Code : 500618 - Computer Applications (BCom Sem V-March/April 2017-Repeater)- 07-04-2017 Marks: 60

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

Q.1	A)	Print sum of first 5 even numbers. (Flowchart)	(08)
	B)	What is algorithm? Write an algorithm to read two numbers and find their sum.	(07)
		OR	
	C)	What is Flow Chart? Explain its symbols.	
Q.2	A)	Program to print numbers & their squares from 12 to 1.	(08)
	B)	What are pointers? Give example	(07)
		OR	
	C)	Differentiate between array and variable giving example.	
Q.3	A)	Explain the Bitwise operators with example.	(08)
	B)	Write a C program to accept a string & reverse it. Give output.	(07)
		OR	
	C)	Explain nested it-else statement with an example.	
Q.4	A)	What is an Identifier? Explain type identifiers in C.	(08)
	B)	Write a program to print the factorial of a given number.	(07)
		OR	
	C)	Explain Logical operators with examples.	
Q.5	A)	Explain with examples ++i and i++.	(08)
	B)	Explain Call-by-value & Call-by-reference with examples.	(07)
		OR	
	C)	Explain brief structure of C programming.	
Q.6	A)	Explain what is a function?	(08)
	B)	Write a C function that returns total number of letters in a given string. Give Output.	(07)
		OR	
	C)	Explain syntax and use of Do__ While statement.	

Code : 601154 **Entrepreneurship Development - B.Com-Sem-VI (Fresh) - Exam - 12/04/2017** **Marks - 75**

Note : (i) Answer any five questions.
(ii) All questions carry equal marks.

Q. 1		What do you mean by Entrepreneurial Development Training? Write in detail its importance and objectives.	(15)
Q. 2		Elaborate on various problems or challenges faced by women entrepreneurs in India.	(15)
Q. 3		Explain the product development process in detail.	(15)
Q. 4		Write short note on any two.	(15)
	a)	Registration and Licensing.	
	b)	Importance of communication	
	c)	Growth of e-commerce.	
Q. 5	a)	Explain in detail the types of feasibility.	(11)
	b)	Write a note on Team Management.	(04)
Q. 6		What is E-commerce? How suitable E-commerce to small enterprises?	(15)
Q. 7		Elaborate on various leadership qualities that an entrepreneur is expected to have.	(15)

(P.T.O)

Code : 500718-Computer Applications (B.Com. Sem-V-March/April 2017-Repeater) 10-4-2017 **Marks - 60**

Instructions : Answer any Four questions from Q1 to Q6

Q.1 a) Explain any two method of Client Request (08)

b) What ia Web? Why it is referred as World Wide Web? (07)

OR

What is Cookie? Are cookies dangerous to computer?

Q.2 a) Explain <INPUT> tag of HTML form (08)

b) What is CSS? Explain its Types (07)

OR

Explain rules of writing HTML Codes

Q.3 a) Explain below given tags: (08)

i) <dt>

ii) <sup>

iii) <link>

iv) <hr>

b) Explain Imagemaps in HTML with Example?

OR

Explain Character Formatting in HTML.

Q.4 a) Write HTML code for a web page displaying following table: (08)

<table>
<tr><td colspan="9">SAHARA CUP - 2004</td></tr>
<tr><td colspan="3">Match</td><td rowspan="2">Player Name</td><td colspan="3">Batsman</td><td colspan="2">Bowler</td></tr>
<tr><td>Date</td><td>Team Name</td><td>Result</td><td>0</td><td>50</td><td>100</td><td>No. of Overs</td><td>Wicket</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table>

b) Explain frames in HTML with example.

OR

Explain Basic HTML Code Structure.

Q.5 a) Write a Javascript code to accept length and breath of rectangle and prints its area and perimeter (area = length x breath, perimeter = 2 (length + breat

b) What is Array? How array are defined & used in JS, with examples?

OR

Explain following Popup Boxes with example.

i) Confirm

Code : 601018-Computer Application (B.Com. Sem-VI-Fresh-April 2017) 10-4-2017

नियमित विद्यार्थ्यांनी प्रश्नक्रमांक १ते ६ मधुन कोणतेही ४ सोडवावे.

रिपीटरसनी प्रश्नक्रमांक १ते ६ मधुन कोणतेही ५ सोडवावे.

प्र.१ कोणत्याही तीन प्रश्नांची उत्तरे लिहा.

a. ASP म्हणजे काय ? ASP हे HTML पेक्षा वेगळ सक आहे ? (५)

b. Cookies म्हणजे काय ? त्याचे तोटे सांगा (५)

c. ASP मधे Comments कशा लिहतात ? ASP मधे काय प्रकारच्या scripting languages वापरता येऊ शकतात ? (५)

d. vbScript आणि JavaScript मधे तुलना करा. (५)

e. ASP Variable चे उदाहरणासहीत वर्णन करा. (५)

प्र.२ अ. ASP forms कसे बनवले (create) व (Submit) केले जातात त्याचे तपशीलात विवरण द्या. (८)

ब. subroutine चा उपयोग दाखवीणारा program लिहा. (७)

(किंवा)

ब. खालील pattern print करण्यासाठीचा program लिहा. (७)

1

2 3

4 5 6

7 8 9 10

11 12 13 14 15

प्र.३ अ. DUMMY.TXT च्या file ला Overwrite करणारा ASP program लिहा. (८)

ब. खालील grades देण्यासाठी select case statement वापरून program लिहा. (७)

Numbers 1 to 10 → Grade A

Numbers 11 to 20 → Grade B

Numbers 21 to 30 → Grade C

All other numbers → Grade D

(किंवा)

ब. 1, 4, 9, 16, 25..... 100 ची series prints करणारा ASP code लिहा. (७)

प्र.४ फरक सांगा (कोणतेही ३)

a. Array & Control Array (५)

b. Combo Box & List box (५)

c. Image & Picture Box (५)

d. Do-Until loop & Do-While loop (५)

अ. असा VB program लिहा जो एक number होईल व त्याचा उलटा number print करेल. (८)

ब. Visual Basic चे basic data types त्याच्या size प्रमाणे वर्णन करा. (७)

(किंवा)

ब. Visual Basic मधे variables ना नाव देण्याचे नियम (rules) काय आहेत ? (७)

अ. दिलेल्या number चा factorial काढणारा VB Program लिहा. (८)

ब. थोडक्यात लिहा. (७)

१. Project Explorer Window

२. Form Layout Window (७)

(किंवा)

ब. २ (दोन) numbers add, subtract व multiply करणारा form त्यातील menus सहीत design करा.

Code : 600918 - Computer Application (BCom Sem VI-April 2017-Fresh) 07-04-2017 — Marks: 60 / Marks: 75

Instructions: 1) For Regular students answer any 4 questions from Q.1 to Q.6.
2) For Repeater answer any 5 questions from Q.1 to Q.6.

Q.1 A) Write commands of SQL for a - d & output for e - h (08)

employee_id	first_name	last_name	hire_date	salary
100	Steven	King	1987-06-17	24000.00
101	Neena	Kochhar	1989-09-21	17000.00
102	Lex	De Haan	1993-01-13	17000.00
103	Alexander	Hunold	1990-01-03	9000.00
104	Bruce	Ernst	1991-05-21	6000.00
105	David	Austin	1997-06-25	4800.00
106	Valli	Pataballa	1998-02-05	4800.00

a) To display id & first name of all the emplyees whose last name starts with 'K'.

b) Add a new record in the table with the following details:-

107, David, Donald, 1999-08-10, 12000.00.

c) To change the salary to 5200 of hte employee whose name is Bruce.

d) To change the field name from employeeid to Emp_id.

e) SELECT * FROM EMPLOYEE WHERE SALARY BETWEEN 6000 AND 20000;

f) SELECT COUNT (DISTANCT (SALARY) FROM EMPLOYEE;

g) SELECT SALARY*10/100 AS COMMISSION FROM EMPLOYEE;

h) SELECT FIRST_NAME, LAST_NAME FROM EMPLOYEE WHERE LAST_NAME LIKE '%N';

Q.1 B) Answer the following:- (07)

a. Explain Group By and Having clause with example.

b. Write command to create the **Client** table with given constraint:

Column Name	Datatype(Size)	Constraint
Cl_Id	Number (3)	Primary Key
Cl_name	Char (10)	
Exp_date	Date	
Contact	Number (10)	Not NULL

c. Write syntax to alter table (add, modify and drop).

d. What is a Trigger?

OR

Q.1 B) Write a note on Views. (07)

Q.2 A) Write short notes on Hierarchical Data Model. (08)

B) Explain the term Entity, Entity Set, Attibute. (07)

OR

Explain Database Administrators?

Q.3 A) Describe DML & any two commands in it with examples. (08)

B) Describe Applications of DBMS. (07)

OR

Write a note on RDBMS?

Q.4 A) Define the following terms: (08)

a. Tuple b. Domain

c. Relation d. Foreign key

B) What are te notation of ER - Diagrams (Symbols). (07)

OR

Explain the following terms with examples.

Data, Record, Table

Q.5 A) Explain the Average, Lower, Max & Count functions with examples. (08)

B) Short note on Users. (07)

OR

Note on ERD (Entity Relationship Diagram)

Q.6 A) Difference between DBMS & File Management System? (08)

B) Explain Database Design? (07)

G. E. Society's

SMRK BK AK Mahila Mahavidyalaya, Nashik

Unit Test II (March 2017)

TYBCOM- Computer Applications

Subject: CA Paper-ENTD (601154) Marks: 25 Marks
Date : 08/03/2017

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

Q.1) Explain the Significance or importance of communication in business world.

Q.2) Explain the leadership qualities required for Entrepreneur.

Q.3) Explain the Marketing Media tips for Entrepreneurs.

Q.4) What are the Sources of Information required by Entrepreneurs?

Q.5) How to done product analysis and selection.

Q.6) How to solve the problems of Women Entrepreneurs.

