Rs.	Assets	Rs.
3,000, 5% preference shares of Rs. 10/- each fully paid	30,000	Land & Building (at cost)	30,000
		Plant & Machinery (cost less depreciation)	50,000
		Furniture (cost less depreciation)	10,000
9000 equity shares of Rs. 10/- each fully paid	90,000	6% Govt. securities (at cost)	12,000
		Debtors	39,000
		Stock	46,000
Reserves	30,000	Cash	5,000
P & L a/c	12,000	Preliminary Expenses	5,000
6% debentures	20,000		
Creditors	15,000		
	1,97,000		1,97,000

Average annual profit (before tax) is Rs. 51,200. Rate of Income tax is 50%. Rs. 5000 is transferred to Gen. Reserve every year. Dividend declared by companies doing similar business is 10% of shares.

Find out value of equity shares as per yield method.

Q4. B' Ltd. was about to close down the business. **25**

Balance sheet as on 31st Dec 2009

Liabilities	Rs.	Assets	Rs.
Equity shares of Rs. 10 each	10,00,000	Land & Building	7,00,000
6% preference share capital	3,00,000	Plant & Machinery	4,38,000
Creditors	38,000	Stock	50,000
Other current liabilities	1,58,000	Debtors	58,000
		Profit & Loss a/c	2,50,000
	14,96,000		14,96,000

There was a contingent liability of Rs. 45,000 on account of a legal dispute.

NB Ltd. was incorporated on 1st April 2009 to take over the business of B' Ltd. It agreed to take over the assets as follows:

Land & Building at Rs. 6,50,000; Plant & Machinery at 70% of book value; stock at 55% of book value; Debtors at Rs. 45,000. The purchase consideration was satisfied by issuing equal number of equity & preference shares in NB Ltd. Face value having Rs. 10/-

The contingent liability was materialized for Rs. 25,000. It was taken over by NB Ltd. & settled by issue of equity share.

The preferences shareholders of B Ltd. accepted the preference shares received from NB Ltd. in full amount due. Give entries in the books of B Ltd. & Balance sheet of NB Ltd.

Q5. Write short notes on any Five: **25**

a) Factors affecting valuation of shares

b) Working capital cycle

c) Distinction between Amalgamation of Absorption

d) Current Assets

e) Need for valuation of shares

f) Fund Flow Statement

g) Calculation of purchase consideration



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 28/04/2014	P – V	Financial Accounting & Auditing - Corporate Auditing	10. 30 AM to 01. 00 PM	650515

Instructions: Answer any five from the following.

प्र.1 अ) कंपनी लेखापरीक्षकाचे हक्क कोणते? 10

ब) कंपनी लेखापरीक्षकाच्या नियुक्तीचे विविध प्रकार स्पष्ट करा. 15

प्र.2 खालील कंपनी व्यवहारांचे प्रमाणन तुम्ही कसे कराल? (कोणतेही पाच) 25

1. कंपनीच्या स्वतःच्या भागांची कंपनीकडून खरेदी (बायबॅक)
2. प्राथमिक खर्च
3. समभाग वितरण (इश्यू ऑफ इक्विटी शेअर्स)
4. मध्यावधी लाभांश
5. सार्वजनिक ठेवी
6. स्थिर मालमत्ता

प्र.3 अ) लेखापरीक्षण अहवाल म्हणजे काय? 05

ब) कॅरो 2003 मधील कोणतेही दहा मुद्दे सांगा. 20

प्र.4 कोणतेही पाच हिशेब लेखन मानके स्पष्ट करा. 25

प्र.5 अ) पुढील विधाने चूक आहेत की बरोबर हे कारणासहित सांगा. 20

1. कंपनी लेखापरीक्षक म्हणून चार्टर्ड अकाऊंटची नेमणूक करता येते.
2. कंपनी लेखा परीक्षकांची एकदा नियुक्ती झाल्यानंतर त्यास काढून टाकता येत नाही.
3. नफा तोटा खात्याच्या शिल्लक क्रेडिट रकमेमधून क्रेडिट लाभांश जाहिर करता येतो.
4. हिशेब लेखन मानक 1, रोख प्रवाहीतेशी संबंधित आहे.
5. कॅरो 2003 केंद्र सरकारने जारी केली आहे.

6. लेखा परिक्षकाने सहमती दर्शक अहवालच दिला पाहिजे.
7. लेखा परीक्षकाचा अहवाल कंपनीच्या भागधारकांना उद्देशून लिहिला जातो.
8. कंपनी लेखापरिक्षक कंपनीचे प्रॉस्पेक्टस (माहिती पुस्तिका) अधिकृत बरोबर आहे असे सांगु शकतो.
9. लेखापरिक्षण अहवाल देणे हे लेखा परिक्षकाचे कर्तव्य आहे.
10. कर्जरोखे हे तारण असलेले कर्ज आहे.

प्र.5 ब) गाळलेल्या जागा भरा. 05

1. लेखापरिक्षण अहवालावर ——— ने स्वाक्षरी केली पाहिजे.
2. लेखापरिक्षण मानक ——— हे कॉन्टीन्जन्सी .(आकस्मिक घटना) आणि ताळेबंदांच्या तारखेनंतरच्या घटना यांच्याशी संबंधित आहे.
3. ——— मालमत्तेवर घसारा तरतूद केली जाते.
4. रोख नफा म्हणजे ——— कार्यापासून निर्माण होणारा रोखता प्रवाह होय.
5. वर्ष अखेरीस असणाऱ्या मालसाठयाचे मूल्यांकन ——— किंवा ——— ——— ——— यापैकी कमी मूल्याबरोबर केले जाते.



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 03/05/2014	P – IX	Computer Applications	10. 30 AM to 01. 00 PM	600918

Instructions: **For Regular students any 4 questions from Q.1 to Q.6**
For Repeaters answer any 5 questions from Q.1 to Q.6

Q1. a) Explain Alter Table statements with examples to: **08**

i) Add Column ii) Modify Column iii) Delete Column

b) What is Entity & Entity set? **07**

OR

What are the notations of ER-Diagram?

Q2. a) Explain any two SQL Join Command with examples. **08**

b) Write Short Note on RDBMS. **07**

OR

What are Data Models? Explain Relational Data Model.

Q3. a) What is DBA? Explain its functions. **08**

b) Explain Group By and Having, Order By clause with syntax and eg. **07**

OR

Define & explain Instance & Schemas with example.

Q4. a) What is Transaction Control Command? Explain it. **08**

b) What are the advantages and disadvantages of Hierarchical Data Model? **07**

OR

What is Domain and Cardinality?

Q5. a) Explain below given terms: (Any Four) **08**

1. Key
2. Primary Key
3. Foreign Key
4. Candidate Key
5. Super Key

b) Explain Any Five Numeric functions with syntax and examples.

Q6. a) Consider the database schema given below and write SQL queries for the following: **10**

Emp (emp_no, emp_name, dept_no, salary, comm., post, hiredate)

i) Add a new record to the table.

ii) List employees whosepost is Clerk.

iii) List the emp_no&NetSal as salary + comm.

iv) List the name and job of the employees who do not receive comm.

v) List the name and salary of employees whose salary is greater than 15000.

b) What is View? Explain its Advantages & Disadvantages. **05**



Bachelor of Commerce Examination: April / May 2014
Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 06/05/2014	P – VI	Financial Accounting & Auditing – Taxation – Income Tax	10. 30 AM to 01. 00 PM	650615

Instructions: **Question no. 1 is compulsory.**
Attempt any two from remaining.

Q1. Mr. Sinha provides you the following details for the year ended 31st march 2013. **25**

	Rs.
a) Basic Salary	30000 p.m.
Dearness allowance	10000 p.m.
Entertainment Allowance	5000 p.m.
Professional Tax deducted	2500
Income Tax deducted	25000
b) Interest received bank-savings account	15000
Interest received Bank fixed deposits	40000
Dividend from Indian companies	20000
Interest Public Provident fund	12000
Tax deducted at source on interest	6000

c) On 2nd January 2013, he sold jewellery for Rs.150000 which was purchased on 1st October 2011 for Rs.1,20,000

d) He had a proprietary business, whose net profit was Rs. 80000 after deducting drawing Rs.20,000

e) He owned self occupied property used for residence whose ratable value was rs.60000 and he paid interest on loan taken to purchase the property of Rs.40000

f) Other Information:

Life insurance premium paid	60000
Deposit P.P.F.	40000
Premium on Mediclaim policy	10000
Investment in NSC	30000

Tax Table:

Income	Rate of Tax (%)
Up to 2,00,000	Nil
2,00,001-5,00,000	10
5,00,001-10,00,000	20
10,00,001 and above	30

Compute taxable Income and tax liability assuming that he had paid Advance tax of Rs.30,000

2. a) Mr. Shailesh owns two residential properties A and B. From the following details, compute Income from those properties. **12**

	A	B
Fair rent (p.m.)	20000	30000
Actual rent (p.m.)	25000	35000
Municipal Ratable value	21000	18000
Municipal Tax paid by Satish	30000	40000
Interest on loan taken for the purchase of property	40000	60000
Repair expenses	25000	15000

) Mr. Roy is the proprietor of Roy & Co and the following is the profit and loss account for the year ending March 31, 2013. **13**

Profit and loss Account

	Rs.		Rs.
o Salaries	80000	By Gross Profit	400000
o Rent	60000	Interest	20000
o Electricity	40000		
o Advertising Exp.	30000		
o Depreciation	25000		
o Drawings	40000		
o income Tax	60000		
o Donations	10000		
o Interest on Capital	20000		
o Motor car expenses	50000		
o Net Profit	5000		
	420000		420000

dditional Information:

1. Depreciation as per Income Tax Act Rs. 35000.
2. Rent includes Rs.20000 paid for residence.
3. Electricity includes Rs.10000 paid for residence.
4. Motor car expenses include 15000 for private use. Compute his income from business.

3. a) Compute income from salaries of Mr. Gupta based on following details for the previous year ended 31st March 2013. **13**

Basic Salary	40000 p.m.
Dearness Allowance	8000 p.m.
Bonus	30000
Entertainment Allowance	10000 p.m.
Car with driver perquisite value	40000
House rent Allowance (Exempt Rs.4000)	80000
Professional Tax deducted	2500
Income Tax deducted	40000

Arrears of Salaries	30000
Reimbursement of medical expenses	12000
Life insurance premium paid by employer	10000

b) Write short notes on any three: **12**

1. Assessee
2. Previous Year
3. Annual Value
4. Person
5. Gross Total Income

Q4. a) Mr. Agrawal provides the following details for the previous year ended 31st March 2013. Complete his income from other sources. **13**

	Rs.
Director's fee	4000
Dividend- Indian Companies	40000
Dividend- foreign companies	30000
Interest – bank deposits (Net)	50000
TDS on interest Bank Deposit	10000
Interest PPF	30000
Interest on NSC	15000
Rent from subletting of flat	60000
Royalty Received	80000
Expenses incurred to earn royalty	30000
Interest on post office saving bank	10000

b) Mrs. Rita had purchased house property for Rs.160000 on 1-10-1980. The fair market value of the property on 1.4.1981 was Rs.200000. She had Constructed 1st floor on 1.10.1983 and spent Rs.140000. On 1.6.1990 she constructed second floor at a cost of Rs.1,20,000. On 1.7.2012 she sold the property for Rs.85,00,000 and paid brokerage of Rs.85000. Compute Capital Gain, using the following Index: **12**

1981-82	100
1983-84	116
1990-91	182
2011-12	785
2012-13	852

Q5. a) Write notes on any two: **13**

1. Resident
2. Non-resident
3. Perquisite
4. Deductions u/s 24

b) Write notes on: **12**

1. Deductions v/s 80C
2. Deductions v/s 80D
3. Deduction u/s 80TTA



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 08/05/2014	P – X	Computer Applications	10. 30 AM to 01. 00 PM	601018

Instructions: **For Regular students any 4 questions from Q.1 to Q.6**
For Repeaters answer any 5 questions from Q.1 to Q.6

Q1. a) Explain briefly about Cookies. **08**

b) What is ASP? How does ASP differ from HTML? **07**

OR

Explain argument passing with subroutine in ASP with example.

Q2. a) What are the various ASP from fields? **08**

b) Explain: Session variables and Application Variables **07**

OR

Write a program to print following pattern.

* * * * *

* * * *

* * *

* *

*

Q3. a) Write an ASP program to Read a file test.txt. **08**

b) Write an ASP code which print series of 2, 4, 6, 8, 10 .....100 **07**

OR

Write a program using select case statement for giving grades as follows:

Numbers 1 to 10 ⟶ Grade A

Numbers 11 to 20 ⟶ Grade B

Numbers 21 to 30 ⟶ Grade C

All other numbers ⟶ Grade D

Q4. Difference between: (Any Three) 15

a) Input Box and Text Box

b) Combo Box and List Box

c) Image and Picture Box

d) Do-Until loop and Do-While loop

Q5. a) Write a VB Program to Check Whether the entered Number is Palindrome Or Not. **08**

b) What is Multidimensional array? **07**

OR

What are the rules for naming the variable in Visual Basic?

Q6. a) Write a Program in VB Accept the first name in one textbook and last name in another. On the click of a button, concatenate and display the complete name in a label. **08**

b) What is Event Driven Programming? **07**

OR

Design a form with menus to add, subtract & multiply 2 numbers. Accept numbers in textboxes and display the answer on the click of the menu.



Bachelor of Commerce Examination: April / May 2014

Semester: VI (FRESH & REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 10/05/2014	P – XI	Entrepreneurship Development	10. 30 AM to 1. 00 PM	601154

Instructions: Answer any five from the following.

Q1. a) What are the leadership qualities that a good leader should have? **10**

b) State the significance of Entrepreneurship Development Training. **05**

Q2. a) If you are a small entrepreneur, who owns your own computer institute, which media will you use & why? **10**

b) Write a note on 'Registration & Licensing'. **05**

Q3. Define E-Commerce. Explain its significance & E-Commerce suitability for small business. **15**

Q4. Write short notes (Any Two): **15**

a) Team Management
b) Merits of E-Commerce
c) Sources of Information
d) Feasibility Analysis

Q5. a) Explain the role of entrepreneurship in the economic development of a country. **10**

b) Explain the importance of communication. **05**

Q6. a) Explain the various methods involved in Entrepreneurship Development Training. **10**

b) List and explain any two leadership qualities required by an entrepreneur. **05**

Q7. a) Explain the problems faced by women entrepreneurs in India. **10**

b) Who is an 'entrepreneur'? **05**



GOKHALE EDUCATION SOCIETY'S
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA,NASHIK-5

(T.Y.B.Com Sem - VI Unit Test January 2014)

Subject : Financial Accounting & Auditing P - V
(Corporate Auditing)

Date – 01/02/2014 Time - 9 to 10 am Marks –25

Q 1 What are the Qualification, Disqualification and Appointment of Auditor. [15]

OR

Q 1 Explain the 'CARD 2003' Auditors Report? [15]

Q 2 ` Write short notes (Any two) [10]

1. Rights, Duties & power of Auditors.
2. Vouching of company transactions like Depreciation.
3. Vouching of company transactions like Reserve & Dividend declaration

मराठी भाषांतर

प्र. १ अंकेक्षकाची पात्रता, अपात्रता आणि नेमणूक या संबंधी सविस्तर लिहा. [१५]

किंवा

प्र. १ 'कारो २००३' अंकेक्षक अहवाला विषयी सविस्तर लिहा .

प्र. २ टिपा लिहा (कोणत्याही २) [१०]

१) अंकेक्षकाचे अधिकार, कर्तव्य ,जाबाबदा-या.

२) ' घसारा ' यांच्या सत्यापन विषयी चर्चा करा.

३) ' राखीव निधी व 'लाभांश घोषणा ' यांच्या सत्यापन विषयी चर्चा करा.

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G. E. Society's

SMRK BK AK Mahila Mahavidyalaya, Nashik

Unit Test

TYBCOM- Computer Applications

Subject: Entrepreneurship Development (601154) Marks: 25 Marks
Date: 01/02/2014 Time: 11 am to 12 noon.

Answer the Following (attempt any 5) **5*5=25 Marks**

i) What is meaning and definition of Entrepreneur? Draw Figure of Basis of Entrepreneur.

ii) What are characteristics of Entrepreneur?

iii) Explain the Role of Entrepreneurs.

iv) Distinguish between Entrepreneur and Enterprise.

v) Explain strategies of Entrepreneurship Development?

vi) Write the Opportunities for Women in Urban Areas.

vii) Explain the need for Entrepreneurship Development.

**********ALL THE BEST**********

GOKHALE EDUCATION SOCIETY'S
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA, NASHIK-5.

(T.Y.B.Com Sem. - VI Unit Test January 2014)

Subject : Financial Accounting & Auditing P – VI
(Taxation – Income Tax)

Date – 01/02/2014 Time - 11 to 12 noon Marks –25

Q 1 Define Assesee, Assessment year, previous year Income, Total Income ? [10]

OR

Q 1 Explain the various types of taxes? [10]

Q 2 Mr. X (Age 42 years) received the following incomes from A Ltd. during the year ending 31st march 2013. (15)

Salary (@ 52,500 per month for 12 months)	6,30,000
Leave travel concession for Proceeding on leave (actual expenditure on rail fare is -14100)	13,800
Tiffin allowance (actual expenditure is- - 2700)	4,000
Reimbursement of ordinary medical expenses for treatment of X & his family members in pvt. Clinic.	31,300

Besides, X enjoys the followings perks

Rent free unfurnished house at Noida (Pupulation 16 lakh)

House is owned by the employer. Employer incurs on expenditure of ₹-40,000 for maintenance of garden attached to the house .Expenditure of ₹-40,000 includes salary of ₹-24000 paid by the employer to the gardener.

The employer provides two watchman -(salary ₹ 700 per month per person)

Free use of Maruti 800 for official purpose .car can also be used for journey between office and residence and back and for other domestic purpose (log book is not maintained by the employer)

Free meal (at the place of work) ₹ -14700 (i.e. ₹ 70 per day for 210 days, amount is directly paid to canteen by the employer)

... 2 ...

Interest free loan for purchasing home appliances (amount ₹ 1,20,000, date of taking loan ,1 march 2009. Amount outstanding between 1 April 2012 & 30 Nov. 2012 ₹ 76000 and after 30 Nov. 2012 is ₹ 50,000). The SBI lending rate for similar loan on 1st April 2012. Is 18.5%.

Through the salary falls due on last day of each month, salary of march 2013 received on 15 April 2013. Determine the taxable income of Mr. X

OR

Q 2 Mr. X (Age 24 years) has occupied two houses for his residential purposes, particulars of which are as follows. (15)

	House no 1	House no 2
Municipal valuation (MV)	60,000	30,000
Fair Rent (FR)	85,000	32,000
Standard rent under Rent control Act (SR)	65,000	36,000
Municipal taxes paid	10%	10%
Fire Insurance	600	360
Interest on capital borrowed for constriction of house (₹ 9,44,000 is borrowed @ 15% P.A. on 10th April 2011. Construction is completed on 10th march 2012 and loan is yet to be repaid)	1,41,600	Nil

Income of X from business is ₹ 5,30,000 Determine the taxable income and tax liability for the assessment year 2013-14 on the assumption that he contributes ₹ 40000 towards the public provident fund. X could not occupy house II for two months commencing from 1st dec.2012.

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G. E. Society's

SMRK BK AK Mahila Mahavidyalaya, Nashik

Unit Test

TYBCOM- Computer Applications

Subject: CA Paper-X (6001018) Marks: 25 Marks

Date: 01/02/2014 Time: 9 am to 10 am

Answer the Following (attempt any 5) **5*5=25 Marks**

i) What is ASP? How does ASP differ from HTML?

ii) Explain ASP Process?

iii) Explain ASP Variables?

iv) Which is default script language of ASP? Why?

v) Give the example of ASP Variable.

vi) Write an ASP Program to write output to the Browser

"HELLO WORLD"

vii) What is ASP File? What can ASP do for us?

