

B.Com.

BUSINESS COMMUNICATION
(2013 Pattern) (2113)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Explain the meaning of Formal Communication. Explain the various types of Formal Communication. **[16]**

OR

Define the term speaking. Explain the elements of speaking.

Q2) What are the qualities and importance of business letters. **[16]**

OR

What are the principles and process of communication.

Q3) a) Write a Job application letter for the post of sales Executive, to Manager. Darshan Home Appliance Co. Ltd, Latur. **[8]**

OR

Write a order letter to proprietor, Soham Electronics, Ratnagiri For Placing an order of electronic materials on behalf of Shraddha Electronic Trading Co. Pune.

b) Write a sales letter for newly introduced mobile Handset on behalf of Shri. Ganesha Traders, Nashik. **[8]**

OR

Write a circular letter to their clients regarding shifting the address of Head office on behalf of Rohit Motors Ltd, Kolhapur.

P.T.O.

Q4) What are the advantages and disadvantages of Internet, E-mail, websites and Electronic clearing system? **[16]**

OR

Explain the characteristics of press release.

Q5) Write short notes (Any Four) : **[16]**

- a) Types of interviews.
- b) Layout of business Letters.
- c) Causes of complaint Letter.
- d) Psychological barriers to communication.
- e) Elements of Job Application Letters.
- f) Uses of Office Circulars.

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B.Com.
CORPORATE ACCOUNTING
(2013 Pattern) (Semester - III) (2123)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Use of a simple calculator is allowed.*

Q1) A) Fill in the blanks with the appropriate term from the given options (any five) : [5]

- i) Preference shares have preferential rights to receive _____ at a fixed rate.
(Dividend, Interest)
- ii) Accounting Standard 10 deals with _____.
(Accounting for Depreciation, Accounting for Fixed Assets)
- iii) Under Company final Account Staff Welfare expenses are shown under _____.
(Employee benefit expenses, Other expenses)
- iv) Balance in Capital Reduction account is transferred to _____.
(Capital Reserve, General Reserve)
- v) Purchase Considerations is the amount payable by the purchasing company to the _____.
(Holding Company, Vendor Company)
- vi) A loan taken under hypothecation of Plant & Machinery is treated as _____.
(Secured Loan, Unsecured Loan)
- vii) Average Profit = _____ ÷ No. of years.
(Total Profit, Total Share Capital)

P.T.O.

B) State whether the following statements are True or False (Any Five): [5]

- i) Accounting Standard 21 (AS-21) deals with Preparation of Consolidated Financial Statements.
- ii) Loans taken by mortgage of an immovable property are known Secured Creditors.
- iii) Under Company Final Accounts Debenture Interest paid is treated as a Finance Cost.
- iv) Computerized Payroll Accounting System ensures faster and more accurate calculation of employee wages.
- v) Under Amalgamation of companies there is Liquidation of two companies and no formation of a new company.
- vi) Goodwill of the company does not have any effect on the value its Equity Share.
- vii) Internal Reconstruction results in the liquidation of the company.

C) Write Short Notes (any two) : [14]

- i) AS-14 : Accounting for Amalgamation.
- ii) Format of Liquidators Final Statement of Accounts.
- iii) Need for Valuation of shares.
- iv) Advantages of Computerised Accounting.

Q2) S & S Ltd. was registered with an Authorized Capital of shares of Rs. 70,00,000 divided into Equity shares of Rs. 100 each. [10]

You are required to prepare a Statement of Profit & Loss for the year ended 31st March, 2021 as per revised Schedule VI of the New Companies Act 2013. DO NOT PREPARE THE BALANCE SHEET.

RECORD ONLY ONE EFFECT OF THE ADJUSTMENTS, DO NOT RECORD THE SECOND EFFECT.

Debit Balances	Amount	Credit Balances	Amount
Stock on 01.04.2020	2,70,000	Sales	20,10,000
Purchases	11,70,000	Purchase Returns	30,000
Salaries	60,000	Miscellaneous Income	60,000
Sales Returns	60,000		
Wages	3,30,000		
Rent paid	24,000		
Printing and Stationery	30,000		
Electricity Charges	24,000		
Commission on Sales	39,000		
Miscellaneous Expenses	15,000		
Legal Charges	21,000		
Bank Charges	12,000		
Advertisement	45,000		
Carriage Outwards	51,000		

Adjustments :

- Stock as on 31.03.2021 was Rs. 1,90,000.
- Provide depreciation on Plant and Machinery Rs. 15,000 and Furniture Rs. 7,000.
- Advertisement of Rs. 5,000 was prepaid.
- Outstanding Wages Rs. 50,000 and Outstanding Rent Rs. 6,000.