Q.7) what are the different sources or types of information required by Entrepreneurs.

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Gokhale Education Society's

S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5

Second Unit Test- September, 2016

Class: T.Y.B.Com.(Semester V) **Marks**-25

Subject: **Economics-V** **Time**-1 Hrs.

Date: 28/09/2016

Q:1 Define incidence of tax. What factors influence the incidence of taxation? ……15

Or

Q: 1 What is public expenditure? Account/Causes for the increasing public expenditure ……15

Q: 2 Write a note on the proposed Goods and Services taxes of the government of India 10

Or

Q: What are the major tax reforms introduced in India post 1991…..10

मराठी भाषांतर

प्र. १ ला करघात / करसंक्रमण व्याख्या करा. करसंक्रमणावर कोणते घटक परिणाम (१५)

किंवा

प्र. १ ला सार्वजनिक खर्च म्हणजे काय ? सार्वजनिक खर्च वाढीची कारणे स्पष्ट करा (१५)

प्र. २ रा भारतीय शासनाचा प्रस्तावित वस्तू व सेवाकर यावर टिप लिहा (१०)

किंवा

प्र. २ रा १९९१ नंतरच्या भारतातील महत्वाच्या करसुधारणा कोणत्या? (१०)

Gokhale Education Society's

S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5

Second Unit Test- September, 2016

Class:T.Y.B.Com.(Semester V)

Marks-25

Subject: Commerce-V

Time-1 Hrs.

Date: 29/09/2016

Q:1. What is Merchant Banking? Explain the Role and function of Merchant banking.........15

Or

Q: 1 What are the role & importance of financial Intermediaries? 15

Q: 2 Write a note on Trading on equity.........10

Or

Q: 2 What is capital structure? What are determinants of capital structure? 10

मराठी भाषांतर

प्र. १ ला प्रकल्पसेवा बँका म्हणजे काय ? प्रकल्पसेवा बँकांची भूमिका व कार्य स्पष्ट करा (१५)

किंवा

प्र. १ ला वित्तीय मध्यस्थाची भूमिका व महत्व स्पष्ट करा. (१५)

प्र. २ रा समभागावरील व्यवहार यावर टिप लिहा (१०)

किंवा

प्र. २ रा भांडवली संरचना म्हणजे काय ? भांडवली संरचना ठरवणारे घटक कोणते ? (१०)

Gokhale Education Society's
SMRK BK·AK Mahila Mahavidyalaya, Nashik-5.
Second Unit Test – September 2016.

Class-T.Y.B.Com. Semester-V

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

Time:- 1 Hr. Total Marks –25

Note:- 1 Figures to right indicate full marks. Date : 29/09/2016

2) Use of Calculator is allowed.

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

OR

Q. 1 Write Short Notes- (any two)

a. Advantages of Budget
b. Distinction between hire purchase & instalment payment system
c. Valuation of Goodwill by capitalization method (10)

Q.2 The Balance sheet of Singhania Ltd As on 31st March 2016 revealed the following:

Share Capital (Issued)		Fixed Assets	9,00,000	
Equity Shares of Rs.10 each		Less: Depreciation	1,10,000	7,90,000
Rs.8 paid	8,00,000			
Reserves	2,00,000	Goodwill		80,000
Profit & Loss Account	20,000	Current Assets		4,90,000
10% Debentures	1,00,000	Discount on Debentures		10,000
Current Liabilities	2,50,000			
	13,70,000			13,70,000

1. Fixed assets were revalued at Rs. 8,50,000.
2. The net profits after tax for the immediately preceding three years were Rs. 1,10,000, Rs. 1,05,000 and Rs. 1,45,000.
3. It will save Rent of Rs. 30,000 p.a. in future.
4. A fair return in the industry in which the company is engaged is company is considered to be 10%.

Compute the value of company's goodwill by:-

i. 3 years purchase of super profits
ii. Capitalization Method (15)

OR

Q.2 Crompton Compnay produced 20,000 units. The expenses incurred are given below:

Particulars	**Per Unit (Rs.)**
Raw Material	75
Direct Labour	20
Direct Expenses	25
Overheads	15
Fixed Overheads (Rs. 4,00,000)	20
Administrative expenses (fixed)	10
Selling expenses (10% fixed)	15
Distribution expenses (25% fixed)	20
Total cost per unit	**200**

You are required to prepare a budget for 15,000 and 10,000 units (15)

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Gokhale Education Society's

S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5

Second Unit Test- September, 2016

Class: T.Y.B.Com.(Semester V) — **Marks**-25

Subject: Corporate Auditing — **Time**-1 Hrs.

Date: 30/09/2016

Que.1. What is meant by Vouching? And explain the Vouching of Cash and Bank Receipts & Payments? (15)

OR

Que.1. What is meant by Verification and Valuation? And Describe the Verification and Valuation of Balance Sheet Items? (15)

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

A) Vouching of Purchase Book.

B) Vouching of Sales Book.

C) Vouching of Stock in Trade and Work in Progress.

मराठी रुपांतर

प्र. १ ला प्रमाणन म्हणजे काय ? ते सांगून रोख पुस्तक व बँक पुस्तकाचे येणे व देणे बाजूंचे प्रमाणनन कसे कराल ते सविस्तर लिहा ? (१५)

किंवा

प्र. १ ला तपासणी आणि मुल्यांकन म्हणजे काय ? ते सांगून ताळेबंदाची तपासणी व मुल्यांकन विषयी सविस्तर लिहा ? (१५)

प्र. २ रा टिपा लिहा (कोणत्याही दोन) (१०)

अ) खरेदी पुस्तकाचे प्रमाणन

ब) विक्री पुस्तकाचे प्रमाणन

क) व्यापारी साठा आणि उत्पादन कार्य प्रक्रियेतील साठ्याचे प्रमाणन

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VII Mark
Date: 30/09/2016 Time

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

1. Explain the types of popup boxes.
2. What is event? Explain with example.
3. Explain while loop and for loop in Java Script with example.
4. Create a webpage to display your personal information such as name,address,phno,and date of birth.
5. Explain Try Catch statement with example.

6. Write HTML code to produce following output.

- **I have**
  - One can
  - One Motorcycle
  - One Bicycle.
- **I also have**
  1. One Bookshelf
  2. One Computer
  3. One CD-Player
- **SCIENCE**
  1. PHYSICS
  2. CHEMISTRY
  3. BIOLOGY

7. What is CSS? What are their Advantages and Disadvantages?

BEST OF LUCK

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VIII
Date: 30/09/2016

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

1. Define Web Page and Web Site? Difference between them?
2. What are the contents or elements of a Web Page?
3. Explain what types of symbols are used inflash.
4. What are the types of editors available to create Web Page?
5. Difference between IP address &URL?
6. Define Internet? How does Internet work?
7. What is shape tween Animation?

BEST OF LUCK

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

Class-T.Y.B.Com.

Semester-V

Subject- Financial Accounting & Auditing III
(Cost Accountancy)

Time:- 1 Hr.

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

Total Marks –25
Date : 30/09/2016

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

a. EOQ
b. Classification of Overheads
c. Rowan incentive plan

OR

Q. 1 What do you mean by Cost Accounting? How it is different than Financial Accounting? **(10)**

Q.2 PH Ltd is a manufacturing company having three production departments, 'A', 'B' and 'C' and two service departments 'X' and 'Y'. The following are the details for December 1999:-

	Total Rs.	A Rs.	B Rs.	C Rs.	X Rs.	Y Rs.
Direct Material		10,000	20,000	40,000	20,000	10,000
Direct wages		5,000	2,000	8,000	1,000	2,000
Factory Rent	40,000					
Power	25,000					
Depreciation	10,000					
Machinery Maintenance	9,000					
Additional Information:						
Area (Sq. ft.)		500	250	500	250	250
Value (Rs. lacs) of assets		20	40	20	10	10
Machine hours		2,000	2,000	4,000	1,000	1,000

A technical assessment of the apportionment of expenses of service departments is as under:

	A %	B %	C %	X %	Y %
Service Dept. 'X'	40	20	30	-	10
Service Dept. 'Y'	60	30	-	10	-

Prepare:-

i. A statement showing distribution of overheads to various departments.
ii. A statement showing re-distribution of service departments expenses to production departments. **(15)**

OR

Q.2 From the following data, calculate –
i. Re-ordering level
ii. Minimum level
iii. Maximum Level
iv. Average stock level.

Usage in a month:-

	Maximum	300 nos.
	Minimum	200 nos.
	Average (Normal)	225 nos.

The lag in procurement of material Maximum 6 month, minimum 2 month
Re-ordering quantity 750 nos.

********* **(15)**

Code : 500818 - Computer Applications B.Com Sem - V (Fresh) Exam - 05.12.2016

Note : **1) Attempt any four Question form Q1 to Q6 (Regular Students)**

2) Attempt any five Questions from Q1 to Q6 (Repeaters)

Q. 1 A) Explain HTML, DHTML, CSS, XHTML, XML, ASP in Dreamviewer.

B) Explain Inserting images in Dreamweaver?

OR

B) Explain Inserting Flash Button in Dreamweaver?

Q. 2 A) Explain Adding, deleting & dividing rows & columns in Table in Dreamweaver?

B) Different between IP address & URL?

OR

B) What is WYSIWYG?

Q. 3 A) What are the contents or elements of a Web Page?

B) How to create anchors in Dreamweaver?

OR

B) Explain different views in Dreamweaver?

Q. 4 A) Explain the following basic tools in flash: (any four)

i) Ink Bottle tool ii) Paint Bucket tool iii) Eyedropper tool iv) Eraser tool

v) Hand tool vi) Zoom tool vii) Pen tool viii) PolyStar tool

B) How is frame by frame animation done?

OR

B) How to Create invisible Button in Flash?

Q. 5 A) Explain characteristics & advantages of flash?

B) Explain Motion Tween Animation in flash?

OR

B) How to use animated symbols in movie clip?