**********ALL THE BEST**********

G. E. Society's

SMRK BK AK Mahila Mahavidyalaya, Nashik

Unit Test

TYBCOM- Computer Applications

Subject: CA Paper-IX (600918) Marks: 25 Marks

Date: 31/01/2014 Time: 11 am to 12 noon

Answer the Following (attempt any 5) **5*5=25 Marks**

i) What is Data and Database?

ii) What is DBMS?

iii) Explain the Role of DBMS in detail?

iv) What is the Role of DBA?

v) Explain Three-Level Architecture of DBMS?

vi) Explain Characteristics and Applications of DBMS?

vii) Write a Query to create table for student (rollno, name, class, phno, percentage, subject)

**********ALL THE BEST**********

Gokhale Education Society's

S.M.R.K. B.K. – A.K. Mahila Mahavidyalaya

Prin. T. A. Kulkarni Vidyanagar, Nashik- 422005.

T.Y. B.Com, Unit Test – January, 2014.

Subject: Financial Accounting & Auditing IV

(Management & Corporate Accountancy)

Time: 11 to 12 noon **Max. Marks:** 25 Marks

Date: 31/01/2014

Note: *1. Use of calculator is allowed.*

Q.1. Prepare statement of working capital for a level of activity 180000 units of production. (15)
Following information is available (per unit).

	Rs.
Raw Material	120
Direct Labour	60
Overheads	45
Selling Price	300

1. The following additional information is provided:
2. Raw materials are in stock on average 3 weeks.
3. Materials are in process o average two weeks.
4. Finished goods are in stock on average 5 weeks.
5. Credit allowed by suppliers for 4 weeks.
6. Time lag in payments to debtors for 8 weeks.
7. Lag in payment of wages for 1 ½ weeks.
8. Lag in payment of overheads for 3 weeks.

20% output is sold against cash. Cash in hand and at bank is expected to be Rs. 40000. Wages and overheads accrue evenly and a time period of 50 weeks to be considered for a year.

Or

Q.1. Short note: Working capital cycle. (15)

Q.2. The following are the balance sheets of Abhay Ltd on 31st March, 2012 & 2013. (10)

Liabilities	31/03/2012	31/03/2013	Assets	31/03/2012	31/03/2013
Equity share capital	240000	320000	Goodwill	60000	45000
Redeemable pref. sh. Ca.	120000	100000	Land & Building	180000	190000
Capital reserve	--	30000	Machinery	64000	160000
General reserve	32000	40000	Investment	16000	24000
Profit & loss A/c	25000	40000	Debtors	120000	150000
Proposed dividend	33000	39000	Stock	64000	85000
Creditors	20000	35000	Bills receivable	15000	25000
Bills payble	16000	13000	Cash in hand	13000	5000
Outstanding exp.	34000	45000	Cash at bank	18000	18000
Provision for taxation	32000	40000	Preliminary exp.	2000	--
	552000	**702000**		**552000**	**702000**

Additional information:

1. The investments are trade investments.
2. An interim dividend of Rs. 20000 has been paid during the year ended 31/03/2012.
3. Land has been appreciated during the year ended 31/03/2012 and the profit on appreciation has been credited to capital reserve.
4. A plant having written down value of Rs. 15000 has been sold during the year for Rs. 12000.
5. Depreciation charges on plant and machinery Rs. 10000 and building Rs. 20000.

You are required to prepare a statement of changes in working capital and a statement of sources and application of fund for the year ended 31st March, 2013.

Or

Q.2. Short Note: Fund Flow Statement. (10)

GOKHALE EDUCATION SOCIETY'S
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA,NASHIK-5

(T.Y.B.Com. Sem - First Unit Test January 2014)

Subject : Commerce VI
(Financial Markets)

Date -30/01/2014 Time - 11 to 12 noon Marks – 25

Q 1 Define financial systems. Explain the components of Indian financial system in details. [15]

OR

Q 1 Explain the various constituents of Indian money market. [15]

Q 2 Explain the functions of financial system. [10]

OR

Q 2 Explain the Indian Treasury bill market. [10]

<u>मराठी भाषांतर</u>

प्र. १ वित्तीय प्रणालीची व्याख्या करा ? भारतीय वित्तीय प्रणालीचे घटक सविस्तर स्पष्ट करा. [१५]

किंवा

प्र. १ भारतीय चलना बाजाराचे विविध घटक स्पष्ट करा. [१५]

प्र. २ वित्तीय प्रणालीचे कार्य स्पष्ट करा. [१०]

किंवा

प्र. २ भारतीय शासकीय हूंडी बाजार स्पष्ट करा. [१०]

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G. E. Society's

SMRK BK AK Mahila Mahavidyalaya, Nashik

Unit Test-II

Unit Test – B.Com. III **Sub: English HL** **Marks: 25**
Date: 30/01/2014 **Time: 9 to 10 am**

1. Answer any one: 15
   i. Draft a detailed report on a committee inquiry constituted to find the causes of insincerity in the employee and submit the report with recommendations.
   ii. You are designated to inspect the functioning of school premises, its administration and teaching of the teachers, write a detailed report on your observation to the school management.
2. Answer any one: 10
   i. An orthodox woman in the First Party
   ii. The grandmother and Aarti in My Beloved Charioteer

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Unit Test II **BCom III** **Sub: English LL** **Marks: 25**

1. Answer any one: 15
   i. Draft a detailed report on a committee inquiry constituted to find the causes of unrest and insincerity in the employee and submit the report with recommendations.
   ii. You are designated to inspect the functioning of a factory in rural area, its administration and working of the workers, write a detailed report on your observation to the school management.
2. Answer any one: 10
   i. Describe the interview and interviewee's preparation for an interview.
   ii. Write notes on any one: Internet and its advantages/videoconferencing.

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GOKHALE EDUCATION SOCIETY'S
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA, NASHIK-5.

(T.Y.B.Com. Sem - Unit Test January 2014)

Subject – Economics VI

Date - 31/01/2014 Time - 9 to 10 am Marks –25

Q 1 What do you understand by development? What are the features of Indian Economy as a developing economy [15]

OR

Q 1 What is the effect of poverty in India? What are the measures taken by the Govt. of India to reduce poverty? [15]

Q 2 What are the important components of HRD [10]

OR

Q 2 Explain the concept of Human Development Index. [10]

<u>मराठी भाषांतर</u>

प्र. १ तुमच्या मते विकास म्हणजे काय?भारतीय अर्थव्यवस्थेची विकसनशील अर्थव्यवस्था म्हणून वैशिष्ट्ये कोणती ? [१५]

किंवा

प्र. १ भारतामध्ये दारिद्र्याचे प्रमाण किती आहे? भारतातील दारिद्र्याचे प्रमाण कमी करण्यासाठी शासनाने कोणत्या उपाययोजना केल्या आहेत. [१५]

प्र. २ मानव संसाधन विकासाचे घटक कोणते ? [१०]

किंवा

मानव विकास निर्देशांक संकल्पना स्पष्ट करा. [१०]

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(2)

Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 10/05/2014	P – V	Public Finance Economics	2. 00 PM to 4.30 PM	540505

Instructions: Answer any five from the following.

Q1. What is Public Finance? Explain the objectives of public finance. **15**

Q2. What is Finance Commission? State the main recommendations of 13th finance commission. **15**

Q3. What do you mean by Indirect tax? What are the merits and demerits of indirect taxation? **15**

Q4. Explain the major tax reforms introduced in India Post 1991. **15**

Q5. Describe the causes for increasing public expenditure in India. **15**

Q6. What is Public Debt? Explain the burden of Public Debt. **15**

Q7. Write short notes on any TWO: **15**

a) Union Budget
b) Incidence of Taxation
c) Problems related to subsidies in India
d) Redemption of Public Dept

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Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 10/05/2014	P – V	Public Finance Economics	2. 00 PM to 4.30 PM	540505

Instructions: Answer any five from the following.

प्र.१ सार्वजनिक वित्त म्हणजे काय? सार्वजनिक वित्ताची उद्दिष्टे स्पष्ट करा. 15

प्र.२ वित्तिय आयोग म्हणजे काय? 13व्या वित्तिय आयोगाच्या महत्त्वाच्या शिफारशी लिहा. 15

प्र.३ अप्रत्यक्ष कर म्हणजे काय? अप्रत्यक्ष कराचे गुण आणि दोष कोणते आहेत? 15

प्र.४ 1991 नंतरच्या भारतातील महत्त्वाच्या कर सुधारणा स्पष्ट करा. 15

प्र.५ भारतात सार्वजनिक खर्च वाढण्याच्या कारणांचे वर्णन करा. 15

प्र.६ सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्जाचे ओझे स्पष्ट करा. 15

प्र.७ कोणत्याही दोन टिपा लिहा. 15

अ) केंद्रीय अंदाजपत्रक

ब) कर भार

क) भारतातील आर्थिक सहाय्याशी संबंधित समस्या

ड) सार्वजनिक कर्जाची परतफेड

☼ ☼ ☼

Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 10/05/2014	P – V	Public Finance Economics	2. 00 PM to 4.30 PM	540505

Instructions: Answer any five from the following.

प्र.१ सार्वजनिक वित्त म्हणजे काय? सार्वजनिक वित्ताची उद्दिष्टे स्पष्ट करा. 15

प्र.२ वित्तिय आयोग म्हणजे काय? 13व्या वित्तिय आयोगाच्या महत्त्वाच्या शिफारशी लिहा. 15

प्र.३ अप्रत्यक्ष कर म्हणजे काय? अप्रत्यक्ष कराचे गुण आणि दोष कोणते आहेत? 15

प्र.४ 1991 नंतरच्या भारतातील महत्त्वाच्या कर सुधारणा स्पष्ट करा. 15

प्र.५ भारतात सार्वजनिक खर्च वाढण्याच्या कारणांचे वर्णन करा. 15

प्र.६ सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्जाचे ओझे स्पष्ट करा. 15

प्र.७ **कोणत्याही दोन टिपा लिहा.** 15

अ) केंद्रीय अंदाजपत्रक

ब) कर भार

क) भारतातील आर्थिक सहाय्याशी संबंधित समस्या

ड) सार्वजनिक कर्जाची परतफेड



(2)

Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 10/05/2014	P – V	Public Finance Economics	2. 00 PM to 4.30 PM	540505

Instructions: Answer any five from the following.

Q1. What is Public Finance? Explain the objectives of public finance. **15**

Q2. What is Finance Commission? State the main recommendations of 13th finance commission. **15**

Q3. What do you mean by Indirect tax? What are the merits and demerits of indirect taxation? **15**

Q4. Explain the major tax reforms introduced in India Post 1991. **15**

Q5. Describe the causes for increasing public expenditure in India. **15**

Q6. What is Public Debt? Explain the burden of Public Debt. **15**

Q7. Write short notes on any TWO: **15**

a) Union Budget
b) Incidence of Taxation
c) Problems related to subsidies in India
d) Redemption of Public Dept



Bachelor of Commerce Examination: April / May 2014

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 09/05/2014	P - V	English C.C. (H.L.)	02. 00 PM to 04.30 PM	510501

Instructions: Question no.1 is compulsory.
Write any three questions out of the remaining questions.

Q1. Write any ONE. **15**

a) Choose any two stories from the collection 'The Inner Courtyard' to show how Indian women are oppressed by the social norms and expectations in a male dominated society.

b) Choose any two stories from the 'The Inner Courtyard' to illustrate how the title of the collection in appropriate.

Q2. Write short notes on any TWO. **20**

a) Rahat in 'Chauthi Ka Jaura'
b) Ammu in 'Summer Vacation'
c) The child narrator in 'Girls'

Q3. Write any ONE. **20**

a) Draft a representation from the Principal of Model High School to the traffic police asking for the installation of a Traffic Signal outside the school to enable school children to cross the road safely.

b) As Secretary of the staff union of Star Industries draft a representation to the M.D. of the company asking for revision in the salary scales as the cost of living in rising.

Q4. Draft a sales letter to improve the sales of: Any ONE **20**

a) Tour Company
b) Milk and Milk Products

Q5. A) Write short notes any ONE. **10**

1. Objectives of conducting a Market Survey
2. Different kinds of Questions used in designing a questionnaire.

Q5. B) Write any ONE. **10**

a) Prepare a Feedback Questionnaire to study customer satisfaction with 'Tasty Wedding Catering Service'. (10 questions)
The following points may be considered:
1. Variety in menu
2. Layout of food and decor
3. Service
4. Price

b) Prepare a feedback questionnaire to study customer satisfaction with a washing machine. (10 questions)
The following points may be considered.
1. Size and appearance
2. Clothes load per cycle
3. Water and electricity consumption
4. Price and after sales service



Bachelor of Commerce Examination: April / May 2014

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 09/05/2014	P - V	English C.C. (L.L.)	02. 00 PM to 04.30 PM	520501

Instructions: Question no.1 is compulsory.
Write any three questions out of the remaining questions.

Q1. Why was Sudhaji depressed after the inaugural function of the hospital annexee? **15**

OR

Narrate any two incidents that Sudha Murthy recollected about the simplicity of life and society in the olden time in 'Once upon a time life was simple'.

Q2. Write short notes on any two of the following: **20**

a) 'Yaadi mein shaadi'
b) Ratna's success as a business woman
c) Sudhaji's experience on Independence Day

Q3. A) M/s Haldiram & Sons, Hyderabad have placed an order for goods to be supplied on credit for thirty days but have not given any information about themselves. Write to them asking for credit references. **10**

OR

You have received an unfavorable reply regarding the credit standing of A-one Electronics, Jalgoan. Draft a letter to them refusing credit.

Q3. B) Write a letter to M/s Solanki & Sons, Ahmednagar, reminding them that they have neither replied to your two letters nor settled their account. Offer to accept payment by installments. **10**

OR

Wimco Pvt. Ltd., New Delhi has failed to pay their dues inspite of several reminders. Write a strong letter to them informing them that if they do not pay within one week legal action may be the only option.

Q4. A) Draft a sales letter to promote the sale of <u>any one</u> of the following: **10**

a) Package tour to Kerala
b) Homemade chocolates

Q4. B) Write a short note on any ONE of the following: **10**

a) Video conference
b) Internet and its advantages

Q5. A) On behalf of the Saidham Society, Chembur, draft a letter to the Commissioner of Traffic Control, requesting for a bus stop in your locality. **10**

OR

On behalf of the Student's Council, draft a representation to be sent to the principal requesting for a student's Common Room.

Q5. B) Read the following passage carefully and make a summary of it. Give it a suitable title. **10**

Often students who are very fond of reading books are labelled by their comrades as bookworms. These disparagements generally come from the mouths of students who consider themselves as being 'gamesters'. Boys who shine in athletics or in the playing of some game – particularly cricket, consider that sports is a better or nobler arena for their activities and for the expenditure of their energies, than the classroom or the reading desk. The idea is born out of an inferiority complex inherent in the sports-minded students who actually envy their fellows who shine academically. Academic honours have a glamour which is unique.

It is not be denied that the playing of games is a worthy activity; it is worthy in the sense that the team spirit can be engendered in the individual only if he has learnt to participate in the playing of games. It is also true that the player does much for society and for his country on the field. It is also true that the feeling of cooperation can be cultivated in a person only through group activity. But studies should not be sacrificed in order that students devote their time only to the playing of games. It is my observation that those boys who become obsessed with the playing, particularly of cricket, begin to ignore their studies and then their academic ability suffers, as it must.

Let each type of activity have its own place in our daily round and then only, and then alone, will the balanced division of interests produce the individual with a proper perspective of things. Then will we have the student who is both academically good and who can hold his own on the games field. That is the personality that we want our education system to produce.



Bachelor of Commerce Examination: May 2014

Semester: V (REPEATER)

Day & Date	Semester	Subject Name	Time	Code
Monday 12/05/2014	Semester: V	Modern Finance Commerce	02. 00 PM to 04. 30 PM	540506

Instructions: 1) Answer ANY FIVE questions of the following.

Q1. "The role of modern finance manager differs from the traditional finance manager" Explain. **15**

Q2. Write a note on any one: **15**

1. Public Deposits.
2. Internal Sources of finance

Q3. Explain the concept of capitalization. Discuss the cost theory and earning theory of capitalization. **15**

Q4. What are the causes and effects of under capitalization suggest remedial measures to rectify the situation. **15**

Q5. What is lease financing? Discuss advantages and limitations of lease financing. **15**

Q6. What role does mutual fund play in the development of a country? **15**

Q7. Write notes on. **15**

a) Risk and Return Relationship
b) Types of Investors

Q.8 Write short notes. (any Two) **15**

1. Equity shares
2. Financial Inter me diaries
3. Venture capital
4. Importance of financial Management

Bachelor of Commerce Examination: May 2014

Semester: V (REPEATER)

Day & Date	Semester	Subject Name	Time	Code
Monday 12/05/2014	Semester: V	Modern Finance Commerce	02. 00 PM to 04. 30 PM	540506

Instructions: 1) Answer ANY FIVE questions of the following.

प्र.१ "आधुनिक विज्ञ प्रबंधक भूमिका पुर्वीच्या वित्तप्रबंधकापेक्षा वेगळी आहे" स्पष्ट करा. 15

प्र.२ कोणत्याही एका वर टीप लिहा. 15

अ) जनतेच्या ठेवी

ब) वित पुरवण्याची अंतर्गत साधने

प्र.३ भांडवली करणाचे संकल्पना स्पष्ट करा. भांडवलीकरणची खर्च आधारीत संकल्पना व उत्पन्न आधारीत सिद्धांत स्पष्ट करा. 15

प्र.४ न्यून भांडवलीकरणाची कारणे, परिणाम व उपाययोजना सांगा. 15

प्र.५ लीज वित्त म्हणजे काय? त्यांचे फायदे व तोटे सांगा. 15

प्र.६ देशाच्या विकासात म्यचूअल फंडाची भूमिका स्पष्ट करा. 15

प्र.७ टिपा लिहा. (कोणतेही दोन) 15

अ) सामान्य भाग

ब) जल वाहतूक

क) साहसी भांडवल

ड) वित्तीय व्यवस्थापनाचे महत्व



Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 15/05/2014	P – II	Financial Accounting & Auditing – Management Accountancy	02. 00 PM to 04.30 PM	550215

Instructions: Attempt any three questions out of five.
All questions carry equal marks.

Q1. A) Define the term Audit. What are the advantages of audit? **15**

B) What is 'Internal Check'? What points should be considered while framing a system of Internal Check? **10**

Q2. A) What do you mean by final audit? Explain the advantages and disadvantages of final audit. **15**

B) Explain in brief Audit Working Paper and Audit Note book. **10**

Q3. A) Explain the terms 'Vouching' and 'Voucher'. State the importance of Vouching. **10**

B) How would you vouch the following: (Any three) **15**

1. Creditors
2. Sales of Investment
3. Advertisement expenses
4. Bills Receivable
5. Share Capital

Q4. What are the special points to be considered in the audit of the following organizations (Any three) **25**

1. Educational Institutions
2. Clubs
3. Hospitals
4. Hotels
5. Cinema Theaters

Q5. A) Explain the following terms: **10**

a. Interim Audit
b. Debentures
c. Credit Note
d. Errors
e. Internal Control

B) State whether true or false with reasons: **10**

1. Statutory Auditor is employee of the company.
2. Written plan of action, prepared by auditor is known as Audit Programme.
3. Internal Audit is part of Internal Control System.
4. Interim dividend is declared at the end of the year.
5. Ownership of Audit Working Papers lies with the company.

C) Fill in the blanks with appropriate word / words. **05**

1. Audit Programme must be in _____.
2. Detailed checking is possible in case of _____ audit.
3. Audit working paper serves as a _____ of audit work done.
4. Purchase invoice supports _____.
5. Profit on sale of capital asset should be transferred to _____ account.



Bachelor of Commerce Examination: April / May 2014

Semester: V (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 15/05/2014	P – II	Financial Accounting & Auditing – Management Accountancy	02. 00 PM to 04.30 PM	550215

Instructions: Attempt any three questions out of five.
All questions carry equal marks.

