

TELEGRAM : UNIWOMEN

Tel No. > 26611595

SHREEMATI NATHIBAI DAMODAR THACKERSEY

WOMEN'S UNIVERSITY

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

B.COM. SEMESTER – VI EXAMINATION: MARCH / APRIL – 2016

Day	Date	Subject / Title / Paper No. And Computer Code No. Time : 11.00 a.m. to 1.30 p.m.		
Thursday	31-03-2016	English c.c. (H.L.)	P-VI	610601
		English c.c. (L.L.)	P-VI	620601
Saturday	02-04-2016	Indian Economics	P-VI	640605
Tuesday	05-04-2016	Financial Markets	P-VI	640606
Specialization (any one)				
Thursday	07-04-2016	Company Law & Secretarial Practice & Office Admin.	P – IV	650411
		Banking and Finance	P – IV	650413
		Financial Accounting & Auditing – Corporate Accountancy	P – IV	650415
		Costing	P – IV	650416
		Computer Studies – System, DTP & Networking	P – IV	650418
Specialization (any one)				
Monday	11-04-2016	Company Law & Secretarial Practice & Office Admin.	P – V	650511
		Banking and Finance –Banking System in India	P – V	650513
		Financial Accounting & Auditing – Corporate Auditing	P – V	650515
		Costing	P – V	650516
		Computer Studies – Computer Hardware & Networking	P – V	650518
Specialization (any one)				
Wednesday	13-04-2016	Company Law & Secretarial Practice & Office Admin.	P – VI	650611
		Banking and Finance – Comparative Foreign Banking	P – VI	650613
		Financial Accounting & Auditing – Taxation – Income Tax	P – VI	650615
		Costing	P – VI	650616
		Computer Studies – Advance Systems – Computer Language & Programming	P – VI	650618

Day	Date	Subject / Title / Paper No. And Computer Code No. Time : 11.00 a.m. to 1.30 p.m.		
Vocational Subject (any one)				
Monday	18-04-2016	Computer Applications	P – IX	600918
		Tourism & Travel Management – Tourism Marketing	P – IX	600924
		Advertising, Sales Promotion & Public Relations	P – IX	600944
		Principle & Practice of Insurance – Life Insurance	P – IX	600951
		Office Management & Secretarial Practice – Shorthand & Typing	P – IX	600952
		Communicative English	P – IX	600953
Vocational Subject (any one)				
Wednesday	20-04-2016	Computer Applications	P – X	601018
		Tourism & Travel Management – Tourism Promotion	P – X	601024
		Advertising, Sales Promotion & Public Relations – New Trends in Advertising	P – X	601044
		Principle & Practice of Insurance – Life Insurance	P – X	601051
		Office Management & Secretarial Practice – Office Management – Theories	P – X	601052
		Communicative English	P – X	601053
Thursday	21-04-2016	Entrepreneurship Development	P – XI	601154


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

Bachelor of Commerce Examination: March / April – 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 31/03/2016	P – VI	English C.C. (H.L.)	11. 00 AM to 01. 30 PM	610601

Instructions: 1) Question No. 01 is compulsory.

2) Attempt any Three out of the remaining questions.

Q.1. Attempt any ONE of the following.

15

The stories 'Her Mother' and 'My Beloved Charioteer' illustrate the fact that though mothers love and care for their daughters, communication between them is not always smooth and easy. Discuss.

OR

What are the conflicts faced by the women characters in the stories 'The Meeting' and 'The First Party'? How do the stories convey their feelings by helplessness?

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

20

1. The Mother's views on love marriage and arranged marriage in the story 'Her Mother'.
2. The significance of the title 'My Beloved Charioteer'.
3. Bina Raman in the story 'Farwell Party'.

Q.3. Draft a report on any ONE of the following with a Covering Letter.

20

There has been a fall in the number of women customers visiting 'Glorious Beauty Salon'. A committee has been appointed by the Managing Director of Glorious Beauty Services Ltd. to study the reasons for the same and report with recommendations. Draft the report.

OR

The captain of the college Boxing Team that has won the National Boxing Championship trophy has been asked to write a report. Draft the report to be submitted to the Principal of the college.

Q.4. Attempt any ONE of the following with a Covering Letter:

20

The Filmfare Award ceremony took place on the 10th March 2016. Draft a Press Release for a leading newspaper giving details of the Award Ceremony.

OR

S.N.D.T. university is starting a free Spoken English Course, during the summer vacation for students of the university who have just appeared for their T.Y.B.Com. Examination. Draft the Press Release.

Q.5. Attempt any TWO of the following :

20

1. Public Relations and its objectives
2. Role and skills of a Public Relations Manager
3. The various media of communication that can be used for P.R. with different groups.



Bachelor of Commerce Examination: March / April – 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 31/03/2016	P – VI	English C.C. (L.L.)	11. 00 AM to 01. 30 PM	620601

Instructions: 1) Question No. 01 is compulsory.
2) Write any three questions out of the remaining questions.

- Q.1.** Nowadays people have become insensitive to other's sufferings. Illustrate this with reference to the story, "Insensitivity Index". 15

OR

Who do you think is an empowered woman Nalini and Yellamma?

- Q.2.** Write short notes on any Two of the following: 20

- a) IT divide
- b) Sudhaji's maths teacher
- c) Secret of Girija's happiness

- Q.3.** A committee has been set up by the Health office of Municipal Corporation to find out the causes of increasing problems of pollution in your city. As a committee in-charge, draft a report with recommendations. 20

OR

A committee has been appointed by the Marketing Manager of National Stores to study the reasons of downfall in sales. Write a report with recommendations to improve sales.

- Q.4. (A)** Write about the different types of interviews. 10

OR

What is the mental preparation done a candidate for attending a job interview.

- (B)** Draw a pie diagram to illustrate the following data related to the business transaction of an organization. 10

Cost of Raw Material	–	35%
Wages for employees	–	30%
Taxes	–	5%
Expenditure on infrastructure	–	15%
Profit	–	5%
Sundry Expenses	–	10%

OR

Draw a line graph to represent the following data of the sale of cars by Honda Motors during last 10 years:

2006	-	45 lakh
2007	-	25 lakh

2008	-	35 lakh
2009	-	55 lakh
2010	-	45 lakh
2011	-	60 lakh
2012	-	40 lakh
2013	-	70 lakh
2014	-	55 lakh
2015	-	80 lakh

- Q.5. (A)** You have attended a national conference on "Issues related to women security" in Nagpur. Write a report to your college Principal. **10**

OR

You visited a trade exhibition in Mumbai. Write a report to the Manger of your organization.

- (B)** Write an acceptance letter for the post of the Marketing Executive in Mehta Industries Pvt. Ltd., Surat. **10**



Bachelor of Commerce Examination: March / April – 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 02/04/2016	P – VI	Indian Economics	11.00 AM to 01.30 PM	640605

Instructions: Write any Five questions from the followings.

- Q.1** Explain the features of India as a developing economy. 15
- Q.2** What are the problems of Agricultural marketing in India? Discuss the measures taken by the government to overcome the problems of Agricultural marketing. 15
- Q.3** What measures have been taken by the government to improve the low Agricultural productivity in India? 15
- Q.4** Explain the problems of Small Scale Industrial Sector. 15
- Q.5** Critically evaluate the Industrial Policy of 1991. 15
- Q.6** Discuss the sources of Energy. Explain the Energy Crisis in India. 15
- Q.7** Write short notes on any two : 15
- a) HDI (Human Development Index)
 - b) NABARD
 - c) Competition Policy in India.
 - d) Problems of Airways and Waterways.

Bachelor of Commerce Examination: March / April – 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 02/04/2016	P – VI	Indian Economics	11.00 AM to 01.00 PM	640605

Instructions: Answer any Five from the followings.

- प्र. 1 'भारत एक विकसनशील अर्थव्यवस्था', वैशिष्ट्ये स्पष्ट करा. 15
- प्र. 2 भारतातील कृषि विपणनाच्या कोणत्या समस्या आहेत? कृषि विपणनाच्या समस्या नष्ट करण्यासाठी सरकारने योजलेल्या उपायांची चर्चा करा. 15
- प्र. 3 भारतातील कृषि उत्पादकता सुधारण्यासाठी सरकारने कोणते उपाय योजले आहेत? 15
- प्र. 4 लघु उद्योग क्षेत्राच्या समस्या स्पष्ट करा. 15
- प्र. 5 1991 च्या औद्योगिक धोरणाचे टिकात्मक मूल्यमापन करा. 15
- प्र. 6 उर्जा स्रोतांची चर्चा करा. भारतातील उर्जा संकट स्पष्ट करा. 15
- प्र. 7 पुढीलपैकी कोणत्याही दोनवर थोडक्यात टीपा लिहा. 15
- अ) मानवी विकास निर्देशांक (HDI)
- ब) नाबार्ड
- क) भारतातील स्पर्धाविषयक धोरण
- ड) हवाईवहातूक आणि जलवहातूकीचा समस्या

Bachelor of Commerce Examination: March / April – 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 05/04/2016	P – VI	Financial Markets	11. 00 AM to 01. 30 PM	640606

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

- Q1. What is Financial System? Explain the Structure of Indian financial system. 15
- Q.2. Explain the mechanism of book building process. 15
- Q.3. What do you understand by primary market? Explain methods of issue of new securities. 15
- Q.4. Give overview of money market? Explain 15
- a) Treasury
- b) Call money market
- Q.5. "The capital market is a market for long term funds"- Explain. 15
- Q.6. Discuss the various measures taken by SEBI for investor's protection. 15
- Q.7. What are derivatives? Explain different types of financial derivatives. 15
- Q.8. Write in short (Any Two) 15
- a. Trading & Settlement procedure
- b. Speculation
- c. Importance of financial system
- d. Commercial paper

Bachelor of Commerce Examination: March / April – 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 05/04/2016	P – VI	Financial Markets	11. 00 AM to 01. 30 PM	640606

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

- प्र.1 वित्तीय प्रणाली म्हणजे काय? भारतातील वित्तीय प्रणालीची रचना स्पष्ट करा. 15
- प्र.2 'बुक बिल्डिंग ही प्रतिभूती बाजारात आणण्याची पद्धत आहे' स्पष्ट करा. 15
- प्र.3 प्राथमिक बाजार म्हणजे काय? नवीन प्रतिभूती बाजारात आणण्याच्या विविध पद्धती कोणत्या ते लिहा. 15
- प्र.4 चलनबाजार म्हणजे काय? ते सांगून शासकीय हुंडी बाजार व मागणी देय चलन बाजार या विषयी सविस्तर स्पष्ट करा 15
- प्र.5 'भांडवली बाजार हा दीर्घकालीन बाजार आहे' सविस्तर स्पष्ट करा. 15
- प्र.6 गुंतवणूकदारांच्या संरक्षणाच्या दृष्टीने सेबीने कोणत्या उपाययोजना केलेल्या आहेत यावर सविस्तर चर्चा करा. 15
- प्र.7 डेरिव्हेटिव्ह म्हणजे काय ते सांगून त्यांचे विविध प्रकार लिहा. 15
- प्र.8 टिपा लिहा. (कोणत्याही दोन) 15
- अ) व्यवहार व व्यवहार पूर्तता प्रक्रीया
ब) शेअरबाजारातील सट्टेबाजी
क) वित्तीय प्रणालींचे महत्व
ड) व्यापारी पत्रे

Bachelor of Commerce Examination: March / April 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 07/04/2016	P-IV	Financial Accounting & Auditing- corporate Accountancy	11. 00 AM to 01. 30 PM	650415

Instructions: Attempt any three questions.
All questions carry 25 marks.

- Q.1 A)** The Board of Directors of Z Ltd. has requested you to prepare a statement showing the requirement of working capital for a forecast level of 104000 units in the year (52 weeks).
From the following information made available:

Raw material cost per unit	Rs. 30
Direct Labour cost per unit	Rs. 25
Overhead (Mfg) per unit	Rs. 15
Overheads (Selling & distribution) per unit	Rs. 05
Total cost	<u>Rs. 75</u>

Additional Information :

- Selling price Rs. 80/- per unit.
- Raw Material in stock Average 4 weeks.
- Work in progress Average 4 weeks.
- Finished goods in stock average 6 weeks.
- Credit allowed to Debtors average 8 weeks.
- Credit allowed by Creditors average 10 weeks.
- All Sales are on credit basis.
- Cash on hand is expected to Rs. 80000.

- Q.1 B)** You are required to calculate working capital from the following details: 10

- Average amount locked up in stock.
Raw Material Rs. 60000 p.a.
Finished goods Rs. 20000 p.a.
- Average credit given :
Domestic sales (2 months credit) Rs. 480000 p.a.
Export sales (3months credit) Rs. 120000 p.a.
- Lag in payment of wages and other expenses:
Wages 1 month Rs. 36000 p.a.
Rent 2 month Rs. 48000 p.a.
Salary 1 month Rs. 24000 p.a.
Other expenses 1 month Rs. 12000 p.a.
- Cash requirement Rs. 30000.

- Q.2** Following are the Balance sheet of Nirma Ltd. 25

Liabilities	2014	2015	Assets	2014	2015
Equity share capital	200000	300000	Goodwill	100000	30000
Preference capital	200000	100000	Building	100000	130000

General reserve	40000	70000	Plant & Machinery	80000	100000
Profit & Loss	30000	48000	Trade Investment	30000	50000
Creditors	5000	33000	Debtors	150000	250000
Bills Payable	20000	16000	Stock	77000	109000
BOD	50000	150000	Bank	48000	121000
Proposed dividend	42000	50000	Preliminary exp.	15000	10000
Provision for tax	13000	33000			
	<u>600000</u>	<u>800000</u>		<u>600000</u>	<u>800000</u>

Additional Information:

1. Charge Depreciation on Building Rs. 20000 and on Plant & Machinery Rs.15000
2. Tax paid during the year Rs. 23000.
3. An interim dividend of Rs. 25000 was paid.
4. Plant & Machinery costing Rs. 30000 has been sold during the year for Rs. 35000.
5. Preference shares were redeemed at a premium of 5% out of profit & loss a/c.
6. During the year company has distributed one bonus share for every two shares held from general reserve.

Q.3 A) The summarized balance sheet of KLG Ltd. as at 31.12.2015 as under: **15**

Liabilities	Amount	Assets	Amount
200000 equity shares of Rs. 100/- each fully paid	20000000	Goodwill	6000000
50000 equity shares of Rs. 100/- each, Rs.70- paid up per share	3500000	Fixed Assets	18000000
General Reserve	900000	Current Assets	900000
Public Deposits	500000	Preliminary exp.	100000
Current Liabilities	100000		
	<u>25000000</u>		<u>25000000</u>

The goodwill is valued at Rs. 5700000 and fixed assets at Rs. 17500000.
Determine value at both shares under Net Assets Method.

Q.3 B) The following particulars of SION Ltd. are available. **10**

1. Equity shares capital : 200000 shares of Rs. 10 each fully paid.
2. 10% Preference share capital :10000 shares of Rs.100 each fully paid.
3. Average Net profit before tax Rs.1200000.
4. Appropriation from profit to General Reserve Rs.200000.
5. Provision for taxation 40%.

6. Normal rate of return in the respect of the equity share is 10%.
Compute the value equity share by yield method.

Q.4 SBI Ltd. and SBS Ltd. agreed to amalgamate and form a new company. 25

The balance sheet as at 31.12.2015 were as under

Liabilities	SBI	SBS	Assets	SBI	SBS
Equity share capital	200000	100000	Land & Building	100000	80000
Profit & Loss	125000	60000	Plant & Machinery	150000	70000
General Reserve	100000	30000	Furniture	50000	10000
Creditors	75000	10000	Stock	125000	20000
			Debtors	70000	18000
			Cash	5000	2000
	<u>500000</u>	<u>200000</u>		<u>500000</u>	<u>200000</u>

SBI Ltd. :

1. All the Assets (except cash) taken over by new company and liabilities are to be taken over by new company at book value.
2. Land & Building valued at Rs.150000 and Plant & Machinery at Rs.200000.
3. Liquidation expenses Rs.5000.
4. For two equity shares of old company three equity shares of Rs.100 each to be given at a premium of Rs.50 per share.

SBS Ltd. :

1. All the Assets (except cash) and liabilities are to be taken over.
2. Goodwill Rs.50000 to be considered.
3. Land & Building valued at Rs.125000 and Plant & Machinery at Rs.100000.
4. Liquidation expenses Rs.2000.
5. 20000 equity shares of Rs.100 each at a premium of Rs.50 per share and balance in cash given as purchase consideration.

Prepare:

1. Necessary ledger A/c's in the books of SBI Ltd. and SBS Ltd.
2. Prepare Balance sheet of New Company.

Q.5 Write short notes: (Any Five)

25

1. Need for valuation of shares.
2. Factors affecting valuation of shares.
3. Net Assets Method of share valuation.
4. Net Assets method of purchase consideration.
5. Concept of fund flow.
6. Working Capital Cycle.
7. Current Assets.

Bachelor of Commerce Examination: March / April 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Monday 11/04/2016	P - V	Financial Accounting & Auditing – Corporate Auditing	11. 00 AM to 01. 30 PM	650515

**Instructions: Attempt any three questions.
All questions carry 25 marks.**

- Q.1 A)** Explain the provisions of Companies Act 1956 regarding appointment of Auditors. **15**
- B)** What are the rights of Company auditor? **10**
- Q.2 How will you vouch the following transactions (any five) 25**
1. Issue of Bonus Shares
 2. Public Deposit
 3. Investments
 4. Payment of Dividend
 5. Depreciation
 6. Calls in arrears
 7. Purchas of Fixed Assets
- Q.3 A)** What is Audit Report? Explain the different types of Audit Report. **15**
- B)** Explain any five provisions of CARO 2003. **10**
- Q.4** Explain any three Accounting Standards issued by ICAI. **25**
- Q.5 A) Fill in the blanks using appropriate words. 05**
1. The final dividend is proposed by _____ of the Company.
 2. The first auditor of the Company must be appointed by the _____ of the Company.
 3. The auditor of a Government Company is appointed by the _____.
 4. Auditor appointed under casual vacancy shall hold the office till the conclusion of the next _____.
 5. For the _____ of the Auditor an approval of the central government has to be obtained.
- B) State with reasons whether the following statements are true or false. 15**
1. Casual vacancy in auditor's office is caused due to auditor not attending board of Directors meeting.
 2. A Corporate body can be appointed as Company Auditor.
 3. The audit report can be signed by any shareholder of the Company.
 4. Inventories are valued at cost or net realizable value whichever is lower.
 5. Accounting Policies should be followed consistently.

C) Define the following terms in one or two sentences. (any five) 05

1. Clean Report
2. Qualification Required to become a company Auditor
3. Interim Report
4. Amalgamation of Companies
5. Accounting Standards
6. Calls in arrears

Bachelor of Commerce Examination: March / April 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Monday 11/04/2016	P - V	Financial Accounting & Auditing – Corporate Auditing	11. 00 AM to 01. 30 PM	650515

Instructions: Attempt any three questions.
All questions carry 25 marks.