Q. 6 A) Explain types of symbols in flash with example.

B) Explain the Usage of Timeline.

OR

B) Explain Visible & invisible button.

Code : 540505 B. Com. - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 18-11-2016 **Public Finance Economics** Marks - 75

Note : Answer any five from the following

Q. 1	Explain the centre -state financial relationship in India.	15
Q. 2	Review the sources of public revenue.	15
Q. 3	Explain the Merits of Direct and Indirect Taxes.	15
Q. 4	Write a note on the effect of public expenditure on Production and distribution.	15
Q. 5	Explain the causes for the growth of public expenditure in India.	15
Q. 6	Discuss the burden of public debit.	15
Q. 7	Write short notes on any two.	15

a) Redemption of public debt

b) Concept of public debt

c) Objectives of public finance

d) Concept of Union budget

Code : 540505 B. Com. - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 18-11-2016 **Public Finance Economics** Marks - 75

सूचना : **कोणतेही पाच प्रश्न सोडवा.**

प्र. १ भारतातील केंद्र राज्य वित्तीय संबंध स्पष्ट करा. १५

प्र. २ सार्वजनिक महसूलाच्या स्त्रोताचे परिक्षण करा. १५

प्र. ३ प्रत्यक्ष आणि अप्रत्यक्ष कराचे गुण स्पष्ट करा. १५

प्र. ४ सार्वजनिक खर्चाचे उत्पादन आणि वितरणावर होणाऱ्या परिणामावर टीप लिहा. १५

प्र. ५ भारतातील सार्वजनिक खर्चात वाढ होण्याची कारणे स्पष्ट करा. १५

प्र. ६ सार्वजनिक कर्जाच्या ओझ्याची/भाराची चर्चा करा. १५

प्र. ७ पुढीलपैकी कोणत्याही दोनवर टिपा लिहा. १५

अ) सार्वजनिक कर्जाची परतफेड

ब) सार्वजनिक कर्जाची संकल्पना

क) सार्वजनिक आयव्ययाची उद्दीष्ट्ये

ड) केंद्रीय अंदाजपत्रकाची संकल्पना

Code : 540506 B. Com. - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 21-11-2016 **Modern Finance Commerce** Marks -

Note : Attempt any FIVE of the following

Q. 1 What do you mean by financial management? Explain the various functions of finaicial manager. 15

Q. 2 Write Any ONE in detail. 15

a) Self financing as a source of finance.

b) Rights and Risks of Equity Share holders.

Q. 3 Define 'Under Capitalisation'. Explain it's Causes and Effects and Suggest remedial measurers to remove under Capitalisation. 15

Q. 4 What is capital structure? State and Explain the various factors that determine capital structure of a company. 15

Q. 5 Define the term 'Trading on Equity .' Explain it's merits and Demerits. 15

Q. 6 What is merchant Banking institution ? State and Explain various functions of merchant Banking. 15

Q. 7 Write a detail note on 'Lease Financing' 15

Q. 8 Write short notes. (Any Two) 15

a) Risk and Return Relationship

b) Mutual Fund

c) Under Writting

d) Small saving schemes

Code : 540506 B. Com. - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 21-11-2016 Modern Finance Commerce Marks

सूचना : १) **कोणतेही पाच प्रश्न सोडवा.**

प्र. १ वित्तीय व्यवस्थापन म्हणजे काय? वित्तीय व्यवस्थापकाचे विविध कार्ये स्पष्ट करा.

प्र. २ कोणत्याही एकावरती सविस्तर टिप लिहा.

अ) स्वयंमवित्तपुरवठा वित्तपुरवठ्याचा एक स्त्रोत आहे.

ब) सामान्य भागधारकांच्या हक्क आणि जोखिमा

प्र. ३ न्यून-भांडवलीकरण म्हणजे काय? त्याचे कारणे आणि परिणाम सांगून उपाययोजना सुचवा.

प्र. ४ भांडवल संरचना म्हणजे काय? कंपनीच्या भांडवली संसरचनेवर परिणाम करणारे घटक नमूद करून स्पष्ट करा.

प्र. ५ 'सामान्य भागावरील' (Trading on Equity) व्यापार ही संकल्पना स्पष्ट करून त्याचे फायदे व तोटे सांगा.

प्र. ६ 'मर्चंट बँकिंग' (Merchant Banking) संस्था म्हणजे काय? त्याचे विविध कार्ये स्पष्ट करा.

प्र. ७ भाडे तत्त्वावरील अर्थपुरवठा (Lease Financing) यावर सविस्तर टिप लिहा.

प्र. ८ थोडक्यात टिपा लिहा. (कोणत्याही दोन)

अ) जोखीम आणि परतावा यामधील सहसंबंध

ब) म्युचुअल फंड (Mutual Fund)

क) भाग विमेकरी (Under Writting)

ड) अल्पबचत योजना

सूचना: (१) कोणतेही तीन प्रश्न सोडवा.

(२) प्रत्येक प्रश्नाला २५ गुण आहेत.

प्र. १ एमसीजी लिमिटेड यांचे ३१ मार्च २०१६ रोजी ताळेबंद पत्रक पुढीलप्रमाणे (२५)

देयता	रक्कम (रु.)	मालमत्ता	रक्कम (रु.)
समभाग भांडवल	२,००,०००	जमिन व इमारत	१,००,०००
(२००० × १००)		यंत्र साधने	१,७०,०००
१०% अग्रहक्क भाग भांडवल	१,००,०००	मालसाठा	८०,०००
साधारण निधी	६०,०००	ऋणको	७०,०००
नफातोटा खाते	४०,०००	फर्निचर	१,००,०००
सार्वजनिक ठेवी	७०,०००	हुंडी येणे	३०,०००
धनको	५०,०००	मोटार कार	२०,०००
बॅंक ओव्हरड्राफ्ट	३०,०००		
हुंडी देय	२०,०००		
	५,७०,०००		५,७०,०००

इतर माहिती :	विक्री (२०% रोख	रु.	५,००,०००
	ढोबळ नफा	रु.	२,००,०००
ऑपरेटींग खर्च :	कार्यालयीन खर्च	रु.	४०,०००
	विक्री खर्च	रु.	५०,०००
	व्याज	रु.	१०,०००
नॉन ऑपरेटींग उत्पन्न		रु.	२५,०००
कर तरतूद		रु.	४५,०००

पुढील गुणोत्तर काढा.

(१) करंट (चालू) गुणोत्तर

(२) भांडवल गिअरींग गुणोत्तर

(३) क्वीक गुणोत्तर

(४) निव्वळ नफा गुणोत्तर

(५) ऑपरेटींग गुणोत्तर

(६) ऋणको उलाढाल गुणोत्तर

(७) भागधारक निधीवरील परतावा

प्र. २ रोखीचे अंदाजपत्रक, ३१ मार्च २०१६ रोजी संपणाऱ्या तीन महिन्यांच्या काळासाठी तयार करा. पुस्तकामधून खालील माहिती घेण्यात आली आहे. (२५)

महीना	एकूण विक्री	एकूण खरेदी	वेतनव मजूरी	खर्च (इतर)
ऑक्टोबर	४,००,०००	४,६०,०००	६०,०००	१,००,०००
नोव्हेंबर	२,५०,०००	६,००,०००	६८,०००	१,१०,०००
डिसेंबर	५,००,०००	८,००,०००	६४,०००	१,२०,०००
जानेवारी	१०,००,०००	४,००,०००	८०,०००	१,००,०००
फेब्रुवारी	८,००,०००	४,८०,०००	८८,०००	१,१०,०००
मार्च	९,००,०००	३,६०,०००	१,००,०००	१,००,०००

(१) ०१ जानेवारी २०१६ रोजी रोख रक्कम शिल्लक रु. ८,००,०००

(२) एकूण विक्री पैकी २०% विक्री रोख विक्री आहे.

(३) उधार विक्रीच्या ५०% रक्कम त्याच महिन्यात आणि उरलेली ५०% रक्कम पुढच्या महिन्यात वसूल होते.

(४) उधार खरेदी एकूण खरेदीच्या ८०% गृहीत धरा. उधार खरेदीची रक्कम खरेदी महिन्याच्या पुढच्या महिन्यात दिली जाते.

(५) मजूरी १ महिन्यानंतर आणि खर्च १/२ महिन्यानंतर दिला जातो.

(६) १ मार्च रोजी रु. ३,००,००० किमतीचे कर्जरोखे वितरीत करण्यात आले.

(७) फेब्रवारी २०१६ मध्ये एक यंत्र रु. ५०,००० किंमतीला विकण्यात येईल व त्याची किंमत मार्च मध्ये जमा होईल.

(८) मार्च २०१६ मध्ये आयकर भरणा रु. २,००,००० देण्यात येईल.

प्र. ३ ट्रॉय लिमिटेड यांचे ३१.०३.२०१६ रोजीचे ताळेबंदपत्रक पुढीलप्रमाणे : (२५)

देयता	रु.	मालमत्ता	रु.
समभाग भांडवल	१,५०,०००	जमीन व इमारत	१,००,०००
साधारण निधी	४५,०००	यंत्र साधने	४०,०००
नफा तोटा खाते	४५,०००	गुंतवणुक	५०,०००
लाभांश समानीकरण निधी	७,५००	मालसाठा	५०,०००
कामगार भरपाई निधी	१३,५००	ऋणको	७०,०००
धनको	६९,०००	रोख/बँग	४०,०००
हुंडी देय	३०,०००	प्राथमिक खर्च	१०,०००
	३,६०,०००		३,६०,०००

(१) मागील तीन वर्षांचा करपूर्व नफा रु. ९३,०००

रु. ९५,०००

रु. ८२,०००

(२) आयकराचा दर ४०%

(३) वरील नफ्यामध्ये गुंतवणुकीवरील व्याज रु. ५,००० समाविष्ट आहे.

(४) जमिन व इमारत यांचे मूल्य रु. १,२५,००० असून यंत्रसाधनांचे मूल्य रु. ५५,००० आहे.