प्र.१ अ) 'लेखापरिक्षण' या संकल्पनेची व्याख्या सांगा. लेखापरिक्षणाचे फायदे कोणते? 15

ब) 'अंतर्गत नियमन' म्हणजे काय आहे. असे कोणते मुद्दे ठरवावे अंतर्गत नियमन आखताना. 10

प्र.२ अ) 'अंतिम लेखापरिक्षण' म्हणजे काय? अंतिम लेखापरिक्षण, यांचे फायदे आणि तोटे सांगा. 15

ब) लेखापरिक्षणामधील कामकाजाच्या कागदपत्र आणि लेखापरिक्षण लेखा वही स्पष्ट करा. 10

प्र.३ अ) प्रमाणान आणि पावती या संकल्पना स्पष्ट करा. प्रमाणन यांचे महत्व स्पष्ट करा. 10

ब) खालील बाबींचे पावती परिक्षण कसे कराल (कोणतेही तीन) 15

1. धनको
2. गुंतवणूकीची विक्री
3. जहिरात खर्च
4. हुंडि देणे
5. भाग भांडवल

प्र.४ खालील संस्थाच्या लेखापरिक्षणामध्ये कोणते विशेष मुद्दे लक्षात घेतले जातात. 25

1. शैक्षणिक संस्था
2. क्लब
3. दवाखाना
4. उपहार गृह
5. चित्रपट गृह

प्र.५ अ) खालील संकल्पना स्पष्ट करा. 10

1. मध्यावधी अंकेक्षण
2. कर्जरोख
3. पत टिप्पणी
4. चूक
5. अंतर्गत नियंत्रण

ब) चूक की बरोबर हे कारणासहित सांगा. 10

1. कायदेशीर लेखापरिक्षक हा कंपनीचा सेवक आहे.
2. कृतीत आणण्यासाठी आखलेले कार्यक्रम लेखापरिक्षकाचे, हेच लेखापरिक्षण कार्यक्रम आहे.
3. अंतर्गत अंकेक्षण हे अंतर्गत नियंत्रणाचा भाग आहे.
4. मध्यावधी लाभांश हा वर्षाच्या शेवटी दिला जातो.
5. लेखापरिक्षणामधील कामकाजाच्या कागदपत्रांचे मालकी हक्क व्यवस्थापनाकडे असते.
6.

क) रिकामा जागा भरा. 05

1. लेखापरिक्षण कार्यकम हा ——— मध्ये हवा असतो.
2. सविस्तर नियमल हे ——— लेखापरिक्षणामध्ये होवू शकतो.
3. लेखापरिक्षणामधील कामकाजच्या कागदपत्र ——— विशिष्ट हेतूसाठी उपयोगी पडते.
4. खरेदी बीजक ——— आधार देतो.
5. भांडवल मालमत्ता विकल्यावर मिळालेला नफा हा ——— खातीत दिला जातो.



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B.COM. SEMESTER – VI EXAMINATION : OCTOBER – 2013 (REPEATER)

KEY TO CODE NUMBERS

CENTRE : _____

Subject / Title / Paper No. And Computer Code No.			Day & Date	Code No. of Q. Papers
Vocational Subject (any one)				
English c.c. (H.L.)	P-VI	610601	Thursday 03/10/2013	3571 - XIII
English c.c. (L.L.)	P-VI	620601		3572 - XIII
Indian Economics	P-VI	640605	Saturday 05/10/2013	3573 - XIII
Financial Markets	P-VI	640606	Tuesday 08/10/2013	3574 - XIII
Specialization (any one)				
Company Law & Secretarial Practice & Office Admin.	P – IV	650411	Thursday 10/10/2013	3575 - XIII
Banking and Finance	P – IV	650413		3576 - XIII
Financial Accounting & Auditing – Corporate Accountancy	P – IV	650415		3577 - XIII
Costing	P – IV	650416		3578 - XIII
Computer Studies – System, DTP & Networking	P – IV	650418		3579 - XIII
Specialization (any one)				
Company Law & Secretarial Practice & Office Admin.	P – V	650511	Saturday 12/10/2013	3580 - XIII
Banking and Finance –Banking System in India	P – V	650513		3581 - XIII
Financial Accounting & Auditing – Corporate Auditing	P – V	650515		3582 - XIII
Costing	P – V	650516		3583 - XIII
Computer Studies – Computer Hardware & Networking	P – V	650518		3584 - XIII

Subject / Title / Paper No. And Computer Code No.			Day & Date	Code No. of Q. Papers
Specialization (any one)				
Company Law & Secretarial Practice & Office Admin.	P – VI	650611	Tuesday 15/10/2013	3585 - XIII
Banking and Finance – Comparative Foreign Banking	P – VI	650613		3586 - XIII
Financial Accounting & Auditing – Taxation – Income Tax	P – VI	650615		3587 - XIII
Costing	P – VI	650616		3588 - XIII
Computer Studies – Advance Systems – Computer Language & Programming	P – VI	650618		3589 - XIII
Vocational Subject (any one)				
Computer Applications	P – IX	600918	Friday 18/10/2013	3590 - XIII
Tourism & Travel Management – Tourism Marketing	P – IX	600924		3591 - XIII
Advertising, Sales Promotion & Public Relations	P – IX	600944		3592 - XIII
Principle & Practice of Insurance – Life Insurance	P – IX	600951		3593 - XIII
Office Management & Secretarial Practice – Shorthand & Typing	P – IX	600952		3594 - XIII
Communicative English	P – IX	600953		3595 - XIII
Vocational Subject (any one)				
Computer Applications	P – X	601018	Monday 21/10/2013	3596 - XIII
Tourism & Travel Management – Tourism Promotion	P – X	601024		3597 - XIII
Advertising, Sales Promotion & Public Relations – New Trends in Advertising	P – X	601044		3598 - XIII
Principle & Practice of Insurance – Life Insurance	P – X	601051		3599 - XIII
Office Management & Secretarial Practice – Office Management – Theories	P – X	601052		3600 - XIII
Communicative English	P – X	601053		3601 - XIII
Entrepreneurship Development	P – XI	601154	Wednesday 23/10/2013	3602 - XIII

(Dr. P.N. Mandhare)
Controller of Examinations

Instruction : (1) Question No. 1 is Compulsory.
(2) Attempt any THREE out of Question 2, 3, 4 and 5

Marks

1. Answer any ONE of the following : **15**

a) The stories 'The First Part' and 'Her Mother' illustrate the theme of tradition and change. Discuss.

OR

b) Discuss the them of motherhood in the stories 'Her Mother' and 'My Beloved Charioteer' .

2. Write short notes on any TWO of the following : **20**

a) Social hypocrisy in the story 'The Farewell Party'.

b) Relationship between Sakina and her father in 'The Meeting'.

c) Ajji and Aarti as widows in 'My Beloved Charioteer'.

3. Draft a report on any ONE of the following : **20**

Also write a covering letter.

a) A committee was appointed by the Managing Director of Sterling Resorts Limited to study the possibility of opening a low budget holiday resort in Khandala. Draft the report with recommendations.

OR

b) As the secretary of the Student's Welfare Centre of your college. Write a report on the various activities conducted during the Health Week organized in your college.

4. Attempt any ONE of the following : **20**

The press release must be accompanied by a COVERING LETTER.

a) Draft a press release announcing a Nature Photography Competition by B.N.H.S. Magazine.

OR

b) Draft a press release announcing the opening of a free public library in your area by Gandhi foundation.

5. Attempt any TWO of the following : **20**

a) What is Public Relations? What are its advantages?

b) Write a note on Internal and External Public Relations.

c) Write a note on the various media of communication that can be used for Public Relations with different groups.

(For Non-English Medium Students only)

Instruction : (1) Q. I is compulsory.
(2) Attempt any three question from the remaining.

Marks

1. What was the secret of Girija's happiness? Why was Vasant always unhappy is his life? 15

OR

What are the qualities of a good teacher? What was the difference between Sudhaji's teacher and Asha's teacher?

2. **Write short notes on any two of the following :** **20**

a) Sudhaji's fathers advise to her.

b) House warming ceremony at Suma's house.

c) The three revolutionary ideas.

3. The General Manager of Railways has appointed a Committee to study the problem faced by women commuters while travelling by train. Draft a report. 20

OR

The results of your college has been very poor for the last five years. The Managing Committee which runs the college has asked the Principal alongwith three teachers to write the report alongwith recommendation to improve the results write the report.

4. A) What is an interview? For what purpose is it used? 10

OR

Discuss the physical and mental preparations that a candidate has to go through before appearing for an interview.

B) Read the following paragraph and draw a pie diagram to explain in details. **10**

A survey was conducted by Education Times to find out the problem which hindered women's progress of the 236 people who responded, both male and female, a large majority, i.e. 43% blame society for the various difficulties. 23% felt that family pressure came in the way of an Indian woman. 19% blame men for the condition of woman and surprisingly they included men also. 15% men and women gave other reasons for the difficulties that stand in the woman's way.

OR

Draw a line diagram to shows the variation in temperature in Mumbai during the month of December.

December 1	:	32°
December 2	:	28°
December 3	:	31°
December 4	:	25°
December 5	:	22°
December 6	:	34°
December 7	:	33°
December 8	:	27°
December 9	:	24°
December 10	:	20°

5. A) You have recently visited a factory as part of study tour. You have been asked to prepare a report to be submitted to the Principal. Write the report. 10

OR

You have been asked by the Director of Future Finance Company, Pune to study the possibilities of opening a new Branch office at Aurangabad. Draft a report.

B) Write an acceptance letter for the post of Computer Operator in ABC Computers Ltd., Pune. 10

5. A) You have recently visited a factory as part of study tour. You have been asked to prepare a report to be submitted to the Principal. Write the report. 10

OR

You have been asked by the Director of Future Finance Company, Pune to study the possibilities of opening a new Branch office at Aurangabad. Draft a report.

B) Write an acceptance letter for the post of Computer Operator in ABC Computers Ltd., Pune. 10

Instruction : (1) Answer any five from the following

Marks

1. Explain features of India as a developing Economy. 15

2. What do you mean by Agriculture productivity ? Explain measures to increase productivity in India. 15

3. Discuss agriculture price policy in detail. 15

4. What are the problems of small scale Industries in India ? Explain measures taken by the government to solve it. 15

5. Evaluate New Industrial Policy of 1991. 15

6. Discuss problems of Rail and Road Transport in India. 15

7. **Write short note on any Two.** 15

   A) Human Development Indicators.

   B) NABARD

   C) Foreign Direct Investment

   D) Role of Infrastructure.

सूचना : (१) पुढीलपैकी कोणतेही पाच प्रश्न सोडवा.

१. भारताची एक विकसनशील अर्थव्यवस्था म्हणून वैशिष्ट्ये स्पष्ट करा. १५

२. शेतीविषयक उत्पादकता म्हणजे काय ? भारतात शेतीची उत्पादकता वाढवण्यासाठी योजलेले उपाय स्पष्ट करा. १५

३. कृषिविषयक किंमत धोरणाची सविस्तर चर्चा करा. १५

४. भारतातील लघुउद्योगांच्या समस्या कोणत्या आहेत ? त्या सोडवण्यासाठी सरकारने योजलेल्या उपायांची चर्चा करा. १५

५. १९९१ च्या नवीन औद्योगिक धोरणाचे मूल्यमापन करा. १५

६. भारतातील रेल्वे आणि रस्ते वाहतुकीच्या समस्यांची चर्चा करा. १५

७. पुढील कोणत्याही दोहोंवर टीपा लिहा. १५

अ) मानवी विकास निर्देशांक

ब) नाबार्ड – NABARD

क) परकीय प्रत्यक्ष गुंतवणूक

ड) संसाधनांची भूमिका

સૂચના : (૧) કોઈ પણ પાંચ પ્રશ્નના ઉત્તર આપો.

૧. વિકસતા અર્થતંત્ર તરીકે ભારતીય અર્થતંત્રના લક્ષણો સમજાવો. ૧૫

૨. ખેત ઉત્પાદકતા એટલે શું ? ભારતમાં ખેત ઉત્પાદકતા વધારવા લીધેલા પગલાઓ સમજાવો. ૧૫

૩. ખેત કિંમત નીતિની સવિસ્તર ચર્ચા કરો. ૧૫

૪. ભારતમાં નાના પાચાનાં ઉદ્યોગોની સમસ્યાઓ કઈ કઈ છે ? સરકાર તેના માટે લીધલા ઉપાયોને સમજાવો. ૧૫

૫. ૧૯૯૧ની નવી ઔદ્યોગિક નીતિનું ટીકાત્મક મૂલ્યાંકન કરો. ૧૫

૬. ભારતમાં રેલ અને રસ્તા વ્યવહાર ની સમસ્યાઓ ચર્ચો. ૧૫

૭. કોઈપણ બે ઉપર ટૂક નોંધ લખો. ૧૫

૧) માનવ વિકાસ નિર્દેશકો

૨) નાબાર્ડ

૩) વિદેશી પ્રત્યક્ષ મૂડીરોકણ

૪) ભાળખાકીય સુવિધાઓની ભૂમિકા

Note:- 01 : Attempt any three question
02 : All questions carry 25 marks.

Q. 1 (A) The management of Shyam Ltd.called for a statement showing the working capital needed to finance a level of activity of 3,00,000 units output for the year. The cost structure for the company's product for the said activity level is detailed below :- (10)

	Cost per unit (Rs.)
Raw Material	20
Direct Labour	5
Overhead	15
Total cost	40
Profit	10
Selling Price	50

(e) Past trend indicates that raw material are held in stock on an average for two months.
(b) Work in progress will take on an average half a month's production.
(c) Finished goods remain in warehouse on an average for one month.
(d) Suppliers of material extend a month credit.
(e) Two month's credit is normally allowed to debtors.
(f) A minimuum cash balance of Rs. 20,000 is expected to be maintained.
The production pattern is assumed to be even during the year. Prepare the statement of Working Capital requirement.

Q. 1 (B) Following is the Profit & Loss Account of A Ltd. for the year ended 31st March 2012. (15)

Profit & Loss Account

Particulars	Amount	Particulars	Amount
To Materials Consumed	7,00,000	By Sales	12,00,000
To Wages	1,05,000		
To Manufacturing Expenses (including depreciation Rs. 25,000)	1,25,000		
To Office and Administrative Expenses	90,000		
To Selling Expenses	60,000		
To Distribution Expenses	45,000		
To Provision for Tax	45,000		
To Net Profit	30,000		
	12,00,000		12,00,000

The company's policy is to extend two month's credit to customers. The company maintains its inventories as under :-

Finished Goods :- one month's sale
Materials :- 1 ½ month's consumption
Wark in progress :- 1 ½ month's production in
Terms of materials and ½ a month of wages & manufacturing expenses.

The company is allowed three month's credit by suppliers and all expenses and wages are paid one month in arrears except distribution expenses which are paid two month in advance. Income tax is payable in advance for one instalment out of Three equal instalments.

The company was to maintain Rs. 80,000 cash balance and a safety margin of 20% on current assets is desirable.

Estimate the working capital requiremetns of the company.

Q. 2. The following are the Balance Sheets of B Ltd. as at 31st March 2011 & 2012. (25)

BALANCE SHEET

LIABILITIES	31/3/2012	31/3/2011	ASSETS	31/3/2012	31/3/2011
Equity Share Capital	5,00,000	6,00,000	Fixed Assets	7,95,000	8,22,000
			Less: Accumulated Depreciation	1,86,000	1,49,000
Pref Share Capital	2,00,000	3,00,000		6,09,000	6,73,000
Security Premium	80,000	50,000	Investments	2,65,000	2,00,000
Capital Reserves	50,000	20,000	Closing Stock	2,50,000	2,25,000
Profit & Loss A/c	1,20,000	1,66,000	Sundry Debtors	1,92,000	1,70,000
10% Debentures	2,20,000	1,20,000	Bills Receivable	1,40,000	1,10,000
Sundry Creditors	1,10,000	90,000	Cash at Bank	-	50,000
Bills Payable	45,000	50,000	Cash on Hand	24,000	10,000
Outstanding Exp.	10,000	15,000	Prepaid Expenses	15,000	25,000
Bank Overdraft	40,000	-	Preliminary Exp.	10,000	30,000
Proposed Dividend	70,000	30,000			
Provision for Taxation	60,000	52,000			
	15,05,000	14,93,000		15,05,000	14,93,000

Additional Information :-

(1) During the year an Interim dividend of Rs. 20,000 and taxes of Rs. 48,000 were paid.

(2) During the year ended 31/3/2012, fixed assets of Rs. 1,29,000 were purchased and depreciation provided on the fixed assets amounted to Rs 77,500.

(3) During the year, one old machinery was sold at a profit which was credited to capital reserve a/c.

(4) Preference shares were redeemed at 10% premium during the year and premium paid on redemption was debited to security premium account.

(5) Investments costing Rs. 30,000 were sold during the year for Rs. 40,000.

Prepare a statement of changes in working capital and a statement of Sources and Application of Funds. for the year ended 31st March 2012.

Q. 3 (a) Ascertain the intrinsic value of Equity Share of z ltd. from the following information :

Balance Sheet as on 31-3-2012

100000		Goodwill	90,000
10% Pref Shares		Land & bldg	13,50,000
of Rs 10/- each	10,00,000	(M.V Rs.:	
100000		1400000)	
Eq. Sh. of Rs. 10/- each	10,00,000	Plant Machinery	12,50,000
		Furniture	10,000
Reserves	4,00,000		
10% Debentures	4,00,000	Investments	1,50,000
Depreciation		Debtors	60,000
Fund:		Stock	80,000
Land & bldg	50,000	Cash & bank bal	5,000
Plant & Machinery	50,000		
Current Liabilities	95,000		
	29,95,000		29,95,000

(b) 7500 shares of Rs 10/- each is the equity capital of Zebra Ltd. (10)
The profits of the company have been as follows:

Year	Rs.
2010	30,000
2011	33,750
2012	39,750

It is the company's practice to transfer 25/- of the profits to reserves.
Ignore tax
Find out the value of the share on the yield basis similar companies give a return of 10/- on the market value of their shares.

Q.4. Reshma Ltd and Shera Ltd. amalgamated on 1st April 2012. A new company RS Ltd was formed to take over the business of the existing companies.

Balance Sheet as on 31.3.2012

Liabilities	Reshma	Shera	Assets	Reshma	Shera
Equity share of Rs 10/- each	1,20,000	1,40,000	Fixed Assets	1,70,000	1,50,000
General Reserves	30,000	40,000	Investment	21,000	11,000
Profit & Loss	20,000	10,000	Stock	25,000	55,000
Invt. Allowance	10,000	2,000	Drs	36,000	80,000
Reserve			Cash	9,000	8,000
Export profit Reserve	1,000	2,000			
12% Deb.	60,000	80,000			
Sun. Crs.	20,000	30,000			
	2,61,000	3,04,000		2,61,000	3,04,000

RS Ltd. issued requisite number of shares to discharge the claims of the Equity share holders of transferor companies.
Show purchase consideration & Realbation A/c & Shareholders in books of Reshma Ltd and Shera Ltd & Balance Sheet of RS Ltd.

Q. 5 **Write short notes on :- (any five)** **(25)**

(a) Net asset Method
(b) Need for valuation of shares
(c) Working Capital.
(d) Fund Flow Statemetn
(e) Purchase Consideration
(f) Current Assets
(g) Factors affecting valuation of shares.

સૂચના :- કોઈપણ ત્રણ પ્રશ્નોના ઉત્તર આપો.

પ્રશ્ન. ૧ (A) શ્યામ લી. ના મેનેજમેન્ટ તમને વર્ષ માટેનાં ૩,૦૦,૦૦૦ ઉત્પાદન એકમ માટેનું કાર્યશીલ મૂડી દર્શાવતુ પત્રક તૈયાર કરવાનું કહે છે. 20

કંપનીના તે ઉત્પાદન ક્ષમતા માટેનું પડતર પત્રક નીચે મુજબછે.

વિગતો	એકમ દીઠ કિંમત (રૂા.)
કાચો માલ	20
સીધી મજૂરી	5
સીધા ખર્ચા	15
પડતર કિંમત	40
નફો	10
વેમાણ કિંમત	50

(a) કાચો માલ સરેરાશ ૨ માસ માટે સ્ટોકમાં રહે છે.
(b) સરેરાશ ઉત્પાદનની પ્રકિયા ½ માસની સમય લે છે.
(c) તૈયાર માલ સરેરાશ ગોડાઉનમાં ૧ માસ માટે રહે છે.
(d) લેણદારો ૧ માસની ઉધાર સમય આપે છે.
(e) દેવાદારોને સરેરાશ ૨ માસનો ઉધાર સમય આપવાનો છે.
(f) હાથ પર રોકડ રૂા. ૨૦,૦૦૦ અંદાજીત છે.

ઉપરની વિગતો પરથી કાર્યશીલ મૂડી દશાવતું પત્રક તૈયાર કરો એમ ધારીને કે ઉત્પાદન તથા વેચાણ વર્ષ દરમ્યાન એક સરખુ છે.