- Q.1** अ. कंपनी लेखापरिक्षकाच्या नेमणुकीसंबंधी कंपनी कायदा 1956 च्या तरतूदी स्पष्ट करा. 15
- ब. कंपनी लेखापरिक्षकाचे हक्क कोणते? 10
- Q.2** खालिल व्यवहारांचे प्रमाणन तुम्ही कसे कराल? (कोणतेही पाच) 25
1. बोनस भाग वितरण
 2. सार्वजनिक ठेवी
 3. गुंतवणूक
 4. लाभांश देणे
 5. घसारा
 6. थकाबाकी
 7. स्थिर मालमत्ता
- Q.3** अ. लेखापरिक्षण अहवाल म्हणजे काय? लेखापरिक्षण अहवालाचे प्रकार विस्तृतपणे स्पष्ट करा. 15
- ब. कॅरो 2003 चे कोणतेही पाच मुद्दे स्पष्ट करा. 10
- Q.4** आय. सी. ए. आय. प्रस्तुत कोणतीही तीन हिशोब लेखन मानके स्पष्ट करा. 25
- Q.5** अ. गाळलेल्या जागी योग्य शब्द भरा. 05
1. अंतिम लाभांश ————— द्वारे सुचविला जातो.
 2. कंपनीच्या प्रथम लेखापरिक्षकाची नेमणूक कंपनीच्या ————— द्वारे केली जाते.
 3. सरकारी कंपनीच्या लेखापरिक्षकाची नेमणूक ————— करतात.
 4. आकस्मिक रिक्त पदावर नियुक्त झालेला लेखापरिक्षक लगेच नंतरची ————— सभा संपेपर्यंत कार्यभार पाहतो.
 5. अंकेक्षकास ————— टाकण्याकरिता केंद्र सरकारची मान्यता आवश्यक असते.

ब. चुक की बरोबर कारणासहित स्पष्ट करा.

05

1. अंकेक्षक संचालक मंडळाच्या सभेस हजर नसल्याने अंकेक्षक कार्यालयात आकस्मिक रिक्त पद निर्माण होते.
2. संयुक्तरिक्त्या कंपनीच्या अंकेक्षकाची नेमणूक करता येते.
3. लेखापरिक्षण अहवालावर कोणताही भागधारक आपली स्वाक्षरी करू शकतो?
4. मालसाठा किंमत निश्चिती प्रत्यक्ष किंमत व निव्वळ किंमत यापैकी लहान किंमतीने केली जाते.
5. हिशोब लेखन धोरण सातत्याने राबविले गेले पाहिजे.

क. खालिल संकल्पना एक किंवा दोन वाक्यात स्पष्ट करा. (कोणतेही पाच)

05

1. सहमतीदर्शक अहवाल
2. कंपनी अंकेक्षकाची पात्रता
3. अंतिम अहवाल
4. कंपनीचे एकत्रीकरण
5. हिशोब लेखन मानके
6. थकाबाकी

Bachelor of Commerce Examination: March / April 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Wednesday 13/04/2016	P – VI	Financial Accounting & Auditing – Taxation – Income Tax	11.00 AM To 01.30 PM	650615

- Instructions:** 1. All questions carry equal marks.
2. Q. No.1 is compulsory.
3. Attempt any two questions from the remaining.

Q1. Mr. Dutta is employee with Cynertech Ltd. He provides the following information for the Assessment Year 2015-16:

25

- Net salary per month Rs.18,000/-
- Income tax deductioned at source Rs.1800/- per month
- Profession tax deducted at source Rs.100/- per month
- Perquisites value of water, Gas & Electricity Rs.12,000/-
- Received Bonus during The Year Rs.6,000/-
- Received Arrears of salary for 2011-12 Rs.14,000/-
- Took advance salary of Rs.25,000/- on account on Marriage of his son
- Annual value of House property given on rental basis Rs.1,08,000/-
- Actual rent received Rs.12,000/- per month
- Municipal Tax paid Rs.5,000/-
- Repair Expenses Rs.15,000/- on house property
- Interest on loan Taken for Constuction Rs.50,000/-
- Mr. Datta, who is also a director in the company received Rs.25,000/- as Directors sitting fees during the year.
- He also received an amount of Rs.10,000/- from betting in a club
- Bank Interest Rs.25,500/-
- Interest on Investment Rs.45,000/-
- He Sold Diamond for Rs.3,00,000/- Diamond were purchased were one year ago for Rs.2,50,000/-
- Mediclaime premium paid Rs.45,000/-
- LIC Premium paid Rs.45,000/-
- Advance Tax paid Rs.5,000/-

Compute Taxable Income and Income Tax payable for A.Y. 2015-16

	Slab	Rate
0-	250000	0%
250000-	500000	10%
500000-	1000000	20%
1000000	& above	30%

Q2. a) Miss. Kamla Owns a house in Mumbai, which is let- -out.

13

- Fair Rent of House is Rs.1,20,000/-
- Municipal valuation is Rs.1,50,000/-

3. Actual Rent received is Rs.15,000/- per month
4. She makes following expense in respect of the house property

1. Fire Insurance		2,500.00
2. Municipal Taxes paid by miss Kamla		4,000.00
3. Collection Charges	Per Month	250.00
4. Repair		5,000.00
5. Interest on Loan taken paid by miss Kamla		60,000.00

Compute the Income earned by miss. Kamla from his Let- out house property during Assessment Year 2015-2016

- b) Mr. Sachin submits the following particulars for computation of his income Chargeable under the head- income from other sources for Assessment year 2015-2016. 12

- 1) Dividend from World Cup Ltd. A foreign company Rs.50,000/-
- 2) Interest on investment Rs.35,000/-
- 3) Rent for letting plant & machinery on hire Rs.1,20,000/-
- 4) Salary Rs.25,000/-
- 5) Honararum Received from Society Rs.15,000/-
- 6) Bank interst Rs.5,000/-
- 7) Fixed Deposit interest Rs.20,000/- (Net)
- 8) TDS on interest on fixed Indian deposit Rs.2,000/-
- 9) Dividend from Indian Company Rs.18,500/-

- Q3. a) Compute the taxable salary of Mr. Ranjit for assessment year 2015-2016 13

Using following Information:-

- 1) Basic salary of Rs.15,000/- per month
- 2) Dearness allowance of Rs.3,000/- p.m.
- 3) Bonus Rs.18,000/-
- 4) Salary for 3 months taken in advance on 31.3.2015 Rs.45,000/-
- 5) Professional Tax paid Rs.2,500/- p.a.
- 6) Hotel Bills of Mr. Ranjit paid by the Company Rs.5000/-
- 7) Rent free Accommodation facility Rs.8,000/- p.m. (Parks value)

- b) Define Any three. 12

- 1) Previous year
- 2) Income
- 3) Assessee
- 4) Person

- Q4. a)** Mr. A is practicing Chartered accountant in Mumbai for the year ended 31st March, 2015 his receipt and payments were as under: 13

PARTICULARS	RS.
Receipts	
Fees received from Clients	350,000.00
Interest on Fixed Deposit	25,000.00
Income Tax Refund	250.00
Payments	
Salaries to Assistants	60,000.00
Rent & Electricity of Office	18,000.00
Telephone Expenses	12,500.00
Printing & Stationary	5,000.00
Life Insurance Premium	3,500.00
Conveyance Expenses	1,500.00
Income Tax Paid	2,000.00
Purchase of Printer	5,000.00
Gifts to Daughter	2,500.00

Compute his income from profession for the Assessment Year 2015-16.

- b)** Determine the amount of taxable capital Gain in respect of the following transactions for the A.Y: 2015-16 12

Mr. A sells a residential house in Pune for Rs.15,80,000/- on 15.3.2015 which was purchased by him on 15.4.1999 for Rs.40,00,000/- brokerage was 1% of selling price.

[Inflation Index for 1999-2000=389]

[Inflation Index for 2014-2015=1024]

- Q.5 A) Write short notes on any Two:** 13

- 1) Resident and ordinarily resident in India
- 2) Resident but not ordinarily resident in India
- 3) Non Resident in India.

- B)** Write in detail with examples about any two deductions of chapter VI- A of the Income Tax Act. 12

Bachelor of Commerce Examination: March / April 2016
Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Monday 18/04/2016	P-IX	Computer Applications	11.00 A.M. To 01.30 P.M.	600918

Instructions: a) For regular students answer any 4 questions form Q 1 to Q 6.
b) For Repeater students answer any 5 questions.

- | | | | |
|------------|-----------|---|-----------|
| Q.1 | A. | Explain Group by and Having, Order by Cause with syntax and example. | 08 |
| | B. | What are the basic components of a DBMS? | 07 |
| | | OR | |
| | | Define & explain Instance & Schemas with example. | |
| Q.2 | A. | Explain DDL, DML & DCL with example. | 08 |
| | B. | Explain the Characteristics of DBMS. | 07 |
| | | OR | |
| | | Explain applications of DBMS. | |
| Q.3 | A | What are the advantages and disadvantages of Network Data Model? | 08 |
| | B | Explain terms: | 07 |
| | | i. Domain | |
| | | ii. Cardinality | |
| | | iii. Degree | |
| | | OR | |
| | B. | Explain terms: | |
| | | i. Entity | |
| | | ii. Entity set | |
| | | iii. Attributes | |
| Q.4 | A | What are the different types of Joins that can be made on tables? | 08 |
| | B | Write short notes on ER-Model. | 07 |
| | | OR | |
| | | Differentiate between Relational data models and hierarchical data model. | |
| Q.5 | A. | Explain Primary Key, Foreign Key and Candidate Key, Super Key. | 08 |
| | B. | What is Attributing? Explain its types. | 07 |
| | | OR | |
| | | Explain any three Character functions with syntax and example. | |

Q.6 A. What is DBA? Explain its functions.

08

B. Differentiate between hierarchical data models and Network data model.

07

OR

Explain below give commands with syntax and example:

- i. Create
- ii. Desc
- iii. Insert
- iv. Select

Q.6 A.

Bachelor of Commerce Examination: March / April 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Wednesday 20/04/2016	P – X	Computer Applications	11. 00 AM to 01. 30 PM	601018

Instructions: For regular students answer any 4 questions.
For Repeaters answer any 5 questions.

Q.1 Answer (any 3)

- a) Why to use ASP? 05
- b) Differentiate vbScript and JavaScript. 05
- c) Explain Request. Query String. 05
- d) Explain Session and Application Variables. 05
- e) Explain Select Case statement in ASP 05

- Q.2 a) Explain any two Loops used in ASP with example 08
- b) What is Cookies? Explain its advantage and disadvantages 07

OR

Write a ASP program to print following pattern. 07

1

1 2

1 2 3

1 2 3 4

1 2 3 4 5

- Q.3 a) Write an ASP program to Overwrite a file TRAIL. TXT 08
- b) Write an ASP code which print series of 1, 4, 9, 16, 25.....100 07

OR

Write an ASP program to demonstrate the use of subroutine. 07

Q.4 Difference between. (Any Three)

- a) Array and Control Array 05
- b) Check box and Option button 05
- c) Image and Picture Box 05
- d) Do- Until loop and For- Next loop 05

Q.5 a) Write a VB Program to Check Whether the entered Number is Palindrome or Not. **08**

b) List out common properties of VB controls with their description. **07**

OR

List out the arithmetic, relational & logical operators of VB **07**

Q.6 a) Write a Program in VB to Determine Whether the Given Number is Prime number or not. **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. **07**



(1)

Bachelor of Commerce Examination: March / April 2016

Semester: VI

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 21/04/2016	P – XI	Entrepreneurship Development	11.00 A.M. To 01.30 P.M.	601154

Instructions: Attempt any five questions from the following.

- Q.1** A) Managing Men, Machine & Material is a difficult task. Explain. 10
B) State the significance of communication in business. 05
- Q.2** Define E- Commerce. Explain the evolution & growth of E-Commerce. 15
- Q.3 Short Notes (Any 2):** 15
a) Feasibility Analysis
b) Leadership Qualities
c) Team Management
- Q.4** A) Explain the main objectives of Entrepreneurial Development Training. 10
B) List two benefits of E-Commerce. 05
- Q.5** Which Marketing Media are used by small entrepreneurs, in today's times? 10
- Q.6** A) Explain the challenges faced by women entrepreneurs in India. 10
B) State the significance of Entrepreneurial Development Training 05
- Q.7** A) Write the various sources of information. 07
B) What do you understand by product planning & development? 08

TELEGRAM : UNIWOMEN

Tel No. > 26611595

SHREEMATI NATHIBAI DAMODAR THACKERSEY

WOMEN'S UNIVERSITY

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

B.COM. SEMESTER – V EXAMINATION : MARCH / APRIL – 2016 (REPEATER)

Day	Date	Subject / Title / Paper No. And Computer Code No. Time : 02.30 p.m. to 05.00 p.m.		
Thursday	31-03-2016	English c.c. (H.L.)	P-V	510501
		English c.c. (L.L.)	P-V	520501
Saturday	02-04-2016	Public Finance Economics	P-V	540505
Tuesday	05-04-2016	Modern Finance Commerce	P-V	540506
Specialization (any one)				
Thursday	07-04-2016	Company Law, Secretarial Practice & Office Admin.	P – I	550111
		Banking and Finance	P – I	550113
		Financial Accounting & Auditing – Management Accountancy	P – I	550115
		Costing	P – I	550116
		Computer Studies	P – I	550118
Specialization (any one)				
Monday	11-04-2016	Company Law, Secretarial Practice & Office Admin.	P – II	550211
		Banking and Finance	P – II	550213
		Financial Accounting & Auditing – Management Accountancy	P – II	550215
		Costing	P – II	550216
		Computer Studies	P – II	550218
Specialization (any one)				
Wednesday	13-04-2016	Company Law & Secretarial Practice & Office Admin.	P – III	550311
		Banking and Finance	P – III	550313
		Financial Accounting & Auditing – Management Accountancy	P – III	550315
		Costing	P – III	550316
		Computer Studies	P – III	550318

Day	Date	Subject / Title / Paper No. And Computer Code No. Time : 02.30 a.m. to 05.00 p.m.		
Vocational Subject (any one)				
Monday	18-04-2016	Computer Applications	P-VI	500618
		Tourism & Travel Management	P-VI	500624
		Advertising, Sales Promotion & Public Relations	P-VI	500644
		Principle & Practice of Insurance	P-VI	500651
		Office Management & Secretarial Practice	P-VI	500652
		Communicative English	P-VI	500653
Vocational Subject (any one)				
Wednesday	20-04-2016	Computer Applications	P-VII	500718
		Tourism & Travel Management	P-VII	500724
		Advertising, Sales Promotion & Public Relations	P-VII	500744
		Principle & Practice of Insurance	P-VII	500751
		Office Management & Secretarial Practice	P-VII	500752
		Communicative English	P-VII	500753
Vocational Subject (any one)				
Thursday	21-04-2016	Computer Applications	P-VIII	500818
		Tourism & Travel Management	P-VIII	500824
		Advertising, Sales Promotion & Public Relations	P-VIII	500844
		Principle & Practice of Insurance	P-VIII	500851
		Office Management & Secretarial Practice	P-VIII	500852
		Communicative English	P-VIII	500853


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

Bachelor of Commerce Examination: March / April – 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 31/03/2016	P – V	English C.C. (L.L.)	02. 00 PM to 05. 30 PM	520501

Instructions: 1) Question No. 01 is compulsory.
2) Attempt any Three out of the remaining questions.
3) C.C. English – For Non English Medium Students For Regular Students.

1. Why did Veeramma not respond to Sudhaji's calls? What did Sudhaji see when she entered Veeramma's hut? **15**

OR

Why was Sudhaji depressed after the inauguration function of the hospital annexe?

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

- (a) Transfer of cooking gas connection
- (b) Yaadi mein shaadi
- (c) Sudhaji's friends – Vimla and Vinutha

- 3.(A) Sumit Electronics, Surat, have asked you to supply goods worth Rs. 2,00,000/- on credit for 30 days. Inquiries show that they have a limited working capital and are trying to expand their business too rapidly. Draft a suitable reply persuading them to buy in smaller lots. **10**

OR

You have received an inquiry from Tejas & Sons, Surat, about the financial standing of Soni Traders, Mumbai. You have had highly satisfactory business dealings with them in the past. Draft your reply.

- (B) Draft a letter on Ashutosh Trading Agency, Baroda to Diamond Stores, Thane about the payment of a bill of Rs. 1,90,000/- for the 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 the first reminder to Sunny Stores, Pune for collection of the over dues of Rs. 85,000/-. Remind them that the payment is necessary for a healthy business relationship.

- 4.(A) Draft a representation letter on behalf of residents of your locality to the Commissioner of Police drawing his attention to the frequent incidents of thefts, stealing and growing crime in the locality. **10**

(B) Make summary of the following passage and 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 recognize 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 reaction 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 suppressing 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 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 proteins 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.

Q.5 (A) Draft a sales letter to promote the sale of any one of the following:-

10

- (i) Home delivery service for breakfast, Lunch and dinner.
- (ii) Washing machine with dryer facility

(B) Write short note on any one of the following:-

10

- (i) Advantages and disadvantages of Fax
- (ii) E-mail and its advantages



Bachelor of Commerce Examination: March / April 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 02/04/2016	P – V	Public Finance Economics	02.30 PM to 05.00 PM	540505

Instructions: Attempt any FIVE questions from Q1 to Q7

- Q.1** Explain concept of Public Finance. What are the different objectives of Public Finance? 15
- Q.2** What is Direct Tax? What are merits and demerits of direct taxes? 15
- Q.3** Discuss the effects of Taxation on Production. 15
- Q.4** a) Union Budget of India 2014-2015. 15
b) Problem of subsidiary in India.
- Q.5** What are different causes of rising Public Expenditure in India? 15
- Q.6** What is Public Debt? Discuss the burden of Public Debt. 15
- Q.7 Write Short Notes (Any two)** 15
- a) Center-State Financial Relations in India
b) Effects of Public Expenditure on Distribution
c) Classification of Public debt
d) Fiscal Management



Bachelor of Commerce Examination: March / April 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 02/04/2016	P – V	Public Finance Economics	02.30 PM to 05.00 PM	540505

Instructions: Attempt any FIVE questions.

- प्र. 1 सार्वजनिक आयव्ययाची विविध उद्दिष्टे कोणती आहेत? 15
- प्र. 2 प्रत्यक्ष कर म्हणजे काय? प्रत्यक्ष कराचे गुण आणि दोष कोणते आहेत? 15
- प्र. 3 कराचे उत्पादनावर होणारे परिणाम स्पष्ट करा. 15
- प्र. 4 अ) सन 2014–2015 चे भारतातील केंद्रीय अंदाजपत्रक 15
ब) भारतातील अनुदानाच्या / अर्थसहाय्याच्या समस्या
- प्र. 5 भारतातील सार्वजनिक खर्च वाढण्यामागील विविध कारणे कोणती आहेत? 15
- प्र. 6 सार्वजनिक कर्ज म्हणजे काय? सार्वजनिक कर्जाच्या ओझ्याची चर्चा करा. 15
- प्र. 7 पुढीलपैकी कोणत्याही दोनवर टिपा लिहा. 15
- अ) भारतातील केंद्र–राज्य वित्तीय संबंध
ब) सार्वजनिक खर्चाचे वितरणावर होणारे परिणाम
क) सार्वजनिक कर्जाचे वर्गीकरण
ड) वित्तीय व्यवस्थापन



Bachelor of Commerce Examination: March / April – 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 05/04/2016	P – V	Modern Finance Commerce	02. 30 PM to 05.00 PM	540506

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

-
- Q1.** What is financial Management? Discuss the importance & objectives. **15**
- Q.2.** Write a short on any one in detail: **15**
- a. Debentures.
b. Public Deposits.
- Q.3** What are the causes & effects of Over Capitalization? Suggest remedial measures to rectify the Situation of Over Capitalization. **15**
- Q.4** "The basic problem in financing on enterprises is to maintain a proper Capital structure. Discuss. **15**
- Q.5** What is 'Merchant Banking'? Discuss the various services of Merchant Banking. **15**
- Q.6** a) Types of investors **08**
b) Conducive Environment for investment **07**
- Q.7** Write short note on (Any Three) **15**
- a. Trading on equity
b. Mutual fund
c. Lease finance
d. Risk & return relationship

Bachelor of Commerce Examination: March / April – 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 05/04/2016	P – V	Modern Finance Commerce	02. 30 PM to 05.00 PM	540506

**Instructions: 1) Attempt any five of the following.
2) All Questions carry equal marks.**

- प्र.1 वित्तीय व्यवस्थापन म्हणजे काय? त्याचे महत्त्व आणि उद्दिष्ट्यांची चर्चा करा. 15
- प्र.2 कोणत्याही एकावर सविस्तर टिप लिहा. 15
अ. कर्जरोखे
ब. सार्वजनिक ठेवी
- प्र.3 अधिभांडवलीकरणाची कारणे आणि परिणाम स्पष्ट करून अधिभांडवलीकरणाची परिस्थिती दूर करण्यासाठी उपाय सुचवा. 15
- प्र.4 'आदर्श भांडवलरचना टिकवून ठेवणे ही व्यवसायाची मूलभूत समस्या आहे' चर्चा करा. 15
- प्र.5 मर्चंट बँक म्हणजे काय? मर्चंट बँका देत असलेल्या विविध सेवांची चर्चा करा. 15
- प्र.6 अ. गुंतवणूकदारांचे प्रकार 08
ब. गुंतवणूकीसाठी पोषक वातावरण 07
- प्र.7 टिपा लिहा. (कोणत्याही दोन) 15
अ. सामान्य भागावर व्यापार
ब. परस्पर निधी
क. लिज वित्त
ड. धोका आणि उत्पन्न संबंध

Bachelor of Commerce Examination: March / April 2016
Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 07/04/2016	P-I	Financial Accounting & Auditing Accountancy	02. 30 PM to 05. 00 PM	550115

Instructions: Attempt any three questions from the following.
All questions carry 25 marks.