(५) कामगार भरपाई निधी मधुन रु. ६,००० देयता असल्याचा अंदाज आहे.

(६) व्यवसायातून साधारण परतावा १०% होतो.

नावलौकिक मुल्य निश्चित करा.

(१) सुपर नफ्यांच्या ३ वर्षांच्या खरेदीतत्वानुसार

(२) भांडवलीकरण पद्धतीनुसार

प्र. ४ मेसर्स के रामदास यांनी १ जानेवारी २०१२ रोजी एक यंत्र हप्ता पद्धतीवर विकले. (२५)

यंत्राची रोख किंमत रु. ८०,००० होती. कराराच्या दिवशी रु. १५,००० डाऊन पेमेंट करण्यात आले. (रोख देण्यात आले.) उरलेली रक्कम चार वार्षिक हपत्यांमध्ये रु. २०,००० प्रत्येकी प्रमाणे करण्याचे ठरले. घसारा दरवर्षी १०% प्रमाणे घसरत्या मूल्यावर आकारण्यात आला. खरेदीदाराच्या आणि मेसर्स के. रामदास यांच्या पुस्तकात आवश्यक ती खाती तयार करा.

प्र. ५ टीपा लिहा. (कोणतेही पाच) (२५)

१) अंदाज पत्रकाच्या मर्यादा

२) अंदाजपत्रकांची उद्दिष्टे

३) नावलौकिक मूल्यांकनाची गरज

४) नावलौकिक मूल्यांकनाच्या विविध पद्धती

५) प्युअर (शुद्ध) गुणोत्तर

६) नावलौकिकावर परिणाम करणारे घटक.

ते.

(२५)

Code : 550115 Financial Accounting and Auditing Marks - 75

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Note : (1) Attempt any three questions.

(2) All questions carry 25 marks.

Q. 1 Following is the Balance Sheet of MCG. Ltd. on at 31st March, 2016.

Liabilities	Amt	Assets	Amt.
Equity share capital (2000 x 100)	2,00,000	Land & Building	1,00,000
		P & M	1,70,000
10% Pref. Share capital	1,00,000	Stock	80,000
General Reserve	60,000	Debtors	70,000
Profit & Loss A/c	40,000	Furniture	1,00,000
Public Deposit	70,000	Bills	30,000
Creditors	50,000	Motor car	20,000
BOD	30,000		
Bills Payable	20,000		
	5,70,000		5,70,000

Othe information

→ Salary (20% cash) → Rs. 5,00,000

→ Gross Profit → Rs. 2,00,000

→ Operating Exp : Office → Rs. 40,000

: Selling → Rs. 50,000

: Interest → Rs. 10,000

Non operating income → Rs. 25,000

Provision for Taxation → Rs. 45,000

Calculate : (25)

(1) Current Ratio

(2) Capital Gearing Ratio

(3) Quick Ratio

(4) Net Profit Ratio

(5) Operating Ratio

(6) Debtors Turnover Ratio

(7) Return on shareholders fund

(P.T.O)

Q. 2 Prepare a cash budget for a period of 03 months ending on 31st March 2016. The following details are taken from the records. (25)

Month	Total Saler Rs.	Total Purchaser Rs.	Salary & wages Rs	Expenses Rs.
Oct	4,00,000	4,60,000	60,000	1,00,000
Nov.	2,50,000	6,00,000	68,000	1,10,000
Dec.	5,00,000	8,00,000	64,000	1,20,000
Janu.	10,00,000	4,00,000	80,000	1,00,000
Feb.	8,00,000	4,80,000	88,000	1,10,000
March	9,00,000	3,60,000	1,00,000	1,00,000

(1) Cash on 1st Janu. 2016 : Rs. 8,00,000

(2) Out of total saler 20% are cash saler.

(3) 50% of the credit sales are collected in the same month and remaining 50% in the next month.

(4) Assume credit purchases is 80% of the total purchases credit purchases are paid inthe month following the month of purchaser.

(5) Time lay in payment of wages is 01 month and for expenses is ½ month.

(6) On 1st march Bonds will be issued for Rs. 3,00,000

(7) A machine will be sold in the month of Feb. 2016 for Rs. 50,000, Payment was received in the same month.

(8) Income Tax to be paid in march 2016 Rs. 2,00,000

Q. 3 Balance sheet of TROY LTD as on 31.03.2016.

Liabilities	Amt.	Assets	Amt.
Equity share capital	1,50,000	Land & Building	1,00,000
General Reserve	45,000	P&M	40,000
Profit & Loss A/c	45,000	Investment	50,000
Dividend equalisation reserve	7,500	Stock	50,000
		Debtors	70,000
Workmens compensation fund	13,500	Cash/Bank	40,000
		Perliminary Exp.	10,000
Creditors	69,000		
Bill Payable	30,000		
	3,60,000		3,60,000

(1) Profit before tax for part three years Rs. 93,000
Rs. 95,000
Rs. 82,000

(2) Tax Rate 40%

(3) A Gove profit includes interest on investment Rs. 5,000/-

(4) The value of Land & Building Rs. 1,25,000 and that of P&M Rs. 55,000

(5) Liability under workmen compensation fund estimated of rs. 6,000

(6) The normal rate of return being 10% calculate goodwill

(i) on 3 years purchase of super profit

(ii) as per capitalisation method (25)

Q. 4 M/s K. RAMDAS sales a machine on instalment basis on 1st January 2012. (25)

The cash price of machine was Rs. 80,000 It was agreed to make down payment of Rs. 15,000 and balance in four annual instalment of Rs. 20,000 each, Depreciation is to be written off at 10% p.a. under reducing balance method.

Prepare necessary accounts in the books of buyers and in the books of M/s K. RAMDAS.

Q. 5 Write short notes. (Any five) (25)

1) Limitation of budget.
2) Objective of budget.
3) Need for valuation of goodwill.
4) Various method of goodwill valuation
5) Pure Ratio
6) Factors affecting goodwill

d

Note: i) Attempt any 3 out of 5.

ii) All questions carry 25 marks.

Q. 1 From the following information find out: (25)

A) The cost of Material used.

B) Prime - cost.

C) Works - cost.

D) Total - cost.

E) Percentage of works on cost to productive wages and

F) The percentage of General on cost to Works-cost.

Particulars	Rs.
Stock of Raw-material (1.10.14)	30000
Purchase of Raw-materials	750000
Productive Wages	600000
Sale of Finished goods	1630000
Stock of Raw material (30/9/15)	32000
Works on cost	120000
General on cost	146800

Prepare the cost-sheet for the year 2014-2015.

Further, the company has received an order for the next year. The estimates of costing department indicate that the material required would cost Rs. 400000, wages - would cost Rs. 500000.

Works on cost would bear the same percentage which the works on cost bears to the productive wages and General on cost would bear the same percentage to works. Cost in the previous year i.e. 2014-2015.

Q. 2 A) From the following particulars Calculate: (15)

Reorder Stock-level

Minimum Stock-level

Maximum Stock-level and

Average Stock-level

1) Rate of Consumption:

Maximum: 1000 kg

Minimum: 600 kg

2) Period required for receiving the material. Maximum 16 days

Minimum 10 days

3) Re-order Quantity: 10000 kg.

B) The company calculates earning of the workers using: Halsey Incentive Plan and Rowan Incentive Plan. 10

Using the following information calculate total-earnings and effective rate of earnings per hour for Mr. Moti and Mr. Joseph.

Standard Time allowed: 200 hrs.

Standard Rate of Wages: Rs. 50 per hour.

Actual time taken: Mr. Moti - 180 hrs

Mr. Joseph - 160 hrs

Q. 3 The factory has three production departments and two service departments. It has incurred various overheads as under: (25)

Power:	Rs. 6000
Rent & Taxes:	Rs. 5600
Insurance:	Rs. 5000
Welfare charges	Rs. 3000
Lightning	Rs. 2000
Salaries	Rs. 9000
Depreciation	10% of Plant value

Other details are as under:.

Particulars	Production Department			Service Department	
	A	B	C	X	Y
Indirect material	9500	12000	2000	15000	4000
Indirect Wages	9000	11000	3000	10000	6500
Value of Asset	100000	120000	80000	60000	40000
K: 10 Watt	40	50	15	15	10
No. of employees	90	120	80	40	20
Direct wages	2000	25000	10000	-	-
Area Occupied (sq. feet)	4000	4000	3000	2000	1000
Light points	50	50	20	20	10

You are required to prepare overhead statement for the five departments overheads of service departments are reapproached using repeatative Method upto 2 cycles as under:

Overheads	**Departments**				
	A	B	C	X	Y
Overheads of X	30%	30%	30%	-	10%
Overheads of Y	40%	25%	30%	5%	-

Q. 4 A) "Cost Accounting is a study of costs". Discuss. (15)

State need and importance of Cost Accounting.

B) Explain the steps to be followed for procurement of material for effective material-control. (10)

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

1) Distinction between Bin-card and stores ledger.

2) ABC analysis.

3) Cost of production.

4) Minimum stock level.

5) Allocation and apportionment of overheads.

Code : 550215 B.Com. - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 25-11-2016 **Financial Accounting & Auditing** **Marks - 75**

Note : 1) **Solve any three questions.**

2) **All questions carry equal marks.**

Q. 1 a) Define the term 'auditing'. State its limitations. 15

b) Explain the terms 'errors' and 'frauds' Enumerate any two types of errors with example. 10

Q. 2 a) What is audit programme? Explain the advantages of preparing an audit programme. 15

b) What is Interim audit ? Explain its advantages. 10

Q. 3 a) What is vouching? Explain the points to be considered by an auditor while doing the vouching. 10

b) How would you vouch the following. (Any three) 15

i) Wages

ii) Cash sales

iii) Rent paid

iv) Sale of Investments

v) Loan taken

Q. 4 What special points would you consider as on auditor while doing the audit of the following institutions. (Any three) 25

i) Hotel

ii) Hospital

iii) Club

iv) Educational Institution

Q. 5 a) Fill in the Blanks. 5

i) Fraud is ---------------- mistake.

ii) Error arising by violating accounting principles is error of ----------------.

iii) Vouching means ---------------- of documentary evidence.

iv) Working papers are the property of the ----------------.

v) Written audit plan is known as ----------------.

b) State with reasons where following statements are true or false. 15

i) A voucher need not be dated.

ii) Internal audit is done by the employees of the organisation.

iii) Internal control system is designed by the auditor.

c) Define the following terms : (Any five) 5

i) Errors.

ii) Interim audit

iii) Internal check

iv) Debit Note

v) Compensating error

vi) Voucher

सूचना : १) कोणतेही तीन प्रश्न सोडवा.