OR

- MP Ltd. purchased a plot of Land for Rs. 65,00,000 and incurred the following expenses : [5]

Lawyers Fees	Rs. 50,000
Registration Fee and Stamp Duty	Rs. 2,00,000
Cost of Land Leveling	Rs. 55,000

You are required to calculate the cost of Land to be shown in the Balance Sheet of MP Ltd.

- Maxwell Ltd. purchased machine worth Rs. 50,00,000 on 01/04/2021 and spent Rs. 1,00,000 for its installation. Rs. 25,000 were paid for transportation charges. The expected life of the machine is 6 years and its estimated realizable value at the end of its useful life is Rs. 3,25,000. Calculate the amount of depreciation to be charged under Straight Line Method. [5]

- Q3) a)** Excelair Ltd. went into voluntary liquidation as on 31st March, 2021 on which date their Balance Sheet stood as under : [12]

Liabilities	Rs.	Assets	Rs.
Share Capital		Land	3,00,000
12,000, Equity Shares of Rs.100/- each Rs.75/- paid up	9,00,000	Plant & Machinery	6,90,000
6,000, 7% Preference Shares of Rs. 100/- each	6,00,000	Patents	1,80,000
4% Debentures (having floating charge on all assets)	3,00,000	Stock	1,65,000
		Debtors	3,30,000
Outstanding Interest on 4% Debentures	12,000	Cash	90,000
Sundry Creditors	4,38,000	Profit & Loss	4,95,000
	22,50,000		22,50,000

- i) The preference share dividend was in arrears for two years and the arrears are payable on liquidation as per the articles of company.
- ii) Sundry Creditors include preferential creditors of Rs. 48,000 and secured loan of Rs. 1,50,000 against mortgage of Land.
- iii) The assets were realized as follows :

Particulars	Rs.
Land	3,60,000
Plant & Machinery	5,25,000
Patents	1,65,000
Stock	1,80,000
Debtors	2,40,000

- iv) The expenses of liquidation amounted Rs. 10,000 and the liquidator is entitled to a remuneration of Rs. 3% on all assets realized plus 2% on amount distributed to the unsecured creditors including the preferential creditors.
 - v) The Liquidator made all payments on 30th September, 2021.
- b) Following are the Balance Sheets of X Ltd. and Y Ltd. as on 31st March, 2021. [14]

Liabilities	X Ltd.	Y Ltd.	Assets	X Ltd.	Y Ltd.
Share Capital (Shares of Rs. 100/- each)	51,00,000	25,00,000	Land & Building	25,50,000	9,01,000
			Plant & Machinery	12,75,000	15,30,000
General Reserve	3,40,000	85,000	Investment (20,000		
Profit & Loss a/c	5,95,000	1,36,000	Shares of Y Ltd. at cost)	25,24,500	-----
Bills Payable	2,12,500	1,70,000	Stock	3,40,000	4,25,000
Creditors	12,07,000	5,60,000	Debtors	4,42,000	5,10,000
Bank overdraft	2,38,000	42,500	Bills Receivable	5,35,500	85,000
			Cash	25,500	42,500
	76,92,500	34,93,500		76,92,500	34,93,500

Additional Information :

- i) X Ltd. acquired shares in Y Ltd on 1st April, 2020
 - ii) On 1st April, 2020 there was balance of Rs. 35,000 in General Reserve and credit balance of Rs. 36,000 in the Profit & Loss A/c of Y Ltd.
 - iii) The Debtors of X Ltd. include Rs. 40,000 due from Y Ltd.
 - iv) Bills Receivable of X Ltd. includes Rs. 30,000 due from Y Ltd.
- Prepare a Consolidated Balance Sheet of X Ltd. and its Subsidiary Y Ltd. as on 31st March, 2021 and show the necessary working notes.

Q4) Following is the Balance Sheet of Surya Ltd. as on 31st March, 2021 [20]

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	6,50,000
Equity Shares of Rs. 100/- each	26,00,000	Freehold Property	19,50,000
General Reserve	6,50,000	Plant & Machinery	10,79,000
Profit & Loss A/c	2,60,000	Stock	4,55,000
5% Debentures	13,00,000	Bills Receivable	58,500
Creditors	3,25,000	Sundry Debtors	3,57,500
Bills Payable	65,000	Cash	6,50,000
	52,00,000		52,00,000

Surya Ltd. was absorbed by Narayan Ltd. on the following terms :

- a) Narayan Ltd. to take over assets of Surya Ltd. (except cash) at the following valuations :

Freehold Property Rs. 20,00,000, Plant & Machinery Rs. 11,00,000, Stock Rs. 4,50,000, Bills Receivable at book value, Sundry Debtors Rs. 3,00,000 and Goodwill at Rs. 2,50,000.