Q1. Following are the Financial Statement of Roy Ltd. 25

1) Revenue statement for the year ended 31st March 2015

Sales: Cash	2,00,000	
: Credit	<u>6,00,000</u>	8,00,000
Less: Cost of goods sold:		
Opening Stock	1,40,000	
Purchases	4,20,000	
Prod. Overheads	<u>3,70,000</u>	
Less	9,30,000	
Closing Stock	<u>2,30,000</u>	7,00,000
Gross Profit		<u>1,00,000</u>
Less: Admn. Exp.	15,000	
Selling Exp.	8,000	
Interest	<u>2,000</u>	25,000
Operating Profit		<u>75,000</u>
Add: Non-Operating Income		5,000
Net Profit before Tax		<u>80,000</u>
Less: Provision for Tax		<u>20,000</u>
Net Profit after Tax		<u>60,000</u>

2) Balance Sheet as on 31.3.2015

Liabilities	AMT.	Assets	AMT.
10% Pref. Share Capital	1,40,000	Fixed Assets	6,00,000
Equity Share Capital	3,20,000	Less: Dep. Res.	<u>1,00,000</u>
Reserve & Surplus	1,40,000		5,00,000
Debentures	80,000	Stock	2,30,000
Creditors	1,80,000	Debtors	1,50,000
Bank Overdrafts	<u>20,000</u>		
	<u>8,80,000</u>		<u>8,80,000</u>

Calculate:

- i) Net Profit Ratio
- ii) Operating Ratio
- iii) Current Ratio
- iv) Quick Ratio
- v) Gearing Ratio
- vi) Debtors Ratio
- vii) Return on stock shareholders fund

Q2. A factory is currently working to 50% capacity and production is 10,000 units.
Estimate the profit of the company when it works to 60% and 80% capacity.

25

At 50% capacity:	Material	Rs. 200	Per unit
	Wages	60	Per unit
	Factory Exp. (50% Fixed)	30	Per unit
	Office Exp. (60% Fixed)	70	Per unit
		<u>360</u>	Per unit

- Selling price per unit 500/-
- At 60% working material cost increases by 5% and selling price falls by 5%.
- At 80% working material cost increases by 10% and selling price falls by 8%.

Q3. Balance sheet of NIRMA LTD. as at 31.3.2015 as follows:

Liabilities	AMT.	Assets		AMT.
9000 Equity Shares of Rs. 100 each	9,00,000	Goodwill		3,00,000
General Reserve	4,50,000	Building	5,40,000	
Profit & Loss A/C	4,50,000	Less: Dep.	1,08,000	4,32,000
Dividend Fund	75,000	P&M	4,20,000	
Workmen Compensation Fund	1,35,000	Less: Dep.	1,20,000	3,00,000
Creditors	6,90,000	Investment		1,00,000
Other Liabilities	3,00,000	Stock		5,75,000
		Debtors	10,80,000	
		Less: BDR	90,000	9,90,000
		Banks		2,25,000
		Preliminary Exp.		78,000
	<u>30,00,000</u>			<u>30,00,000</u>

- The profit before tax for past three years were
 - Rs. 9,00,000
 - Rs. 8,00,000
 - Rs. 10,00,000
- Tax Rate 40%
- It is requiring to pay additional Rent of Rs. 40,000 p.a.
- Liability under workman compensation fund estimated to Rs. 20,000.
- The value of Building to be taken at Rs. 5,00,000.
- Interest on Investment Rs. 10,000.
- The normal rate to returns being 7%.
 - Goodwill to be calculated at 2 years of purchases of the super profit.
 - As per capitalization method

15

10

Q4. X LTD purchased a P&M on installment basis on 01.01.2011 and immediately paid Rs.10,000 and agreed to pay the balance amount in 05 yearly installment of Rs. 15,000, Rs.14,000, Rs.13,000, Rs.12,000 and Rs.11,000 on 31st Dec. of each year. The interest is to be charge @ 10%. It was decided to depreciate the P&M @ 10% p.a. under straight line method.

Prepare necessary ledger accounts in the books of X LTD.

25

Q5. Write short notes on any Five:

25

- a) Advantages of Budget
- b) Distinction between hire purchase & installment purchase
- c) Valuation of Goodwill by capitalization method
- d) Principles of interpretation of Ratio.
- e) Expression of Ratio
- f) Need for valuation of Goodwill



Bachelor of Commerce Examination: March / April 2016
Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 07/04/2016	P-I	Financial Accounting & Auditing Accountancy	02. 30 PM to 05. 00 PM	550115

Instructions: Attempt any three questions from the following.
All questions carry 25 marks.

Q1. रॉय लिमिटेड यांची आर्थिक पत्रके खालि दिलेली आहेत.

25

3) उत्पन्न पत्रक 31st मार्च 2015 वर्षअखेर

विक्री	रोख	2,00,000	
	उधार	6,00,000	
			8,00,000
वजा	विक्री केलेल्या मालाची किंमत (खर्च)		
	आरंभीचा मालसाठा	1,40,000	
	खरेदी	4,20,000	
	उत्पादन वरकडर खर्च	3,70,000	
		9,30,000	
	वजा वर्षअखेर मालसाठा	2,30,000	7,00,000
	ढोबळ नफा		1,00,000
वजा	प्रशासन खर्च	15,000	
	विक्री खर्च	8,000	
	व्याज	2,000	25,000
	संचालन (ऑपरेटींग नफा)		75,000
	नॉन ऑपरेटींग उत्पन्न (इतर उत्पन्न)		5,000
	करपूर्व निव्वळ नफा		80,000
	वजा कर तरतूद		20,000
	कर पश्चात निव्वळ नफा		60,000

4) 31.3.2015 रोजी ताळेबंद पत्रक पुढीलप्रमाणे —

देयता	रक्कम	मालमत्ता	रक्कम
10% अग्रहक्क भाग भांडवल	1,40,000	स्थिर मालमत्ता	6,00,000
समभाग भांडवल	3,20,000	— घसारा तरतूद	1,00,000
निधी आणि वाढावा	1,40,000		5,00,000
कर्जरोखे	80,000	मालसाठा	2,30,000
धनको	1,80,000	ऋणको	1,50,000
बँक ओव्हर ड्राफ्ट	20,000		
	8,80,000		8,80,000

गुणोत्तर निश्चित करा :

1. निव्वळ नफा गुणोत्तर
2. ऑपरेटिंग गुणोत्तर
3. चालू गुणोत्तर
4. कवीक गुणोत्तर
5. भांडवल गिअरिंग गुणोत्तर
6. ऋणको गुणोत्तर
7. भागधारक निधी वरील परतावा

Q2. कारखाना सध्या 50% कार्य क्षमता पातळीला काम करत आहे. आणि उत्पादन संख्या 10,000 नग आहेत. 60% आणि 80% कार्यक्षमता पातळीला त्यांचा नफा अंदाजित करा.

25

50% कार्यक्षमता पातळी	माल	रु.
	मजूरी	200 प्रतिनग
	कारखाना वरकड	60 प्रतिनग
	खर्च (50% स्थिर)	30 प्रतिनग
	कार्यालयिन वरकड	70 प्रतिनग
	खर्च (60% स्थिर)	
		<u>360 प्रतिनग</u>

d) विक्री दर प्रतिनग 500/-

e) 60% कार्यक्षमता पातळीला मालाचा खर्च 5% वाढतो आणि विक्रीदर 5% ने कमी होतो.

f) 80% कार्यक्षमता पातळीला मालाचा खर्च 10% ने वाढतो. आणि विक्री दर 8% ने कमी होतो.

Q3. निरमा लिमिटेड यांचे ताळेबंद पत्रक 31.3.2015 रोजी पुढीलप्रमाणे—

देयता	रक्कम	मालमत्ता	रक्कम
9000 समभाग रु.		नावलौकिक	
100 प्रमाणे		इमारत	3,00,000
साधारण निधी	9,00,000	(-) घसारा	
नफा तोंटा खाते	4,50,000		5,40,000
लाभांश निधी	4,50,000	यंत्रसाधने	1,08,000
	75,000	(-) घसारा	4,32,000
कामगार भरपाई निधी	1,35,000	गुंतवणूक	4,20,000
धनको	6,90,000	मालसाठा	1,20,000
इतर देयता	3,00,000	ऋणको	3,00,000
		(-) संशयित खाते	1,00,000
		निधी	5,75,000
		बँक	90,000
		प्राथमिक खर्च	9,90,000
			2,25,000
			78,000
	<u>30,00,000</u>		<u>30,00,000</u>

- a) मागील तीन वर्षांसाठी करपूर्व नफा
 - iv) रु. 9,00,000
 - v) रु. 8,00,000
 - vi) रु. 10,00,000
- b) कर दर 40%
- c) जादा भाडे रु. 40,000 प्रतिवर्ष द्यावे लागणार आहे.
- d) कामगार भरपाई निधी मधुन रु. 20,000 देयता अंदाजित आहे.
- e) इमारतीचे मूल्य रु. 5,00,000 आहे.
- f) गुंतवणुकीवरिल व्याज रु. 10,000 आहे.
- g) सर्वसाधारण उत्पन्न दर 7% आहे.
- नाव लौकिक मूल्य निश्चित करा.
 - iii) सुपर नफ्याची दोन वर्षे खरेदी नुसार 15
 - iv) भांडवलीकरण पद्धती नुसार 10

Q4. क्ष लिमिटेड यांनी 01.01.2011 रोजी एक यंत्र हप्ता पद्धतीवर खरेदी केले व लगेचच (यंत्र घेतांना) रु. 10,000 दिले.
 उर्वरित रक्कम वार्षिक हप्त्यांने रु. 15,000, रु. 14,000, रु. 13,000, रु. 12,000 आणि रु. 11,000 प्रमाणे दरवर्षी 31 डिसेंबर रोजी अनुक्रमे दिली. व्याज 10% दराने लावले गेले. यंत्रावर स्थिर घसारा (स्ट्रेटलाइन मेथड) 10% प्रमाणे टाळण्यात आला.
 क्ष लिमिटेड यांच्या पुस्तकात आवश्यक ती खाती तयार करा. 25

Q5. कोणत्याही दोन वर टिपा लिहा. 25

1. अंदाज पत्रकाचे फायदे
2. भाडे खरेदी पद्धत आणि हप्ताबंद पद्धत यामधील फरक
3. भांडवलीकरण पद्धतीने नाव लौकिक मूल्य निश्चिती
4. गुणोत्तरांचा अर्थ लावण्याची तत्वे
5. गुणोत्तरांची अभिव्यक्ती
6. नाव लौकिक मूल्यांकनाची गरज



Bachelor of Commerce Examination: March / April 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 11/04/2016	P – II	Financial Accounting and Auditing - Management Accountancy	02. 30 PM to 05. 00 PM	550215

Instructions: Attempt any three questions.

- Q.1** a) Define the term Auditing and Explain the principles of Auditing. 15
b) Explain what is Internal Audit and what are the objectives of Internal audit. 10
- Q.2** a) Distinguish between Statutory Audit and Internal Audit. 10
b) What is Audit Note book? What are the Contents of Audit Note Book? 15
- Q.3** a) Distinguish between Vouching and Verification. 10
b) **How will you vouch the following? (Any three)** 15
1. Rent paid
2. Dividend received
3. Cash Sales
4. Payment of Wages
5. Commission Paid
- Q.4** What are the special points to be considered in the audit of following organizations? (Any three) 25
1. Hospitals
2. Club
3. Cinema Hall
4. Educational Institutions
- Q.5** a) **Explain the following terms:** 10
1. Audit Working Paper
2. Error of Commission
3. Fraud
4. Voucher
5. Debit Note

b) State the reasons whether the following statements are True or False. 10

1. When the Audit is carried out during the accounting period with some interval it is called as a continuous audit.
2. The audit working papers can help to understand the sincerity of the auditor's assistants.
3. An audit programmed is a detailed plan prepared by the business organization before the audit starts.
4. Interim audit does not take place in real life.
5. One of the benefits of continuous Audit is the early detection of errors and frauds.

c) Fill in the blanks with appropriate word. 05

1. _____ Audit is necessary where it is required to publish interim results.
2. Auditing main object is to _____ on accounts examined by auditor.
3. _____ Errors are human errors arising in the course of recording business transactions.
4. _____ means the willful misrepresent action made with an intention of deceiving others.
5. _____ means the examination of documentary evidence in support of entries in books of accounts.

Bachelor of Commerce Examination: March / April 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 11/04/2016	P - II	Financial Accounting and Auditing - Management Accountancy	02. 30 AM to 05. 00 PM	550215

**Instructions: Attempt any three questions.
All questions carry 25 marks.**

- प्र.1 अ) लेखापरीक्षण या संकल्पनेची व्याख्या सांगा. लेखापरीक्षणाची मूलतत्वे स्पष्ट करा. 15
- ब) अंतर्गत लेखापरीक्षण म्हणजे काय? अंतर्गत लेखापरीक्षणाचे उद्देश स्पष्ट करा.
- प्र.2 अ) फरक स्पष्ट करा: 10
- नियामक लेखापरीक्षण आणि अंतर्गत लेखापरीक्षण
- ब) 'लेखापरीक्षण टिपण वही' म्हणजे काय? लेखापरीक्षण टिपण वहीत कोणते मुद्दे समाविष्ट केले जातात? 15
- प्र.3 अ) प्रमाणन व 'सत्यापन' यातील फरक स्पष्ट करा. 10
- ब) खालील बाबींचे प्रमाणन कसे कराल? (कोणतेही तीन) 15
1. भाडे भरले
 2. मिळालेला लाभांश
 3. रोख विक्री
 4. मजुरीचे देणे
 5. कमिशन भरले
- प्र.4 खालील संस्थांच्या लेखापरीक्षणामध्ये कोणते विशेष मुद्दे लक्षात घेतले जातात. (कोणतेही तीन) 25
1. दवाखाना
 2. क्लब
 3. चित्रपट गृह
 4. शैक्षणिक संस्था

प्र.5 अ) खालील संकल्पना स्पष्ट करा.

10

1. लेखापरिक्षण कामकाजाचे कागदपत्रे
2. लेखनाच्या किंवा मुद्दाम केलेल्या चुका
3. अफरातफर
4. पावती
5. नावे चिठ्ठी

ब) खालील विधाने चूक की बरोबर ते कारणासहीत स्पष्ट करा.

10

1. जमाखर्चाच्या कालखंडात वारंवार किंवा ठराविक कालांतराने जे लेखापरिक्षण केले जाते त्यास सततचे लेखापरिक्षण म्हणतात.
2. लेखापरिक्षकाच्या कामकाजातील कागदपत्रे वरून लेखापरिक्षकाच्या मदतनीसाची कार्यक्षमता कळण्यास मदत होते.
3. लेखापरिक्षण सुरु होण्यापूर्वी संस्थेच्या बनविलेल्या लेखापरिक्षण नियोजनाच्या कार्यक्रमाला लेखापरिक्षण कार्यक्रम असे म्हणतात.
4. वास्तवामध्ये मध्यावधी लेखापरिक्षण नसते.
5. चुका व लबाड्या लवकर शोधून काढणे हा सततच्या अंकेक्षणाचा एक फायदा आहे.

क) रिकाम्या जागा भरा.

05

1. मध्यावधीत जमाखर्चाची स्थिती समजून घेण्यासाठी ——— लेखापरिक्षण करणे गरजेचे आहे.
2. जमाखर्चाची तपासणी केल्यानंतर लेखापरिक्षकाने ——— दयायला पाहिजे हे त्याचे कर्तव्य आहे.
3. ——— चुका ह्या व्यवसायातिल व्यवहारांची नोंद करित असतांना मानवी चुका आहेत.
4. मुद्दामहून दुसऱ्या व्यक्तिला ठकविण्यासाठी किंवा लुबाडण्यासाठी केलेली चुक म्हणजे ——— होय.
5. लेखापुस्तकात नोंदविलेल्या व्यवहारांची सत्यता पडताळून पाहण्याच्या किंवा त्याच्या अधिकृतपणा बदलची खात्री करून घेण्यासाठी लेखापुस्तकातील नोंदींचे परिक्षण करणाऱ्या क्रियेला ——— म्हणतात.

Bachelor of Commerce Examination: March / April 2016

Semester: V (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 18/04/2016	P – VI	Computer Applications	02. 30 PM to 05.00 PM	500618

Instructions: Attempt any 4 questions from Q.1 to .6

- Q.1** a. Define Flowchart? Give the guidelines while drawing a flowchart? 08
b. Draw a Flowchart to print the average of 5 numbers. 07
OR
b. Draw a Flowchart to print your name 5 times.
- Q.2** a. Explain print f() scan f() functions with syntax and examples. 08
b. Accept a four digit number and print the reverse of that number. 07
OR
b. Explain escape sequence with examples.
- Q.3** a. Give the structure of C program. 08
b. Explain 'Do while loop' with examples. 07
OR
b. Draw a flowchart to print sum of first five odd numbers.
- Q.4** a. What are Operators? Explain conditional / Ternary & increment / 08
Decrement Operators. 07
b. Write a C program to accept 2 numbers and print the quotient and the remainder. 07
OR
b. Define algorithm & give its properties.
- Q.5** a. Explain formats specifiers with examples. 08
b. What is a function? What is the general form of defining a function? 07
OR
b. Explain different data types with example.
- Q.6** a. What is pointer? Explain advantages and disadvantages of pointer. 08
b. How structures are define. 07
OR
b. Explain two string function with examples.

①

Bachelor of Commerce Examination: March / April 2016
Semester : V (Repeater)

Day & Date	Paper No	Subject Name	Time	Code
Wednesday 20/04/2016	P - VII	Computer Applications	02.30 PM To 05.00 PM	500718

Instructions: Answer any 4 questions from Q1 to Q6.

Q.1 A. Explain GET method of Client request with example. **08**

B. Define Digital Signature and Digital Certificates. **07**

OR

B. Define Encryption and explain it in detail.

Q.2 A. Design a Web Page, which is like 'compose' page of e-mail **08**

To

Copy

Message:

B. What is List? Explain its types. **07**

OR

B. What is CSS? Explain External Style Sheet.

Q.3 A. Explain below given tags: **08**

1. <sup>
2. <Marquee>
3. <caption>
4. <title>

B. What are the limitations of HTML **07**

OR

B. Create a Web page with appropriate content and insert an image towards the left hand side of the page. When user clicks on the image, it should open another web page.

Q.4 A. What is frame? List out different advantages and limitations of Frames **08**

B. Explain table tag and its Attributes in HTML

07

OR

B. Create the following table in HTML with Dummy Data.

Name of train	Place	Destination	Train No.	Time		Fair
				Arrival	departure	

Q.5 A. Explain the different kinds of JS PopupBoxes with example

08

B. Write a JavaScript code to accept length and breadth of rectangle and prints its area and perimeter {area = length x breadth, perimeter = 2(length + breadth)}

OR

B. Write a script to explain document. Write and document. writeIn methods.

Q.6 A. What is the use of Throw statement in JavaScript?