२) प्रत्येक प्रश्नाला २५ गुण आहेत.

प्र. १ खालील माहितीच्या आधारे निश्चित करा- (२५)

अ. वापरलेल्या मालाचा खर्च

ब. प्राईम कॉस्ट

क. वर्क्स कॉस्ट

ड. एकूण खर्च

इ. वर्कर्स ऑन कॉस्ट ची उत्पादन मजुरीशी टक्केवारी

फ. जनरल (साधारण) ऑन कॉस्ट ची वर्कसशी टक्केवारी.

तपशील	रू.
१-१०-१४ रोजी कच्चामाल साठा	३०,०००
कच्चा माल खरेदी	७,५०,०००
उत्पादन मजुरी	६,००,०००
तयार माल विक्री	१६,३०,०००
३०-९-१५ रोजी कच्चामाल साठा	३२,०००
वर्कस ऑन कॉस्ट	१,२०,०००
जनरल (साधारण) ऑन कॉस्ट	१,४६,८००

सन २०१४-१५ साटी कॉस्टशिट (व्ययपत्रक) तयार करा. कंपनी कडे पुढील वर्षासाठी मागणी आली आहे. कॉस्टिंग विभागाने कच्चामाल खर्च रू.४,००,००० आणी मजूरी खर्च रू.५,००,००० चा अंदाज केल आहे. वर्क ऑन कॉस्ट ची उत्पादन मजुरीशी टक्केवारी, व जनरल ऑन कॉस्ट ची वर्कस ऑन कॉस्टची टक्केवारी मागील वर्ष २०१४-१५ एवढीच राहील.

प्र. २ अ) खालिल माहितीच्या आधारे निश्चित करा. (१५)

पुनर्मागणी माल पातळी, किमान माल पातळी, कमाल माल पातळी आणी सरासरी माल पातळी

१)	वापराचा दर	कमाल	१,००० किलो
		कमान	६०० किलो
२)	माल येण्यासाठी लागणारा वेळ	कमाल	१६ दिवस
		कमान	१० दिवस
३)	पुनमागणी संख्या		१०,००० किलो

ब) कंपनी कामगारीचे उत्पन्न हालसे इन्सेन्टीव्ह योजना आणी रोवन इन्सेन्टीव्ह योजनेनुसार निश्चित करते. खालील माहितीच्या आधारे श्री मोती आणी श्री जोसेप यांचे एकूण मजूरी उत्पन्न व उत्पन्नचा इफेक्टीव्ह दर

आदर्श वेळ (मान्य केलेला)	२०० तास
आदर्श वेतन दर	रू.५० प्रति तास
प्रत्यक्ष लागलेल वेळ	
श्री मोती	१८० तास
श्री जोसेफ	१६० तास

प्र. ३ एका कारखान्यात तीन उत्पादन विभाग आणी दोन सेवा विभाग आहेत. त्यांनी वेगवेगळा वरकड खर्च पुढील प्रमाणे केला आहे.

इंधन (पॉवर) अश्वशक्ती	रू.६,०००
भाडे व कर	रू.५,६००
विमा	रू.५,०००
कामगारी कल्याण खर्च	रू.३,०००
वीज खर्च	रू.२,०००
वेतन	रू.९,०००

घसारा यंगसाधन मुल्याच्या १०%

इतर माहिती पुढील प्रमाणे.

तपशील	उत्पादन विभाग			सेवा
	A	B	C	X
अप्रत्यक्ष माल	९,५००	१२,०००	२,०००	१५,०००

वरकड खर्च विभाजन पत्रक सर्व विभागांसाठी तयार करा. सेवा विभागाचा वरकड खर्च पुढिल प्रमाणे. रिपिटीटीव्ह पद्धतीने दोन चक्रांपर्यंत पुर्नवाटप करा.

	विभाग				
	अ	ब	क	क्ष	य
विभाग क्ष चा वरकड खर्च	३०%	३०%	३०%	-	१०%
विभाग य चा वरकड खर्च	४०%	४५%	३०%	५%	-

प्र. ४ अ. ''कॉस्ट अकौंटींग म्हणजे खर्चा (कॉस्ट)चा अभ्यास होय'' चर्चा करा.

कॉस्ट अकौंटींगची गरज आणी महत्व सांगा (

ब. परिणामकारक माल नियंत्रणा साठी माल खरेदीच्या (प्रोक्युअरमेंट) पायऱ्या स्पष्ट करा. (

प्र. ५ टीपा लिहा (कोणतेही तीन) (:

१. बीन कार्ड आर्णी स्टोअर्स लेजर मधील फरक

२. एबीसी विश्लेषण

३. उत्पादन खर्च (कॉस्ट ऑफ प्रोडक्शन)

४. किमान माल साठा पातळी

५. वरकड खर्चाची विभागणी (अलोकेशन) आणी वाटप (अपोरशनमेंट)

Code : 500618 B.Com. (Sem.)-V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 30-11-2016 **Computer Applications** Marks - 60

Note : 1) **Answer any 4 questions from Q. 1 to Q. 6.**

Q 1	(a)	Define Flowchart? Give the general rules for flowcharting?	[8]
	(b)	Draw a Flowchart to print the table of 3.	[7]
		OR	
	(b)	Draw a Flowchart to print your name 5 times	
Q. 2	(a)	What is an operator? Explain the arithmetic, logical, and assignment operators in C language.	[8]
	(b)	Accept a 4 digit number and print the reverse of that number.	[7]
		OR	
	(b)	What is an array? Explain the declaration of one and two dimensional arrays with example.	
Q. 3	(a)	Write a small code for do while loop.	[8]
	(b)	Explain the use of break and continue statement in loops with example.	[7]
		OR	
	(b)	Draw a Flowchart to print sum of first five even numbers.	
Q. 4	(a)	Explain Conditional/Ternary & Unary operator	[8]
	(b)	Write a program in C to print the numbers from 15 to 9 and their squares.	[7]
		OR	
	(b)	Define algorithm & give its properties	
Q. 5	(a)	What is the use of gets and puts.	[8]
	(b)	Differentiate between array and variable.	[7]
		OR	
	(b)	Explain different data types with examples	
Q. 6	(a)	What is a Pointer? Explain advantages and Disadvantages of Pointer	[8]
	(b)	Give an example of Switch & Goto statement	[7]
		OR	
	(b)	Explain two string functions with examples	

Code : 500618 B.Com. (Sem.)-V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 30-11-2016 **Computer Applications** Marks - 75

सूचना : १) **प्रश्न क्रमांक १ ते ६ मधून कोणतेही ४ सोडवा.**

प्र. १ अ) Flowchart ची व्याख्या लिहा ? Flocharting चे सर्वसाधारण नियम (general rules) लिहा. ८

ब) ३ च table बनवून प्रिंट करणारा Flochart बनवा. ७

किंवा

ब) तुमच नाव ५ वेळा प्रिंट करणारा Flowchart बनवा ७

प्र. २ अ) Operator म्हणजे काय ? 'C' language मधील artithmetic, logical व assignment operators वर्णन करा. ८

ब) ४ अंकी संख्या घेऊन ती उलट्या क्रमाने प्रिंट करा. ७

किंवा

ब) Array म्हणजे काय ? १ आणि २ विस्तार (dimentional) असलेल्या arrays चा जाहीरनामा (declaration) उदाहरणासहीत वर्णन करा.

प्र. ३ अ) Do while Loop साठी छोटी (small) code लिहा. ८

ब) Loop मधील break व continue statement चा उपयोग उदाहरण देऊन वर्णन करा. ७

किंवा

ब) पहिल्या y सम नंबरची बेरीज करणारा flowchart बनवा.

प्र. ४ अ) Conditional / Ternary व Unary operator चे वर्णन करा. ८

ब) १५ ते ९ संख्या व त्याचा वर्ग (square) प्रिंट करणारा 'C' program लिहा. ७

किंवा

ब) Algorithm ची व्याख्या लिहून, त्याचे गुणधर्म (properties) सांगा.

प्र. ५ अ) Gets व Puts चा उपयोग काय आहे? ८

ब) Array आणि variable मधील फरक सांगा. ७

किंवा

ब) वेगवेगळे data types उदाहरणासहीत वर्णन करा.

प्र. ६ अ) Pointer म्हणजे काय ? त्याचे फायदे व तोटे वर्णन करा. ८

ब) Switch व Goto statement ची उदाहरण द्या. ७

किंवा

ब) दोन string functions उदाहरणासहीत वर्णन करा.

Code :500718 B. Com - Sem. V (Fresh) Exam.-Nov. / Dec. - 2016

Date : 01-12-2016 Computer Applications Marks - 60

Note : **Answer any 4 questions from Q. 1 to Q. 6**

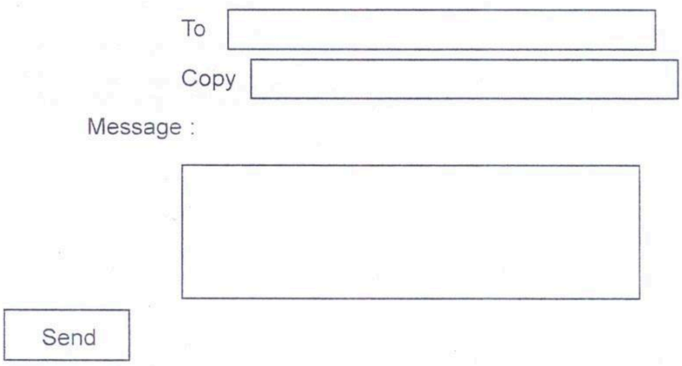
Q1. a) What is Cookie? Are cookies dangerous to computer? 8

b) Explain how Digital signature works 7

OR

b) What is Web Server? State name of any 4 web servers?