- b) Narayan Ltd. also took over all liabilities of Surya Ltd. at book value.
c) Narayan Ltd. agreed to discharge the purchase consideration in 24,000 equity shares of Rs. 100 each and the balance in cash.
d) Surya Ltd. paid its realization expenses Rs. 25,000.

Show the calculation of Purchase Consideration and prepare Realisation A/c, New Company's A/c Equity Shareholders A/c and Cash A/c in the books of Surya Ltd. and pass the opening journal entries in the books of Narayan Ltd.

OR

- a) Following is the Balance Sheet of Surya Ltd. as on 31.03.2021. [10]

Liabilities	Rs.	Assets	Rs.
Issued and Subscribed Capital		Land & Building	3,75,000
7,500 Equity shares of Rs. 100/- each	7,50,000	Machinery	5,62,500
Reserve Fund	1,87,500	Furniture	1,57,500
Profit & Loss A/c	4,50,000	Stock in Trade	1,87,500
Creditors	4,33,125	Debtors	3,22,500
		Cash at Bank	1,91,250
		Preliminary expenses	24,375
	18,20,625		18,20,625

Additional Information :

- i) The assets were revalued as :

Goodwill	75,000
Land & Building	4,25,000
Machinery	5,70,000
Furniture	1,65,000
Stock in Trade	2,00,000
Debtors	3,00,000

- ii) The profits of the company for the last 3 years were :

Year	Rs.
2019-20	2,90,500
2018-19	1,29,500
2017-18	2,40,000

- iii) It is the practice of the company to transfer 20% of profit to Reserve Fund.
- iv) The fair return on similar type of company is ascertained at 11% calculate the fair value of shares.

- b) Following is the balance sheet of Yash Ltd. as on 31st March, 2021. [10]

Liabilities	Amount	Assets	Amount
<u>Share Capital</u>		Goodwill	1,75,000
10,000, Equity shares of Rs.100/-each	10,00,000	Building	3,75,000
8% preference shares of Rs.100/-each	7,50,000	Machinery	8,75,000
		Patents	50,000
General Reserve	25,000	Debtors	6,00,000
5% Debentures	7,50,000	Stock	2,00,000
Creditors	5,00,000	Cash at Bank	12,500
		Preliminary expenses	52,500
		Profit & Loss A/c	6,85,000
	30,25,000		30,25,000

The company got the following scheme of Capital reduction approved by the court :

- i) 8% Preference shares shall be converted into 9% Preference shares the amount being reduced by 40%
- ii) Equity shares to be reduced to fully paid shares of Rs. 50 each.
- iii) Building was appreciated by Rs. 1,25,000.
- iv) 5% Debentures to be reduced by 40%.
- v) All Intangible and fictitious assets to be written off

You are required to pass the necessary Journal entries in the books Yash Ltd. and prepare the revised Balance Sheet as on 1st April, 2021.



B.Com. (Regular & External)
BUSINESS ECONOMICS (Macro)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Draw neat diagrams wherever necessary.*

Q1) Explain significance and limitations of macro economics. **[16]**

Q2) a) Explain methods of National Income Accounting. **[16]**

OR

b) Explain process and limitations of Multiple credit creation of commercial Banks. **[16]**

Q3) Answer in brief :

- a) Explain the quantity theory of money. **[8]**
- b) Explain the various phases of trade cycle. **[8]**

OR

- a) Explain the causes of deflation. **[8]**
- b) Explain the limitations of classical theory of output and employment. **[8]**

Q4) Explain the causes of increasing public expenditure. **[16]**

Q5) Write short notes on (any two) : **[16]**

- a) Quantitative credit control.
- b) Principle of maximum social advantage.
- c) Scope of public finance.
- d) Effects of Inflation.



B.Com. (Regular)
BUSINESS MANAGEMENT
(2013 Pattern) (2143)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates :

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Explain the characteristics of Management. Explain the various challenges faced by Managers. **[16]**

OR

Define 'Communication'. Explain the barriers to communication.

Q2) Define 'Planning'. Explain the importance of Planning. **[16]**

OR

Define 'Decision Making'. Explain the steps in Rational Decision Making.

Q3) Define 'Organisation'. Explain the Principles of Organisation. **[16]**

OR

Define 'Motivation'. Explain the characteristics and importance of Motivation.

Q4) Define 'Staffing'. Explain the importance of Staffing. **[16]**

OR

Define 'Leadership'. Explain the various styles of Leadership.