08

B. What is Event? Explain onchange and Onmouseover events.

07

OR

B. Compare & Contrast – IF & SWITCH statement?

Bachelor of Commerce Examination: March / April 2016**Semester : V (Repeater)**

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 21/04/2016	P-VIII	Computer Applications	02:30 P.M. To 05:00 P.M.	500818

Instructions: Answer any 4 questions from Q1 to Q6 (Regular Students)**Attempt any 5 questions from Q.1 to Q.6 (Repeaters)**

- Q.1** A. What are the types of editors available to create Web Page? 08
B. What is "WYSIWYG"? 07
OR
B. Explain different views in Dreamweaver? 07
- Q.2** A. Define Web Page and Web Site? State difference between them? 08
B. Explain Inserting roll over & flash buttons in Dreamweaver? 07
OR
B. How to create anchors in Dreamweaver?
- Q.3** A. Name and explain different types of links in Dreamweaver? 08
B. Explain Inserting images in Dreamweaver? 07
OR
B. How to create image map in Dreamweaver? 07
- Q.4** A. Explain the following basic tools in flash: (any four) 08
i) Selection tool (Arrow)
ii) Sub selection tool
iii) Line tool
iv) Lasso tool
v) Pen tool
vi) Text tool
vii) Oval tool
viii) PolyStar tool
B. What is a key frame? How is frame by frame animation done? 07
OR
B. How to Create and mask vector art? 07
- Q.5** A. Define the term stage in Flash. Explain its properties? 08
B. What are the Types of Animation in flash? 07
OR
B. What are layers? How are they used in flash? 07
- Q.6** A. What is Motion Guide Animation and explain its steps? 08
B. What is Shape Tween Animation? 07
OR
B. Explain Visible & invisible button. 07

Gokhale Education Society's
SMRK – BK – AK – Mahila Mahavidyalaya, Nashik – 5.

UNIT TEST – January 2016

B.Com. III Year - English HL

Date -28/01/2016

Time: 1 Hour (9 to 10 am.)

Marks: 25

1. Attempt any **one**:

10

i) Draft a detailed committee report on the rising crime rate in Nasik and submit it to the Police Commissioner of Nasik in a week's time.

ii) Your college has continuously been facing low result in the university exams, draft a report on the issue and submit the report to the principal of the college.

2. Write notes on any **two**:

15

i) Sakina's meeting and her frustration

ii) Arti as a charioteer

iii) The woman's first party

B.Com. III Year English LL

Time: 1 Hour

Marks: 25

1. Attempt any **one**:

10

i) Draft a detailed committee report on the rising absence in the college attendance for lectures and submit it to the principal of the college.

ii) Your college has continuously been facing low result in the university exams, draft a report on the issue and submit the report to the principal of the college.

2. Write note on any **two**:

15

i) Sudha Murty's maths' teacher

ii) The woman in Pay or I'll commit suicide

iii) The insensitivity on the part of the women in the Insensitivity Index

GOKHALE EDUCATION SOCIETY'S		
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA, NASHIK-5		
Unit test-2015-2016		
T.Y.B.Com.- Sem. VI		
Subject: Commerce-VI		
Date :	28/01/2016	Time : 11 to 12 noon
		Marks: 25

Q: 1 Define financial system and discuss its importance and role played in modern economy.
OR

Q: 1 What is financial system? Explain the structure of Indian financial system. (15)

Q: 2 Explain the developments in Indian financial system.

OR

Q:2 What are different ways of classifying financial markets? (10)

- मराठी भाषांतर -

1- वित्तीय प्रणालीची व्याख्या करून आधुनिक अर्थव्यवस्थेतील त्याचे महत्त्व व भूमिकेवर चर्चा करा.
किंवा

1- वित्तीय प्रणाली म्हणजे काय? भारतीय वित्तीय प्रणालीची संरचना स्पष्ट करा. (15)

2- भारतीय वित्तीय प्रणालीचा विकास स्पष्ट करा.

किंवा

2- वित्तीय बाजाराच्या वर्गीकरणाचे विविध मार्ग कोणते? (10)

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

Unit test-2015-2016

T.Y.B.Com.- Sem. VI

Subject: Economics-VI

Date : 29/01/2016

Time : 9 to 10 am.

Marks: 25

Q: 1 What do you understand by development? What are the features of India as a developing economy?

OR

Q: 1 What is the extent (Statistical data) of poverty in India? What are the measures taken by the government of India to reduce the extent of poverty? (Antipoverty measures) (15)

Q: 2 What is the extent of inequality in the distribution of income in India? What are the measures taken by the government of India to reduce this inequality?

OR

Q: 2 What do you understand by HRD? What are the essential components of HRD? (10)

- मराठी भाषांतर -

1- तुमच्या मते विकास म्हणजे काय? विकासाशील अर्थव्यवस्था म्हणून भारतीय अर्थव्यवस्थेची वैशिष्ट्ये कोणती?

किंवा

1- भारतात दारिद्र्याचे प्रमाण किती आहे. शासनाने भारतातील दारिद्र्य कमी करण्यासाठी कोणत्या उपाययोजना केल्या आहेत. (15)

2- भारतात उत्पन्न व संपत्ती वाटपात किती विषमता आहे. शासनाने विषमता कमी करण्यासाठी कोणत्या उपाययोजना केल्या आहेत.

किंवा

2- तुमच्यामते मनुष्यबळ विकास म्हणजे काय? मनुष्यबळ विकासाचे अनिवार्य घटक कोणते? (10)

Gokhale Education Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik-5.
First Unit Test – January, 2016.

Class-T.Y.B.Com.

Semester-VI

Subject- Financial Accounting & Auditing IV (Management & Corporate Accountancy)

Date : 29/01/2016

Time:- 1 Hr.(11 to 12 noon)
Total Marks –25

Note:- 1) Figures to right indicate full marks.
2) Use of Calculator is allowed.

Q.1 Write Short Notes: (Any One)

(10)

- i. Current Liabilities
- ii. Working Capital Cycle
- iii. Funds From Operations

Q.2 From the following Balance -Sheets of A Ltd., Prepare-

1. Statement of changes in the working capital and
2. Funds- flow Statement

Balance Sheets

Liabilities	2014 Rs.	2015 Rs.	Assets	2014 Rs.	2015 Rs.
Equity share Capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Redeemable			Land & Building	2,00,000	1,70,000
Preference Share Capital	1,50,000	1,00,000	Plant	80,000	2,00,000
General Reserve	40,000	70,000	Debtors	1,60,000	2,00,000
Profit & Loss A/c	30,000	48,000	Stock	77,000	1,09,000
Proposed Dividend	42,000	50,000	Bills Receivable	20,000	30,000
Creditors	55,000	83,000	Cash in Hand	15,000	10,000
Bills Payable	20,000	16,000	Cash at Bank	10,000	8,000
Provision for Taxation	40,000	50,000			
	6,77,000	8,17,000		6,77,000	8,17,000

Additional Information

1. Depreciation Rs.10,000 and Rs.20,000 have been charged on plant and buildings respectively in 2015.
2. An interim dividend of Rs. 20,000 have been paid during the year 2015.
3. Income –Tax Rs.35,000 has been paid during the year 2015.

(15)

OR

Prepare statement of working capital for a level of activity of 4,00,000 units in a year. (52 weeks)

Raw material per unit	45
Labour	25
Overhead Expenses	10
Profit	<u>20</u>
Selling Price	<u>80</u>

1. Raw material in stock average 6 weeks.
2. Work in progress average 8 weeks.
3. Finished goods in stock average 4 weeks.
4. Credit allowed average 8 weeks to sundry debtors
5. Credit allowed by supplier's average 6 weeks.
6. Cash at bank is expected to be Rs.60,000.

All sales are on credit basis and all the activities are evenly spread out during the year.

(15)

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test January 2016
TYBCOM- Computer Applications

Subject: CA Paper-IX (600918)
Date: 29th January 2016

Marks: 25 Marks
Time: 11.00 am to 12.00 noon

Answer the Following (attempt any 5)

5*5=25 Marks

- Q1) What is DBMS? Explain the characteristics of DBMS?
- Q.2) What is DBA? Explain its functions?
- Q.3) What is Difference between Data & Information?
- Q.4) State the Advantages & Disadvantages of DBMS?
- Q.5) Explain the types of Databases ?
- Q.6) Explain the role of Data Base Administrator (DBA)?
- Q.7) What are the features of DBMS?

G.E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik-5
First Unit Test - Semester VI Exam JAN 2016

Class: T.Y. B.Com
Subject: Corporate Auditing
Date : 30/01/2016

Marks: 25
Duration: 1 Hr.
Time :9 to 10 am

Q.1 What is Qualification, Disqualification & appointment of Auditor as per Company act 1956? 15

OR

Q.1 Discuss on Rights and Duties of Auditor as per company act 1956?

Q.2. Write short notes (Any two) 10

1. Vouching of Depreciation
2. Vouching of Reserves
3. Vouching of dividend declaration

-मराठी भाषांतर -

प्र. 1 कंपनी कायदा 1956 नुसार कंपनी अंकेक्षकाची पात्रता, गैरपात्रता व नेमणूक या विषयी लिहा? 15

किंवा

प्र. 1 कंपनी कायदा 1956 नुसार कंपनी अंकेक्षकाचे अधिकार व कर्तव्य या विषयी सविस्तर चर्चा करा?

प्र. 2 टिपा लिहा - (कोणतेही दोन) 10

- 1- घसारा व्यवहाराचे प्रमाणन
- 2- राखीव निधी व्यवहाराचे प्रमाणन
- 3- लाभांशाचे प्रमाणन

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test January 2016
TYBCOM- Computer Applications

Subject: CA Paper-X (601018)
Date: 30th January 2016

Marks: 25 Marks
Time: 9.00 am to 10.00 am

Answer the Following (attempt any 5)

5*5=25 Marks

- Q.1) What is IIS? How to Install IIS ?
- Q.2) What can ASP do for you?
- Q.3) Explain ASP Variables?
- Q.4) Write the steps how to write & run ASP Program with example?
- Q.5) What is ASP procedure? Explain with example.
- Q.6) Differentiate between Lifetime variable and Session variable.
- Q.7) Write an ASP Program:(any two)
- i) To calculate factorial till no.5.
 - ii) print 1 to 10 Nos.
 - iii) Addition of 1to 10 Nos.

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test January 2016
TYBCOM- Computer Applications

Subject: Entrepreneurship Development (601154)
Date: 30th January 2016

Marks: 25 Marks
Time: 11.00 am to 12.00 noon

Answer the Following (attempt any 5)

5*5=25 Marks

- Q.1) What are the Roles of Entrepreneur?
- Q.2) Explain the need for Entrepreneurship Development?
- Q.3) What are Entrepreneurial Skills?
- Q.4) Explain Meaning and Definition of Entrepreneur?
- Q.5) What are the misconceptions about Entrepreneur?
- Q.6) State the Characteristics of Entrepreneur?
- Q.7) What are the Strategies for Entrepreneurship Development?

Gokhale Education Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik-5.
First Unit Test – January 2016.

Class-T.Y.B.Com.

Semester-VI

**Subject- Financial Accounting & Auditing VI
(Income Tax)**

Date – 30/01/2016

Time:- 1 Hr.(11 to 12 noon)

Total Marks –25

Note:- 1 Figures to right indicate full marks.

2) Use of Calculator is allowed.

- Q. 1 Write notes on (any two) (10)
- i. Resident & ordinary resident
 - ii. Assessee
 - iii. Perquisites
 - iv. Deduction u/s.80C
 - v. Previous Year

Q.2 Mr. Desale gives you following details of his salary. Compute Taxable Salary for Assessment Year 2015-16.

i.	Basic salary	:-	Rs. 50,000 p.m.
ii.	Dearness Pay	:-	Rs. 10,000 p.m.
iii.	Bonus	:-	Rs. 5,000 p.m.
iv.	House Rent Allowance (Exempt Rs.50,000):-	Rs. 75,000	
v.	Salary received in advance	:-	Rs. 20,000
vi.	Arrears of salary received	:-	Rs. 10,000
vii.	Taxable perquisites received	:-	Rs. 5,000
viii.	Expenses for Earning salary	:-	Rs. 25,000
ix.	Provident Fund Deducted	:-	Rs. 30,000
x.	Profession Tax paid during the year	:-	Rs. 2,500

(15)

OR

Q.2 During the Previous year 2014-15, Mr. Zaware (63 Years) is employed by a pharmaceutical company situated at Pune. He gets the following payment from the employer –

Basic salary : Rs. 30000 per month. Dearness allowance: 50 per cent of basic salary (considered for calculating retirement benefits like gratuity and pension), dearness pay :- Rs. 15000 per month, Fixed commission : Rs. 4000 per month, Commission (as incentive) : 2 per cent of turnover (and extra commission of 1 per cent if annual turnover exceeds Rs. 15,00,000), house rent allowance : Rs.10000 per month (exempt is Rs. 7000 per month),

The employer - company also provides tea and light snacks to all employees during tea break (expenditure incurred by the company is approximately Rs. 50 per day for 310 working days).

Determine the net taxable income of Mr. Zaware for the assessment year 2015-16 on the assumption that monthly turnover achieved by X is Rs. 20,00,000. (15)

Bachelor of Commerce Examination: November – 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 03/11/2015	P – V	English C.C. (H.L.)	11. 00 AM to 01.30 PM	510501

Instructions: 1) Question No. 01 is compulsory.

2) Answer any three questions out the remaining questions.

Q1. Attempt any ONE of the following: 15

- a) Women are not able to fight against patriarchal oppression in society because they are not united. Discuss with illustrations from any two stories in the collection 'The Inner Courtyard'.
- b) Do you think the title of the collection of stories 'The Inner Courtyard' is appropriate? Discuss with illustrations from at least two stories from the collection.

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

- a) Kubra and Hamida in 'Chauthi ka Jaura'.
- b) Ammu in 'Summer Vacation'.
- c) The significance of the title 'Draupadi'.

Q.3. Attempt any one of the following: 20

- a) Draft a representation from the Student's Council to the Principal of the college regarding the difficulties faced by students because of the poor services provided by the college office.
- b) Draft a representation from the Employees Welfare Association to the Manager of Global Associates regarding the problems faced because of delay in payment of salaries.

Q.4. Draft a sales letter to promote any one of the following: 20

- a) a marriage bureau
- b) space saving furniture

Q.5.A) Write a short note on any one of the following:

10

- a) Advantages and disadvantages of Questionnaire as a method of conducting a survey.
- b) Market survey and its importance.

B) Attempt any one of the following:

10

- a) Prepare a feedback questionnaire (minimum 10 questions) to study customer satisfaction with Surya Wedding Event Management Company.
The following points may be considered:

- 1) Catering service
- 2) Mandal decoration
- 3) Music
- 4) Stage
- 5) Pricing

- b) Prepare a feedback questionnaire (minimum 10 questions) to study customer satisfaction Ipad by Samsung.
The following points may be considered:

- 1) Design and display
- 2) Features
- 3) Price
- 4) Warranty and after sales service
- 5) Availability



Bachelor of Commerce Examination: November – 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 03/11/2015	P – V	English C.C. (L.L.)	11. 00 AM to 01.30 PM	520501

Instructions: 1) Question No. 01 is compulsory.
2) Attempt any Three out of the remaining questions.
3) C.C. English – For Non English Medium Students For Regular Students.

1. Who was Malati? Why was her gift the most precious for Sudhaji? 15
OR
Narrate Sudhaji's experiences about the Independence Day celebrations in the village school as well as in the city school.
2. Write short notes on any two of the following: 20
 - (a) Inauguration function of the hospital annexe
 - (b) Ratna's Success Story
 - (c) Sudhaji's visit to leprosy colony.
- 3.(A) Write a letter to Parimal Trading Company, Dhule, inquiring about the financial position of Maharaja, Traders, Surat who have placed an order on credit with you for the first time. 10
OR
You have received an inquiry from Jeetu Trading Agencies, Kolhapur, about the financial Standing of Vipul Sarees Pvt. Ltd., Mumbai. Your business dealings with them are quite satisfactory. Draft your reply.
- (B) Leela Stores, Pune, have neither replied to your letters nor paid their overdue balance of Rs. 95,000 /-. Write a letter making an appeal to their market reputation and request them to pay within a week. 10
OR
Write a letter to Neel & Sons Pvt. Ltd., Bhavnagar, reminding them that they have neither settled their account nor replied to your earlier letters. Offer installment facility to settle the account.
- 4.(A) Draft a representation from the residents of Royal Housing Society, Thane to the President of the society to draw attention to the poor condition of the buildings and ask for immediate building repairs and painting work. 10

(B) Make summary of the following passage and give it a suitable title:-

10

It is not mere coincidence that the words 'Women' and 'Water' are both five letter words beginning with the alphabet 'W'. One needs to be in a woman's shoes to know the importance of water in her life.

From morning till dawn water plays a significant role in her life. Apart from drinking water, she fetches water for cooking, washing, bathing, cleaning, gardening etc.

But there is a deeper and intrinsic relationship between women and water. Pregnant women need sufficient water in the womb to keep their babies healthy and alive. A woman's blood volume increases during pregnancy and she needs to drink enough water each day to prevent common problems such as dehydration and constipation. Before a woman gives birth, "her water bursts," signifying that the baby is ready to take birth. Hence water and women are indeed synonymous.

In rural India, it is the woman's prime responsibility to collect water. Studies reveal that one-third of a woman's time per day is spent on fetching water. In parts of North East India where unregulated coal mining has poisoned rivers and water sources, women and young girls walk up to six kilometers everyday to fetch drinking water losing out on productive work and studies.

Women know how important it is to conserve water because they expend maximum energy in fetching it. Give this reality and the fact that women are the best users and managers of water, should women not have a voice in deciding the water policies of this country? Should they not be part of the decision making processes when the state decided to dam big rivers; or decided to allow areas for mining and quarrying purposes?

Today gender is a crucial issue and has become a major cross-cutting theme in policy making and implementation. At this point it is important to remind the state of the need to do a gender analysis of water policies. Even allocation of resources implementing water policies should have an element of gender budgeting to ensure that women are not marginalized in terms of their access to and control over water resources.

Among the many rights that are being legislated, the right to water or water justice has not received the priority it deserves. It is the obligation of the state to give its citizens the right of access to adequate water. But considering that the state is also pulled in different directions in trying to generate resources from mining and other extractive policies, it becomes incumbent for NOGs like IGSSS (Indo – Global Social Service Society) to remind the state of its prime obligation – to create a water secure future.

The state ought to analyse and revisit its water policies and analyse if they are adequate to safeguard the basic water requirements of its citizens. Wherever rivers have been poisoned the state has to intervene and reclaim such waters and do a thorough scientific clean-up job.

Q.5 (A) Draft a sales letter to promote the sale of any one of the following:-

10

- (i) Washing machine with dryer facility.
- (ii) Home delivery service for breakfast, Lunch and dinner.

(B) Write short note on any one of the following:-

10

- (i) Advantages of E-mail
- (ii) Fax – its advantages and disadvantages



Q.5 (A) Draft a sales letter to promote the sale of any one of the following:-

10

- (i) Washing machine with dryer facility.
- (ii) Home delivery service for breakfast, Lunch and dinner.