Q. 2 a) Design a Web Page, which is like 'compose' page of e-mail 8



b) What is List? Explain its Types 7

OR

b) What is CSS ? Explain Internal Style Sheet

Q. 3 a) Explain below given tags 8

i) <sub>

ii) < Marquee>

iii) <a href>

iv) <hl>

b) Explain rules of writing HTML Codes 7

OR

b) Explain Head tag elements used in HTML

Q. 4 a) What is frame? List out different advantages and limitations of Frames. 8

b) Explain Table tag and its Attributes in HTML 7

OR

b) Write an example showing how you can use cellspacing & cellpaddding in table?

Q. 5 a) Explain the different kinds of JS PopupBoxes with example. 8

b) Write a Javascript code to accept length and breath of rectangle and prints its area and perimeter {area = length x breath, perimeter = 2(length + breath)} 7

OR

b) Write a Javascript code to print natural numbers from I to 10 using while loop

Q. 6 a) Explain Try ... Catch statement with example. 8

b) What is Event? Explain Onsubmit, Onchange and Onmouseover events

OR

b) Compare & Contrast - IF & SWITCH statements?

Code : 510501 - C.C. English (H.L.) - B.Com. - Sem-V (Fresh) - Exam. 16-11-2016 | Marks
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Note : (1) **Question No. 1 is compulsory.**
(2) **Answer any three questions from the remaining questions.**

Q. 1 Attempt any one of the following. (15)

Women who defy traditions and customs cannot be happy. Discuss with illustrations from the stories. 'Revenge Herself' and 'Girls'.

OR

Compare how Draupadi and Tatri are oppressed by the male dominated society. How do they fight the oppression?

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

a) The narrator of the story 'Revenge Herself'

b) Matthashi and Ammu

c) Rahat in 'Chauthi ka Jaura'

Q. 3 Attempt any one of the following. (20)

Draft a representation from the Residents Association of Amboli, Andheri to the Municipal Commissioner regarding the poor water supply to the area.

OR

Draft a representation from the P.T.A. of st Anne's School Andheri regarding the need for a traffic signal or traffic police to regulate the traffic near the school to prevent accidents.

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

a) A mobile service

b) An ayurvedic health drink

Q. 5 a) Write a short notes on any one of the following. (10)

i) The different types of Questions used when designing a Questionnaire.

ii) Market Survey and its importance.

b) Attempt any one of the following. (10)

Prepare a feedback questionnaire to study, 'Commuters satisfaction with local train services.' Following points may be considered.

i) Frequency of trains

ii) Peak hour travel

iii) Railways platforms and foot over bridges.

iv) Security while travelling.

v) Booking counters

OR

P.T.O.

Prepare a feedback questionnaire to study viewers satisfaction with any one particular.

T.V. Programme/serial of your choice.

The following points may be considered.

i) Story line

ii) Music / costumes / sets

iii) Actors and their performance

iv) Time and frequency of episodes.

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VI Marks: 25 Marks
Date: 29/09/2016 Time: 1Hour.

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

1. What is array explain with example?
2. Explain Function in detail.
3. Write a program to print sum of 1 to 10 numbers using array.
4. Write algorithm and flowchart to check whether entered year is leap or not.
5. Explain while loop with example.
6. Explain conditional operator with example.
7. Write C program to Accept 5 numbers to calculate and print the sum and average.

BEST OF LUCK

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VII
Date: 30/09/2016

Marks: 25 Marks
Time: 1Hour.

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

1. Explain the types of popup boxes.
2. What is event? Explain with example.
3. Explain while loop and for loop in Java Script with example.
4. Create a webpage to display your personal information such as name,address,phno,and date of birth.
5. Explain Try Catch statement with example.

6. Write HTML code to produce following output.

- **I have**
    - One can
    - One Motorcycle
    - One Bicycle.
- **I also have**
    1. One Bookshelf
    2. One Computer
    3. One CD-Player
- **SCIENCE**
    1. PHYSICS
    2. CHEMISTRY
    3. BIOLOGY

7. What is CSS? What are their Advantages and Disadvantages?

BEST OF LUCK

Code : 640606 B.Com - Sem. VI (Repeater) Exam.-Nov. / Dec. - 2016

Date : 21-11-2016 **Financial Markets** Marks -

Note : 1) **Attempt any FIVE.**

2) **All Questions Carry equal marks.**

Q. 1 "A financial system is a well integrated system whose parts interact with each other" – Explain. 15

Q. 2 What do you understand by 'primary Market ?" What are its participants ? 15

Q. 3 How does Book-building process Offers investors the opportunity to bid Collectively ? 15

Q. 4 Explain Call Money market and Treasury bill market as an important segment of money market. 15

Q. 5 What is listing of secutities ? Explain advantages of listing. 15

Q. 6 What are derivatives ? Explain different types of financial derivatives. 15

Q. 7 Explain the measures taken by SEBI to safegaurd the investors ? 15

Q. 8 Write short notes. (Any Two) 15

a) Trading & settlement procedure.

b) Commercial Paper

c) On line IPOs

d) Functions of Capital market.

Code : 640606 B.Com - Sem. VI (Repeater) Exam.-Nov. / Dec. - 2016

Date : 21-11-2016 **Financial Markets** Marks -

सूचना : १) **कोणतेही पाच प्रश्न सोडवा.**

२) **सर्व प्रश्नांना समान गुण आहेत.**

प्र. १ 'वित्तीय प्रणाली ही योग्य पद्धतीने एकात्मीक प्रणाली असून त्याचे सर्व भाग एकमेकांशी निगडीत आहे' हे विधान स्पष्ट करा. १५

प्र. २ प्राथमिक बाजार म्हणजे काय? व त्याचे समावेशक घटक कोणते ते सविस्तर लिहा. १५

प्र. ३ 'बुक बिल्डींग ची प्रक्रीया गुंतवणूकदारांना सामुहिकरित्या प्रतिभूतीच्या किंमतीबाबत बोली लावण्याची संधी देते' याविषयी सविस्तर लिहा. १५

प्र. ४ 'मागणी देय चलन बाजार व शासकीय हुंडी बाजार हे चलन बाजाराचे महत्त्वाचे घटक आहे' स्पष्ट करा. १५

प्र. ५ प्रतिभूतींचे सुचिकरण म्हणजे काय? ते सांगून त्यांचे फायदे सविस्तर लिहा. १५

प्र. ६ डेरिव्हेटिव्ह म्हणजे काय? ते सांगून त्यांचे विविध प्रकार सविस्तर लिहा. १५

प्र. ७ गुंतवणूकदारांच्या संरक्षणाच्या दृष्टीने सेबीने कोणत्या उपाययोजना केलेल्या आहेत ते सविस्तर लिहा. १५

प्र. ८ टिपा लिहा. (कोणत्याही दोन) १५

अ) व्यवहार व व्यवहार पूर्तता प्रक्रीया

ब) व्यापारी पत्रे

क) इंटरनेट माध्यमाद्वारे सुरवातीची प्रतिभूती विक्री

ड) भांडवल बाजाराची कार्ये

Note : (1) **Attempt any 3.**

(2) **All questions carry equal marks.**

Q. 1 A) The Board of Directors of New Engineering Co. Limited requested you to prepare a statement showing the requirement of working-capital for a fore-cast level of activity of 312000 units in year (52 weeks). (15)

From the following information available -

	Rate per Unit (Rs)
R Material	90
Wages	40
Overheads	75
Total-cost	205
Profit	60
Selling price	265

1) Raw-material in stock for 4 weeks.
2) Material remain in process for 2 weeks.
3) Finished good in stock on an average 4 weeks.
4) Credit available from Raw-material suppliers is of 4 weeks.
5) Time-lag in receipts from Debtors is 8 weeks.
6) Time lag in payment of wages is 1.5 weeks.
7) Time lag in payment of overheads is 4 weeks.
8) Cash in hand Rs. 60,000
9) Out of the total sales 20% are expected to be in cash

Assume that all operations are distributed evenly throughout the year.

B) ABC Ltd. requests you to prepare working capital statement from following information. (10)

Sales (3 months credit to customers	40,00,000
Raw material	12,00,000
Wages (lag of 15 days)	9,60,000
Mfg expns (1 month arrear	12,00,000
Adm. Exp. (1 month arrear)	4,80,000
Sales - promotion (payable quarterly in advance)	2,00,000

The company enjoys one month credit from suppliers of Raw-material and maintain 2 months stock of Raw material and 1.5 months stock of finished goods.

The cash balance maintained at Rs. 1,00,0000

Assume 10% safety margin calculate working capital requirement.

Q. 2 From the following Balance-sheet of PAL Ltd. (25)

Prepare

1) Statement of changes working capital
2) Fund - Flow statement

(P.T.O)

Liabilities	2014	2015	Assets	2014	2015
Equity share Capital	1,00,000	1,50,000	Land & Bldg	80,000	1,00,000
			P&M	80,000	1,90,000
General Reserve 10%	50,000	60,000	Stock	20,000	40,000
Debenture	50,000	–	Drs	50,000	40,000
Creditors	20,000	70,000	Goodwill	20,000	–
Bills payable	30,000	20,000	Prepaid Exp.	10,000	18,000
Provision for tax	40,000	60,000	Bank	40,000	30,000
Proposed dividend	30,000	50,000	Invt.	30,000	62,000
Capital Reserve (Profit on redemption of deb)	–	10,000	Preliminary Exp	20,000	–
Profit & Loss A/c	30,000	60,000			
	3,50,000	4,80,000		3,50,000	4,80,000

(1) Depreciation written off :
Plant & Machinery Rs. 15,000
Building Rs. 20,000

(2) Provision for income tax made during the year Rs. 55,000.