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Q5) Write short notes on (any four) :

[16]

- a) Disaster Management.
- b) Departmentalization.
- c) Importance of Control.
- d) Business Ethics.
- e) Principles of Direction
- f) Importance of Corporate Governance.



B.Com. (Regular)

**BUSINESS ADMINISTRATION - I
(2013 Pattern) (Special Paper - I) (2213)**

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *All questions carry equal marks.*

Q1) Define Administration. Explain the functions of Administration. **[16]**

OR

What is Joint venture? Explain the characteristics and limitation of Joint Venture. **[16]**

Q2) What is business promotion? Explain Role of Government for promoting Business unit. **[16]**

OR

What are the important legal provisions Governing promotion and establishment of unit? **[16]**

Q3) a) Explain the merits and demerits of partnership. **[8]**

b) Explain social Responsibilities of Business. **[8]**

OR

a) Explain interaction of business and environmental factors. **[8]**

b) Write short note on constituents of business Environment. **[8]**

Q4) Explain the concept of Globalization. State the features and consequences of Globalization. **[16]**

OR

Define industrial sickness. What are the consequences of industrial sickness? **[16]**

Q5) Write Short Notes (Any Four) **[16]**

- a) Special Economic Zone (SEZ)
- b) Liberalisation
- c) Role of National productivity council.
- d) Returns to be filed by organization in India.
- e) Role of Government in Prevention of industrial sickness
- f) Quality circles

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B.Com. (Regular)
BANKING AND FINANCE
Indian Banking System-I
(2013 Pattern) (Special Paper - I) (2223)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right side indicate full marks.*

Q1) Explain the importance and role of Banking System in Indian Economy. **[16]**

Q2) Explain the functions and role of the State Bank of India. **[16]**

OR

Explain the arguments for and against Nationalisation of Banks in India.

Q3) a) State the progress of Private Sector Banks. **[8]**

b) Explain the functions of Primary Agriculture co-operative credit societies. **[8]**

OR

a) State the recommendations of Narasimham Committee - II (1998) **[8]**

b) State the progress of Regional Rural Banks. **[8]**

Q4) Explain the Functions of Reserve Bank of India. **[16]**

Q5) Write Short Notes on (any two) **[16]**

- a) Urban co-operative Banks.
- b) Management of Non-performing Assets (NPA's)
- c) Debt Recovery Tribunal
- d) Principles of co-operation

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B.Com. (Regular)
BUSINESS LAWS AND PRACTICES - I
(2013 Pattern) (Special Paper-II) (2233)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) State the provisions regarding state Agricultural produce Marketing Board. **[16]**

Q2) Explain the following terms under the Law of Insurance: **[16]**

- a) Insurer
- b) Insurance premium
- c) Double insurance
- d) Re - Insurance

OR

Explain the term life insurance. State the advantages and types of Life Insurance.

Q3) a) Define the term fire insurance and explain the corporate social Responsibilities of private insurance companies. **[8]**

b) State the difference between Fire insurance and Marine insurance. **[8]**

OR

a) Explain the provisions for closure and restarting of Business undertaking's under the Industrial Disputes Act, 1947.

b) Discuss the right's and duties of a partner's under partnership Act, 1932.

Q4) What is mean by 'Co-operative society' & Explain the various types of co-operative society. **[16]**

Q5) Write Short Notes on: (Any two) **[16]**

- a) Basic principles of General Insurance
- b) Types of Fire insurance
- c) Registration procedure of co-operative society.
- d) Disolvation of partnership firm.

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B.Com. (External)
COST AND WORKS ACCOUNTING - I
(2013 Pattern) (Regular) (Special Paper-I) (2253)

Time : 3 Hours]

[Max. Marks : 70

Instruction to the candidates:

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

Q1) a) Fill in the blanks. [5]

- i) The main function of cost accounting is reporting to_____.
- ii) _____ is the unit of quantity of product. service or time in relation to which costs may be ascertained or expressed.
- iii) Job_____is the assessment of the relative worth of jobs within a company.
- iv) _____means grouping of materials under similar characteristics.
- v) _____is useful when there are no clearly defined individual goals.

b) State True or False. [5]

- i) Normal costs are generally uncontrollable costs.
- ii) Impersonal cost centre consists of a group of persons like foremen, storekeeper, etc.
- iii) Bin card is maintained by the store keeper.
- iv) ABC and analysis is a technique of material control according to Volume.
- v) Under Taylor's Differential Piece Rate System, the standard time for a job is fixed up by Time and Motion study.