પ્રશ્ન. ૧ (B) A Ltd નું તા. ૩૧.૩.૨૦૧૨ નાં પૂરા થતા વર્ષ માટેનું નફા નુકશાન માનુ નીચે મુજબ છે. (15)

નફા નુકશાન ખાતુ

વિગત	રકમ	વિગત	રકમ
માલનો વપરાશ	7,00,000	વેચાણ	12,00,000
મજૂરી	1,05,000		
ઉત્પાદકીય ખર્ચા (રૂા. ૨૫૦૦૦ ઘસારો ઉમેરાયલો છે)	1,25,000		
ઓફીસ તથા વહીવટી ખર્ચો	90,000		
વેચાણ ખર્ચા	60,000		
વિતરણ ખર્ચા	45,000		
પુરતી જોગવાઈ	45,000		
નફો	30,000		
	12,00,000		12,00,000

सूचना : कोणतेही तीन प्रश्न सोडवा.

प्रश्न. १ (A) श्याम लिमिटेड यांचे वर्षाला ३,००,००० नग उत्पादन कार्य मर्यादित असे खर्चाची माहिती पुढीलप्रमाणे १०

	प्रतिनग (रु.)
कच्चा माल	20
प्रत्यक्ष मजूरी	5
अप्रत्यक्ष खर्च	15
एकूण खर्च	40
नफा	10
विक्री किंमत	50

१. कच्चा माल साठा २ महिने सरासरी मागील कार्य सांगत आहे.
२. उत्पादन प्रकीयेचा कालावधी सरासरी अर्धा महिना आहे.
३. तयार माल गोदामांत सरासरी १ महिना.
४. धनकोकडून १ महिना उधारी मिळते.
५. २ महिने ऋणकोना दिली जाते
६. किमान रोख रु. २०,००० ठेवण्यात अपेक्षित आहे.
उत्पादन समान आणि सपाट असुन खेळते भांडवल पत्रक तयार करा.

प्रश्न. १ (B) नफा तोटा खाते पुढील प्रमाणे ३१-०३-२०१२ रोजी (15)

Particulars	Amount	Particulars	Amount
माल वापरला	7,00,000	विक्री	12,00,000
मजूरी	1,05,000		
उत्पादन खर्च	1,25,000		
(घसारा रु. २५०००)			
कार्य आणि कार्यरत खर्च	90,000		
विक्री खर्च	60,000		
वाढिव खर्च	45,000		
कर तरतूद	45,000		
निव्वळ नफा	30,000		
	12,00,000		12,00,000

कंपनीने ठरवले कि २ महिने उधारी वाढवून ग्राहकांना द्यावी. खालील माहिती तयार माल - १ महिना विक्री माल - १½ महिना वापरणे; उत्पादन प्रक्रीयेचा कालावधी - ½ महिना आणि ½ महिना मजूरी आणि उत्पादन खर्च कंपनीने ३ महिने धनकोंकडून उधारी मिळवली आणि सर्व खर्च आणि मजूरी १ महिना राहिलीली थकबाकी सहित भरली शिवाय वाटिव खर्च जो २ महिने आधी भरला गेला आहे. कर आधी भरला आहे, ज्याचे एक हफ्ता (Instalment) ३ हफ्ता बरोबर आहे. कंपनी रू. ८०,००० रोख ठेवण्यात आली आहे. आणि सुरक्षित मर्यादा (Margin) 20% चालू मालमत्तेवर आहे.
खेळते भांडवल तयार करा.

Marks

प्रश्न. २ B Ltd चे ताळेबंद पुढीलप्रमाणे 25

ताळेबंद

देयता	31/3/2012	31/3/2011
समभाग भांडवल	5,00,000	6,00,000
अग्रहक्क भाग भांडवल	2,00,000	3,00,000
सुरक्षित प्रदेय	80,000	50000
भांडवल निधी	50,000	20,000
नफा तोटा खाते	1,20,000	1,66,000
10% कर्ज रोख	2,20,000	1,20,000
विविध धनको	1,10,000	90,000
देय भरणे	45,000	50,000
राहिलेले खर्च	10,000	15,000
बँक	40,000	-
सुचवलेले प्रदेय	70,000	30,000
कर तरतूद	60,000	52,000
	15,05,000	14,93,000

मालमत्ता	31/3/2012	31/3/2011
कायम मालमत्ता	7,95,000	8,22,000
- घसरा	1,86,000	1,49,000
	6,09,000	6,73,000
गुंतवणूक	7,65,000	2,00,000
मालसाठा	2,50,000	2,25,000
ऋणको	1,92,000	1,70,000
देय मिळवले	1,40,000	1,10,000
रोख बँकेत	-	50,000
रोख हातात	24,000	10,000
आधी भरलेले खर्च	15,000	25,000
पूर्वीचा खर्च	10,000	30,000
	15,05,000	14,93,000

जादाची माहिती

१. अंतरिम लाभांश रु. २०,००० आणि कर रू. ४८,००० भरण्यात आला.

२. वर्षाअखेरीस ३१/३/२०१२, कायम मालमत्ता रु. १,२९,००० खरेदी केला आणि घसारा रु. ७७,५०० भरण्यात आला.

३. जुने यंत्र विकले, त्यातून नफा भांडवल निधी ला देण्यात आला.

४. अग्रहक्क भाग परतफेड 10% लाभांश केला आणि लाभांश भरलेला परतफेडवर सुरक्षित लाभांश खाते मध्ये डेबिट (Debit) करण्यात आला आहे.

५. गुंतवणूक किमत रु. ३०,०००, विकले वर्षामध्ये रु. ४०,००० ला. निधीप्रवाहत्ता पत्रक तयार करा. ३१/३/२०१३ वर्षाकरीता

प्रश्न. ३ (A) निव्वळ मालमत्ता पद्धतीनुसार भागमूल्य ठरवा खालील Z Ltd. या कंपनीचे ताळेबंद ३१/३/२०१२ रोजी 15

देयता	(रु.)
1,00,000 10% अग्रहक्क भाग, रू. १० प्रत्येकी	10,00,000
1,00,000 समभाग रु. १० प्रत्येकी	10,00,000
राखीव	4,00,000
१०% कर्ज रोख	4,00,000
घसरा निधी जमिन	50,000
यंत्र साधने	50,000
चालू देयता	95,000
	29,95,000

प्रश्न. ३ (A)

मालमत्ता	(रु.)
नावलौकिक	90,000
जमीन व इमारत	13,50,000
(बाजार किंमत रु. १,४०,०००)	
यंत्र साधने	12,50,000
फर्निचर	10,000
गुंतवणूक	1,50,000
ऋणको	60,000
मालसाठा	80,000
रोख व बँक	5,000
	29,95,000

प्रश्न.३ (B) 75000 भाग रु. १०%/- प्रत्येकी सम भांडवल Zebra Ltd. आहे. त्यांचा नफा खालील प्रमाणे (10)

वर्ष	Rs.
2010	30000
2011	33750
2012	39750

कंपनी २५% नफा राखीव(Reserve) ला देत असते. दुरलक्ष करा कर.
जर सारख्या कंपन्या १०% परत बाजार किंमत भागावर देत असेल तर चिल्ड(उत्पन्न) पद्धतीने समभाग मूल्य ठरवा

Marks

प्रश्न. ४. रेशमा Ltd. आणि शेरा Ltd. या दोन कंपन्या सम्मलीन ०१/०४/२०१२ ला झाल्या आणि नवीन कंपनी RS Ltd. चालू करण्यात आली २५

ताळेबंद ३१/०३/२०१२

देयता	रेशमा	शेरा	मालमत्ता	रेशमा	शेरा
सहभाग रु. १० प्रत्येकी	1,20,000	1,40,000	कायम मालमत्ता	1,70,000	1,50,000
साधारण निधी	30,000	40,000	गुंतवणूक	21,000	11,000
नफा तोटा खाते	20,000	10,000	मालसाठा	25,000	55,000
गुंतवणूक राखीव			ऋणको	36,000	80,000
परवानगी (Invt. allowance reserve	10,000	2,000	रोख	9,000	8,000
Export नफा निधी	1,000	2,000			
12% कर्जरोख	60,000	80,000			
धनको	20,000	30,000			
	2,61,000	3,04,000		2,61,000	3,04,000

RS Ltd. या कंपनीने requsite नंबर चे भाग, समभाग धारकांना ट्रान्सफर (Transfer) कंपनी वाल्यांना दिले.

दाखवा खरेदी मूल्य निश्चित रिअलायझेशन खाते, समभाग धारक रेशमा Ltd. या पुस्तकात आणि शेरा Ltd. या पुस्तकात आणि RS Ltd. चे ताळेबंद.

प्रश्न. ५ **टीपा द्या. (कोणतेही पाच)** (25)

१. भाग मूल्यांकनाची निव्वळ मालमत्ता पद्धत
२. भाग मूल्यांकनाची गरज
३. खेळते भांडवल
४. निधी प्रवाहत्ता पत्रक
५. खरेदी मूल्य निश्चित करणे
६. चालू मालमत्ता
७. भाग मूल्यांकनाची कोणती परिस्थिती परिणामकारक

Instruction : (1) Question No. 1 is compulsory.
(2) Answer any Two from Rest.
(3) All Questions carry equal marks.

Marks

1. Mr. Joseph having PAN ACRPC 8484J provides you the following details for the previous year ended March 31, 2012. **25**

		₹	
a)	Basic Salary	50,000	pm
	Dearness Allowance	10,000	pm
	Bonus	40,000	
	Entertainment Allowance	5,000	pm
	Professional Tax deducted	3,000	
	Income Tax deducted	80,000	
b)	Mr Joseph owns a residential property which is let out.		
	Fare Rent	25,000	pm
	Actual Rent	30,000	pm
	Municipal Tax paid	40,000	
	Interest paid on borrowings to purchase the property	60,000	
c)	Mr Joseph owns a proprietary business and had earned a net profit of ₹ 1,40,000 after deducting ₹ 40,000 as drawings.		
d)	Mr. Joseph had sold jewellery for ₹ 1,80,000 on 1.7.2011 which he had purchased on 1.10.2009 for ₹ 1,20,000		
e)	Mr Joseph had the following other incomes		
	Dividend from Indian companies	30,000	
	Dividend from foreign companies	20,000	
	Interest NSC	10,000	
	Interest PPF	15,000	
	Royalty earned	40,000	

Marks

i) Mr Joseph's investments are as follows :

Life Insurance Premium	30,000
PPF deposit	40,000
School fee of children	50,000

ii) Premium on Mediclaim polity 15,000

iii) Advance tax paid ₹ 40,000

Compute Mr Joseph's income and tax payable using the following table

INCOME	TAX
upto 1,80,000	NIL
1,80,001 5,00,000	10%
5,00,001 – 8,00,000	20%
8,00,001 and above	30%

2. a) Mr Gopal owns two residential properties as detailed below : 13

i) Self occupied :

Annual value (Retable)	50,000
Repairs	10,000
Interest on borrowing	30,000

ii) Let out :

Actual Rent	60,000 pm
Fare Rent	5,00,000
Municipal Tax paid	80,000
Interest on money borrowed	1,20,00

Compute his income from house property

b) Mrs. Reetu provides you the following details. **12**

	₹
Dividend from Indian companies	30,000
Dividend from foreign companies	40,000
Royalty received	50,000
Expenses incurred to earn Royalty	10,000
Interest on PPF	20,000
Interest on National Savings Certificate	15,000
Directors fee	12,000
Interest Bank Deposit (Net)	27,000
TDS on Bank Interest	3,000
Agricultural Income	20,000

Compute her income from other sources.

3. a) Mr Rohit is employed with Voltas Ltd and provides the details of his income for the year ended 31.3.2012 **13**

Basic Salary	40,000 pm
Dearness Allowance	10,000 pm
Bonus	30,000
Entertainment Allowance	5,000 pm
House Rent allowance (exempt ₹ 60,000)	10,000 pm
Perquisite value of car	20,000
Professional Tax deducted	250 pm
Income Tax deducted	6,000 pm

Compute his income from salaries.

b) **Write short notes on any Two.** **12**

i) Deduction U/s 80C

ii) Total Income

iii) Annual Value and deductions under section 24

Marks

4. a) **Write short notes on any Three.** 15

i) Person

ii) Assessee

iii) Heads of Income

iv) Deduction U/S 80D

v) Capital gains

b) **Explain in brief** 10

i) Resident

ii) Non Resident

5. a) Mr Kothari's Profit and Loss Account for the year ended March 31, 2012 is as follows : 13

	₹		₹
To Salaries	60,000	By Gross Profit	2,00,000
Rent	20,000	Interest	20,000
Electricity	12,000		
Depreciation	18,000		
Telephone Expenses	6,000		
Donation	5,000		
Drawings	30,000		
Advance Tax	65,000		
Reserve for Bad Debt	6,000		
Net Profit	48,000		
	2,20,000		**2,20,000**

1) Salary includes ₹ 15,000 paid to Mr. Kothari.

2) Rent of ₹ 8,000 and electricity of ₹ 4,000 are personal.

3) Depreciation allowable under Income Tax Act is ₹ 24,000

Compute his income from Business.

b) Mr Bose purchased jewellery on 1.11.2008 for ₹ 1,60,000 and sold the same for ₹ 2,40,000 on 1.10.2011. He paid ₹ 10,000 as brokerage on sale. Calculate the Capital Gains using the following index. **13**

FY 2008-09	582
FY 2010-11	711
FY 2011-12	785

He had also purchased equity shares of Reliance Ltd. on 1.7.2008 for ₹ 1,20,000 and sold the same on 1.10.2011 for ₹ 1,70,000.

Compute his income from Capital Gains.

सूचना : (1) प्रत्येक प्रश्नाला समान गुण आहेत.
(2) प्रश्न 1 अनिवार्य
(3) उर्वरित प्रश्नांपैकी कोणतेही दोन प्रश्न सोडवा.

1. श्री. जोसेफ यांचा कायम खाता क्रमांक एसीआरपीइ 8484 जे असून त्यांनी खालील माहिती मागील वर्षी 31 मार्च 2012 अखेर दिलेली आहे. 25

		रु.	
अ)	मूळ वेतन	50,000	दरमहा
	महागाई भत्ता	10,000	दरमहा
	बोनस	40,000	
	करमणूक भत्ता	5,000	दरमहा
	व्यवसाय कर वजावट	3,000	
	आयकर वजावट	80,000	
ब)	श्री. जोसेफ यांचे स्वत:चे मालकीचे घर असून ते त्यांनी भाड्यावर दिले आहे.		
	योग्य भाडे	25,000	दरमहा
	प्रत्यक्ष भाडे	30,000	दरमहा
	नगरपालिका कर	40,000	
	व्याज भरले		
	घर खरेदी करिता दुसऱ्यांकडून घेतलेले उधार पैसे	60,000	
क)	श्री. जोसेफ यांचे स्वत:चे बिजनेस असून त्यातून निव्वळ नफा रु. 1,40,000 वजा रु. 40,000 घरगुती खर्च उचल नंतर		
ड)	श्री. जोसेफ यांनी दागिने रु. 1,80,000 ला विकले. दि. 1.7.2011 रोजी, जे त्यांनी 1.10.2009 रोजी रु. 1,20,000 ला विकत घेतले होते.		
इ)	जोसेफ यांचे उत्पन्न		
	भारतीय कंपनीकडून लाभांश	30,000	
	विदेशी कंपनीकडून लाभांश	20,000	
	राष्ट्रिय बचत पत्र व्याज	10,000	
	सार्वजनिक भविष्य निर्वाह निधीवर व्याज	15,000	

हक्कधन मिळाले 40,000

फ) i) जोसेफ यांचे गुंतवणूक या प्रकारे

आयुविमा हप्ता	30,000
सार्वजनिक भविष्य निर्वाह निधी ठेव	40,000
मुलांसाठी शाळेची फी	50,000

ii) आरोग्य विमा हप्ता 15,000

iii) आधी कर भरला. 40,000

खालील कोष्टकानुसार जोसेफ यांचे करपात्र उत्पन्न आणि करदेयता निश्चित करा.

उत्पन्न रु.	कर दर
रु. 1,80,000 पर्यंत	शून्य
1,80,001 - 5,00,000	10%
5,00,001 - 8,00,000	20%
8,00,001 च्या जास्त	30%

2. अ) गोपाल यांचे दोन घर असून खालील माहिती उपलब्ध याप्रकारे – 13

i) स्वत: राहण्यासाठी वापरतात

वार्षिक मूल्य	50,000
दुरुस्त	10,000
उधारी वर व्याज	30,000

ii) भाड्याने दिले आहे –

प्रत्यक्ष भाडे दरमहा	60,000
योग्य भाडे	5,00,000
नगरपालिका कर भरले.	80,000
उधारी वर व्याज	1,20,00

4. अ) **टिपा द्या. (कोणतेही तीन)** **15**

i) व्यक्ती

ii) करदाता

iii) उत्पन्नांचे मुख्य

iv) कलम 80 ड(D) नुसार वजावटी

v) भांडवल नफा

ब) **स्पष्टीकरण करा –** **10**

i) निवासी

ii) रहिवासी नाही

5. अ) श्री. कोठारी यांचे 31 मार्च 2012 वर्ष अखेर नफातोटा पत्रक पुढील प्रमाणे – **13**

	रू.		रू.
वेतन	60,000	ढोबळ नफा	2,00,000
भाडे	20,000	व्याज	20,000
विज	12,000		
घसारा	18,000		
दुरध्वनी खर्च	6,000		
देणगी	5,000		
घरगुती खर्चासाठी उचल	30,000		
कर आधी भरला	15,000		
रिर्जव फॉर Bad debts	6,000		
निव्वळ नफा	48,000		
	2,20,000		**2,20,000**

i) वेतन रू. 15,000 भरले कोठारी यांना

ii) भाडे रू. 8,000 आणि विज रु. 4,000 हे स्वत:चे

iii) घसारा भत्ता आयकर नुसार रु. 24,000

उत्पन्न व्यवसायिक ठरवा.

ब) श्री. बोस यांनी दागिनी दि. 1-11-2008 ला रू. 1,60,000 या किंमतीत विकत घेतले. त्यांनी रु. 2,40,000 ला दि. 1-10-2011 विकले. रु. 10,000 दलाली भरली. भांडवल नफा काढा. 13

मूल्यनिर्देशांक पुढील प्रमाणे

आर्थिक वर्ष 2008-09	582
आर्थिक वर्ष 2010-11	711
आर्थिक वर्ष 2011-12	785

त्यांनी रिलायन्स लिमिटेड यांचे समभाग दि. 1.7.2008 रोजी रू. 1,20,000 ला खरेदी केले आणि ते 1.10.2011 रोजी, रू. 1,70,000 ला विकले.

भांडवली नफा उत्पन्नातून निश्चित करा.

Sem VI th
23/10/13

Marks

Note: Answer any five questions from the following.

1. a. Explain the e-commerce suitability for small enterprises. 10
   b. 'Communication is the cement that binds an organisation together.' Comment. 5

2. Write Short notes (any three) - 15
   a. Any two remedial measures to overcome challenges faced by women.
   b. Team management
   c. Marketing Media for small entrepreneurial
   d. Importance of an entrepreneur.

3. a. Explain in detail, the challenges faced by women entrepreneurs in India. 10
   b. Write a note on product, planning & control. 5

4. a. Explain the significance of managing men, machine & material, effeciently 10
   b. State the various sources of information. 5

5. a. Why is selecting the right product important ? Explain the product selection process. 10
   b. What do you understand by E-commerce. 5

6. a. List and explain the various Leadership qualities. 10
   b. Explain the significance of Entrepreneurial Development Training. 5

7. Explain the significance of entrepreneurship & Role of entrepreneurship in the economic development of an economy. 15

सूचना : कोणत्याही पाच प्रश्नांची उत्तरे लिहा.

१. अ. ई – कॉमरसचा लघूउद्योगा मधील योग्य उपयोग काय आहे ते वर्णन करा. १०

ब. संप्रेक्षण (Communication) म्हणजे सिमेंन्ट कोणत्याही संघटनेला (organisation) एकत्र बांधण्याचे काम करते – टिप लिहा. ५

२. टिपा लिहा (कोणतेही ३) १५

अ. स्त्री लघू उदयोजकांना येणाऱ्या अडचणीना तोंड देण्याऱ्या दोन उपाय योजना लिहा.