(B) Write short note on any one of the following:-

10

- (i) Advantages of E-mail
- (ii) Fax – its advantages and disadvantages



Bachelor of Commerce Examination: October/November 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 05/11/2015	P – V	Public Finance Economics	11.00 AM to 01.30 PM	540505

Instructions: Attempt any FIVE questions from Q1 to Q7

- Q.1** Describe centre-state Financial Relations in India. 15
- Q.2** Explain Indirect Tax what are the merits & demerits of Indirect taxes. 15
- Q.3** Explain the effects of taxation on production. 15
- Q.4** Explain the following: 15
- a) Objectives of Public Finance
 - b) Problem of subsidies in India.
- Q.5** Review the trends in public expenditure in India since 1991. 15
- Q.6** Explain different methods of redemption of public debt. 15
- Q.7** Write Short Notes (Any two) 15
- a) Recommendations of 13th Finance commission.
 - b) Effects of Public expenditure on distribution.
 - c) Classification of Public debt
 - d) Burden of Internal Public debt.

Bachelor of Commerce Examination: October/November 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 05/11/2015	P – V	Public Finance Economics	11.00 AM to 01.30 PM	540505

Instructions: Attempt any FIVE questions.

- प्र.१ भारतातील केंद्र व राज्य वित्तीय संबंधांचे वर्णन करा. १५
- प्र.२ अप्रत्यक्ष कर स्पष्ट करा. अप्रत्यक्ष कराचे गुण आणि दोष कोणते आहेत? १५
- प्र.३ कराचे उत्पादनावर होणारे परिणाम स्पष्ट करा. १५
- प्र.४ खालील प्रश्न लिहा. १५
- अ. सार्वजनिक आय-व्ययाची (Public Finance) उद्दिष्टे
व. भारतातील अनुदानांच्या/अर्थसहाय्याच्या समस्या
- प्र.५ १९९१ नंतरच्या भारतातील सार्वजनिक खर्चाच्या प्रवृत्तीचा आढावा घ्या. १५
- प्र.६ सार्वजनिक कर्ज परतफेडीच्या विविध पद्धती स्पष्ट करा. १५
- प्र.७ पुढीलपैकी कोणत्याही दोनवर टिपा लिहा. १५
- अ. १३ व्या वित्त आयोगाच्या शिफारसी
व. सार्वजनिक खर्चाचे वितरणावर होणारे परिणाम
क. सार्वजनिक कर्जाचे वर्गीकरण
ड. अंतर्गत कर्जाचे ओझे

Bachelor of Commerce Examination: October / November – 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 07/11/2015	P – V	Modern Finance Commerce	11. 00 AM to 01.30 PM	540506

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

-
- Q1.** Define 'Financial Management'. State and explain the need & importance of Financial Management in Modern Business. 15
- Q.2.** Write short Answer on the following. 15
- a. Types of Debentures.
 - b. Types of Preference Shares.
- Q.3** Define 'Financial Planning'. Explain the factors that determining financial planning. 15
- Q.4** What is 'Merchant Banking'? State and explain the services of Merchant Banking. 15
- Q.5** Define 'Over Capitalization'. Explain the effects and Remedial measures to remove it. 15
- Q.6** Write a detail note on 'Trading on Equity'. 15
- Q.7** What is Lease Financing? Explain the advantages and limitations of Lease Financing. 15
- Q.8** Write short note on (Any Three) 15
- a. Theories of capitalization
 - b. Underwriting
 - c. Capital Structure
 - d. Venture Capital
 - e. Types of Investors

Bachelor of Commerce Examination: October / November – 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 07/11/2015	P – V	Modern Finance Commerce	11.00 AM to 01.30 PM	540506

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

- प्र.१ वित्तीय व्यवस्थापन म्हणजे काय? त्याची आधुनिक व्यवसायातील महत्त्व स्पष्ट करा. १५
- प्र.२ थोडक्यात उत्तर लिहा. १५
- अ. कर्ज रोख्यांचे प्रकार
व. अग्रहक्क भागांचे प्रकार
- प्र.३ वित्तीय - नियोजनाची व्याख्या देवून वित्तीय नियोजनाला प्रभावीत करणारे घटक कोणते ते स्पष्ट करा. १५
- प्र.४ मर्चंट बँकींग म्हणजे काय? मर्चंट बँकींग पुरवित असलेल्या सेवांची माहिती द्या. १५
- प्र.५ अधिभांडवलीकरणाची व्याख्या देवून त्याचे दुष्परिणामांची चर्चा करून ते दूर करण्यासाठी उपाय सुचवा. १५
- प्र.६ सामान्य भागावर व्यापार यावरती सविस्तर टीप लिहा. १५
- प्र.७ लिज - वित्त म्हणजे काय? त्याचे फायदे व मर्यादा स्पष्ट करा. १५
- प्र.८ थोडक्यात टीपा लिहा. (कोणत्याही तीन) १५
- अ. भांडवलीकरणाचे सिध्दांत
व. भाग - विमेकरी (Underwriting)
क. भांडवल रचना
ड. साहसी भांडवल
इ. गुंतवणूकदारांचे प्रकार

Bachelor of Commerce Examination: November 2015

Semester: V (FRESH)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 17/11/2015	P - I	Finance Accounting & Auditing - Management Accountancy	11. 00 AM to 01. 30 PM	550115

Instructions: Attempt any three questions.
All questions carry 25 marks.

Q.1 Following is the Balance sheet of NOVO Ltd. as on 31st March 2015.

25

Liabilities	Rs.	Assets	Rs.
5000 equity shares of Rs.100/- each	500000	Goodwill	50000
2000 10% preference share of Rs.100 each	200000	Land & building	550000
General reserve	120000	Plant & Machinery	200000
Profit & loss a/c	80000	Stock	100000
Capital Reserve	50000	Debtors	70000
8% Debentures	150000	Bank	30000
Creditors	60000	Furniture	60000
Bills Payable	30000	Trade Investments	40000
Bank Overdraft	10000	Other Investments	90000
		Debenture discount	10000
	<u>1200000</u>		<u>1200000</u>

Other Information:

- Sales: Cash : Rs.300000
Credit: Rs.900000
- Cost of goods sold: Rs.900000
- Office overheads: Rs.60000
- Selling overheads: Rs.70000
- Interest paid: Rs.20000
- Profit on sale of Investment Rs.15000
- Loss on sale of Plant & Machinery Rs.5000
- Provision for taxation Rs.40000
- Net profit after tax = 120000

Calculate:

- Net Profit Ratio
- Operating Ratio
- Current Ratio
- Quick Ratio
- Capital Gearing Ratio
- Debtors turnover Ratio
- Return on Shareholders fund

- Q.2** MK Company Ltd. wishes to arrange overdraft facilities with its bankers during the period April to June 2015 when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data indicating the extent of bank facilities. The co. will require at the end of each month. 25

Month	Sales	Purchases	Wages	M/g Exp.	Office Exp.	Selling Exp.
Feb	45000	31000	3000	1000	1200	2000
March	48000	36000	3500	1000	1200	3000
April	27000	60000	2500	2000	1400	4000
May	44000	62000	3000	2000	1400	5000
June	32000	67000	4000	3000	1500	4000
July	35000	70000	4500	4000	1800	3000
August	40000	75000	4500	5000	2000	2000

- Cash on hand: 01.04.15 Rs.40000
- 50% credit sales are realized in the month following the sale and remaining 50% in the second following month.
- Creditors are paid in the month following the month of purchase.
- Lag in payment of M/g, office & selling expenses = $\frac{1}{2}$ month.
- Wages are paid in same month.

- Q.3** a) The following is the summonsed balance sheet of KP Ltd. as on 31st March 2015. 15

Liabilities	Amt	Assets	Amt.
Equity share capital	300000	Land & Building	350000
General Reserve	200000	Plant & Machinery	38000
Profit & loss a/c	150000	Furniture	37000
8% Debentures	50000	Motorcar	50000
Loan from Bank	100000	Stock	90000
Creditors	65000	Debtors	363000
Bills Payable	35000	Bank	62000
		Preliminary Expenses	10000
	<u>1000000</u>		<u>1000000</u>

- Average net profit before tax Rs.280000
- Expected normal yield is 10% p.a.
- Provision for taxation is 50%.
- Plant & Machinery to be valued at Rs.60000, Land & Building Rs.380000
- Goodwill is to be calculated at 3 years purchase of the super profit.

Q.3 b) From the following information calculate the Goodwill by Capitalization Method. **10**

1. Net trading profit for the last 3 years were Rs.53000, Rs.47000 and Rs.50000 resp.
2. Fair remuneration to the partners Rs.10000 p.a.
3. Expected rate of return is 10%
4. Sundry Assets of the firm is Rs.500000 and liabilities Rs.150000

Q.4 JIMI purchased plant & machinery under installment system on 1.1.2011. The cash price of plant & machinery was Rs.125000. The payment was made as under: **25**
Down Payment on 1.1.11 Rs.30000

1st installment on 31.12.11 Rs.35000

2nd installment on 31.12.12 Rs.40000

3rd installment on 31.12.13 Rs.25000

4th installment on 31.12.14 Rs.20000

Depreciation is charged at 20% p.a. on WDV.

Prepare necessary ledger accounts in the books of JIMI.

Q.5 Write Short Notes: (Any Five) **25**

1. Limitation of Budget
2. Objective of budget
3. Factors affecting valuation of goodwill
4. Need for valuation of goodwill
5. Distinction between hire purchase and installment sale.
6. Expression of Ratio

Bachelor of Commerce Examination: November 2015**Semester: V (FRESH)**

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 17/11/2015	P - I	Finance Accounting & Auditing - Management Accountancy	11. 00 AM to 01. 30 PM	550115

Instructions: Attempt any three questions.
All questions carry 25 marks.

Q.1 नोव्हो लिमिटेड यांचे 31 मार्च 2015 रोजी ताळेबंद पत्रक पुढीलप्रमाणे

10

देयता	रक्कम	मालमत्ता	रक्कम
5000 समभाग (5000 X 100)	500000	नावलौकिक	50000
10% अग्रहक्क भाग (2000 X 100)	200000	जमिन व इमारत	550000
साधारण निधी	120000	यंत्रसाधने	200000
नफा-तोटा खाते	80000	मालसाठा	100000
भांडवली निधी	50000	ऋणको	70000
8% कर्ज रोखे	150000	बँक	30000
धनको	60000	फर्निचर	60000
हुंडी देय	30000	ट्रेड गुंतवणूक	40000
बँक ओव्हरड्राफ्ट	10000	इतर गुंतवणूक	90000
		कर्जरोखे सूट	10000
	1200000		1200000

इतर माहिती:

- विक्री : रोख : 300000
उधार: 900000
- विक्री झालेल्या मालाची किंमत : 900000
- कार्यालय वरकड खर्च : 60000
- विक्री वरकड खर्च : 70000
- व्याज : 20000
- गुंतवणूक विक्री वरील नफा : 15000
- यंत्रसाधने विक्रीवरील नफा : 5000
- आयकर तरतूद : 40000
- कर पश्चात निव्वळ नफा : 120000

उत्तरे काढा :

- निव्वळ नफा गुणोत्तर
- ऑपरेटिंग (संचालन) गुणोत्तर

3. चालू गुणोत्तर
4. क्वीक (जलद) गुणोत्तर
5. कॅपिटल गिअरिंग गुणोत्तर
6. ऋणको गुणोत्तर
7. भागधारकांच्या निधी बरील परतावा (उत्पन्न)

Q.2 एम. के. कंपनी लिमिटेड यांना बँकेकडून ओव्हरड्राफ्ट सुविधा एप्रिल ते जून 2015 या काळासाठी (जेव्हा त्यांचे उत्पादन मालसाठ्या करिता होते.) घ्यायची आहे. या कालावधीसाठी रोख अंदाजपत्रक खालील माहितीच्या आधारे तयार करा. व प्रत्येक महिन्यासाठी किती ओव्हरड्राफ्ट लागेल ते सांगा. 25

महिना	विक्री	खरेदी	मजुरी	उत्पादन खर्च	कार्यालयीन खर्च	विक्री खर्च
फेब्रुवारी	45000	31000	3000	1000	1200	2000
मार्च	48000	36000	3500	1000	1200	3000
एप्रिल	27000	60000	2500	2000	1400	4000
मे	44000	62000	3000	2000	1400	5000
जून	32000	67000	4000	3000	1500	4000
जुलै	35000	70000	4500	4000	1800	3000
ऑगस्ट	40000	75000	4500	5000	2000	2000

1. 01.04.15 रोजी रोख शिल्लक रु. 40000
2. उधार विक्रीच्या 50% रक्कम विक्रीच्या पुढच्या महिन्यात वसूल होते आणि उरलेली रक्कम त्याच्या पुढच्या महिन्यात वसूल होते.
3. खरेदीच्या महिन्याच्या पुढील महिन्यात धनकोंना रक्कम दिली जाते.
4. खर्च देण्यामध्ये ½ महिन्याचा वेळ घेतला जातो.
5. मजुरी त्याच महिन्यात दिली जाते.

Q.3 a) केपी लिमिटेड यांचे 31 मार्च 2015 रोजी संक्षिप्त ताळेबंद पत्रक पुढीलप्रमाणे 15

देयता	रक्कम	मालमत्ता	रक्कम
समभाग भांडवल	300000	जमिन व इमारत	350000
साधारण निधी	200000	यंत्रसाधने	38000
नफा तोटा खाते	150000	फर्निचर	37000
भांडवली निधी	150000	मोटरवाहन	50000
8% कर्जरोखे	50000	मालसाठा	90000
बरोडा बँकेकडून कर्ज	100000	ऋणको	363000
धनको	65000	बँक	62000
हुंडी देय	35000	प्राथमिक खर्च	10000
	<u>1000000</u>		<u>1000000</u>

1. सरासरी कर पूर्व नफा रु.280000
2. अपेक्षित साधारण उत्पन्न 10% आहे.
3. कर तरतूद 50%.
4. यंत्रसाधनांचे मूल्य रु.60000 केले आणि जमिन व इमारतीचे मूल्य रु. 380000 केले.
5. नावलौकिक मूल्य 'सुपर नफ्याची 3 वर्षे खरेदी' या दराने निश्चित करा.

Q.3 b) खालील माहितीच्या आधारे भांडवलीकरण पद्धतीने नावलौकिक मूल्य निश्चित करा. **10**

1. मागील 3 वर्षांचा अनुक्रमे निव्वळ व्यापारी नफा रु.53000, रु.47000 आणि रु. 50000 आहे.
2. भागीदारांचा वाजवी मोबदला रु.10000 प्रतिवर्ष
3. अपेक्षित उत्पन्न दर 10%
4. संस्थेची मालमत्ता रु. 500000 असून देयता रु.150000 आहे.

Q.4 जीमी यांनी हप्ता पद्धतीने यंत्रसामग्री 1.1.2011 रोजी खरेदी केली. यंत्राची रोख किंमत रु.125000 होती. एकूण पुढिलप्रमाणे दिली गेल
डाउन पेमेंट 1.1.11 रु. 30000
पहिला हप्ता 31.12.11 रु. 35000
दुसरा हप्ता 31.12.12 रु. 40000
तिसरा हप्ता 31.12.13 रु. 25000
चौथा हप्ता 31.12.14 रु. 20000
यंत्राच्या घसरत्या मूल्यांवर 20% प्रतिवर्षी घसारा तरतूद करण्यात आली.
जिमी यांच्या पुस्तकात आवश्यक ती खाती तयार करा.

Q.5 टिपा लिहा: (कोणत्याही पाच)

25

1. अंदाजपत्रकाच्या मर्यादा
2. अंदाजपत्रकाचे उद्देश
3. नावलौकिक मूल्यांवर परिणाम करणारे घटक
4. नावलौकिक मूल्यांकनाची गरज
5. भाडे खरेदी आणि हप्ता खरेदी पद्धतीतील फरक
6. गुणोत्तरांचे सादरीकरण (अभिव्यक्ती)

Bachelor of Commerce Examination: November 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 19/11/2015	P - II	Financial Accounting and Auditing Management Accounting	11. 00 AM to 01. 30 PM	550215

Instructions: Attempt any three questions.

- Q.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
- Q.2** a) Define the term Continuous Audit. What are the advantages and disadvantages of Continuous audit? 15
b) What do you mean by 'Audit Programme'? Explain the advantages of Audit Programme. 10
- Q.3** a) Define the term 'Vouching'. Explain the objectives of Vouching. 10
b) How will you vouch the following? (Any three) 15
1. Sale of Investment
2. Cash Purchase
3. Receipts from Debtors
4. Rent Received
5. Interest Received
- Q.4** What are the special points to be considered in the audit of following organizations? (Any three) 25
1. Hospitals
2. Educational Institutions
3. Clubs
4. Cinema theaters
- Q.5** a) Explain the following terms: 10
1. Annual Audit
2. Voucher
3. Valuation
4. Audit Working Paper
5. Statutory Audit

b) State the reasons whether the following statements are True or False. 10

1. Fraud is unintentional error.
2. Audit should be systematically planned.
3. Auditing begins where accounting ends.
4. Auditor's duty is to detect and prevent frauds.
5. Vouching includes valuation.

c) Fill in the blanks with appropriate word. 05

1. _____ A/c shows result of business activities.
2. Fraud is an _____ error.
3. Internal auditor is appointed by the _____
4. Continuous Audit is more _____
5. _____ audit is compulsory under Law.

Bachelor of Commerce Examination: November 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Thursday 19/11/2015	P - II	Financial Accounting and Auditing Management A/C	11. 00 AM to 01. 30 PM	550215

Instructions: Attempt any three questions.
All questions carry 25 marks.

- Q.1** a) लेखापरीक्षण या संकल्पनेची व्याख्या सांगा. लेखापरीक्षणाची मूलतत्वे स्पष्ट करा. 15
- b) अंतर्गत नियंत्रण म्हणजे काय? अंतर्गत नियंत्रणाचे विशेष लक्षणे स्पष्ट करा. 10
- Q.2** a) सततचे लेखापरीक्षण म्हणजे काय? सततचे लेखापरीक्षणाचे फायदे-तोटे स्पष्ट करा. 15
- b) लेखापरीक्षण कार्यक्रम म्हणजे काय? लेखापरीक्षण कार्यक्रमाचे फायदे सांगा. 10
- Q.3** a) प्रमाणन म्हणजे काय? प्रमाणनाचे उद्देश स्पष्ट करा. 10
- b) खालील बाबींचे पावती परीक्षण कसे कराल? (कोणतेही तीन) 15
1. गुंतवणूकीची विक्री
 2. रोख खरेदी
 3. ऋणकोकडून मिळालेली रक्कम
 4. मिळालेले भाडे
 5. मिळालेले व्याज
- Q.4** खालील संस्थांच्या लेखापरीक्षणामध्ये कोणते विशेष मुद्दे लक्षात घेतले जातात. 25
- (कोणतेही तीन)
1. दवाखाना
 2. शैक्षणिक संस्था
 3. क्लब
 4. चित्रपट गृह

Q.5 a) खालील संकल्पना स्पष्ट करा.

10

1. वार्षिक लेखापरिक्षण
2. पावती
3. मूल्यांकन
4. लेखापरिक्षण कामकाजाचे कागदपत्रे
5. नियामक लेखापरिक्षण

b) खालील विधाने चूक की बरोबर ते कारणासहीत स्पष्ट करा.

10

1. अफरातफर किंवा लबाडी ही मुद्दामहून न केलेली चुक आहे.
2. लेखापरिक्षणाचे नियोजन पद्धतशीर पणे केलेले असावे.
3. लेखापरिक्षणाची सुरुवात ही जमाखर्चाचा शेवट झाल्यावर होते.
4. लबाड्या शोधून काढणे व त्यावर प्रतिबंध घालणे हे लेखापरिक्षकाचे कर्तव्य आहे.
5. प्रमाणनामध्ये मूल्यांकनाचा समावेश होतो.

c) रिकाम्या जागा भरा.

05

1. ——— हे व्यवसायाचे मापदंड दर्शविणारे पत्रक आहे.
2. लबाडी म्हणजे ——— केलेली चुक आहे.
3. अंतर्गत लेखापरिक्षकाची नेमणुक ——— करतो.
4. सततचे लेखापरिक्षण हे ——— आहे.
5. ——— लेखापरिक्षण हे कायदयाने सक्तीचे आहे.