(3) During the year an interim dividend was paid Rs. 25,000.

(4) Rs. 10,000 dividend received has been credited to investment A/c.

(5) Investment costing Rs. 25,000 was sold for Rs. 21,000.

(6) Plant & Machinery costing Rs. 30,000 (WDV Rs. 20,000) was sold for Rs. 30,000.

(7) During the year company has distributed one bonus share for every two shares held from General Reserve.

Q. 3 The following are the extract from the balance sheet of L&T Ltd. as on 31.3.15.

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
2000 equity shares of Rs. 100 each.	2,00,000	Building	1,00,000
		Plant & Machinery	2,50,000
General Reserve	2,50,000	Goodwill	75,000
Workmen compensation fund	1,50,000	Stock	2,00,000
		Debtors	1,25,000
10% Debentures	1,00,000	Bills receivable	75,000
Public Deposits	80,000	Bank	70,000
Creditors	70,000	Perliminary Exp.	5,000
Bill Payable	50,000		
	9,00,000		9,00,000

(1) Building is valued at Rs. 1,75,000 and Plant & Machinery at Rs. 2,40,000.

(2) Goodwill will be three years purchase of four years Average profit.

(3) Profit before tax for last four year are Rs. 90,000, Rs. 1,50,000, Rs. 1,10,000 and Rs. 1,00,000

(4) Prosision for tax @ 40%

(5) Transfer Rs. 7,500 to General Reserve.

(6) Rs. 50,000 is payable to workmens compensation normal rate of return is 10%

Compute :

(1) Value of equity share by net Assets Methods. (15)

(2) Value of equity share by yield method. (10)

Q. 4 Given below are the balance - sheet as at 31st Dec. 2015 of SITA Ltd and RAM Ltd which are amalgamated to form a new company SITARAM Ltd.

Liabilities	SITA Ltd.	RAM Ltd.	Assets	SITA Ltd.	RAM Ltd.
Equity share of Rs. 10/- each fully paid	1,00,000	1,50,000	Goodwill	75,000	25,000
			Bldg	90,000	80,000
			Plant & Machinery	50,000	40,000
Profit & Loss A/c	80,000	–	Debtors	64,000	1,23,000
Bank Loan	20,000	70,000	Stock	55,000	30,000
Creditors	60,000	90,000	Cash	6,000	2,000
Gen. Reserve	80,000	–	Profit & Loss	–	10,000
	3,40,000	3,10,000		3,40,000	3,10,000

(1) SITARAM Ltd shall take over all the assets other than cash of both company.

(2) Goodwill : SITA Ltd. Rs. 30,000
RAM Ltd. Rs. 20,000

(3) Assets Revalued as under :

		SITA Ltd.	RAM Ltd.
Building	Rs.	1,50,000	1,00,00
Plant & Machinery		40,000	30,000
Debtors		60,000	1,20,000

(4) All the liabilities of both company shall take over by new company.

(5) Liquidation expns → SITA Ltd. Rs. 6,000
→ RAM Ltd. Rs. 2,000

(6) The equity shares of Rs. 100/- each would be allotted as purchase consideration.
Prepare : Necessary Ledger Account in the both company and Balace-Sheet of new company.

Q. 5 Write short notes. (Any five) (25)

1) Yield method of share valuation
2) Net assets Method of share valuation
3) Working capital cycle
4) Current Liabilities
5) Concept of fund-flow
6) Factors affecting valuation of shares
7) Distinction between Amalgamation and Absorption.

Code : 650515 B. Com. - Sem. VI (Repeater) Exam.-Nov. / Dec. - 2016

Date : 25-11-2016 **Financial Accounting** Marks - 75

Note : 1) **Attempt any THREE questions.**

2) **All questions carry equal marks.**

Q. 1 a) Explain the provisions of Companies Act 1956 regarding appointment of Auditor. 15

b) Explain any five duties of company auditor. 10

Q. 2 How could you vouch the following company transactions. (Any Five) 25

(Write Five points for each transaction)

1) Bonus Shares
2) Fixed Assets
3) Capital Reserve
4) Forfeiture of Share
5) Public Deposits
6) Investment
7) Depreciation

Q. 3 a) What is audit report ? Describe contents of an audit report. 10

b) Explain any five provisions of CARO 2003. 15

Q. 4 Explain any three accounting standards. 25

Q. 5 a) Fill in the blanks. 5

1) Audit Report is signed by -----------.
2) Accounting Standard for Depreciation is -----------.
3) First auditor of the Company must be appointed by the Directors within ----------- days from registration of the Company.
4) Dividend in between the year is known as ----------- Dividend.
5) As-1 is about Disclosure of ----------- policies.

b) State the resons whether the following statements are true or false. 15

1) The directors cannot fill a casual vacancy of an auditor.
2) A Lawyer can be appointed as statutory auditor of the company.
3) Accounting policies should be followed consistently.
4) Accounting Standard of is related to 'Long Term Investments'.
5) A retiring auditor is reappointed automatically.

c) Select the correct answer. 5

1) Accounting Standard for 'Depreciation is -----------.

a) AS 2

b) AS 6

c) AS 1

d) AS 9

2) ----------- papers are the link between the clients records and the auditor's report.

a) Review

b) Working

c) Secret

d) News

3) The reappointment of auditors is done by -----------.

a) Institute of Chartered Accountants of India

b) Shareholder's in AGM

c) Directors in Board Meeting

d) All the above

4) Accounting standard for 'Fixed Assets' is -----------.

a) As 9

b) AS 13

c) AS 16

d) AS 10

5) The auditor of a Government company is appointed by -----------.

a) The Central Government

b) The Shareholders

c) The comptroller and Auditor - General of India.

d) The Board of Directors.

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

Subject: CA Paper-VIII — Marks: 25 Marks
Date: 30/09/2016 — Time: 1Hour

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

1. Define Web Page and Web Site? Difference between them?
2. What are the contents or elements of a Web Page?
3. Explain what types of symbols are used inflash.
4. What are the types of editors available to create Web Page?
5. Difference between IP address &URL?
6. Define Internet? How does Internet work?
7. What is shape tween Animation?

BEST OF LUCK

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

Class-T.Y.B.Com. Semester-V

Subject- Financial Accounting & Auditing III
(Cost Accountancy)

Time:- 1 Hr. Total Marks –25
Note:- 1 Figures to right indicate full marks. Date : 30/09/2016
2) Use of Calculator is allowed.

Q. 1 Write Short Notes (any two) **(10)**
a. EOQ
b. Classification of Overheads
c. Rowan incentive plan

OR

Q. 1 What do you mean by Cost Accounting? How it is different than Financial Accounting? **(10)**

Q.2 PH Ltd is a manufacturing company having three production departments, 'A', 'B' and 'C' and two service departments 'X' and 'Y'. The following are the details for December 1999:-

	Total Rs.	A Rs.	B Rs.	C Rs.	X Rs.	Y Rs.
Direct Material		10,000	20,000	40,000	20,000	10,000
Direct wages		5,000	2,000	8,000	1,000	2,000
Factory Rent	40,000					
Power	25,000					
Depreciation	10,000					
Machinery Maintenance	9,000					
Additional Information:						
Area (Sq. ft.)		500	250	500	250	250
Value (Rs. lacs) of assets		20	40	20	10	10
Machine hours		2,000	2,000	4,000	1,000	1,000

A technical assessment of the apportionment of expenses of service departments is as under:

	A %	B %	C %	X %	Y %
Service Dept. 'X'	40	20	30	-	10
Service Dept. 'Y'	60	30	-	10	-

Prepare:-
i. A statement showing distribution of overheads to various departments.
ii. A statement showing re-distribution of service departments expenses to production departments. **(15)**

OR

Q.2 From the following data, calculate – i. Re-ordering level
ii. Minimum level
iii. Maximum Level
iv. Average stock level.

Usage in a month:- Maximum 300 nos.
Minimum 200 nos.
Average (Normal) 225 nos.

The lag in procurement of material Maximum 6 month, minimum 2 month
Re-ordering quantity 750 nos. **(15)**

****

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

Class-T.Y.B.Com. Semester-V

Subject- Financial Accounting & Auditing III
(Cost Accountancy)

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Direct wages		5,000	2,000	8,000	1,000	2,000
Factory Rent	40,000					
Power	25,000					
Depreciation	10,000					
Machinery Maintenance	9,000					
Additional Information:						
Area (Sq. ft.)		500	250	500	250	250
Value (Rs. lacs) of assets		20	40	20	10	10
Machine hours		2,000	2,000	4,000	1,000	1,000

A technical assessment of the apportionment of expenses of service departments is as under:

	A %	B %	C %	X %	Y %
Service Dept. 'X'	40	20	30	-	10
Service Dept. 'Y'	60	30	-	10	-

Prepare:-
i. A statement showing distribution of overheads to various departments.
ii. A statement showing re-distribution of service departments expenses to production departments. (15)

OR

Q.2 From the following data, calculate –
i. Re-ordering level
ii. Minimum level
iii. Maximum Level
iv. Average stock level.

Usage in a month:-	Maximum	300 nos.
	Minimum	200 nos.
	Average (Normal)	225 nos.

The lag in procurement of material Maximum 6 month, minimum 2 month
Re-ordering quantity 750 nos. (15)

****

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

bject: CA Paper-VII | Marks: 25 Marks
te: 30/09/2016 | Time: 1Hour.

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

1. Explain the types of popup boxes.
2. What is event? Explain with example.
3. Explain while loop and for loop in Java Script with example.
4. Create a webpage to display your personal information such as name,address,phno,and date of birth.
5. Explain Try Catch statement with example.