ब. टिम मॅनेजमेन्ट

क. लघू उद्योजका साठी जाहिरातीचे माध्यम

ड. लघू उद्योजकांचे महत्व स्पष्ट करा.

३. अ. भारतातील स्त्री लघु उद्योजकांना सामोरे जावी लागणारी आव्हाने स्पष्ट करा. १०

१. उत्पादन योजना व नियंत्रण product, planning & control. टीप लिहा. ५

४. अ. मनूष्यबळ, यंत्रसामग्री व कच्चामाल यांचा योग्य वापराचे महत्व स्पष्ट करा. १०

ब. माहिती information. मिळविण्याचे वेगवेगळे मार्ग वर्णन करा. ५

५. अ. उत्पादन (product) निवड करण्याची प्रक्रिया योग्य असणे का गरजेचे असते? उत्पादन निवड प्रक्रिया कशी केली जाते ते वर्णन करा. १०

ब. ई कॉमर्स म्हणजे काय ते वर्णन करा. ५

६. अ. नेता बनण्यासाठी लागणारे गुण स्पष्ट करा. १०

ब. लघु उद्योगाच्या विकासक शिक्षणाचे महत्व स्पष्ट करा. ५

७. कोणत्याही देशाच्या अर्थव्यवस्थेच्या प्रगतीसाठी लघु उदयोगाचे महत्व व कार्य सविस्तर वर्णन करा. १५

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SHREEMATI NATHIBAI DAMODAR THACKERSEY

WOMEN'S UNIVERSITY

Pariksha Bhavan, Sir Vithaldas Vidyavihar, Juhu Tara Road, Santacruz (West),Mumbai - 400 049.

B.COM. PART – III EXAMINATION :: OCTOBER - 2013
(ANNUAL PATTERN STUDENTS)

KEY TO CODE-NUMBERS

CENTRE : _____

Subject Title / Paper No. and Subject Code No.			Day & Date	Code No. of Q. Papers
Compulsory English (For English Medium)	P-III	1301	Tuesday 01/10/2013	3611 - XIII
Compulsory English (For Non-English Medium)	P-III	1601		3612 - XIII
Compulsory Economics	P-III	4305	Thursday 03/10/2013	3613 - XIII
Compulsory Commerce (Modern Finance)	P-III	4306	Friday 04/10/2013	3614 - XIII
Compulsory Business Law		4110	Saturday 05/10/2013	3615 - XIII
Specialization : (Any One)				
Company Law, Secretarial Practice & Office Administration	P-II	5211	Monday 07/10/2013	3616 - XIII
Banking & Finance	P-II	5213		3617 - XIII
Financial Accounting & Auditing	P-II	5215		3618 - XIII
Costing	P-II	5216		3619 - XIII
Data Processing & Cobol Programming	P-II	5218		3620 - XIII

Subject Title / Paper No. and Subject Code No.			Day & Date	Code No. of Q. Papers
Specialization : (Any One)				
Company Law, Secretarial Practice & Office Administration	P-III	5311	Tuesday 08/10/2013	3621 - XIII
Banking & Finance	P-III	5313		3622 - XIII
Financial Accounting & Auditing	P-III	5315		3623 - XIII
Costing	P-III	5316		3624 - XIII
Personal Computers & Business Applications	P-III	5318		3625 - XIII
Vocational Subject (any one)				
Computer Application (Computer Aided Drafting (D.D.) & Advanced Topics in Computer) (Old Course) E. Commerce and Web Designing (New Course)	P-V	0518	Wednesday 23/10/2013	3626 - XIII
Tourism & Travel Management (Tourism Marketing)	P-V	0524		3627 - XIII
Advertising, Sales Promotion & Sales Management (Management of the Sales, Force & Sales Promotion of Public Relation)	P-V	0544		3628 - XIII
Principle & Practice of Insurance (Property & Liability Insurance I & II)	P-V	0551		3629 - XIII
Office Management & Secretarial Practice (Stenography)	P-VI	0652		3630 - XIII
Communicative English (Broadcasting Radio / T.V.)	P-V	0553		3631 - XIII
Computer Applications (Project Report and Report on the Job Training I & II and Entrepreneurship Development – 50 Marks)) (Old Course) Computer Networking and Multimedia (New Course)	P-VI	0618	Friday 25/10/2013	3632 - XIII
Tourism & Travel Management (Information Communication Automation & Entrepreneurship Development - 50 Marks)	P-VI	0624		3633 - XIII
Advertising, Sales Promotion & Sales Management (Project Report and Report on the Job Training I & II and Entrepreneurship Development – 50 Marks))	P-VI	0644		3634 - XIII
Principle & Practice of Insurance (Group Insurance and Retirement Benefit Scheme I & II)	P-VI	0651		3635 - XIII
Office Management & Secretarial Practice (Office Practice III)	P-V	0552		3636 - XIII
Communicative English (Project on the Job Training and Entrepreneurship Development)	P-VI	0653		3637 - XIII

(DR. P.N. MANDHARE)
CONTROLLER OF EXMINATIONS

Instruction : (1) Question number 1 is compulsory.
(2) Attempt any four from the remaining questions.

Marks

1. Discuss the helplessness and shame that Kubra and Sakina feel because of being unmarried. **20**

OR

Comment on the meaninglessness of rituals in the stories Girls and Chauthika Jaura.

2. **Attempt any two of the following :** **20**

a) Draupadi's protest

b) Uneasiness of the bride in the story The First Party

c) Mothers and daughters in the story My Beloved Charioteer

3. **Attempt any two of the following :** **20**

a) Muthassi's independence

b) The mother in the story Her Mother

c) Hamida

4. a) Draft on effective letter of sales for a fashion jewellery store named Shrinagar. **10**

OR

Draft an effective letter of sales for a course in Travel and Tourism.

b) A committee was set up to look into the problems of lack of interest. and low motivation of students in a college. Draft your report with recommendations and address it to the Management of the college. **10**

OR

Instruction : (1) Q. No. 1 is compulsory.
(2) Attempt any four from the remaining questions.

Marks

1. 'Life was simple earlier but has become complicated now' – Why does Sudha Murthy say this ? Give examples. **20**

OR

Why did Veeramma not respond to Sudhaji's calls ? What did Sudhaji see when she entered Veeramma's hut ?

2. **Write short notes on <u>any two</u> of the following :** **20**

a) Ratna

b) The most precious gift

c) The gas connection

d) Yaadi mein shadi

3. **Answer <u>any two</u> of the following :** **20**

a) Shreemati & Sons Pvt. Ltd., Mumbai, have applied to you for goods worth Rs, 1,50,000/- on credit for 40 days. They have not given any credit reference. Write a letter to them requesting for credit references.

b) Inform your customer, M/s, Jatin & Kishan Pvt. Ltd., Nagpur that you are satisfied with them credit report and have granted them credit and have also despatched their goods.

c) You have received an unfavorable reply regarding the credit standing of National Book Depot, Nagpur. Draft a letter refusing credit to them.

4. **Answer <u>any two</u> of the following :** **20**

a) Santosh Electronics, Pune, have not paid an amount of Rs. 85,000/- inspite of several reminders. Write a letter to them requesting them to pay within a week

b) M/s Mehta & Sons, Navi Mumbai, have not responded to your reminders and appealing letters regarding the payment of Rs. 2,00,000/- overdue for the last two months. Write a letter asking them to settle their account in installments of they have any financial difficulty.

c) Wimco Lights, Pvt. Ltd., Pune, have not paid their bill of Rs. 1,50,000/- even after receiving several letters. Write to them appealing to their sense of self-repect.

5. a) **Write an effective sales letter to promote to sale of <u>any one</u> of the following :** **10**

i) Holiday package to Rajasthan

ii) Natural ice cream

b) Draft the minutes of the monthly meeting of Unnati Mahila Mandal, Pune, in which the following points were discussed.

i) to arrange cooking classes for ladies

ii) to organize Haldi-Kumkum function

iii) to organize Foundation Day.

6. a) Write an application with bio-data for the post of computer operator at ABC Computer, Pune **10**

OR

Draft an application in reply to be following advertisement :

"Wanted accounts clerks for a departmental store. Candidates should be graduates in Commerce and should have knowledge of computers."

Apply written 7 days to Box No. S-115, The Times of India, Mumbai - 400 101

b) **Write a note an <u>any one</u> of the following :** **10**

i) Fax - advantages and disadvantages

ii) Uses of internet

iii) Video conferencing

7. **Make summaries of the following passages and give them suitable titles.** **20**

There are Two kinds of team sports Some game such as basketball, volley ball and soccer, can only be played by a group of people working as a team against another. Other such as singles tennis and wrestling are played by two people and one tries to beat the other. In these one-to-one sports the results of different games are added to make a total score.

Team sports are usually very competitive since each individual member of the team has an opposite number to play against, and the whole team must pit its skill against the other team and work as a group. Wanting your team to come out on top can inspire you to play your best. There are other advantages to being a member of a team-some of which have nothing to do with the sport !

Unfortunately, one team must always lose in competitive team sports. Sometimes the point of the game disappears when winning or losing matters too much. This can cause stress for players who feel pressurised to win all the time. A game that becomes an ordeal is no fun at all.

But losing doesn't mean failure. A successful game is one where your team plays as well as it can, whatever the outcome of the match. You can learn how to lose a game but still feel that you have done your best.

The most important part of playing any game or sports is to enjoy it. For those who don't like to compete, there are team activities which don't have winners or losers-just the pleasure of playing the game! There are hundreds of games where the object is to create co-operation and trust between players rather than to emphasize winning.

SEWA WORK FOR me WOMAN of the rural Gujarat. Its work started initially in a village called Dev Dholera in Gujarat. SEWA took the initiative and succeeded in forming WOMEN'S Dairy Cooperatives. This organisation did two very important things for the rural women of north Gujarat It taught them to make decorative bamboo articles and then it took initiative in forming their dairy cooperatives. Its work in the drought stricken areas of north Gujarat consists of distribution of fodder and foodgrains and explaining to the women the importance of planting trees and social forestry. To promote exchange of ideas among the rural women, SEWA holds meetings in small groups and also holds discussions. It uses video equipment to make communication of message easy. At present, SEWA fights for the problems of the Under-privileged Women of India. To the timid, diffident and powerless women, SEWA imparts courage confidence and self-reliance. Therefore, SEWA is called "A Movement of The Women" For the Women and By the Women. It has members from all the communities and it runs a Gujarati paper called "Anasuya".

Old Course **3613-XIII**

Instruction : (1) Answer any Five Questions from the following.

Marks

1. Discuss various features of India as a developing country. 20

2. What is "Human Resource Development ?" Explain importance of Human Resource Development. 20

3. What are the defects of Agricultural marketing in India ? Explain various measures undertaken by the goverment to improve agricultural marketing. 20

4. Explain various institutional and non-institutional sources of agricultural finance. 20

5. Critically evaluate "Industrial Policy of 1991". 20

6. Explain the causes of deficit in India's Balance of Payment. What are the measurs taken by the government to tackle this problem ? 20

OR

Describe the nature of Energy crisis. What measures are taken by the government to tachle this problem ? 20

7. **Write Short notes on. (Any two)** **20**

a) Human Development Index. (HDI)

b) Changing trends in public expenditure of India since 1991.

c) Disinvestment policy.

d) Food Security.

Marks

Old Course :

१. भारतीय अर्थव्यवस्थेची एक विकसनशील अर्थव्यवस्था या दृष्टीने असलेली वैशिष्ट्ये सांगा. २०

२. मानव संसाधन विकास म्हणजे काय ? मानव संसाधन विकासाचे महत्त्व सांगा. २०

३. भारतातील शेती विपणन (विक्री) व्यवस्थेतील दोष सांगा. हे दोष दूर करण्यासाठी सरकारने केलेल्या उपाययोजनांची चर्चा करा. २०

४. शेती वित्त पुरवठ्याच्या संस्थात्मक आणि बिगर संस्थात्मक (खाजगी) साधनांची चर्चा करा. २०

५. भारताच्या १९९१ च्या औद्योगिक धोरणाचे टीकात्मक मूल्यमापन करा. २०

६. भारताच्या व्यवहार तोलातील (BOP) तूटीची कारणे सांगा. ही तूट कमी करण्यासाठी सरकारने केलेल्या उपाययोजना सांगा. २०

किंवा

उर्जा संकटाचे स्वरूप स्पष्ट करा. ही समस्या सोडवण्यासाठी सरकारने केलेल्या उपाययोजना सांगा.

७. **टिपा लिहा. (कोणत्याही दोन)** २०

अ) मानव विकास निर्देशांक (HDI)

ब) १९९१ नंतर भारताच्या सार्वजनिक खर्चाच्या बदलाची प्रवृत्ती.

क) निर्गुतवणुक धोरण

ड) अन्न सुरक्षा

Old Course **3614-XIII**

Instruction : (1) Attempt any five questions.
(2) Each question carry 20 marks.

Marks

1. a) "The role of modern finance manager differs from traditional finance manager". Explain. 10

   b) Explain the concept of factoring. What are its benefits ? 10

2. a) "Self financing is one of the principal means of financing the project". Discuss. 10

   b) What is working capital ? What factors determine the working capital needs of a business unit ? 10

3. a) Explain the considerations to be kept in mind while drafting a financial plan. 10

   b) What is overcapitalization ? Briefly explain its causes, effects and remedies. 10

4. a) What is financial system ? Discuss the components of a formal financial system. 10

   b) Explain call money market and Treasury bill market as an important segment of money market ? 10

5. a) "Mutual fund is an efficient vehicle for creation of wealth". Explain. 10

   b) What are derivatives ? Explain different types of financial derivatives and its benefits. 10

6. a) What are the forms of speculative transactions on a stock exchange ? 10

b) Explain important measures taken by SEBI to protect investor's interest. 10

7. Write short notes. (any Two) 20

a) Financial leverage

b) Debentures

c) Venture Capital

d) Form of lease finance

e) National stock Exchange

सूचना : (१) कोणतेही पाच प्रश्न सोडवा
(२) प्रत्येक प्रश्नाला समान २० गुण आहेत.

१. अ) आधुनिक वित्त व्यवस्थापकाची भूमिकाही पारंपारिक वित्त व्यवस्थापकाच्या भुमिकेपेक्षा वेगळी आहे, चर्चा करा? १०

ब) अडत्या (Factoring) ही संकल्पना स्पष्ट करुन त्याचे फायदे लिहा? १०

२. अ) वित्त आराखड्यात 'स्वयं वित्त पुरवठा' एक महत्वाचे तत्व आहे? चर्चा करा? १०

ब) खेळते भांडवल म्हणजे काय ते सांगून उद्योगांना कोणत्या घटकांमुळे खेळत्या भांडवलाची गरज असते? १०

३. अ) 'वित्तीय नियोजन' करीत असताना कोणकोणते मुद्दे विचारात घ्यावे लागतात ते स्पष्ट करा? १०

ब) 'अति भांडवलीकरण म्हणजे काय? ते सांगून अति-भांडवलीकरणाची कारणे, परिणाम व उपाय योजना कोणत्या ते सविस्तर लिहा? १०

४. अ) 'वित्तीय पद्धती' म्हणजे काय? ते सांगून त्याचे औपचारिक घटक कोणते? चर्चा करा? १०

ब) कॉल मनी मार्केट व ट्रेझरी बिल हे नाणेबाजाराचे महत्वाचे भाग आहेत सविस्तर स्पष्ट करा? १०

५. अ) 'म्युच्युअल फंड' हे एक संपत्ती निर्माण करणारे साधन आहे हे सविस्तर स्पष्ट करा? १०

ब) डेरिव्हेटीव (derivatives) म्हणजे काय? ते सांगून त्याचे प्रकार व फायदे स्पष्ट करा? १०

६. अ) भाग बाजारातील सट्टेबाजीचा व्यवहार म्हणजे काय ते सविस्तर लिहा? १०

ब) गुंतवणूकदारांची गुंतवणूक सुरक्षित ठेवण्याकरीता सेबी (SEBI) कोणती काळजी घेते ते सविस्तर लिहा? १०

७. **टिपा लिहा (कोणत्याही दोन)** २०

अ) वित्तीय लिव्हरेज

ब) कर्ज रोखे

क) साहसी भांडवल

ड) भाडेपट्टेवरील वित्त पुरवठा

इ) राष्ट्रीय भाग बाजार

Instruction : (1) Attempt any five questions

Marks

1. a) Comment on "An agreement made without consideration is void". What are the exceptions to this rule. 10

b) Write Notes on. **10**

i) Finder of goods

ii) Rights of Bailer.

2. Write Notes on Any Four. **20**

i) Modes of Revaluation of a proposal.

ii) Holding out agent.

iii) Sub-Agent / Substituted Agent.

iv) When time is essence of Contract?

v) A Wagering agreement.

vi) Consideration

3. i) Write Notes on **10**

a) Duties of a partner.

b) Dissolution of a partnership by Court.

ii) Write Notes on **10**

a) Holding out Partner.

b) Implied Authority of a partner.

4. A) Who is unpaid Seller? What are his rights against the buyer as well as against the goods sold by him? 15

B) Write Note on Implied Conditions & Warranties in an agreement of Sale of goods. 05

 Marks

5. **Write Notes on (Any Four)** **20**

i) Rule of Caveat Emptor.

ii) Sale on approval or Return basis.

iii) Sale by Sample.

iv) Essential of Sale.

v) Delivery & Deliverable State

6. a) Define a Company and explain its characteristic. 10

b) Who is a director? What are his qualifications & disqualifications. 10

7. **Write Notes on (Any Four)** **20**

1) Bill of exchange

2) Promissory Note

3) Cheque & its Kinds.

4) Endorsement in blank.

5) Noting & protest.

6) Holder & Holder in due Course.

सूचना : (१) पुढीलपैकी कोणतेही पाच प्रश्न सोडवा.

१. अ) ''प्रतिफलाशिवाय करण्यात येणारा ठराव हा व्यर्थ असतो'' यांवर माहिती देऊन या नियमाला अपवाद असल्यास ते सांगा. १०

ब) टीपा लिहा. १०

१) हरवलेली वस्तु सापडणारी व्यक्ती

२) निक्षेपदात्याचे अधिकार

२. **टीपा लिहा. (फक्त चारवर)** २०

१) प्रस्ताव परत घेणेच्या पध्दती.

२) भासविणारा प्रतीनिधी

३) उप प्रतिनिधी / बदली प्रतिनिधी

४) करारात वेळेला महत्त्व केव्हा असते ?

५) बाजीचे ठराव

६) प्रतीफल

३. **१) टीपा लिहा.** १०

अ) भागीदारांची कर्तव्ये

ब) भागीदारीचे न्यायालयामार्फत विसर्जन

२) टीपा लिहा. १०

अ) भासविणारा भागीदार

ब) भागीदारांचे ध्वनीत / गृहीत अधिकार

४. अ) अदत्त विक्रेता कोणास म्हटले जाते ? त्याचे विक्री केलेल्या मालाविरुद्ध आणि खरेदीदाराविरुद्ध कोणते अधिकार असतात ? १५

ब) मालविक्री करारांमध्ये ज्या गृहीत अटी / दुय्यम अटी असतात यांवर टीप लिहा. ५

५. **टीपा लिहा. (फक्त चारवर)** २०

१) 'खरेदीदाराने सावधान असावे' हे तत्त्व.

२) विक्री केलेला माल पसंत पडल्यास ठेवा अन्यथा परत करा हे तत्त्व.

३) नमुन्याद्वारे मालाची विक्री करणे.

४) मालविक्रीच्या आवश्यक अटी.

५) मालाचा ताबा देणे आणि ताबा देणेच्या अवस्थेमध्ये असणे.

६. अ) कंपनी किंवा प्रमंडळाची व्याख्या सांगून याची सर्व वैशिष्ट्ये वर्णन करा. १०

ब) कंपनीचा संचालक कोण असतो ? त्याची पात्रता आणि अपात्रता कोणती असते ? १०

७. **टीपा लिहा. (कोणत्याही चारवर)** २०

१) हुंडी / विनीमय विपत्र.

२) धनादेश आणि त्यांचे प्रकार

३) कोरे हस्तांतरण

४) नोंदणी आणि धिक्कार

५) धारक आणि यथा विधीकारक व्यक्ती.

Instruction : (1) Questions No. 1 is compulsory.
(2) Attempt any Two Questions from Q. No. 2 to 4
(3) Attempt any two Questions from Q. No. 5 to 7.