Bachelor of Commerce Examination: November – 2015

Semester: V

Day & Date	Paper No.	Subject Name	Time	Code
Saturday 21/11/2015	P - III	Finance Accounting & Auditing - Management Accountancy	11. 00 AM to 01.30 PM	550315

Instructions: 1) Attempt any three of the following.
2) All Questions carry equal marks.

- Q1.** The Himachal Offbite Limited manufactured and sold 1000 equipments in the year ending 31.3.15. The summarized statements are given below: 25

Trading and Profit and Loss Account for the year ending 31.3.15

Particulars	Rs.	Particulars	Rs.
To Cost of Materials	2,00,000	By Sales	7,00,000
To Wages	1,50,000		
To Mfg. Cost	50,000		
To Gross Profit	3,00,000		
	<u>7,00,000</u>		<u>7,00,000</u>
To Staff Salaries	1,00,000	By Gross Profit	3,00,000
To Rent, Rates and Insurance	40,000		
To Selling Expenses	50,000		
To General Expenses	50,000		
To Net Profit	60,000		
	<u>3,00,000</u>		<u>3,00,000</u>

For the year ending 31.03.16, it is estimated that :

1. Output and sales will be of 1500 equipments
2. Price of the material will be rise by 20% on the previous year level
3. Wages per unit will be rise by 5%
4. Manufacturing cost will rise in proportion to combined cost of materials and wages.
5. Selling Expenses per unit will remain unchanged.
6. Other expenses will remain unaffected by the rise in output.

Prepare a cost-sheet for the year ending 31st March 2015 and estimated cost-sheet for the year ending 31.3.2016 to show a profit of 10% on the selling price.

Q.2 a. The following information is available in respect of two materials used by ABC Co. Ltd, Delhi: 15

Maximum Usage: 600 units per week each.
 Average Usage: 400 units per week each
 Ordering Quantity: Material X – 2400 units
 Material Y – 4000 units
 Delivery Period: Material X – 4 to 6 weeks
 Material Y – 2 to 4 weeks

Calculate for each material:

1. Reorder Stock Level
2. Minimum Stock Level
3. Maximum Stock Level
4. Average Stock Level

- b. In a company, the standard time allowed to manufacture an article is fixed at 20 hrs and wage rate is Rs. 80/- per hour. An operator completed 10 articles in 180 hrs. Calculate his total wages under Halsey Premium Plan (50%) and Rowan Premium Plan. Also calculate works cost, if material cost of the articles Rs. 2000 and the factory overheads are 150% of direct wages. 10

Q.3 The New Enterprises Ltd. has three production departments A, B, C, and two service departments D & E. 25

The following figures are extracted from the records of the company:

Rent & Rates Rs. 15000
 General Lightning Rs. 6000
 Indirect Wages Rs. 3000
 Power Rs. 4500
 Depreciation of Machinery Rs. 9000
 Sundry Expenses Rs. 6000
 Salaries Rs. 12000

The following further details are available:

Particulars	Total	A	B	C	D	E
Floor Space Sq. Ft.	5000	1000	1250	1500	1000	250
Light Points	60	10	15	20	10	5
Direct Wages (Rs.)	20000	6000	4000	6000	3000	1000
H.P. of Machines	150	60	30	50	5	15
Values of Machinery	500000	120000	160000	200000	10000	10000
No. of Employees	100	30	20	20	20	10

The expenses of department D and E are to be allocated as follows using Repeatative Method up to two cycles:

	A	B	C	D	E
D (%)	20	30	40	---	10
E (%)	40	20	30	10	---

Also calculate overhead rate for production departments considering direct – wages as base.

Q.4 a. Define cost accounting and discuss importance of cost accounting to various parties. **15**

b. What is cost-sheet? Explain the advantages derived from it. **10**

Q.5 Write short note on (Any Three) **25**

- EOQ
- Perpetual inventory System
- Time-keeping & Time booking
- Store Ledger
- Distinction between Cost Allocation and Appointment

Bachelor of Commerce Examination: November 2015

Semester : V (Fresh)

Day & Date	Paper No.	Subject Name	Time	Code
Tuesday 24/11/2015	P – VI	Computer Applications	11.00 A.M To 01.30 P.M	500618

Instructions: Answer any 4 questions from Q.1 to Q.6

- Q.1** **A.** Print first 10 odd numbers (Flowchart). 08
- B.** What is algorithm; give the properties of an algorithm? 07
- OR**
- B.** Short note on 'C' programming.
- Q.2** **A.** List down the data types in C, their bytes values and format. 08
- B.** Write C program which Accept the radius and calculate area and 07
circumference of the circle. Give output.
- OR**
- B.** What is Flowchart? Explain its symbols.
- Q.3** **A.** Explain Do Loop with an example. 08
- B.** Write a C program to accept a string & reverse it. Give output. 07
- OR**
- B.** Draw a Flowchart to print factorial of a given number.
- Q.4** **A.** Define Constants, Variables and Keywords with examples. 08
- B.** Write a C program to accept 2 numbers. Divide the 1st form the 2nd and 07
print the quotient and the remainder.
- OR**
- B.** Explain Logical operators with examples.
- Q.5** **A.** What are arrays? How is 1-dimensional array declared and initialized? 08
- B.** Explain Call-by-value & Call-by-reference with examples. 07
- OR**
- B.** Draw a Flowchart to print sum of first five even numbers.
- Q.6** **A.** Explain 2-D arrays with an example. Show its memory representation. 08
- B.** Write a C function that returns total number of letters in a given string. 07
Give output.
- OR**
- B.** Explain open () and close() file.

Bachelor of Commerce Examination: November 2015

Semester : V

Day & Date	Paper No	Subject Name	Time	Code
Thursday 26/11/2015	P - VII	Computer Applications	11.00 AM To 01.30 PM	500718

Instructions: Answer any 4 questions from Q1 to Q6

Q.1 A. Explain Cookies and its types. 08

B. Define Digital Signature and digital Certificates. 07

OR

B. Define Encryption and explain it in detail.

Q.2 A. Design a Web Page, which is like 'compose' page of e-mail 08

To

Copy

Message:

Send

B. What is List? Explain its types. 07

OR

B. What is CSS? Explain External Style Sheet.

Q.3 A. Explain below given tags: 08

1. <sup>
2. <Marquee>
3.
4. <dd>

B. What are the limitations of HTML 07

OR

B. Explain Basic HTML Code Structure

Q.4 A. What is frame? List out different advantages and limitations of Frames 08

B. Explain table tag and its Attributes in HTML 07

OR

B. What are COLSPAN and ROWSPAN? Explain with example. 10

Q.5 A. Explain the different kinds of JS PopupBoxes with example 08

B. Write a JavaScript code to accept length and breadth of rectangle and prints its area and perimeter {area = length x breadth, perimeter = 2(length + breadth)} 07

OR

B. Write a JavaScript code to accept radius & display the area of the circle

Q.6 A. What is the use of Throw statement in JavaScript? 08

B. What is Event? Explain Onblur, Onload and Onmouseout events. 07

OR

B. Compare & Contrast – IF & SWITCH statement?

Bachelor of Commerce Examination: November 2015

Semester : V

Day & Date	Paper No.	Subject Name	Time	Code
Friday 27/11/2015	P-VIII	Computer Applications	11:00 A.M. To 01:30 P.M.	500818

Instructions: Answer any 4 questions from Q1 to Q6

- | | | | |
|-----|---------------------|--|----|
| Q.1 | A. | Adding, deleting, combining & dividing rows & columns in Dreamweaver | 08 |
| | B. | Note on Internet & Modem | 07 |
| | | OR | |
| | B. | Using CSS in Dreamweaver? | |
| Q.2 | A. | Creating Form & its structure | 08 |
| | B. | What is "WYSIWYG"? | 07 |
| | | OR | |
| | B. | Creating Image maps | |
| Q.3 | A. | Explain Frames in Dreamweaver? | 08 |
| | B. | Creating lists & Adding Horizontal line, Marquee in Dreamweaver? | 07 |
| | | OR | |
| | B. | Write a note on Email | |
| Q.4 | A. | Define the term stage. Explain its properties | 08 |
| | B. | Explain the types of Animation in flash? | 07 |
| | | OR | |
| | B. | How to Create and mask vector art? | |
| Q.5 | A. | What is Motion Guide Animation and explain its steps? | 08 |
| | B. | Explain visible and invisible button | 07 |
| | | OR | |
| | B. | How to work with sound in flash? | |
| Q.6 | Explain (any three) | | 15 |
| | 1. | Lasso tool | |
| | 2. | Breaking Apart | |
| | 3. | Paint Bucket tool | |
| | 4. | Timeline | |
| | 5. | Layer | |

2)

Bachelor of Commerce Examination: October – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 16/10/2015	P – VI	English C.C. (H.L.)	02. 30 AM to 05. 00 PM	610601

Instructions: 1) Question No. 01 is compulsory.

2) Attempt any Three out of the remaining questions.

Q.1. Attempt any ONE of the following.

15

The main characters in the stories 'The First Party' and the 'Farewell Party' are uneasy and distressed by the events that unfold at the parties. Discuss

OR

The stories 'My Beloved Charioteer' and 'Her Mother' are an illustration of the dilemmas and difficulties of motherhood. Discuss

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

20

1. The marriage proposal in the story 'The Meeting'.
2. Mother's views on marriage in 'Her Mother'.
3. Aarti's relationship with her daughter Preeti in 'My Beloved Charioteer'.

Q.3. Draft a report on any ONE of the following with a Covering Letter.

20

There has been an outbreak of malaria in your city. The Municipal Commissioner has appointed a committee to investigate the reasons for the same and report with recommendations. Draft the report.

OR

The General Secretary of Student's Council has been asked to submit a report on the Inter-Collegiate Cultural Festival organized by the college. Draft the report to be submitted to the Dean of Student's Welfare.

Q.4. Attempt any ONE of the following with a Covering Letter:

20

State Bank of India is opening five new overseas branches in Europe for NRI's. As P.R.O. of the bank, draft a Press Release to announce the same.

OR

Your University is hosting an Inter-Collegiate Sports Meet for all the affiliated colleges. Draft the Press Release.

Q.5. Attempt any TWO of the following :

20

1. Tools and Methods of Public Relations
2. Objectives and importance of Public Relations
3. Internal and External P.R.



Bachelor of Commerce Examination: October – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 16/10/2015	P – VI	English C.C. (H.L.)	02. 30 AM to 05. 00 PM	610601

Instructions: 1) Question No. 01 is compulsory.

2) Attempt any Three out of the remaining questions.

- Q.1. Attempt any ONE of the following.** 15
The main characters in the stories 'The First Party' and the 'Farewell Party' are uneasy and distressed by the events that unfold at the parties. Discuss
OR
The stories 'My Beloved Charioteer' and 'Her Mother' are an illustration of the dilemmas and difficulties of motherhood. Discuss
- Q.2. Write short notes on any TWO of the following:** 20
1. The marriage proposal in the story 'The Meeting'.
2. Mother's views on marriage in 'Her Mother'.
3. Aarti's relationship with her daughter Preeti in 'My Beloved Charioteer'.
- Q.3. Draft a report on any ONE of the following with a Covering Letter.** 20
There has been an outbreak of malaria in your city. The Municipal Commissioner has appointed a committee to investigate the reasons for the same and report with recommendations. Draft the report.
OR
The General Secretary of Student's Council has been asked to submit a report on the Inter-Collegiate Cultural Festival organized by the college. Draft the report to be submitted to the Dean of Student's Welfare.
- Q.4. Attempt any ONE of the following with a Covering Letter:** 20
State Bank of India is opening five new overseas branches in Europe for NRI's. As P.R.O. of the bank, draft a Press Release to announce the same.
OR
Your University is hosting an Inter-Collegiate Sports Meet for all the affiliated colleges. Draft the Press Release.
- Q.5. Attempt any TWO of the following :** 20
1. Tools and Methods of Public Relations
2. Objectives and importance of Public Relations
3. Internal and External P.R.



Bachelor of Commerce Examination: October – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 16/10/2015	P – VI	English C.C. (H.L.)	02. 30 AM to 05. 00 PM	610601

Instructions: 1) Question No. 01 is compulsory.

2) Attempt any Three out of the remaining questions.

- Q.1. Attempt any ONE of the following.** 15
The main characters in the stories 'The First Party' and the 'Farewell Party' are uneasy and distressed by the events that unfold at the parties. Discuss
OR
The stories 'My Beloved Charioteer' and 'Her Mother' are an illustration of the dilemmas and difficulties of motherhood. Discuss
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1. The marriage proposal in the story 'The Meeting'.
2. Mother's views on marriage in 'Her Mother'.
3. Aarti's relationship with her daughter Preeti in 'My Beloved Charioteer'.
- Q.3. Draft a report on any ONE of the following with a Covering Letter.** 20
There has been an outbreak of malaria in your city. The Municipal Commissioner has appointed a committee to investigate the reasons for the same and report with recommendations. Draft the report.
OR
The General Secretary of Student's Council has been asked to submit a report on the Inter-Collegiate Cultural Festival organized by the college. Draft the report to be submitted to the Dean of Student's Welfare.
- Q.4. Attempt any ONE of the following with a Covering Letter:** 20
State Bank of India is opening five new overseas branches in Europe for NRI's. As P.R.O. of the bank, draft a Press Release to announce the same.
OR
Your University is hosting an Inter-Collegiate Sports Meet for all the affiliated colleges. Draft the Press Release.
- Q.5. Attempt any TWO of the following :** 20
1. Tools and Methods of Public Relations
2. Objectives and importance of Public Relations
3. Internal and External P.R.



Bachelor of Commerce Examination: October – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 16/10/2015	P – VI	English C.C. (L.L.)	02. 30 AM to 05. 00 PM	620601

Instructions: 1) Question No. 01 is compulsory.

2) Write any three questions out of the remaining questions.

- Q.1.** Do you think that the woman in the story, “Pay or I’ll commit suicide” really needed financial help? Write about Sudhaji’s views on extending financial assistance to someone. 15

OR

Compare and contrast the characters of Nalini and Yellamma.

- Q.2.** Write short notes on any Two of the following: 20

- a) Sudhaji’s maths teacher.
- b) Vasant’s attitude towards life.
- c) Shopkeeper’s device and rule market policy for I. T. workers and non – I. T. workers.

- Q.3.** Many women employees have resigned from your company in the last three months. A committee has been appointed by the Managing Director to study the reasons. Draft a report with recommendations. 20

OR

There has been a sharp fall in the sale of goods stocked by Apna Super Market Co-operative Stores. A committee has been appointed by the Managing Director to study the reasons. Draft the report with recommendations.

- Q.4. (A)** Discuss any two types of interviews in detail. 10

OR

Write about physical preparations for job interviews.

- (B)** Draw a line graph to represent the box – office collection for the film, “Darr” in the first week of its release:- 10

Friday	80 Lakh
Saturday	110 Lakh
Sunday	130 Lakh
Monday	90 Lakh
Tuesday	100 Lakh
Wednesday	60 Lakh
Thursday	75 Lakh

- Q.5. (A)** You have attended the Sport's Training Camp held in Pune.
Write a report as the leader of the college sports team.

10

OR

As the coordinator of a sales campaign for Mac. Diet Biscuits; write a report about the various activities conducted during campaign organized by you for the promotion of the product.

- (B)** Write an acceptance letter for the post of Sr. Marketing Manager in Mona Textiles Pvt. Ltd., Baroda.

10



Bachelor of Commerce Examination: October/November 2015
Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 19/10/2015	P – VI	Indian Economics	02.30 PM to 05.00 PM	640605

Instructions: Answer any Five from the followings.

- Q.1** What measures have been undertaken for poverty alleviation in India? **15**
- Q.2** Discuss the institutional & non-institutional sources of agricultural finance in India. **15**
- Q.3** Explain the problems & measures of agricultural marketing in India. **15**
- Q.4** What is the importance of FDI in India? What issues are related to attract FDI in India? **15**
- Q.5** Discuss the trends in industrial production since 1991 in India. **15**
- Q.6** a) What are the sources of energy? **07**
b) What are the problems of rail transport in India? **08**
- Q7** Write short notes: any two **15**
- a) HDI
b) Public Distribution System
c) Water transport
d) Competition Policy

Bachelor of Commerce Examination: October/November 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 19/10/2015	P – VI	Indian Economics	02.30 PM to 05.00 PM	640605

Instructions: Answer any Five from the followings.

- प्र.१ भारतात दारीद्वय निर्मुलनाकरीता कोणत्या उपायांचा वापर केला आहे . १५
- प्र.२ भारतातील कृषी वित्तपुरवठ्याच्या संस्थात्मक आणि विंगर संस्थात्मक साधनांची चर्चा करा . १५
- प्र.३ भारतातील कृषी विपणनाच्या समस्या आणि उपाय स्पष्ट करा . १५
- प्र.४ भारतातील परकीय प्रत्यक्ष गुंतवणूकीचे (FDI) महत्व कोणते आहे? भारतात FDI आकर्षित करण्यासाठीचे संबंधित मुद्दे कोणते आहेत? १५
- प्र.५ भारतातील १९९१ पासूनच्या औद्योगिक उत्पादनाच्या कलाची चर्चा करा . १५
- प्र.६ अ . उर्जेची साधने कोणती आहेत? ०७
ब . भारतातील रेल्वे वहातूकीच्या समस्या कोणत्या आहेत? ०८
- प्र.७ पुढीलपैकी कोणत्याही दोनवर टीपा लिहा . १५
- अ . HDI
ब . सार्वजनिक वितरण पध्दत (PDS)
क . जल वहातूक
ड . स्पर्धाविषयक धोरण

Bachelor of Commerce Examination: October / November – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Wednesday 21/10/2015	P – VI	Financial Markets	02. 30 PM to 05. 00 PM	640606

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

- Q1.** What is Financial System? Explain components of formal financial system. 15
- Q.2.** Explain how funds get mobilized in the different methods of issue? 15
- Q.3** Discuss the book building process for initial public offerings. 15
- Q.4** What is money market? Explain any three instruments of organized sector of money market. 15
- Q.5** Explain functions of an efficient capital market. 15
- Q.6** How are transactions at stock exchange carried out? 15
- Q.7** Explain the role of SEBI to safeguard investors' interest. 15
- Q.8** Write in short (Any Two) 15
- a. Financial Derivatives
 - b. Listing of securities
 - c. Green Shoe Option
 - d. Speculation

Bachelor of Commerce Examination: October / November – 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Wednesday 21/10/2015	P – VI	Financial Markets	02. 30 PM to 05. 00 PM	640606

Instructions: 1) Attempt any five of the following.

2) All Questions carry equal marks.