6. Write HTML code to produce following output.

- **I have**
    - One can
    - One Motorcycle
    - One Bicycle.
- **I also have**
    1. One Bookshelf
    2. One Computer
    3. One CD-Player
- **SCIENCE**
    1. PHYSICS
    2. CHEMISTRY
    3. BIOLOGY

7. What is CSS? What are their Advantages and Disadvantages?

BEST OF LUCK

Gokhale Education Society's
S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5
Second Unit Test- September, 2016

Class: T.Y.B.Com.(Semester V) **Marks**-25
Subject: Corporate Auditing **Time**-1 Hrs.
Date: 30/09/2016

Que.1. What is meant by Vouching? And explain the Vouching of Cash and Bank Receipts & Payments? (15)

OR

Que.1. What is meant by Verification and Valuation? And Describe the Verification and Valuation of Balance Sheet Items? (15)

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

A) Vouching of Purchase Book.

B) Vouching of Sales Book.

C) Vouching of Stock in Trade and Work in Progress.

मराठी रुपांतर

प्र. १ ला प्रमाणन म्हणजे काय ? ते सांगून रोख पुस्तक व बँक पुस्तकाचे येणे व देणे बाजूचे प्रमाणनन कसे कराल ते सविस्तर लिहा ? (१५)

किंवा

प्र. १ ला तपासणी आणि मुल्यांकन म्हणजे काय ? ते सांगून ताळेबंदाची तपासणी व मुल्यांकन विषयी सविस्तर लिहा ? (१५)

प्र. २ रा टिपा लिहा (कोणत्याही दोन) (१०)

अ) खरेदी पुस्तकाचे प्रमाणन

ब) विक्री पुस्तकाचे प्रमाणन

क) व्यापारी साठा आणि उत्पादन कार्य प्रक्रियेतील साठ्याचे प्रमाणन

G. E. Society's

SMRK BK AK MahilaMahavidyalaya, Nashik

Unit Test-II

TYBCOM- Computer Applications

ıbject: CA Paper-VI
ate: 29/09/2016

Marks: 25 Marks
Time: 1Hour.

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

1. What is array explain with example?
2. Explain Function in detail.
3. Write a program to print sum of 1 to 10 numbers using array.
4. Write algorithm and flowchart to check whether entered year is leap or not.
5. Explain while loop with example.
6. Explain conditional operator with example.
7. Write C program to Accept 5 numbers to calculate and print the sum and average.

BEST OF LUCK

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

Class-T.Y.B.Com. Semester-V

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

Time:- 1 Hr. Total Marks –25

Note:- 1 Figures to right indicate full marks. Date : 29/09/2016

2) Use of Calculator is allowed.

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

OR

Q. 1 Write Short Notes- (any two)

a. Advantages of Budget
b. Distinction between hire purchase & instalment payment system
c. Valuation of Goodwill by capitalization method **(10)**

Q.2 The Balance sheet of Singhania Ltd As on 31st March 2016 revealed the following:

Share Capital (Issued)		Fixed Assets	9,00,000	
Equity Shares of Rs.10 each		Less: Depreciation	1,10,000	7,90,000
Rs.8 paid	8,00,000			
Reserves	2,00,000	Goodwill		80,000
Profit & Loss Account	20,000	Current Assets		4,90,000
10% Debentures	1,00,000	Discount on Debentures		10,000
Current Liabilities	2,50,000			
	13,70,000			13,70,000

1. Fixed assets were revalued at Rs. 8,50,000.
2. The net profits after tax for the immediately preceding three years were Rs. 1,10,000, Rs. 1,05,000 and Rs. 1,45,000.
3. It will save Rent of Rs. 30,000 p.a. in future.
4. A fair return in the industry in which the company is engaged is company is considered to be 10%.

Compute the value of company's goodwill by:-

i. 3 years purchase of super profits
ii. Capitalization Method **(15)**

OR

Q.2 Crompton Compnay produced 20,000 units. The expenses incurred are given below:

Particulars	**Per Unit (Rs.)**
Raw Material	75
Direct Labour	20
Direct Expenses	25
Overheads	15
Fixed Overheads (Rs. 4,00,000)	20
Administrative expenses (fixed)	10
Selling expenses (10% fixed)	15
Distribution expenses (25% fixed)	20
Total cost per unit	**200**

You are required to prepare a budget for 15,000 and 10,000 units **(15)**

****

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

Class-T.Y.B.Com.

Subject- Financial Accounting & Auditing P- I (Management

Time:- 1 Hr.

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.

OR

Q. 1 Write Short Notes- (any two)

a. Advantages of Budget
b. Distinction between hire purchase & instalment payment system
c. Valuation of Goodwill by capitalization method

Q.2 The Balance sheet of Singhania Ltd As on 31st March 2016 reveale

Share Capital (Issued)		Fixed Assets	9,
Equity Shares of Rs.10 each		Less: Depreciation	1
Rs.8 paid	8,00,000		—
Reserves	2,00,000	Goodwill	
Profit & Loss Account	20,000	Current Assets	
10% Debentures	1,00,000	Discount on Debentures	
Current Liabilities	2,50,000		
	13,70,000		

1. Fixed assets were revalued at Rs. 8,50,000.
2. The net profits after tax for the immediately preceding three years w Rs. 1,05,000 and Rs. 1,45,000.
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4. A fair return in the industry in which the company is engaged is co be 10%.

Compute the value of company's goodwill by:-

i. 3 years purchase of super profits
ii. Capitalization Method

OR

Q.2 Crompton Compnay produced 20,000 units. The expenses incurred are give

Particulars	**Per**
Raw Material	
Direct Labour	
Direct Expenses	
Overheads	
Fixed Overheads (Rs. 4,00,000)	
Administrative expenses (fixed)	
Selling expenses (10% fixed)	
Distribution expenses (25% fixed)	
Total cost per unit	

You are required to prepare a budget for 15,000 and 10,000 units

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Gokhale Education Society's

S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5

Second Unit Test- September, 2016

Class: T.Y.B.Com.(Semester V) **Marks**-25

Subject: Commerce-V **Time**-1 Hrs.

Date: 29/09/2016

Q:1. What is Merchant Banking? Explain the Role and function of Merchant banking.........15

Or

Q: 1 What are the role & importance of financial Intermediaries? 15

Q: 2 Write a note on Trading on equity.........10

Or

Q: 2 What is capital structure? What are determinants of capital structure? 10

मराठी भाषांतर

प्र. १ ला प्रकल्पसेवा बँका म्हणजे काय ? प्रकल्पसेवा बँकांची भूमिका व कार्य स्पष्ट करा (१५)

किंवा

प्र. १ ला वित्तीय मध्यस्थाची भूमिका व महत्व स्पष्ट करा. (१५)

प्र. २ रा समभागावरील व्यवहार यावर टिप लिहा (१०)

किंवा

प्र. २ रा भांडवली संरचना म्हणजे काय ? भांडवली संरचना ठरवणारे घटक कोणते ? (१०)

Gokhale Education Society's

S.M.R.K. B.K. A.K. Mahila Mahavidyalaya, Nashik-5

Second Unit Test- September, 2016

Class: T.Y.B.Com.(Semester V) **Marks**-25

Subject: **Economics-V** **Time**-1 Hrs.

Date: 28/09/2016

Q:1 Define incidence of tax. What factors influence the incidence of taxation? ……15

Or

Q: 1 What is public expenditure? Account/Causes for the increasing public expenditure ……15

Q: 2 Write a note on the proposed Goods and Services taxes of the government of India …….10

Or

Q: What are the major tax reforms introduced in India post 1991…..10

मराठी भाषांतर

प्र. १ ला करघात / करसंक्रमण व्याख्या करा. करसंक्रमणावर कोणते घटक परिणाम (१५)

किंवा

प्र. १ ला सार्वजनिक खर्च म्हणजे काय ? सार्वजनिक खर्च वाढीची करणे-स्पष्ट करा (१५)

प्र. २ रा भारतीय शासनाचा प्रस्तावित वस्तू व सेवाकर यावर टिप्र लिहा (१०)

किंवा

प्र. २ रा १९९१ नंतरच्या भारतातील महत्वाच्या करसुधारणा कोणत्या? (१०)

Gokhale Education Society's

SMRK BK AK Mahila Mahavidyalaya Nasik – 422005.

Time: 1.00 Hour **BCom III Year** **Sub: English LL** **Marks: 25**
DATE-28/9/2016

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1. **Write any ONE:** 10
   a. Your repeated reminders have not attracted the customer's attention to clear their dues, write a letter threatening the customer to initiate a legal action against him unless the account cleared in five days.
   b. As a reliable customer, one of your customers fails to clear your dues, write letter offering any help if required due to any financial problem.
2. Write a note on video-conferencing and its use 05
3. **Write any ONE:** 10
   a. The road romeos are rampant on eve-teasing the girls frequently which has become unbearable for the girls. Write a representation to the authorities concerned requesting to take some action against this rising issue.
   b. You face ventilation problem in your college classrooms, write a representation to your principal requesting to take some measure for proper free air and cleanliness in the classrooms.

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Time: 1.00 Hour **BCom III Year** **Sub: English HL** **Marks: 25**

1. **Write any ONE:** 10
   a. Your area is facing acute shortage of water supply for more than 15 days, write a representation to the authorities concerned to regulate water supply.
   b. Write a representation to the Vice Chancellor of your university to declare the final year exam results in 45 days after the exam so that the students would not lose their admission to further course of studies due to the delay in result which is being happening during the last years.
2. **Write any ONE:** 10
   a. Prepare a questionnaire on the customers' feedback of your newly launched mobile phone.
   i) quality ii) features iii) after sales service iv) colour v) applications
   b. Prepare a questionnaire on the customers' response on a latest computer programme in your college.
   i) teaching ii) teachers' approach to the course iii) features of the course iv) applicability in the time v) job prospects
3. Write a note on the tribal version of Draupadi. 05

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