Marks

1. a) Give short notes on. **10**

i) Appointment of first Auditor of a

ii) Removal of Auditor.

b) Calculate working capital requirement from the following information for a level of activity of 1,04,000 units of production.

A proforma cost sheet of a company provides the following details.

Item of cost	**Amount per unit**
Raw material	80
Direct Labour	30
Overheads	60
Total cost	170
Profit	30
Selling Price	200

Following further information is available :-

(1) Raw materials are in stock on average one month.

(2) Materials are in process, on average, half a month.

(3) Finished good, on average, one month.

(4) Credit allowed by suppliers is one month.

(5) Credit allowed to Debtor is two months.

(6) Lag in payment of overhead expenses one month.

(7) Lag in payment of wages 1½ month.

(8) One forth of the output is sold against cash.

(9) Cash on hand is expected to be Rs. 25,000.

2. From the following Balance Sheets of AB Ltd. prepare a statement of sources & Application of Funds. 20

BALANCE SHEETS

Liabilities	31/3/08	31/3/09	Assets	31/3/08	31/3/09
Share capital	4,00,000	4,00,000	Fixed Assets	3,00,000	2,70,000
Gen. Reserves	60,000	90,000	Investments	1,00,000	1,25,000
P & Loss A/c	38,700	2,000	Stock	68,100	71,300
Creditors	51,300	18000	Debtors	71,500	61,500
Provision for Taxation	14,600	12,300	Bank Balance	25,000	34,500
Mortgage Loan	–	40,000			
	5,64,600	**5,62,300**		**5,64,600**	**5,62,300**

Additional information :

(1) Investments costing Rs. 10,000 was sold during the year at a profit of Rs. 1,000

(2) Provision for taxes made during the year ended 31/3/2009 was Rs. 10,300.

(3) During the year, part of the fixed Assets costing Rs. 16,400 was sold for Rs. 8,400.

(4) Dividend paid during the year amounted to Rs. 9,700.

3. Girish purchased on machinery under Instalment system from Gujarat machineries Ltd. on 1/4/2007. The cash price of the Machinery was Rs. 2,50,000. The payment was spread out as under :-

Down payment	(1.4.2007)	Rs.	60,000
1st Instalment	(31.3.2008)	Rs.	70,000
2nd Instalment	(31.3.2009)	Rs.	80,000
3rd Instalment	(31/3/2010)	Rs.	90,000

Depreciation is charged at 20% p.a. on W.D.V.

Show necessary ledger accounts in the books of Mr. Girish.

4. The following is the Balance Sheet of C Ltd. as at 31st December, 2008. **20**

BALANCE SHEETS

Liabilities		Amount	Assets	Amount
Authorised & paid up Share capital 10,000 shares of Rs. 100 each fully paid		10,00,000	Building	1,60,000
			Furniture	6,000
			Investment	7,60,000
			Stock of Market Value	8,50,000
Reserve		3,00,000	Debtors	6,50,000
Depreciation fund			Cash at Bank	1,40,000
Building Fluctuation fund		20,000		
Investments		90,000		
Sundry creditors		96,000		
Reserve for Bad Debts		40,000		
Profit & Loss A/c.				
Balance on 31/12/2007	1,60,000			
Profit for the year	8,60,000	10,20,000		
		25,66,000		**25,66,000**

It is now ascertained that :

(1) The company's prospects for 2009 are equally good.

(2) Profits for the part three year have shown in increase of Rs. 40,000 annually; assume tax rate 50%

(3) Building is now worth Rs. 4,96,000 and furniture Rs. 10,000.

(4) Companies of similar nature are showing profit earning capacity of 10% on the market value of shares.

(5) Investments yield 5% net on Book value.

You are required to ascertain the fair value of each share by Net Assets method & yield method.

Marks

5. a) Explain the Rights of a company auditor. 12

b) Explain the disqualification of a company auditor. 8

6. (a) Write any two Accounting Standards. 10

(b) Explain any two techniques of online audit. 10

7. a) Write any five points from CARO 2003. 10

(b) Explain in brief "Qualified Audit Report.". 10

सूचना : (१) प्र. १ अनिवार्य
(२) प्र. २, ३, ४ पैकी कोणतेही दोन प्रश्न सोडवा.
(३) प्र. ५, ६, ७ पैकी कोणतेही दोन प्रश्न सोडवा.

१. अ) **टीपा द्या.** १०

i) कंपनीच्या प्रथम अंकेक्षकाची नियुक्ती

ii) कंपनीच्या अंकेक्षकाला काढून टाकण्याचे नियम

ब) खालील माहितीच्या आधारे खेळते भांडवल आवश्यकता निश्चित करा. या माहितीमध्ये उत्पादन पातळी १४०००० नग आहे. प्रोफॉर्मा कॉस्ट शिस्ट वरुन पुढील माहिती मिळते. १०

खर्च घटक	**रक्कम प्रति नग रु.**
कच्चा माल	८०
प्रत्यक्ष मजूरी	३०
अप्रत्यक्ष (वरकड) खर्च	६०
एकूण खर्च	१७०
नफा	३०
विक्री दर	२००

खालील अधिक माहिती उपलब्ध आहे.

(१) कच्चा मालसाठा सरासरी एक महिना असतो.

(२) कच्चामाल प्रक्रियेमध्ये $^{१}/_{२}$ (अर्धा) महिना असतो.

(३) तयार मालसाठा सरासरी एक महिना असतो.

(४) पुरवठादार एक महिन्याची उधारी देतात.

(५) ग्राहकांना दोन महिने उधारी दिली जाते.

(६) अप्रत्यक्ष वरकड खर्च एक महिना अवधी नंतर दिला जातो.

(७) मजूरी $११^{१}/_{२}$ (दीड) महीना अवधीनंतर दिली जाते.

(८) एकूण उत्पादनाच्या $^{१}/_{४}$ भाग रोखीने विकला जातो.

(९) रोख शिल्लक रु. २५००० अपेक्षित आहे.

२. एबी मर्यादित यांच्या खाली दिलेल्या ताळेबंदावरुन निधी आवक आणि उपायोजन पत्रक तयार करा २०

ताळेबंद

देयता	३१.३.०८	३१.३.०९	मालमत्ता	३१.३.०८	३१.३.०९
भागभांडवल	४,००,०००	४,००,०००	स्थीर मालमत्ता	३,००,०००	२,७०,०००
साधारण निधी	६०,०००	९०,०००	गुंतवणूक	१,००,०००	१,२५,०००
नफातोटा खाते	३८,७००	२,०००	मालसाठा	६८,१००	७१,३००
धनको	५१,३००	१८०००	ऋणको	७१,५००	६१,५००
कर तरतूद	१४,६००	१२,३००	बँक शिल्लक	२५,०००	३४,५००
मॉरगेज (गहाण) कर्ज	–	४०,०००			
	५,६४,६००	५,६२,३००		५,६४,६००	५,६२,३००

अधिक माहिती

(१) या वर्षात गुंतवणूक किंमत (कॉस्ट) रु. १०,०००, रु. १,००० नफ्याने विकली.

(२) ३१.३.२००९ या वर्षअखेर करतरतूद रु. १०,३०० केली.

(३) या वर्षामध्ये इमारती चा भाग किंमत (कॉस्ट) १६,४०० रुपये, रु. ८,४०० ला विकला.

(४) या वर्षात लाभांश रु. ९,७०० दिला.

३. गिरीश यांनी हप्ताबंद तत्वावर एक मशिन १.४.२००७ रोजी गुजरात मशिनरीज मर्यादित यांच्याकडून खरेदी केले. या मशिनची रोख किंमत रु. २,५०,००० होती, ती खालील प्रमाणे देण्यात आली.

ताबा स्विकारताना डाऊन पेमेंट	१.४.२००७ रोजी	रु.	६०,०००
पहिला हप्ता	३१.३.२००८ रोजी	रु.	७०,०००
दुसरा हप्ता	३१.३.२००९ रोजी	रु.	८०,०००
तिसरा हप्ता	३१.३.२०१० रोजी	रु.	९०,०००

घसारा घसटत्या मूल्यावर २०% प्रमाणे लावला.

श्री. गिरिश यांच्या पुस्तकात आवश्यक ती खाती तयार करा.

४. ३१ डिसेंबर २००८ रोजी सी मर्यादित यांचा ताळेबंद पुढीलप्रमाणे २०

ताळेबंद

देयता		रक्कम	मालमत्ता	रक्कम
अधिकृत आणि जमा भांडवल १०,००० समभाग रु. १०० प्रत्येकी			इमारत	१,६०,०००
			उपस्कर (फर्निचर)	६,०००
			गुंतवणूक	७,६०,०००
पूर्ण जमा		१०,००,०००	मालसाठा (बाजारातील मूल्य)	८,५०,०००
घसारा निधी		३,००,०००	ऋणको	६,५०,०००
इमारत		२०,०००	बँक खाते शिल्लक	१,४०,०००
गुंतवणूक बदल निधी		९०,०००		
धनको		९६,०००		
संशयित ऋणको निधी		४०,०००		
नफातोटा खाते				
शिल्लक (३१/१२/२००७)	१,६०,०००			
चालू वर्षातील नफा	८,६०,०००	१०,२०,०००		
		२५,६६,०००		२५,६६,०००

आता असे लक्षात आले आहे की

(१) २००९ करिता कंपनीला समान संधी आहे.

(२) मागिल तीन वर्षांचा नफा वार्षिक वाढ रु. ४०,००० दर्शवितो. तसेच कराचा दर ५०% आहे.

(३) इमारतीचे सध्याचे मूल्य रु. ४,६०,००० आहे आणि फर्निचरचे रु. १०,००० आहे.

(४) समान व्यवसायिक कंपनी नफा कमावण्याचा दर भागांच्या बाजारातील मूल्यावर १०% दर्शवितात.

(५) गुंतवणूकीतील उत्पन्न पुस्तकातील किंमतीच्या ५०% आहे.

निव्वळ मालमत्ता पद्धत आणि उत्पन्न पद्धतीने प्रत्येक भागाचे योग्य मूल्य निश्चित करा

Marks

५. अ) कंपनी लेखापरिक्षकाचे हक्क स्पष्ट करा. १२

ब) कंपनी लेखापरिक्षकाच्या अपात्रतेच्या अटी स्पष्ट करा. ८

६. अ) कोणतीही दोन आदर्श हिशेबलेखन मानके लिहा. १०

ब) संगणकिय लेखा परिक्षणाची कोणतीही दोन तंत्रे स्पष्ट करा. १०

७. अ) CARO २००३ मधील कोणतेही पाच मुद्दे लिहा. १०

ब) 'आक्षेपसहित लेखापरिक्षण अहवाल' थोडक्यात स्पष्ट करा. १०

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SHREEMATI NATHIBAI DAMODAR THACKERSEY

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B.COM. SEMESTER – V EXAMINATION : OCTOBER – 2013 (FRESH)

KEY TO CODE NUMBERS

CENTRE: _____

Subject / Title / Paper No. And Computer Code No. Time : 11.00 a.m. to 1.30 p.m.			Day & Date	Code No. of Q. Papers
English c.c. (H.L.)	P-V	510501	Tuesday 01/10/2013	3531 - XIII
English c.c. (L.L.)	P-V	520501		3532 - XIII
Public Finance Economics	P-V	540505	Friday 04/10/2013	3533 - XIII
Modern Finance Commerce	P-V	540506	Monday 07/10/2013	3534 - XIII
Specialization (any one)				
Company Law, Secretarial Practice & Office Admin.	P – I	550111	Wednesday 09/10/2013	3535 - XIII
Banking and Finance	P – I	550113		3536 - XIII
Financial Accounting & Auditing – Management Accountancy	P – I	550115		3537 - XIII
Costing	P – I	550116		3538 - XIII
Computer Studies	P – I	550118		3539 - XIII
Specialization (any one)				
Company Law, Secretarial Practice & Office Admin.	P – II	550211	Friday 11/10/2013	3540 - XIII
Banking and Finance	P – II	550213		3541 - XIII
Financial Accounting & Auditing – Management Accountancy	P – II	550215		3542 - XIII
Costing	P – II	550216		3543 - XIII
Computer Studies	P – II	550218		3544 - XIII
Specialization (any one)				
Company Law & Secretarial Practice & Office Admin.	P – III	550311	Monday 14/10/2013	3545 - XIII
Banking and Finance	P – III	550313		3546 - XIII
Financial Accounting & Auditing – Management Accountancy	P – III	550315		3547 - XIII
Costing	P – III	550316		3548 - XIII
Computer Studies	P – III	550318		3549 - XIII

1/10/13

Sem. V.

3531-XIII

Instruction : (1) Question 1 is compulsory.
(2) Write any 3 (THREE) out of the remaining questions.

Marks

1. Write ANY ONE. **15**

a) Pick any two characters from the stories in the collection 'The Inner Courtyard' and show how they have rebelled against the social system.

b) Discuss and illustrate any three issues that women writers have focused on in the collection 'The Inner Courtyard'.

2. Write short notes on ANY TWO : **20**

a) Senanayak in the story 'Draupadi'

b) Relationship between Muthassi and Ammu in 'Summer Vacation'.

c) The narrator of the story 'Revenge Herself'.

3. Write any ONE : **20**

a) Draft a representation from the residents of Yari Road requesting the municipal word officer to provide adequate street lighting in the area.

b) The noise pollution in your area is unbearable during the festival season. Draft a representation on behalf of the residents of the area to the commissioner of Police asking him to take measures to control the noise pollution.

4. Draft a sales letter to promote the sales of any ONE of the following : **20**

a) Flats in a newly developed Housing Complex.

b) A newly launched biscuit by Britannia Company.

(P.T.O.)

5. a) Write short notes : ANY ONE. **10**

i) Advantages and Disadvantages of any two methods of conducting surveys.

ii) Importance of Market Survey

b) Do any ONE : **10**

i) Prepare a feedback questionnaire (10 questions) to study customer satisfaction with INORBIT SHOPPING MALL. The following points may be considered :

1) Location and ambience

2) Range of goods available

3) Entertainment and other services available.

4) Pricing and customer service

ii) Prepare a feedback questionnaire (10 questions) to study customer satisfaction with a Video game. The following points may be considered :

1) Concept of the game

2) Animation

3) Entertainment value

4) Level of difficulty

5) Price.

Instruction : (1) Q. 1 is compulsory. It will carry 15 marks.
(2) Attempt any 3 out of questions 2, 3, 4 and 5.

Marks

1 "Idealists at 20, realist at 40". Describe how Sudha Murthy realised this in connection to her friends. 15

OR

Why did Sudha Murthy feel guilty for wearing a six yard sari after meeting Veeramma in the colony for leprosy patients.?

2. Write short notes on any two of the following : 20

a) Malati's Wedding

b) A string of Jasmine flowers.

c) Celebration of August 15 is the school of Sudhaji's friend at Bangalore.

3. A) You have received an order for goods wroth Rs. 1,00,000/- from Messers Lal and Bros. Dhule to be delivered on credit. Enquiring reveal that their financial states is not sound. Write a letter to them refusing credit. 10

OR

You have received an inquiry from Desai Trades, Pune about the financial standing of M/s Laxmi and Sons, Mumbai. You have had very good business dealings with them in the past. Draft your reply.

B) Draft a strong letter to M/s Soni and Sons, Mumbai informing them that they have not made payments of Rs. 5,00,000/- for goods delivered four months ago. Make it clear that unless the bill is paid within a week, legal action might be the only solution. 10

OR

Write a letter is M/s Neel and Sons, Goregaon, Mumbai, reminding them that they have neither settled their account nor replied to your earlier letters. Suggest that they can make payment in installments if they so desire.

4. A) Draft a Sales letter to promote the Sale of anyone of the following : 10

i) Non-fattening cooking oil.

ii) Home delivery service for ready to cook vegetables.

B) Write a short note on any one of the following : 10

a) Fax

b) E-mail - advantages

5. A) Draft a representation from Citizens Welfare Association, Andheri, Mumbai to the Commissioner of Police, protesting against the autorickshaw drivers who refuse to take passengers for short distances. 10

OR

Several hawkers have set up their stalls outside your residential complex. Draft a representation to the Municipal Commissioner requesting him to take measure to remove them.

B) Read the following passage carefully and make a summary. Give it a suitable title. **10**

It's been said countless times that "breakfast is the most important meal of the day". But not many people seem convinced. Some school-children and office-goers are still leaving home without it and weight-watchers are still giving breakfast a miss. "I am not hungry in the morning," is the commonest explanation.

Even if you don't recognise it as hunger, the body does give out signals that it is low on fuel. For instance, studies of school-children (aged 9-11) show that those who skip breakfast have a slower reactior time and more muscle fatigue in school sports. The average scores are lower on written tests, compared to breakfast-eaters. To the teacher, such children could look listless, which they may be because they haven't had the protein that really wakes up the brain. (After an overnight fast, the blood sugar level drops. Strangely it takes protein, not sugar, to build it up again.) Office workers who skip breakfast are usually big consumers of office tea and coffee— a means of staying alert and supressing hunger. Adult breakfast skippers may have trouble concentrating on work and show lower work output. They are also likelier to be irritable and impatient at work, clock-watching frequently for the lunch-hour. Fatigue, anxiety, forgetfulness, confusion, indecision— all these have been linked to low blood sugar levels, usually caused by hunger. If any of that sounds familiar, may be what you need is breakfast. Some nutrients like protein and calcium are better absorbed if they are taken in small quantities several times a day. A packed lunch and a big dinner cannot make up for nutrition missed in the 'a.m'. What goes into a good breakfast? Protein for mental alertness and carbohydrates to give the body some get-up-and go. Small amounts of fat and sugar are okay, but just enough to tempt the appetite.

Instruction : (1) Attempt any five of the following :

			Marks
1.	a)	Write Short note on Finance Commission.	5
	b)	Discuss the recommendation of 13th Finance Commission.	10
2.	a)	Write a note on Centre State Financial relationship.	5
	b)	Explain the different sources of public revenue.	10
3.		What are the Merits and demerits of direct taxes	15
4.	a)	Write a short note on the problem of subsidy .	5
	b)	Review the impact of Public expenditure on the economy.	10
5.		Explain the causes for the rise in public expenditure.	15
6.		What are the objectives of fiscal policy.	15
7.		**Write a note on any two**	**15**
	a)	Union Budget	
	b)	Types of Public Debt	
	c)	Tax reforms after 1991	
	d)	FRBM Bill	

सूचना : (१) कोणतेही पाच प्रश्न सोडवा.

१.	अ)	वित्तीय मंडळावर थोडक्यात टीप लिहा.	०५
	ब)	१३ व्या वित्त आयोगाच्या शिफारशींची चर्चा करा.	१०
२.	अ)	केंद्र-राज्य वित्तिय संबंधावर टीप लिहा.	०५
	ब)	सार्वजनिक महसूलाचे विविध स्त्रोत स्पष्ट करा.	१०
३.		प्रत्यक्ष कराचे गुण आणि दोष कोणते आहेत ?	१५
४.	अ)	सरकारच्या अर्थसहाय्यावर (subsidy) थोडक्यात टीप लिहा.	०५
	ब)	सार्वजनिक खर्चाच्या अर्थव्यवस्थेवरील परिणामांचा आढावा घ्या.	१०
५.		सार्वजनिक खर्चात वाढ होण्याची कारणे स्पष्ट करा.	१५
६.		वित्तीय धोरणाची उद्दीष्टे कोणती आहेत ?	१५
७.		**पुढीलपैकी कोणत्याही दोनवर टिपा लिहा.**	१५
	अ)	केंद्रीय अंदाजपत्रक	
	ब)	सार्वजनिक कर्जाचे प्रकार	
	क)	कर सुधारणा - १९९१ नंतरच्या	
	ड)	FRBM बील	

Instruction : (1) Attempt any five questions.

Marks

1. In what direction has the field of finance evolved in recent years? Also state the importance of financial management. 15

2. **Write a note on any one.** **15**
   a) Rights and Risk of Equity Shareholders.
   b) Self financing.

3. " The basic problem in financing an enterprise is to maintain a sound capital structure" Discuss. 15

4. Distinguish between undercapitalization and overcapitalization with reference to their causes, effects and remedies. 15

5. "Mutual Fund is an efficient vehicle for creation of wealth" Explain. 15

6. What are merchant banking institution? Explain various functions of merchant banking. 15

7. **Write Notes :** **15**
   a) Small Saving Schemes.
   b) Conclusive Environment for Investment.