- प्र.१ वित्तीय प्रणाली म्हणजे काय ? ते सांगून सर्वसाधारण वित्तीय प्रणाली घटकांसह स्पष्ट करा . १५
- प्र.२ प्राथमिक बाजारामध्ये वित्तीय स्रोतांचे वहन कसे होते ते पद्धतीसह स्पष्ट करा . १५
- प्र.३ सुरवातीच्या सार्वजनिक विक्रीची बुक विल्डींगची प्रक्रीया सविस्तर स्पष्ट करा . १५
- प्र.४ नाणेबाजार म्हणजे काय ? ते सांगून नाणेबाजाराची कोणतेही तीन घटक सविस्तर लिहा . १५
- प्र.५ कार्यक्षम भांडवल बाजाराची कार्ये सविस्तर स्पष्ट करा . १५
- प्र.६ शेअरबाजारातील व्यवहार कसे होतात ते लिहा . १५
- प्र.७ गुंतवणूकदारांना संरक्षण देण्यासाठी सेबीने घेतलेली भुमिका सविस्तर स्पष्ट करा . १५
- प्र.८ कोणतेही दोन टिपा लिहा . १५

- अ. वित्तीय डेरिव्हेटिव्ह (Financial Derivatives)
- ब. प्रतिभुतीचे सूचियन
- क. ग्रीनशू ऑफशन - Green Shoe Option
- ड. सट्टाबाजार (Speculation)

Bachelor of Commerce Examination: October/November 2015

Semester: VI (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 26/10/2015	P - IV	Financial Accounting & Auditing- Corporate Accountancy	02. 30 AM to 05. 00 PM	650415

**Instructions: Attempt any three questions.
All questions carry 25 marks.**

- Q.1** A) वार्षिक 338000 नगसंख्येच्या कार्यपातळीसाठी (52 आठवडे) खेळते भांडवल पत्रक तयार करा. **15**

कच्चा माल प्रति नग	₹ 40
मजूरी प्रति नग	₹ 15
वरकड खर्च ओव्हर हेड प्रति नग	₹ 05
नफा	₹ 20
विक्री किंमत प्रति नग	80

- कच्चा मालसाठी सरासरी 6 आठवडे असतो.
- अर्ध प्रक्रिया कृत माल सरासरी 8 आठवडे असतो.
- तयार माल सरासरी 4 आठवडे असतो.
- ऋणकोना 6 आठवड्यांची उधारी दिली जाते.
- पुरवठा दर 8 आठवडे उधारी देतात.
- बँकेमध्ये रु. 60000 शिल्लक असावी असा अंदाज आहे.

सर्व विक्री उधारीवर असून सर्व काम वर्षभर समान प्रमाणात वाटलेले आहे.

- Q.1** b) होमी लिमिटेड त्यांचे उत्पादन, विक्रीवर 20% ढोबळ नफ्याने विकतात. त्यांच्या 31 मार्च 2015 रोजी संपलेल्या वर्षाच्या हिशेबांवरून खालील माहिती दिलेली आहे. **10**

विक्री (3 महिने उधारी देतात.)	6,00,000
कच्चा माल	1,50,000
मजूरी (½ महिन्यांनी देतात)	1,20,000
उत्पादन खर्च दिला (1 महिन्याने देतात)	1,50,000
प्रशासन खर्च दिला (2 महिन्यांनी देतात)	60,000

कंपनीला पुरवठादारांकडून 1 महिन्याची उधारी मिळते, आणि कंपनी 2 महिन्यांच्या कच्चा मालाचा साठा बाळगते आणि तयार मालाचा साठा 3 महिन्यांचा ठेवते.

रोख शिल्लक रु. 1,00,000 ठेवली जाते. 20% मार्जिन गृहित धरून खेळते भांडवल पत्रक तयार करा.

Q.2 एस.जी. लिमिटेड यांच्या खालील ताळेबंदावरून -

- 1) खेळते भांडवल बदल पत्रक
- 2) निधी प्रवाहता पत्रक

देयता	2013	2014	मालमत्ता	2013	2014
समभाग भांडवल	300000	350000	जमिन व इमारत	280000	300000
साधारण निधी	50000	60000	यंत्रसाधने	180000	290000
10% कर्जरोखे	50000	-	मालसाठा	70000	60000
धनको	120000	140000	ऋणको	50000	40000
देय हुंडी	80000	70000	नावलौकिक	20000	-
कर तरतूद	40000	60000	आगाऊ खर्च	10000	18000
प्रस्तावित लाभांश भांडवली निधी	30000	50000	बँक गुंतवणूक	40000	30000
(कर्जरोखे परतफेड करतांना नफा)	-	10000	प्राथमिक खर्च	30000	62000
नफा तोंटा खाते	30000	60000		20000	-
	700000	800000		700000	800000

1. घसारा तरतूद केली : यंत्र साधने रु. 20000
जमिन व इमातर रु. 25000
2. वर्षामध्ये केलेली आयकर तरतूद रु. 55000
3. या वर्षामध्ये अंतरिम लाभांश दिला रु. 25000
4. लाभांश मिळाला रु. 8000 जो गुंतवणूकीला जमा (क्रेडिट) केला.
5. रु.10000 किंमतीची गुंतवणूक रु.5000 नुकसानीत विकली.
6. यंत्रसाधने मूळ किंमत रु. 25000, W.D.V.रु. 15000 (घसारा वजा जाता मूल्य रु. 15000) रु. 3000 नफा घेऊ विकली.
7. या वर्षामध्ये कंपनीने प्रत्येक वर्तमान 6 समभागांसाठी 1 बोनस भाग साधारण निधी मधून वितरित केला.

Q.3 ताज ग्रुप ऑफ इंडस्ट्रीज यांच्या 31.03.2015 रोजीच्या ताळेबंदाचा अंश पुढीलप्रमाणे

देयता	रक्कम	मालमत्ता	रक्कम
समभाग भांडवल		जमिन व इमारत	1500000
A. (200000 X 10) पूर्ण जमा	2000000	यंत्रसाधने	1000000
B. 200000 प्रत्येकी 10 प्रमाणे रु.5 प्रति भाग जमा	1000000	मालसाठा	1700000
C. 200000 प्रत्येकी 10 प्रमाणे रु.3 प्रति भाग जमा	600000	ऋणको	500000
		हुंडी येणे	200000
साधारण निधी	400000	रोख रक्कम	100000
10% कर्जरोखे	500000		
बँक कर्ज	300000		
चालू देयता	200000		
	5000000		5000000

- यंत्र साधनांचे मूल्य रु.1200000 असून जमिन व इमारतीचे मूल्यांकन रु. 1700000 आहे.
- नावलौकिक मूल्य रु. 200000 आहे.
- कर पश्चात सरासरी नफा रु. 240000 आहे.
- अंदाजित सामान्य परतावा 10% आहे.

- समभागांचे मूल्य निव्वळ मालमत्ता पद्धतीने निश्चित करा.
- समभागांचे मूल्य परतावा (यिल्ड) पद्धतीने निश्चित करा.

15

10

- Q.4** राम लिमिटेड ही कंपनी जलाराम लिमिटेड आणि कबीर लिमिटेड या दोन कंपनी खरेदी करण्यासाठी निर्माण झाली. या दोन कंपन्यांचे ताळेबंद एकत्रिकरणाच्या दिवशी पुढिलप्रमाणे

25

देयता	जलाराम लिमिटेड	कबीर लिमिटेड	मालमत्ता	जलाराम लिमिटेड	कबीर लिमिटेड
समभाग भांडवल रु.10 प्रत्येकी	100000	100000	इमारत	80000	100000
5% अग्रहक्क भाग भांडवल रु.100 प्रत्येकी	50000	80000	यंत्र साधने	30000	80000
निधी आणि वाढावा	70000	80000	मालसाठा	50000	20000
धनको	30000	40000	ऋणको	40000	45000
			बँक	10000	5000
			हुंडी येणे	35000	40000
			प्राथमिक खर्च	5000	10000
	250000	300000		250000	300000

जलाराम लिमिटेड :

1. समभाग धारकांना प्रति भाग रु. 5 रोख देण्यात आले आणि वर्तमान जुन्या कंपनीच्या 5 भागांसाठी नवीन कंपनीचे 6 समभाग रु. 10 प्रत्येकी देण्यात आले.
2. अग्रहक्क भाग धारकांना 550 6% अग्रहक्क रु.100 प्रत्येकी देण्यात आले.
3. यंत्रसाधने आणि इमारत मूल्य रु. 50000 आणि रु.100000 (अनुक्रमे) ठरविण्यात आले.
4. उर्वरित मालमत्ता आणि देयता (रोख रक्कम लिक्विडेशन खर्चासाठी सोडून) पुस्तकी मूल्याला हस्तांतरीत करण्यात आल्या.

कबीर लिमिटेड :

1. अग्रहक्क भागधारकांना 1000, 6% अग्रहक्क भाग रु.100 प्रत्येकी देण्यात आले.
2. इमारत, यंत्रसाधने आणि मालसाठा यांचे मूल्य अनुक्रमे रु.125000, रु.100000 आणि रु.15000 ठरविण्यात आले.
3. उर्वरित मालमत्ता आणि देयता (रोख रक्कम लिक्विडेशन खर्चासाठी सोडून) पुस्तकी मूल्याला स्विकारण्यात आल्या.
4. नावलौकिक मूल्य रु. 60000 ठरविले.
5. उर्वरित देय रक्कम समभाग वितरीत करून देण्यात आली.

1. जुन्या कंपनीच्या पुस्तकात आवश्यक ती खाती तयार करा.
2. राम लिमिटेड यांचे ताळेबंद पत्रक तयार करा.

Q.5 टिपा लिहा: (कोणत्याही पाच)

25

1. एकत्रिकरण आणि विलय (Absorption) यामधील फरक
2. भाग मूल्यांकनावर परिणाम करणारे घटक
3. निव्वळ मालमत्ता पद्धतीने खरेदी मूल्य काढणे
4. निधी प्रवाहता संकल्पना
5. भाग मूल्यांकनाची गरज
6. खेळते भांडवल चक्र
7. चलू मालमत्ता

Bachelor of Commerce Examination: October 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 30/10/2015	P – VI	Financial Accounting & Auditing – Taxation – Income Tax	02.30 P.M. To 05.00 P.M.	650615

- Instructions: 1. All questions carry equal marks.
2. Q. No.1 is compulsory.
3. Attempt any two questions from the remaining.

Q1. Miss Sushma gives you details of her income for the financial year 2013-14.
Calculate Taxable income and Tax liability for the AY 2014-15.

25

Salary Received	Rs. 370000
Bonus	Rs. 50000
HRA	Rs. 5000 p.m.
HRA exempt	Rs. 25000
Profession tax deducted from salary	Rs. 2500
Provident fund deducted from salary	Rs. 2000 p.m.
Income tax deducted from salary	Rs. 15000

She owns a house – properly which is utilized for her own residence.

Municipal tax paid for this property Rs. 12000.

Interest paid on Loan taken to purchase property Rs. 70000 and

Repayment of loan during the year Rs. 15000.

Her business income during the year amounted to Rs. 100000 after

Debiting personal expenses Rs. 20000.

She has sold gold jewellery for Rs. 150000 on 1.1.2014 which was purchased on 31.12.12 for Rs. 120000.

Interest received on saving bank A/c Rs. 12000.

Interest on PPF Rs. 20000.

She has invested Rs. 50000 in Mutual – fund during the year.

Mediclaime insurance paid by her Rs. 15000

Advance tax paid Rs. 10000.

Income (Rs)	Tax Rate
0 - 2,00,000	NIL
2,00,000 – 5,00,000	10%
5,00,000 – 10,00,000	20%
10,00,000 and above	30%

Q2. a) Miss. Ashwini has earned following income for P.Y. 2013 – 14. Calculate taxable salary. **13**

Basic pay	Rs. 25000 p.m.
Dearness Allowance	Rs. 10000 p.m.
Overtime Received	Rs. 30000
Arrears of salary received	Rs. 25000
Leave travel Allowance received	Rs. 50000
Expenses incurred on travelling	Rs. 40000
Free lunch provided at work place	Rs. 20000
benefit value	
Medical Allowance received	Rs.50000
Profession Tax Deducted from Salary	Rs.2500
Best employee award received	Rs. 10000

b) Explain following term:

12

1. Assessee
2. Assessment year
3. Previous year
4. Person.

Q3. a) Savita owns a house property which is divided into two equal units. Unit1 and unit 2.

Unit 1 is used for own residence and Unit 2 is given on

Rent	20000pm
Municipal value of the house property	500000
Fair Rent	510000
Municipal tax paid by Savita for the property	25000
Housing loan interest for the property	200000

Calculate Taxable income from house property.

b) Mr. Shaikh is the proprietor who carries on a business of jute bags. His profit and Loss a/c for the year ending 31.3.14 is as follows. **12**

Profit & loss A/C as on 31.03.2014

To Salaries	9600	Gross Profit	101680
To Rent, rates & Taxes	5800	Interest on government securities	10800
To General expenses	1500	Dividend	50000
To Household expenses	5,000		
To Commission	3000		
To Discount &	250		

allowance	
To Provision for bad debts	500
Postage & Telephone charges	320
To legal charges	1000
To Advertisements	2000
To Gifts to inlaws	4000
To Fire insurance (For Goods)	2100
To Sales Tax paid	450
To Repairs & Renewals	5500
To Audit Fees	1300
To Provision for income tax	7800
To Wealth tax	1480
To net profit	65880

117480

117480

1. Depreciation allowable as per Income tax rules is Rs.3400.
2. Legal charges are in connection with protection of a Trade Mark.
3. Advertisement expenses of Rs.2000 include Rs. 1100 spent on special advertising campaign for his new range of straw bags.
Compute his business income for AY: 14 – 15.

Q4. a) Mrs. Nina provides you the following details; calculate income from other sources.

16

Interest on National savings certificate	30000
Interest on PPF	40000
Interest on Post office deposits	10000
Family pension	35000
Interest on state government bonds	15000
Dividend from Indian companies	30000
Rent from let out property (subletting) (Rent paid Rs 15000)	35000
Royalty received	10000
Salary as parliament member	50000
Winning from horse racing	10000

b) From the following particulars calculate capital gains.

12

1. House property sold in December 2013 for Rs. 250000
2. Gold ornaments sold in January 2014 for Rs. 500000
3. Selling expenses for house property Rs.30000
4. Selling expenses for gold ornaments Rs. 1000.
5. Purchase price of house property Rs. 1800000

6. Purchase price of gold Rs. 150000
7. House property purchased in March 2007
8. Gold purchased in May 2004.

Indexed for:

2006-7	519
2004-5	480
2013-14	939

Q.5 A) Explain provisions of Residential status of Individual.

13

B) Explain following Provisions.

12

1. 80D
2. 80C
3. 80TTA

Bachelor of Commerce Examination: October / November – 2015

Part: III For Regular Students (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 30/10/2015	P – I	Business Law	11. 00 AM to 02.00 PM	4110

Instructions: Attempt any five questions from the following.

- Q.1** a. Define Bailment and state the rights and duties of Bailor. 10
b. Define Wager and state the effect of Wager on agreements. 10
- Q.2** a. Define proposal and state the modes of revocation of a proposal. 10
b. "An agreement in restraint of trade is void". Explain the rule and state the exceptions to the rule. 10
- Q.3 Write notes on (any four)** 20
a. Misrepresentation
b. When is time essence of the contract.
c. Novation
d. Particular Partnership and Partnership at will.
e. Rights of Partners
f. Holding out partner
- Q.4** a. "No one can transfer a better title than what he himself possesses". 10
Discuss the rule and state the exceptions to the rule.
b. Discuss the rule of "Caveat Emptor" and state the exceptions to the rule. 10
- Q.5** a. What is private company? What are its privileges? 10
b. Discuss the rule of Ultr - Vires and rule of indoor Management. 10
- Q.6** a. Define and distinguish between cheque and Bill of Exchange. 10
b. Who is Holder in due course? 10
What are his privileges?
- Q.7 Write notes on (any four)** 20
a. Characteristics of company
b. Annual General Meeting
c. Who can be member of a company/
d. Promissory Note
e. Kinds of crossing of a cheque
f. When is banker justified in refusing the payment of a cheque?

Bachelor of Commerce Examination: October / November – 2015

Part: III For Regular Students (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 30/10/2015	P – I	Business Law	11. 00 AM to 02.00 PM	4110

Instructions: Attempt any five questions from the following.

- Q.1** अ. निक्षेपाची व्याख्या सांगून निक्षेपदात्याचे अधिकार व कर्तव्ये कोणते ते सांगा. 10
- ब. बाजीचे ठराव म्हणजे काय? सांगून त्याचे करारावर कोणते परिणाम होतात ते वर्णन करा. 10
- Q.2** अ. प्रस्तावाची व्याख्या सांगून प्रस्ताव मार्ग घेण्याच्या विविध पद्धती कोणत्या हे वर्णन करा. 10
- ब. व्यापारावर प्रतिबंध आणणारा ठराव हा व्यर्थ आहे. चर्चा करा या नियमाला अपवाद कोणते ते स्पष्ट करा. 10
- Q.3** टीपा लिहा. (कोणत्याही चारवर) 20
- अ. मिथ्या वर्णन (Misrepresentation)
- ब. समयाल प्रसविधाचे सारसत्व केव्हा असते
- क. नवकरण (Novation)
- ड. विशिष्ट भागीदारी आणि स्वैच्छिक भागीदारांचे हक्क
- इ. भागीदारांचे हक्क
- फ. भासविणारा भागीदार (Holding out partner)
- Q.4** अ. “कोणीही आपल्या स्वतापेक्षा चांगले स्वत्व हस्तांतरित करू शकत नाही”. हे विधान स्पष्ट करा. या नियमाला अपवाद कोणते आहेत हे स्पष्ट करा. 10
- ब. ग्राहकाने सावधान असावे ह्या तत्वाची चर्चा करून या तत्वाला असणारे अपवाद स्पष्ट करा. 10
- Q.5** अ. खाजगी कंपनी म्हणजे काय ते सांगून खाजगी कंपनीला मिळणारे विशेष सवलत कोणते ते सांगा. 10
- ब. मर्यादा - उल्लंघनाचे तत्व (नियम) व अंतर्गत व्यवस्थापनाचे तत्व या तत्वांची चर्चा करा. 10
- Q.6** अ. धनादेश (cheque) आणि विनियम पत्रक यांची व्याख्या सांगून यांतील फरक स्पष्ट करा. 10

ब. यथाविधीधारक म्हणजे काय? त्याला मिळणारे विशेष फायदे कोणते ते स्पष्ट करा. 10

Q.7 टीपा लिहा. (कोणत्याही चारवर) 20

- अ. कंपनीचे वैशिष्ट्ये
- ब. वार्षिक सर्वसाधारण सभा
- क. कंपनीचा सभासद कोण होऊ शकतो?
- ड. वचन पत्रक (Promissory Note)*
- इ. अधिकौषिक (बँकर) धनादेशाचे पैसे देणे केव्हा नाकारू शकतो?
- फ. धनादेशाचे रेखांकनचे प्रकार

Bachelor of Commerce Examination: October / November – 2015

Part: III For Regular Students (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 30/10/2015	P – I	Business Law	11. 00 AM to 02.00 PM	4110

Instructions: Attempt any five questions from the following.

- પ્ર.૧ અ) બેઈલમેન્ટ ની વ્યાખ્યા આપો અને બેઈલર ના હક્કો અને ફરજો જણાવો. ૧૦
બ) હોડ ની વ્યાખ્યા આપો અને હોડની કરાર પર અસર જણાવો. ૧૦
- પ્ર.૨ અ) દરખાસ્તની વ્યાખ્યા આપો. દરખાસ્ત રદ કરવાના જુદા જુદા પ્રકાર જણાવો. ૧૦
બ) વેપાર અવરોધક સમજૂતી વ્યર્થ છે તેની ચર્ચા કરો અને તે નિયમના અપવાદો જણાવો. ૧૦
- પ્ર.૩ ટૂંકનોંધ લખો. (કોઈપણ ચાર) ૨૦
૧. ગૈરરજૂઆત
૨. સમય ક્યારે કરારનું મહત્વનું તત્વ છે.
૩. નવો કરાર
૪. ખાસ ભાગીદારી અને સ્વૈચ્છિક ભાગીદારી
૫. ભાગીદારોના હક્કો
૬. ઢોંગી ભાગીદાર
- પ્ર.૪ અ) "માલનો વેચનાર પોતાના કરતા વધારે સારો હક્ક ખરીદનાર ને આપી શકતો નથી" ૧૦
આ સિધ્ધાંતની ચર્ચા કરો અને તેના અપવાદો જણાવો.
બ) ખરીદનાર સાવધાન આ સિધ્ધાંતની ચર્ચા કરો અને તેના અપવાદો જણાવો. ૧૦
- પ્ર.૫ અ) ખાનગી કંપની એટલે શું? તેના વિશિષ્ટ સવલતો કયાં કયાં છે. ૧૦
બ) સત્તા ઉપરવટનો સિધ્ધાંત અને આંતરિક વહીવટનો સિધ્ધાંત આ નિયમની ચર્ચા કરો. ૧૦
- પ્ર.૬ અ) ચેક અને વિનિમય પત્ર ની વ્યાખ્યા આપી તેનો તફાવત લખો. ૧૦
બ) યથાનુક્રમે ધારણ કરનાર એટલે કોણ? તેની ખાસ સવલતો કઈ કઈ છે? ૧૦

પ્ર.૭ ટૂંકનોંધ લખો. (કોઈપણ ચાર)

૨૦

૧. કંપનીની લાક્ષણિકતાઓ

૨. વાર્ષિક સામાન્ય સભા

૩. કંપનીનું સભ્ય કોણ બની શકે છે?