8. **Write short notes : (any two)** **15**
   a) Debentures
   b) Financial Intermediaries
   c) Trading on Equity
   d) Forms of Lease Finance

सूचना : (१) कोणतेही पाच प्रश्न सोडवा.
(२) प्रत्येक प्रश्न १५ मार्कांचा आहे.

१. अलिकडील वर्षांमध्ये अर्थपुरवठा क्षेत्र कोणत्या दिशेने वाटचाल करीत आहे ? आर्थिक व्यवस्थापनाचे महत्त्व स्पष्ट करा. १५

२. **कोणत्याही एकावर टीप लिहा.** १५

अ) सामान्य भागधारकांचे हक्क आणि जोखिमा

ब) स्वयंअर्थपुरवठा

३. आदर्श भांडवलरचना टिकवून ठेवणे ही व्यवसायाची एक मूलभूत समस्या आहे. १५

४. कारणे, परिणाम आणि उपाययोजना लक्षात घेऊन अती भांड़वलीकरण आणि न्यून भांडवलीकरण यामधील फरक स्पष्ट करा. १५

५. ''म्युच्युअल फंड हे संपत्तीच्या निर्मितीचे कार्यक्षम साधन आहे.'' स्पष्ट करा. १५

६. मर्चंट बँक म्हणजे काय ? मर्चंट बँकेची विविध कार्ये स्पष्ट करा. १५

७. **टिपा द्या.** १५

अ) अल्प बचत योजना

ब) गुंतवणूकीसाठी पोषक वातावरण

८. **थोडक्यात टीपा लिहा.** १५

अ) कर्ज रोखे (Debenture)

ब) आर्थिक मध्यस्थ

क) ट्रेडींग ऑन इक्वीटी (Trading on Equtiy)

ड) लीज अर्थपुरवठ्याचे विविध प्रकार

Instruction : 1) All questions carry equal marks.
2) Attempt any 3 question out of five.

Marks

1. M/s P. Ltd. **25**

Balance sheet as on 31st December, 2005

Liabilities	**Rs.**	**Assets**	**Rs.**
Equity share		Building 1,00,000	
Capital (Rs. 10)	1,00,000	Less dep. 20,000	80,000
10% Preference	40,000	Plant	1,00,000
Share capital		Stock	1,00,000
Profit & Loss a/c	50,000	Debtors (L.S.80,000)	60,000
Mortgage Loan	1,00,000	Short term	
Creditors	60,000	Investments	20,000
Taxes Payable	50,000	Cash	40,000
	4,00,000		4,00,000

Profit & Loss A/c
for the year ended 31st December, 2005

	Rs.		**Rs.**
To Opening Stock	1,00,000	By Sales	1,00,000
To Purchases	2,00,000	By Stock	1,50,000
To Gross Profit c/d	4,00,000		
	7,00,000		7,00,000
To Operating Expenses	1,50,000	By Gross Profit b/d	4,00,000
To Operating Profit	2,50,000		
	4,00,000		4,00,000

To Interest on Loan	65,000	By Operating Profit	2,50,000
To Profit before Tax	1,85,000		
	2,50,000		2,50,000
To Income tax	95,000	By Profit before tax	1,85,000
To N.P. after tax	90,000		
	1,85,000		1,85,000

Calculate : 1. Current Ratio
2. Quick Ratio
3. Debtor's turnover ratio
4. Capital gearing ratio
5. Net Profit ratio
6. Operating ratio
7. Return on Shareholder's investment ratio

2. From the following information relating to 2012 and condtions expected to prevail in 2013, prepare a budget for 2013. **25**

State the assumptions you have made -

2012	Actuals	Rs.
	Sales	1,00,000 (40000 units)
	Raw materials	53,000
	Wages	11,000
	Variable overheads	16,000
	Fixed overheads	10,000

2013	Prospects :	
	Sales	1,50,000 (60,000 units)
	Raw materials	5% Price increase
	Wages	10% increase in Wage rate & 5% increase in Productivity
	Additional Plant	one lathe Rs. 25,000 & one drill Rs. 12,000

3. Given below is the Balance Sheet of Puja Ltd; as on 31st December, 2008 **25**

Liabilities	**Rs.**	**Assets**		**Rs.**
Share capital		Goodwill		15,000
10,000 Equity		Land & building		40,000
Shares of Rs. 10 each	1,00,000	Plant & Machinery		50,000
General Reserve	45,000	Investment		60,000
Profit & Loss a/c		Stock		50,000
Balance on 1.1.08	6,000	Debtors	70,000	
Profit for the year	24,000	Less Provisions	10,000	60,000
8% Debentures	50,000	Cash at bank		20,000
Creditors	30,000	Preliminary		
Provisin for		expenses		5,000
taxation	20,000			
Depreciation				
Fund : Plant &				
Machinery	25,000			
	3,00,000			3,00,000

1. Profit for the year include Rs. 3000 income from investments. Investments are all in government securities.

2. Land & building are worth Rs. 1,00,000 and Plant & Machinery Rs. 20,000.
3. Normal return on capital employed in this type of business is 10%.

Compute the value of goodwill on the basis of 3 years purchase of super profit.

4. X Ltd. purchased Machinery on the Investment basis from Y Ltd. on 1st Jan. 2012. The cash price was Rs. 75,000/- and the payment was to be made as follows : Rs. 10,000/- as down payment. The balance in three installments of Rs. 15,000/- each to be paid at the end of each year. 5% interest p.a. to the charged. Depreciation to be written off at 10% p.a. on reducing balance method. Pass journal entries in the books of X Ltd. and necessary ledger. a/c's in the books of Y Ltd. 25

5. Short notes (any 5) 25

1. Need for valuation of goodwill
2. Current Ratio
3. Advantages of budget
4. Capital gearing ratio
5. Importance of cash budget
6. Distinction between Hire purchase & Instalment sale.
7. Classification of Ratio's.

कर्जावरील व्याज	६५,०००	परिचालन नफा	२,५०,०००
कर पूर्व नफा	१,८५,०००		
	२,५०,०००		२,५०,०००
कर	९५,०००	कर पूर्व नफा	१,८५,०००
निव्वळ नफा कर नंतर	९०,०००		
	१,८५,०००		१,८५,०००

पुढील अनुपातांचे गणन करा – १०

१) चालू अनुपात

२) तरल अनुपात

३) निव्वळ नफा अनुपात

४) भांडवल प्रतिपूरक अनुपात

५) भागधारक निधीवरील प्रत्याय

६) ऋणको उलाढाल अनुपात

७) परिचालन अनुपात

२. पुढील महितीवरुन, अंदाजपत्रक २०१३ वर्षाकरिता तयार करा. २५

तुम्ही ठरवलेली गृहिते सांगा –

वर्ष २०१२	प्रत्यक्षात	रू.
	विक्री	१,००,००० (४०,००० नग)
	कच्चा माल	५३,०००
	मजूरी	११,०००
	चल खर्च	१६,०००
	स्थिर खर्च	१०,०००

वर्ष २०१३	शक्यता	रू.
	विक्री	१,५०,००० (६०,००० नग)
	कच्चा माल	५% किंमतीत वाढ
	मजूरी	१०% वाढ मजूरी
		दरात आणि
		५% वाढ उत्पादनात
	जादा सयंत्र	१ कातकामाचा चरक रू. २५,०००/-
		१ वेधनयंत्र रू. १२,०००/-

३. ३१ डिसेंबर २००८, चे पीया लि. चे ताळेबंद खाली दिले आहे.

देणी		रू.	मालमत्ता		रू.
सामान्य भाग भांडवल			नावलौकिकमूल्य		१५,०००
(१०,००० भाग रू. १०			भूमी व इमारत		४०,०००
प्रत्येकी)		१,००,०००	सयंत्र व मशिनरी–		५०,०००
सामान्य निधि		४५,०००	गुंतवणूक		६०,०००
नफा व तोटा खाते			मालसाठा		५०,०००
दि. १.१.०८ चे	६,०००		ऋणको	७०,०००	
नफा वर्षाचे	२४,०००	३०,०००	वजा : तरतूद	१०,०००	६०,०००
८% कर्ज रोखे		५०,०००	रोकड		२०,०००
धनको		३०,०००	प्राथमिक खर्च		५,०००
करतरतूद		२०,०००			
घसारा निधी/तरतूद					
: सयंत्र व मशिनरी		२५,०००			
		३,००,०००			३,००,०००

१) वर्षातील नफा मध्ये समाविष्ट रू. ३००० हे गुंतवणूकीतील उत्पन्न मधुन आहे. गुंतवणूक हे सरकारी कर्ज मधुन आहे.

२) जमीन व इमारत यांची किंमत रू. १,००,००० व सयंत्र व मशिनरी रू. २०,०००.

३) समुपयोजित भांडवलावरील प्रत्याय १०% आहे.

४. एक्स लि. ने हप्ता तत्वावर १ जानेवारी २०१२ ला वाय लि. कडून मशिनरी खरेदी केली. मशिनरीची रोख किंमत रू. ७५,०००/- इतकी असून त्याचा भरणा पुढील प्रमाणे आहे. आरंभीचा रोख हप्ता (Down Payment) रू. १०,००० आहे. उर्वरीत रक्कम रू. १५,०००/- प्रत्येकी प्रमाणे तीन वर्षामध्ये प्रत्येक वर्ष फेड केली जाईल. व्याजदर १०% दरसाल आकारला जाईल. घसारा उतरत्या मूल्यावर १०% आकरला जाईल. एक्स लि. च्या पुस्तकात कीर्द नोंदी करुन वाय लि. च्या पुस्तकात मशिनरी व एक्सलि खाती तयार करा. २५

५. **थोडक्यात टिपा लिहा (कोणत्याही पाच)** २५

१) पतमूल्यांकनाची गरज

२) चालू अनुपात

३) अंदाजपत्रक तयार करण्याचे फायदे

४) भांडवल प्रतिपूरक अनुपात

५) रोख अंदाजपत्रकाचे महत्व

६) भाडेतत्व खरेदी व हप्ताबंद पद्धतीतील फरक

७) अनुपात चे वर्गीकरण

Instruction : Solve **any Three** questions.

Marks

1 a) Define the term 'Auditing'. Explain the principles of auditing. **15**

b) What do you mean by 'Internal Control'? Explain the features of a good Internal Control System. **10**

2 a) Differentiate between Continuous Audit and Final Audit. (Any five points) **10**

b) What do you mean by 'Audit Programme'? Explain the advantages and disadvantages of Audit Programme. **15**

3 a) 'Vouching is the foundation of Auditing process.' Explain. **10**

b) How will you vouch the following. **Any 3** **15**

i) Cash Sales

ii) Rent received

iii) Salaries

iv) Sale of Fixed Asset

v) Loans taken

4 What are the special points to be considered in the audit of following organisations? (**Any 3**) **25**

a) Educational Institutions

b) Hotels

c) Clubs

d) Hospitals

e) Cinema theatres

5 a) Explain the following terms 10

i) Vouchers

ii) Statutory Audit

iii) Audit Working Paper

iv) Interest Warrant

v) Defalcation of Cash

b) State True or False with reasons. 10

i) Audit of Limited Company is Compulsory.

ii) Manipulation of books of accounts is a Genuine Mistake.

iii) Audit Note Book is prepared by an accountant.

iv) Cash payment voucher exceeding ₹ 5000 payment should have a revenue stamp.

v) Interim dividend is declared at the end of the year.

c) Fill in the blanks with appropriate word/words. 5

i) Cash purchases are supported by _____.

ii) Stock is valued at _____ or _____ whichever is less.

iii) Profit on Sale of Capital asset should be transferred to _____ account.

iv) Internal auditor is appointed by _____.

v) Public Deposits are _____ loans.

सूचना : कोणतेही तीन प्रश्न सोडवा.

१ अ. लेखापरीक्षण या संकल्पनेची व्याख्या सांगा. लेखापरीक्षणाचे मूलतत्वे स्पष्ट करा. १५

ब. अंतर्गत नियंत्रण म्हणजे काय आहे? अंतर्गत नियंत्रणाचे विशेष लक्षणे स्पष्ट करा. १०

२ अ. एकसारखी लेखापरीक्षण आणि अंतिम लेखापरीक्षण यामधील फरक सांगा (कोणतेही ५ मुद्दे) १०

ब. लेखापरीक्षण कार्यक्रम म्हणजे काय आहे? लेखापरीक्षण कार्यक्रमाचे फायदे आणि तोटे स्पष्ट करा. १५

३ अ. 'प्रमाणन म्हणजे लेखापरीक्षणाचा पाया होय' स्पष्ट करा. १०

ब. खालील बाबींचे पावती परीक्षण कसे कराल (कोणतेही ३) १५

१. रोख विक्री

२. भाडे मिळणे

३. पगार/वेतन

४. कायमस्वरूपी मालमत्तेची विक्री

५. कर्ज घेणे

४ खालील संस्थाच्या लेखापरीक्षणामध्ये कोणते विशेष मुद्दे लक्षात घेतले जातात? (कोणतेही ३) २५

१. शैक्षणिक संस्था ४. दवाखाना

३. [illegible] ४. [illegible]

५ अ. खालील संकल्पना स्पष्ट करा. १०

१. पावती

२. कायदेशीर लेखापरीक्षक

३. अंकेक्षणाच्या कामकाजाचे कागदपत्र

४. व्याज अधिपत्र

५. रोख रक्कमेची अफरातफर

ब. 'चूक' की 'बरोबर' हे कारणासहित सांगा. १०

१. लेखापरीक्षण हे मर्यादित कंपनींना बंधनकारक आहे.

२. लेखा जमाखर्चात हस्तकौशल्य करणे ही अस्सल चूक आहे.

३. लेखापरीक्षण पुस्तक हे लेखापाल तयार करतो.

४. रोख देय पावती ₹ ५००० पेक्षा जास्त असल्यास त्यावर रेव्हन्यू (सरकारचे महसूल) तिकीट असावे लागते.

५. मध्यावधी लाभांश हा वर्षाच्या अखेरस दिला जातो.

क. रिकाम्या जागा भरा - ५

१. रोख खरेदीला _____ आधार देतो.

२. साठाची किंमत जर _____ किंवा _____ जी कोणती कमी असेल त्यास घेतली जाते.

३. भांडवल मालमत्ता विकल्यावर मिळालेला नफा हा _____ खातीला दिला जातो.

करतो.

Instruction : (1) Attempt any ~~Three~~ question.

Marks

1. a) Define costing and explain in brief its objectives and advantages. 15

   b) Explain Labour Turnover and the causes thereof. 10

2. Rainbow Industries provided the following particulars for the year ended March 31. 2012 25

		Rs.
Opening Stock of Raw Materials		44,000
Purchase of Raw Materials		1,36,000
Closing stock of Raw Materials		20,000
Direct Labour		80,000
Direct Expenses		60,000
Factory overheads	20% of Prime cost	
Office overheads	25% of works cost	
Selling and Distribution overheads		30,000
Production 1000 units		
Opening Stock of furnished goods	200 units	90000
Closing stock	4000 units	

Prepare a cost sheet showing total cost and cost per unit assuming that the profit is 20% of selling price.

3. The following details are provided in respect of two materials A and B.

	A	B
Delivery Period	4–6 weeks	6–8 weeks
Minimum usage per week	200 units	800 units
Maximum usage per week	400 units	1600 units
Reorder Quantity	4000 units	8000 units

Calculate :

A) Reorder Level
B) Minimum Level
C) Maximum Level
D) Average Level

4. Sunrise Ltd. has five departments. The following details are available. 25

Particulars	PRODUCTION DEPARTMENT			SERVICE DEPARTMENT	
	A	B	C	D	E
Area occuplied (sq. ft.)	600	400	200	150	150
No. of Employees	30	20	20	15	15
Light Points	4	2	4	2	3
Material	--	--	--	5,000	6,000
Machine Value	20000	20000	30000	10000	20000
HP of Machines	30	20	10	20	40

Comman Expenses	Rs.
Rent	30000
Staff welfare	20000
Electricity	15000
Insurance of Machine	40000
Power	24000
Depreciation	20000

Basic of Reapportionment of Service Department over heads.

	A	B	C	D	E
D	30%	20%	10%	--	40%
E	20%	30%	30%	20	---

Prepare overheads distribution summary. (Two cycles)

5. A) Calculate earnings under Halsey, Halsey Wen and Rowam Schemes. 10

Standard Time for 100 units.	80 hours
Units produced	500
Time taken	360 hours
Rate per hours	Rs. 40
Dearness Allowance	Rs. 100 per hours

B) Fill in the blanks. **5**

1) Wood used in manufacturing of furniture is ---------- cost.

2) Indirect expenses are called ----------

3) Exployees leaving jobs in an organisation is referred to as ---------- .

4) ---------- time is the time lost without work.

5) The process of finding out cost of a product is called ---------- Accounting.

C) State with reasons whether the following statements are True or False. **10**

1) Overheads have to be apportioned to various cost centres.

2) Under incentive schemes, bonus is based on time saved.

3) Time wages are based on actual output.

4) Cost Accomting is useful only to find out the cost based on actual expenses.

5) Labour Turnover and Idle Time mean the same.

सूचना : (१) कोणतेही तीन प्रश्न सोडवा.

१. अ) परिव्ययांकनची व्याख्या द्या व त्यांची उद्दिष्टे व फायदे लिहा. १५

ब) मजूर उलाढाल स्पष्ट करा. व त्यांची कारणे द्या. १०

२. ३१ मार्च २०१२ अखेरीस रेनबो लि. चा तपशिल पुढीलप्रमाणे आहे. २५

		रुपये
मालसामग्रीचा आरंभिक साठा		४४,०००
सामग्री खरेदी		१,३६,०००
मालसामग्रीचा अखेरीचा साठा		२०,०००
प्रत्यक्ष मजूरी		८०,०००
प्रत्यक्ष खर्च		६०,०००
कारखाना उपरिखर्च		मूळ व्ययाचे २०%
कार्यालयीन उपरिखर्च		कारखाना परिव्याचे २५% (work cost)
विक्री व वितरण उपरिखर्च		३०,०००
उत्पादन १०००० नग		
आरंभिक तयार मालसाठा	२००० नग	९०,०००
अखेरीचा तयार मालसाठा	४००० नग	

विक्री किंमतीवर २०% नफा आकारून एकूण परिव्यय व परिव्यय प्रति नग दाखवून परिव्यय पत्रक तयार करा.

३. अ व ब मालसामग्री संबंधित माहिती पुढीलप्रमाणे आहे. २५

	अ	ब
बटवडा काळ	४–६ पातळी	६–८ पातळी
प्रति आठवडा किमान वापर	२०० नग	८०० नग
प्रति आठवडा कमाल वापर	४०० नग	१६०० नग
पुर्नः मागणी संस्था	४००० नग	८००० नग

गणन करा.

अ) पुर्नःमागणी पातळी ब) किमान पातळी

क) कमाल पातळी ड) सरासरी पातळी

४. सनराईज लि. चे पाच विभाग आहेत. तपशिल पुढीलप्रमाणे उपलब्ध आहे. २५

तपशिल	उत्पादन विभाग		सेवा विभाग		
	अ	ब	क	ड	इ
व्याप्त क्षेत्र (चौ.फु.)	६००	४००	२००	१५०	१५०
कामगार संख्या	३०	२०	२०	१५	१५
लाईट पॉइन्टस	४	२	४	२	३
मालसामग्री	--	--	--	५,०००	६,०००
मशिन मूल्य	२०,०००	२०,०००	३०,०००	१०,०००	२०,०००
मशिनरी ताशी शक्ती	३०	२०	१०	२०	४०

सामाईक खर्च	रुपये
भाडे	३०,०००
कामगार कल्याण खर्च	२०,०००
विज	१५,०००
मशिन विमा	४०,०००
पॉवर	२४,०००
घसारा	२०,०००

सेवा विभागाच्या उपरिखर्चाचे पूर्नःविभाजनचा आधारः

	अ	ब	क	ड	इ
ड	३०%	२०%	१०%	--	४०%
इ	२०%	३०%	३०%	२०	---

उपरिखर्च विभाजनाची सारांश सारणी तयार करा. (Two Cycle)

५. अ) हाल्से, हाल्से विअर आणि रोवन पध्दतीनुसार उत्पन्न ठरवा. १०

प्रमाणित वेळ १०० नगांसाठी	८० तास
नगांचे उत्पादन	५००
वेळेचा वापर	३६० तास
प्रति तास दर	रु. ४०
महागाई भत्ता	रु. १०० प्रति तास

ब) रिकाम्या जाग भरा. ५

१) फर्निचर उत्पादनासाठी लागणारा लाकूड -------- परिव्यय आहे.

२) अप्रत्यक्ष खर्चास -------- म्हणतात.

३) संस्थेतील काम सोडून जाण्याच्या कामगारांच्या क्रियेला -------- म्हणतात.

४) -------- म्हणजे काम करता वाया गेलेला वेळ.

५) उत्पादकाचे व्यय शोधून काढण्याची प्रक्रिया म्हणजे -------- होय.

क) बरोबर की चूक कारणांसहित सांगा. १०

१) उपरिखर्चाचे विभाजन वेगवेगळ्या परिव्यय केंद्रास होते.

२) प्रोत्साहक योजनेअंतर्गत बोनस वेळेच्या बचतीशी निगडीत आहे.

३) ताशी मजूर प्रत्यक्ष उत्पादनावर अवलंबून आहे.

४) परिव्यय लेखांकन हे फक्त प्रत्यक्ष खर्चावर आधारित परिव्यय गणन करण्यास उपयुक्त आहे.

५) मजूर उलाढाल व निष्क्रिय वेळ एक समान आहे.

Note : (i) Regular students attempt any 4 questions from Q1 to Q6
(ii) Repeaters attempt any 5 questions from Q1 to Q6

Marks

1. a) Define algorithm. What are the properties of an algorithm? 5
   b) Write algorithm to check whether entered year is a leap year or not. 5
   c) Draw a Flowchart to print smallest among 3 given numbers. 5

2. a) Define Constants, Variables and Keywords. 5
   b) Accept a 4 digit number and print the reverse of that number. 5
   c) What are the rules of constructing Integer constants? 5

3. a) Write down the different forms of if statement. 5
   b) Explain conditional operator with an example. 5
   c) Explain Continue statement with an example. 5

4. a) Explain do-while Loop with an example. 5
   b) Explain logical operators with example. 5
   c) Write a C program to accept 2 numbers and print the quotient and the remainder. 5

5. a) Write a function that returns total number of letters in a given string. 5
   b) What is a function? What is the general form of defining a function? 5
   c) Write a C function to print average of three numbers 5

6. a) Explain advantages and disadvantages of Pointer 5
   b) How structures are define. 5
   c) Explain file descriptor 5

सूचना : १) नियमित विद्यार्थांनी प्रश्न क्रमांक १ ते ६ पैकी कोणतेही ४ प्रश्न सोडवा
२) रिपीटर्सनी प्रश्न क्रमांक १ ते ६ पैकी ५ प्रश्न सोडवावे.

१. अ) अलगोरिथमची व्याख्या लिहा. त्याचे वेगवेगळे विभाग स्पष्ट करा. ५

ब) दिले जाणारे वर्ष हे लिप वर्ष आहे किंवा नाही या साठीचा अलगोरिथम लिहा. ५

क) दिलेल्या ३ नंबर मधील लहान नंबर शोधणारा फ्लो चार्ट तयार करा. ५

२. अ) कॉन्स्टन्टस्, व्हेरिएबलस् आणि किवर्डस् ची व्याख्या लिहा. ५

ब) चार आकडी संख्या घेऊन त्याला विरूद्ध पद्धतीने प्रिंट करणारा प्रोग्राम लिहा. ५

क) इंटिजर कॉन्स्टन्टस् तयार करताना कोणते नियम पाळावे लागतात. ५

३. अ) इफ (If) स्टेटमेंट चे वेगवेगळे फॉर्मस् स्पष्ट करा. ५

ब) कंडिशनल ऑपरेटर उदाहरणासहित स्पष्ट करा. ५

क) कंटिन्यु स्टेटमेंट उदाहरणाकरिता स्पष्ट करा. ५

४. अ) डू-व्हाईल लुप उदाहरणासहित स्पष्ट करा. ५

ब) लॉजिकल ऑपरेटर उदाहरणासहित स्पष्ट करा. ५

क) सी प्रोग्राम लिहा - दोन नंबर घेऊन त्याचा कोशंट व रिमेंडर प्रिन्ट करा. ५

५. अ) फंक्शन लिहा - दिलेल्या स्ट्रींग मध्ये एकुण कीती लेटर्स आहेत ? ५

ब) फंक्शन म्हणजे काय ? सर्वसाधारणत: कोणत्या पद्धतीने फंक्शनची व्याख्या लिहीली जाते ? ५

क) तीन नंबर्सची सरासरी प्रिंट करणारा 'C' फंक्शन लिहा. ५

६. अ) पॉइंटरचे फायदे व तोटे वर्णन करा. ५

ब) स्ट्रक्चरची व्याख्या कशी लिहाल ? ५

क) फाईल डिस्क्रीप्टरचे वर्णन करा. ५

Sem. Vth
22/10/13

3562-XIII

Marks

Note: **i. Regular students attempt any 4 questions from Q1 to Q6**

ii. Repeaters attempt any 5 questions from Q1 to Q6.

1.	a.	Explain inserting roll over & flash buttons in Dreamweaver.	5
	b.	Difference between IP address & URL.	5
	c.	Define Web Page and Web Site? Difference between them.	5
2.	a.	Explain different views in Dreamweaver ?	5
	b.	What is WYSIWYG?	5
	c.	What are the contents or elements of a Web Page	5
3.	a.	Name & explain different types of links in Dreamweaver ?	5
	b.	What are the types of editors available to create Web Page	5
	c.	Creating image map & anchors?	5
4.	a.	What is Flash? Explain its characteristics	5
	b.	Define the term stage. Explain its properties.	5
	c.	Explain the Types of Animation in Flash?	5
5.	a.	Explain the terms Shape Tweening and Motion Tweening with the help of an examples.	5
	b.	Explain any five Basic tools of Flash	5
	c.	Explain visible & invisible button	5

(P.T.O.)

6. Explain : 15

i. Alpha effect

2. Editing symbols

3. Keyframe

4. Motion

5. Document Properties.

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१. नियमित विद्यार्थ्यांनी प्रश्न क्रमांक १ ते ६ पैकी कोणतेही ४ प्रश्न सोडवा.
२. रिपीटरस् नी प्रश्न क्रमांक १ ते ६ पैकी ५ प्रश्न सोडवावे.

१. अ. ड्रिमविवर मध्ये रोल ओव्हर व फ्लॅश बटन कसे इनर्सट कराल ते स्पष्ट करा. ५
ब. IP .ॲड्रेस आणि URL मधील फरक स्पष्ट करा. ५
क. वेब पेज आणि वेब साईट ची व्याख्या लिहा. त्यांच्या मधील फरक स्पष्ट करा. ५

२. अ. ड्रिमविवर मधील वेगवेगळया व्हयुज चे वर्णन करा. ५
ब. WYSIWYG म्हणजे काय ? ५
क. वेब पेज मधील कंन्टेन्टस् किंवा एलीमेंन्टस् म्हणजे काय ? ५

३. अ. ड्रिमविवर मधील वेगवेगळया लिंकस् ची नावे लिहून त्याचे वर्णन करा. ५
ब. वेब पेज बनवण्यासाठी कोणत्या प्रकारचे एडीटरस् उपलब्ध आहेत. ५
क. इमेज मॅप आणि ॲन्करस् कसे तयार करतात. ५

४. अ. फ्लॅश म्हणजे काय ?त्याच्या कार्यपध्दतीचे वर्णन करा. ५
ब. स्टेज म्हणजे काय ?त्याची व्याख्या लिहा व त्याच्या प्रॉपर्टीस् चे वर्णन करा. ५
क. फ्लॅश – वेगवेगळया ॲनीमेशन प्रकाराची माहिती लिहा. ५

५. अ. शेप टवीनींग आणि मोशन टवीनींग म्हणजे काय? उदाहरणासहित वर्णन करा. ५
ब. फ्लॅश मधील पाच बेसिक टुलस् चे वर्णन करा. ५
क. व्हिजीबल आणि इनव्हिजीबल बटन म्हणजे काय?वर्णन करा. ५

६. स्पष्टीकरण करुन लिहा. १५

१. अल्फा इफेक्ट

२. एडिटींग सिंम्बोल

३. कि फ्रेम

४. मोशन गाईड

५. डॉक्युमेंट प्रॉपर्टीज्

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Gokhale Education Society's
SMRK – BK – AK MAHILA MAHAVIDYALAY, NASHIK
SEMESTER V Unit Test I August 2013

Class: BCom III Year **Subject: English HL**
Time: 1 hr Date - 29/8/2013 **Marks: 25**

1. Answer any one sales letter to promote: **10**
   a. An automatic electric fan
   b. A designer sari and dress material exhibition
2. Write a note on the effectiveness of a sales letter. **05**
3. Answer any one: **10**
   a. Write a representation to the commissioner of police requesting to regulate the undisciplined traffic of the College Road and to control the eve teasers creating ruckus.
   b. Write a representation to the Municipal Commissioner requesting to regulate two time water supply as usual as there is sufficient rain and water storage in the dam.

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Class: BCom III Year **Subject: English LL**
Time: 1 hr **Marks: 25**

1. Answer any one sales letter to promote: **10**
   a. A multipurpose laser printer useful for colleges, schools and offices.
   b. A designer sari and dress material exhibition.
2. Answer any one: **05**
   a. Video conferencing
   b. Internet
3. Answer any one: **10**
   a. Write a letter to the referee requesting to provide the credit worthiness of your prospective customer who has asked for a credit of Rs. 75000 for two months.
   b. Your customer has neglected your reminders and even mild threat to terminate the credit facility, write a letter to the customer offering to pay the outstanding in two installments if he is in financial crunch.

Gokhale Education Society's
S.M.R.K.B.K.A.K.Mahila Mahavidyalaya,Nashik
Unit Test

Class : - T.Y.B.Com
Subject : Economics V
Time : - 11.00 to 12.00

Date :- 29/8/2013

Marks : - 25

Q.1. Define Public Finance and explain the objectives of public finance. 15

OR

Q.1. Define direct taxes and explain the merits and demerits of direct taxes. 15

Q.2. Explain Union budget. 10

OR

Q.2. Explain the recommendations of 13th finance comission. 10

मराठी माध्यम

प्र.१. सार्वजनिक वित्ताची व्याख्या करून त्याची उद्दीष्टये सविस्तर स्पष्ट करा. १५

किंवा

प्र.१. प्रत्यक्ष करांची व्याख्या करून प्रत्यक्ष करांचे गुण-दोष सविस्तर स्पष्ट करा. १५

प्र.२. केंद्रिय अंदाजपत्रक स्पष्ट करा. १०

किंवा

प्र.२. तेराव्या वित्त आयोगाच्या शिफारशी स्पष्ट करा. १०

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Gokhale Education Society's
S.M.R.K.B.K.A.K.Mahila Mahavidyalaya,Nashik
Unit Test

Class : - T.Y.B.Com.
Subjec : Commerce- V
Time : - 9.00 to 10.00

Date : - 30/8/2013

Marks : - 25

Q.1. Explain the nature, scope and objectives of financial management. 15

OR

Q.1. Explain the internal and external sources of finance to a company. 15

Q.2. Explain the advantages and disadvantages of convertible debentures. 10

OR

Q.2. Explain the rights and risk of equity share holders. 10

मराठी माध्यम

प्र.१. वित्तीय व्यवस्थापनाचे स्वरूप,व्याप्ती व उद्दीष्टये स्पष्ट करा. १५

किंवा

प्र.१. कंपनीसाठी अंतर्गत व बाह्य वित्तीय स्त्रोत स्पष्ट करा. १५

प्र.२. रूपांतरणीय कर्जरोख्याचे फायदे व तोटे स्पष्ट करा. १०

किंवा

प्र.२. समभागधारकांचे हक्क व जोखीम स्पष्ट करा. १०

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Gokhale Education Society's

SMRK.BK.AK Mahila Mahavidyalaya, Nasik.

UNIT TEST

Class:-TYBCOM Date:-30th August 2013

Subject: - Computer Application-VI (C Programming) Marks: - 25 Marks

Time:-11.00 am to 12.00 pm

Note:-Attempt Any 5 Questions of the Following 5 Marks Each

Q.1) Write an algorithm and draw flowchart to find Maximum of two numbers

Q.2) Write a c Program to find Addition, Subtraction, Multiplication and Division of Two Numbers

Q.3) Explain Different types of Operators in C Programming?

Q.4) What are different symbols used in Flowchart?

Q.5) Define Constants, Variables, and Keywords in C?

Q.6) Write a C program to find Maximum of Two Numbers.

Q.7) Write an Algorithm and draw Flowchart to find whether the numbers is even or not

********** ALL THE BEST **********

Gokhale Education Society's

S.M.R.K. B.K. – A.K. Mahila Mahavidyalaya

Prin. T. A. Kulkarni Vidyanagar, Nashik- 422005.

T.Y. B.Com (Semester V), Unit Test I – August 2013.

Subject: Management Accountancy I

Date - 30/8/2013

Time: 11 to 12 **Max. Marks: 25 Marks**

Note: 1. *Figures to the right indicate full marks.*
2. *Use of calculator is allowed.*

Q.1. Following is the Profit & Loss A/c & Balance Sheet of X ltd. **(15)**

Profit & Loss A/c

For the year ended 31st March, 2013

Particulars	(₹)	Particulars	(₹)
To opening stock	20,000	By sales	4,50,000
To purchases	2,00,000	By closing stock	80,000
To wages	50,000		
To factory expenses	70,000		
To gross profit	1,90,000		
Total	**5,30,000**	**Total**	**5,30,000**
To salary	40,000	By Gross Profit	1,90,000
To printing & stationary	20,000	By interest received	5,000
To traveler's commission	30,000		
To advertising expenses	10,000		
To interest on loan	5,000		
To debenture	8,000		
To net profit	82,000		
Total	1,95,000	Total	1,95,000
To tax provision	20,000	By net profit	82,000
To proposed dividend	20,000		
To balance profit	42,000		
Total	**82,000**	**Total**	**82,000**

Balance Sheet

As on 31st March 2012

Liabilities	(₹)	Assets	(₹)
Equity Share Capital (Rs. 10)	2,00,000	Land & Building	1,75,000
9% Preference Share Capital	1,50,000	Machinery	1,50,000
Debentures	1,00,000	Furniture	1,00,000
Reserves	50,000	Goodwill	50,000
Profit & Loss A/c	30,000	Patents	50,000
Short term loan (repaid within one year)	1,00,000	Vehicles	1,40,000
Bank Overdraft	75,000	Investment	50,000
Creditors	1,40,000	Stock	80,000
Bills Payable	30,000	Debtors	90,000
Prov. For Taxation	20,000	Bills receivable	30,000
Proposed Dividend	20,000		
Total	**9,15,000**	**Total**	**9,15,000**

...2...

Calculate following ratio:

A. Current Ratio
B. Liquid Ratio
C. Net Profit Ratio
D. Debtor Turnover Ratio
E. Capital Gearing Ratio
F. Return On Shareholders' Fund

Or

Q.1. Write short note on: **(15)**

1. Classification of Ratios
2. Current Ratio
3. Liquid Ratio

Q.2. You are given the following Balance Sheet of A Ltd as on 31-12-2012 **(10)**

Balance Sheet

As on 31st December 2012

Liabilities	(₹)	Assets		(₹)
Equity Share Capital	5,00,000	Land & Building		3,50,000
General Reserve	1,70,000	Plant & Machinery		2,00,000
Secured loan	2,00,000	Furniture		50,000
Short term loan	1,00,000	Stock		1,50,000
Sundry Creditors	50,000	Debtors	1,45,000	
		(-) RDD	20,000	1,25,000
		Bills Receivable		75,000
		Bank Bal		50,000
		Preliminary exp		20,000
Total	**10,20,000**	**Total**		**10,20,000**

Additional Information:

1. Company's profit before tax and managerial remuneration (Rs. 40000 p.a.) payable in future are:
   2007 : 1,90,000
   2008 : 1,80,000
   2009 : 2,60,000
   2010 : 2,00,000
   2011 : 2,80,000
2. Companies engaged in similar business earn 15% on avg. capital employed.
3. Rate of income tax may be taken at 50%

Calculate amount of goodwill by:

a. Super Profit Method on the basis of 5 years purchase of super profit.
b. Capitalization method.

Q.2. Explain factors affecting goodwill. (10)

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Gokhale Education Society's
S.M.R.K.B.K.A.K.Mahila Mahavidyalaya,Nashik
Unit Test

Class : - T.Y.B.Com. Day: - Saturday
Subjec : Financial Accountancy & Auditing P-II Date :-31th Aug. 2013.
(corporate Auditing)
Time : - 9 to 10 am Marks : - 25

Q.1. What is meant by Auditing? And Explain it objective & advantages of Auditing? 15

OR

Q.1. Explain it various types of Audit? 15

Q.2. Give short Notes (Any two) 10
A. Audit Programmes.
B. Internal Control.
C. Internal Check.

मराठी माध्यम

प्र.१. अंकेक्षण म्हणजे काय?ते सांगून अंकेक्षणाचे उद्दीष्टे व फायदे सविस्तर लिहा? १५

किंवा

प्र.१. अंकेक्षणाचे विविध प्रकार कोणते ते लिहा. १५

प्र.२. टिपा लिहा (कोणतेही दोन) १०
अ. अंकेक्षण कार्यक्रम.
ब. अंतर्गत नियत्रण.
क. अंतर्गत तपासणी.

****

Gokhale Education Society's

SMRK.BK.AK Mahila Mahavidyalaya, Nasik.

UNIT TEST

Class :TYBCOM **Date: 31st August 2013**

Subject: Computer Application-VII (HTML) **Marks: 25 Marks**

Time: 9.00 am to 10.00 am

Note:-Attempt Any 5 Questions of the Following 5 Marks Each

Q.1) Explain Table and its Attributes in HTML

Q.2) Explain HTML? Explain its Characteristics

Q.3) Explain Basic HTML Code Structure

Q.4) What is List? Explain different types of list?

Q.5) Explain following HTML Tags

1) <h1> 2)
 3) <marquee> 4)<td> 5) <title>

Q.6) Write an HTML Program to print following format

Department

1) Arts
2) Commerce
   - Economics
   - Finance
   - Computer
3) Home Science
4) BMS

Q.7) Explain the following tags

a) <b> b) <I> c) <U> d) < > e)

********** ALL THE BEST **********

Gokhale Education Society's
SMRK BK AK Mahila Mahavidyalaya,Nashik
First Unit Test- August 2013

Class T.Y.B.Com Date:31/08/2013
Subject: Financial Accounting & Auditing P-III Time: 11 to 12
(Cost Accountancy) Marks : 25

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Q.1:What is Costing ?Explain the advantages of costing ? -10

OR

Q.1: Explain the Various Elements of cost? -10

Q.2 : For the product ZED following particulars were collected – 15

a. Monthly demand—1000 units
b. Cost of placing an order Rs.100
c. Annual carrying cost per units Rs.15
d. Normal usage 50 units per week
e. Minimum usage 25 units per week
f. Maximum usage 75 units per week
g. Reorder period 4 to 6 weeks

Compute EOQ and Reorder, Minimum and Maximum Stock Level.

OR

Q.2.A workers saves 4 hours in a job for which standard time is 32 hours.The rate of wages per hour Re.1.Calculate total earnings and effective rate of earnings per hour under Halsey plan and Rowan plan? ----------15

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Gokhale Eduction Society's
S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik.

Unit Test

Class: T.Y.B.Com.
Subject: Computer Application Paper-VIII (Flash)
Time: 11.00 to 12.00 noon

Date: 31st August, 2013
Marks : 25 Marks

Q.1 What is flash? Explain its characteristics & advantages. [5]

Q.2 Explain the following any five basic tools: [5]

i. Selection tool (Arrow)
ii. Subselection tool
iii. Line tool
iv. Pen tool
v. Text tool
vi. Oval tool
vii. Rectangle tool
viii. Pencil tool
ix. Brush tool
x. Ink Bottle tool

Q.3 Define the term stage. Explain its properties. [5]

Q.4 What are layers? How are they used in flash? [5]

Q.5 How to create Motion Tween Animation with Symbols? [5]