૪. વચનચિટ્ટી

૫. ચેકના કોસીગના પ્રકાર

૬. કયાં સંજોગોમાં ગ્રાહકનો ચેક બેંક નકારે તે ન્યાયી કરે છે?

Bachelor of Commerce Examination: November 2015

Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 02/11/2015	P-IX	Computer Applications	02.30 P.M. To 05.00 P.M.	600918

Instructions: a) For regular students answer any 4 questions form Q 1 to Q 6
b) For Repeaters answer any 5 questions form Q 1 to Q 6

-
- Q.1 A.** Explain : 08
1. Data
2. Information
3. Table
4. Database
- B.** Explain Database Users 07
OR
Explain the features of Database system
- Q.2 A.** What are the notation of ER – Diagram 08
- B.** Explain Alter Table statements with examples to : 07
1. Add Column
2. Modify Column
3. Delete Column
OR
Define Entity & explain its types
- Q.3 A** Describe in brief with neat diagram the structure of DBMS 08
- B** Who is a DBA? Explain his functions 07
OR
What are Data Models? Explain Relational Data Model
- Q.4 A** Explain below given terms (Any four) 08
1. Key
2. Primary Key
3. Foreign Key
4. Super Key
5. Candidate Key
- B** Differentiate between : DBMS & File Management System 07
OR
What is Domain and Degree

- Q.5 A.** Explain below given ANY FOUR commands with syntax and example **08**
1. Select
 2. Drop table
 3. Alter
 4. Update
 5. Rollback
- B.** Differentiate between **07**
1. Hierarchical Model & Network Model
 2. Relational & Network Model
- Q.6 A.** Write SQL Commands for the following **10**
- Create Table Emp (emp_no, emp_name, dept_no, mgr, salary, comm..., job, hiredate)
 - Display information about employees in ascending order.
 - List the average salary of each department
 - List employees whose name length is 4.
 - List the name and job of the employees earning the highest salary
 - List employees whose dept is not 10.
- B.** What is Triggers? How they are used created **05**
- OR**
- Discuss the manner in which a view can be

(2)

Bachelor of Commerce Examination : October 2015
Semester- VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Monday 02/11/2015	P-IX	Computer Applications	02.30 P.M. To 05.00 P.M.	600918

Instructions: 1. नियमित विद्यार्थ्यांनी 1 ते 6 मधुन कोणतेही 4 प्रश्न सोडवावेत.
2. रिपीटर्सनी 1 ते 6 मधुन कोणतेही प्रश्न सोडवावेत.

- Q.1 A.** वर्णन करा. 08
1. डेटा
 2. इनफॉर्मेशन
 3. टेबल
 4. डेटाबेस
- B.** डेटाबेस युजरस चे वर्णन करा 07
- किंवा
- डेटाबेस सिस्टीम चे फीसर्च सांगा
- Q.2 A.** ER – Diagram चे नोटेशन्स काय आहेत? 08
- B.** खाली दिलेल्यासाठी ऑल्टर टेबलची स्टेटमेंट्स उदाहरणासहीत वर्णन करा. 07
1. Add Column
 2. Modify Column
 3. Delete Column
- किंवा
- Entity ची व्याख्या लिहून त्याचे प्रकार वर्णन करा.
- Q.3 A** DBMS ची संरचना (structure) नीट आकृती काढून संक्षेपात वर्णन करा 08
- B** DBA कोण आहे? त्याचे कार्य (functions) वर्णन करा. 07
- किंवा
- डेटा मॉडेल्स म्हणजे काय? रिलेशनल डेटा मॉडेल चे वर्णन करा
- Q.4 A** खालील टर्मस चे वर्णन करा : (कोणतेही 4) 08
1. कि (Key)
 2. Primary Key
 3. Foreign Key
 4. Super Key

5. Candidate Key 07
- B. तुलना करा : DBMS व फाईल मॅनेजमेंट सिस्टिम किंवा
डोमेन (Domain) आणि डिग्री (Degree) म्हणजे काय?
- Q.5 A. खालील कोणतेही 4 कमांडस नियम (syntax) व उदाहरणासहित 08
(example) वर्णन करा :
1. सिलेक्ट (Select)
 2. ड्रॉप टेबल (Drop table)
 3. ऑल्टर (Alter)
 4. अपडेट (Update)
 5. रोलबॅक (Rollback)
- B. फरक सांगा 07
1. Hierarchical Model & Network Model
 2. Relational & Network Model
- Q.6 A. खालीलसाठी SQL कमांड्स लिहा : 10
- टेबल बनवा Emp (emp_no, emp_name, dept_no, mgr, salary, comm..., job, hiredate)
 - कामगारांची माहिती असेंडिंग ऑर्डर मध्ये दाखवा.
 - प्रत्येक डीपार्टमेंटची सरासरी सॅलरी ची यादी दाखवा.
 - ज्या कामगारांच्या नावाची लांबी 4 आहे ती यादी बनवा.
 - ज्या कामगारांना सर्वात जास्त सॅलरी मिळते त्याच्या नाव (name) व जॉब (job) ची यादी बनवा.
 - ज्या कामगारांच डीपार्टमेंट 10 नाही अशांची यादी बनवा.
- B. ट्रिगरस् म्हाणजे काय? ते कसे बनवून वापरतात? 05
किंवा
व्हयु कोणत्या पद्धतीने असु शकतात हयावर भाष्य करा.

Bachelor of Commerce Examination: October / November 2015
Semester: VI (Repeater)

Day & Date	Paper No.	Subject Name	Time	Code
Wednesday 04/11/2015	P – X	Computer Applications	02. 30 PM to 05. 00 PM	601018

Instructions: Attempt any 4 questions from Q.1 to Q.6.
For Repeaters answer any 5 questions from Q.1 to Q.6

Q1. Answer any three questions.

- a) How does ASP differ from HTML? 05
- b) What are the advantages and disadvantages of cookies? 05
- c) How to create and retrieve Cookies in ASP? 05
- d) What is ASP File System? 05
- e) Explain Session and Application Variables. 05

- Q2. a)** Explain in detail how the ASP forms are created and submitted. 08
b) Explain argument passing with subroutine with example. 07

OR

Write a ASP program to print following pattern. 07

```
***
**
*
*
**
***
```

- Q3. a)** Write an ASP program to read a file TRAIL. TXT 08

- b)** Write a program using select case statement for giving grads as follows: 07

Number 1 to 10 → Grade A
Number 11 to 20 → Grade B
Number 21 to 30 → Grade C
All other numbers → Grade D

OR

Write an ASP code which print series of 1, 2, 3, 6, 11.....100 07

Q4. Difference between. (Any Three)

- | | |
|--------------------------------------|----|
| 1. Array and Control Array | 05 |
| 2. Combo box and List box | 05 |
| 3. Image and Picture Box | 05 |
| 4. Do- until loop and Do- While loop | 05 |

Q5. a) Write a VB Program to accept marks of 5 subjects from a student in 5 textboxes.08

b) List out common properties of VB controls with their description. 07

OR

What are the rules of naming the variable in Visual Basic? 07

Q6. a) Write a program in VB to Accept a number in a textbox. Check and display if it is an even or odd number. 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. 07



Bachelor of Commerce Examination: October / November 2015

Semester: VI (REPEATER)

Day & Date	Paper No.	Subject Name	Time	Code
Friday 06/11/2015	P – XI	Entrepreneurship Development	02.30 P.M. To 05.00 P.M.	601154

Instructions: Attempt any Five questions from the following.

-
- Q.1** Explain the remedial measures to overcome challenges faced by the women entrepreneurs in India. 15
- Q.2** A) Explain product selection process in detail. 10
B) Write sources of information in brief. 05
- Q.3** A) Explain the role of entrepreneurship in the economic development of an economy. 10
B) Explain the importance of entrepreneurship development training. 05
- Q.4** A) Various leadership qualities explain. 10
B) What is term management? 05
- Q.5** A) What is E-commerce? List a few benefits of E-commerce? 10
B) Explain importance of an entrepreneur. 05
- Q.6** Write short notes on any Two. 15
a) Managing men and machine
b) Significance of communication
c) Product , planning and control
- Q.7** A) List out any five challengers faced by the women entrepreneur. 10
B) What do you understand by feasibility analysis? 05
- Q.8** A) Explain E-commerce suitability of small enterprises. 10
B) Explain marketing media for small enterprises. 05

Gokhale Education Society's
SMRK – BK – AK – Mahila Mahavidyalaya, Nashik – 5

UNIT TEST – August 2015

B.Com III English HL

Date : 24/08/2015

Marks: 25

9.00 am to 10.00 am

-
1. Draft a letter to promote one of the following: 10
 - i. Book on beauty enhancement
 - ii. Automobile insurance
 2. Write a note of AIDA 05
 3. 'Women have the potential to equal men in every respect if they decide to'. Discuss the statement with reference to any two stories of the Inner Courtyard. 10

English LL

1. Draft a letter to promote one of the following: 10
 - iii. English Grammar for the School Children
 - iv. Medical insurance cover for the old-age people
2. Answer any two: 15
 - i. Ratna as a new woman
 - ii. Tradition of *yaadi mein shaadi*
 - iii. Malti's wedding
 - iv. Sudha's grandmother

Gokhale Education Society's
SMRK – BK – AK – Mahila Mahavidyalaya, Nashik – 5

UNIT TEST – August 2015

B.Com III English HL

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9.00 am to 10.00 am

-
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English LL

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 - iii. English Grammar for the School Children
 - iv. Medical insurance cover for the old-age people
2. Answer any two: 15
 - i. Ratna as a new woman
 - ii. Tradition of *yaadi mein shaadi*
 - iii. Malti's wedding
 - iv. Sudha's grandmother

GOKHALE EDUCATION SOCIETY'S		
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA, NASHIK-5		
T. Y. B.Com. Unit Test I		
Subject : Economics – V		

Date: 24/08/2015

Time: 11.00 am to 12.00 noon

Marks: 25

Q 1 Define public finance and explain the objectives of public finance. 15

OR

Q 1 Define direct tax and explain the merits and demerits of direct taxes. 15

Q 2 Explain the recommendation of 12th & 13th finance commission. 10

OR

Q 2 What are the different sources of public rev 10

मराठी भाषांतर

प्रश्न १ सार्वजनिक वित्ताची व्याख्या करून त्याची उद्दिष्ट्ये स्पष्ट करा. १५

किंवा

प्रश्न १ प्रत्यक्ष करा ची व्याख्या करून प्रत्यक्ष कराचे गुण व दोष स्पष्ट करा. १५

प्रश्न २ बाराव्या व तेराव्या वित्त आयोगाच्या शिफारशी स्पष्ट करा. १०

किंवा

प्रश्न २ सार्वजनिक उत्पन्नाचे विविध स्रोत स्पष्ट करा. १०

Gokhale Education Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik-5.
First Unit Test – August 2015.

Class-T.Y.B.Com.

Semester-V

Subject- Financial Accounting & Auditing P- I (Management Accountancy)

Date : 25/08/2015

Time:- 11.00 am to 12.00 noon

Total Marks –25

Note:- 1 Figures to right indicate full marks.

2) Use of Calculator is allowed.

Q. 1 What is Goodwill? Explain the advantages of valuation of Goodwill. (10)

OR

Q. 1 What is Ratio and explain any three accounting Ratios. (10)

Q.2 The following is the summarised Profit & Loss Account & Balance Sheet of ABC Ltd. for the year ended 31st Dec., 2014. (15)

Profit & Loss Account

Particulars	Rs	Particulars	Rs
To opening stock	99500	By Sales	950000
To Purchases	545000	By Closing Stock	150000
To carriage inward	15500		
To Gross Profit	440000		
	1100000		1100000
To Opening Expenses	200000	By Gross Profit	440000
To Non-Operating Expenses	40000	By Non-Operating Income	60000
To Net Profit	260000		
	500000		500000

Balance Sheet

Liabilities		Assets	
Capital	200000	Land & Building	150000
(Equity Share of Rs. 10 each)		Plant & Machinery	180000
Reserves	200000	Stock-in Trade	100000
Profit & Loss Account	60000	Debtors	125000
Bank Loan	100000	Bills Receivable	75000
Other Current Liabilities	90000	Cash & Bank	60000
Bills Payable	40000		
Total	690000	Total	690000

Calculate: a) Gross profit ratio

b) Net profit ratio

c) Current Ratio

d) Quick ratio

e) Return on Shareholders' Funds

f) Capital Gearing Ratio

g) Debtors Turnover Ratio.

(P.T.O.)

OR

Q.2 Following is the Balance Sheet of Raju as at 31st Mar 2014:

(15)

Liabilities	Rs	Assets	Rs.
Rahman's Capital Account	816000	Fixed Assets	360000
Creditors	152160	Investments (Non Trade)	120000
		Current Assets	488160
	968160		968160

The following net profits were earned which included a fixed income on investment of Rs.8000 per year.

Year ended 31st March, 2011 Rs.128000
 31st March, 2012 Rs.144000
 31st March, 2013 Rs.172000
 31st March, 2014 Rs. 180000.

Standard rate of return on capital employed in this type of business is 8%.

Calculate the value of goodwill of above business at three years purchase of the average super profits for the four years. (Ignore Income Tax)

GOKHALE EDUCATION SOCIETY'S		
S.M.R.K.- B.K.- A.K. MAHILA MAHAVIDYALAYA, NASHIK-5		
T. Y. B.Com. Unit Test - I		
Subject : COMMERCE – V		

Date : 25/08/2015

Time : 9.00 am to 10.00 am

Marks: 25

Q 1 What are the sources of finance? Explain in detail. 15

OR

Q 1 What is over capitalization explain the causes effects & remedies of over capitalization. 15

Q 2 Explain the advantages & disadvantages of convertible debentures. 10

OR

Q 2 Explain the principles of sound financial plan.

मराठी भाषांतर

प्रश्न १ वित्त पुरवठ्याचे स्रोत कोणते? सविस्तर स्पष्ट करा. १५

किंवा

प्रश्न १ अतिभांडवलीकरण म्हणजे काय ? अतिभांडवलीकरणाची कारणे, परिणाम व उपाययोजना स्पष्ट करा. १५

प्रश्न २ रूपांतरणीय कर्जरोख्याचे फायदे व तोटे स्पष्ट करा. १०

किंवा

प्रश्न २ आदर्श वित्तीय नियोजनाची तत्वे स्पष्ट करा. १०

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VI
Date: 25th August 2015

Marks: 25 Marks
Time: 11.00 am to 12.00 noon

Answer the Following (attempt any 5)

5*5=25 Marks

1. Define algorithm and Flowchart. Explain various symbols used in Flowchart.
2. Define Operators, Variables, Constant and Keywords.
3. Explain *if-else* statement with an example.
4. Write algorithm and Draw Flowchart to Find largest among two numbers.
5. Using switch control structure, write a menu driven program which has the following options:
 - a. Addition of two numbers
 - b. Subtraction of 2 numbers
 - c. Division
 - d. ExitAlso write the logic for each option.

OR

5. Accept the character and determine whether the character entered is a vowel character or not.
6. Accept an integer through the keyboard and determine whether it is an odd number or even.
7. Accept the length and breadth through the keyboard and calculate and print the area of the rectangle
8. Write C program to Accept 5 numbers to calculate and print the average.

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

T. Y. B.Com. Unit Test -I

Subject : Financial Accounting & Auditing (Corporate Auditing)

Date : 26/08/2015

Time : 9.00 am to 10.00 am

Marks: 25

Q 1 What is meant by Auditing? and explain the advantage of Auditing . 15

OR

Q 1 Explain the various types of Auditing? 15

Q 2 Write short notes (Any two) 10

- 1) Internal check.
- 2) Internal control.
- 3) Audit programs.

मराठी भाषांतर

प्रश्न १ अंकेक्षण म्हणजे काय? ते सांगून अंकेक्षणाचे फायदे सविस्तर लिहा. १५

किंवा

प्रश्न १ अंकेक्षणाचे विविध प्रकार सविस्तर लिहा. १५

प्रश्न २ टिपा लिहा. (कोणतेही २) १०

- १) अंतर्गत तपासणी.
- २) अंतर्गत नियंत्रण.
- ३) अंकेक्षण कार्यक्रम .

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VI I
Date: 26th August 2015

Marks: 25 Marks
Time: 9.00 am to 10.00 am

Answer the Following (attempt any 5)

5*5=25 Marks

1. What is Cookie? Are cookies dangerous to computer?
2. Explain HTML in detail? Write a Structure of HTML Program
3. Explain Table with own example
4. Explain Forms in HTML with Example
5. Explain HTML Tags
 - <link>
 - <dd> <dl> <dt>
 -
 - <h1> to <h6>
 -
6. Write HTML code to produce following output.

- **ARTS**

1. MARATHI
2. HINDI
3. ENGLISH

- **COMMERCE**

1. ACCOUNTING
2. COSTING
3. AUDITING

- **SCIENCE**

1. PHYSICS
2. CHEMISTRY
3. BIOLOGY

7. Who are Web Masters?
8. Write the HTML code for the following:

I have

- One can
- One motorcycle
- One bicycle

I also have

- One Bookshelf
- One computer
- One CD-Player

G. E. Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik
Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VI II
Date: 26th August 2015

Marks: 25 Marks
Time: 11.00 am to 12.00 noon

1. Explain the following basic tools:
 - a. Selection tool (Arrow)
 - b. Line tool
 - c. Text tool
 - d. Oval tool
 - e. Rectangle and PolyStar tool
 2. What are the Types of Animation ?
 3. Write a short note on Editing Symbols.
 4. What is flash? Explain its characteristics & advantages.
 5. Write a short note on Break Apart Symbols?
 6. What is ActionScript
 7. Define the following:
 - a. Frame-by-Frame animation
 - b. Keyframe
 - c. Layer
 - d. Library
 - e. Timeline
-
8. What are layers? How are they used in flash?

Gokhale Education Society's
SMRK BK AK Mahila Mahavidyalaya, Nashik-5.
First Unit Test – August 2015.

Class - T.Y.B.Com.

Semester-V

Subject- Financial Accounting & Auditing III
(Cost Accountancy)

Date : 26/08/2015

Time:- 11.00 am to 12.00 noon

Total Marks –25

Note:- 1 Figures to right indicate full marks.
2) Use of Calculator is allowed.

Q. 1 Explain in detail the 'Purchase Procedure'. (10)

OR

Q. 1 Write Short Notes (any two) (10)

- a. Cost Centre
- b. Carrying Cost
- c. Overheads

Q.2 From the Details given below, calculate:

- i) Re-ordering Quantity
- ii) Re-ordering level
- iii) Maximum level
- iv) Minimum level

Recording quantity is to be calculated on the basis of following information:

Cost of placing a purchase order is Rs.20

No. of units to be purchased during the year is 5000

Annual cost of storage per units is Rs.5

Details of lead time : Maximum 15 days Minimum 5 days
Rate of consumption : Average 15 units per day. Maximum 20 units per day (15)

OR

Q.2 From the following particulars calculate the earnings, under Halsey, Halsey-weir (40% Bonus) & Rowan Schemes

Perticular	A	B
Standard time for 100 units	50 Hrs	80 Hrs
Rate per hour	Rs.80	Rs.100
Actual production	400 units	300 units
Actual time taken	180 hrs	180 hrs

(15)