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Q2) Explain in detail purchase procedure of the business organization with documentation. [15]

OR

a) Distinguish Between Time Keeping and Time Booking [10]

b) Explain Causes of labour turnover. [5]

Q3) Write short notes on any three of the following. [15]

a) Cost unit and Cost Center

b) ABC Analysis.

c) Factors Affecting stores location

d) Merit Rating

e) Objectives of Cost accounting

Q4) a) From the following information for the month of January 2022, Prepare a Cost Sheet to show the following components. [20]

i) Prime Cost

ii) Factory Cost

iii) Cost of Production

iv) Total Cost

Particulars	Rs.
Direct Material	57,000
Direct Wages	28,500
Factory rent and taxes	2,500
Office rent and taxes	500
Plant repairs and maintenance	1,000
Plant depreciation	1,250
Factory heating and lighting	400
Factory manager's salary	2,000
Office salaries	1,600
Director's remuneration	1,500
Telephone and Postage	200
Printing and Stationary	100
Legal Charges	150
Advertisement	1,500
Salesmen's Salaries	2,500
Showroom rent	500
Sales	1,16,000

- b) A manufacturer buys certain essential spares from outside suppliers at Rs. 40 per set. Total annual requirements are 45,000 sets. The annual cost of investment in inventory is 10% and cost like rent, stationary, insurance, tax etc. per unit per year works out to be Re.1 cost of placing an order is Rs. 5 Calculate EOQ.

OR

From the following particulars calculate

- a) Reorder level
- b) Maximum level
- c) Minimum level

Usage per week

- i) Maximum-1,600 units
- ii) Minimum-800 units
- iii) Normal-1,200 units

Delivery period

- i) Maximum-4 weeks
- ii) Minimum-2 weeks
- iii) Normal-3 weeks

Reorder quantity-800 units

- Q5) a)** The following transactions took place relating to material X during January 2022. **[20]**

Date	Particular	Quantity (Kg.)	Rate per unit (Rs.)
Jan.02	Received	2,000	10
Jan.06	Received	300	12
Jan.09	Issued	1,200	-
Jan.10	Received	200	14
Jan.11	Issued	1,000	-
Jan.22	Received	300	15
Jan.31	Issued	200	-

You are required to write up the Stores Ledger Account under the FIFO Method.

OR

From the following data, calculate the inventory Turnover Ratio of the two items, and put forward your comments on them.

	Material P Rs.	Material Q Rs.
Opening Stock	25,000	87,500
Purchases during the year	15,000	62,500
Closing Stock	1,90,000	1,25,000

b) From the following particulars, you are required to work out the earning of a worker for a week under

- i) Straight Piece Rate
- ii) Halsey Premium scheme
- iii) Rowan Premium scheme

Weekly working hours : 45
Hourly wage rate : Rs. 7.50
Price rate per unit : Rs. 3.00
Normal time take per Piece 24 minutes
Normal output per week : 120 pieces
Actual output for the week : 150 pieces



B.Com. (Regular)
BUSINESS ENTREPRENEURSHIP
(2013 Pattern) (2273) (Special Paper-I)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) What is Entrepreneurship? Explain in detail the characteristics & qualities of entrepreneurs. **[16]**

OR

Explain the Entrepreneurial career of shree Bhausaheb Hire, Nashik. **[16]**

Q2) What is creativity? State the various techniques & Tools of creativity Development. **[16]**

OR

What is social Audit? Explain the advantages and disadvantages of social Audit. **[16]**

Q3) a) Explain the features of corporate Governance. **[8]**

OR

Distinguish between individual entrepreneurship and Group entrepreneurship. **[8]**

b) State the steps in starting Franchisee Business. **[8]**

OR

Explain the role of the service sector in the National Economy. **[8]**

Q4) What is entrepreneurship Development? Explain remedies for Entrepreneurship Development in India. **[16]**

OR

What is service industry? Explain the various types of service industry. **[16]**

Q5) Write short notes on (Any Four) **[16]**

- a) Self employment and entrepreneurship
- b) Limitation of Innovations
- c) Code of Business Ethics
- d) Importance of self Help Groups.
- e) Cross cultural Aspects of Intrepreneurship
- f) Principles of corporate Governance.

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P.T.O.

B.Com. (Regular)
MARKETING MANAGEMENT
(2013 Pattern) (Special Paper - I) (2283)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right side indicate full marks.*

Q1) Define Marketing Management. Explain the components of Marketing Management. **[16]**

Q2) Explain the Internal and external elements of Marketing Environment. **[16]**

OR

Define services marketing. Explain the growth of services in Indian scenario.

Q3) a) Define E-marketing. Discuss the utility of E-marketing. **[8]**

b) State the challenges before E-marketing. **[8]**

OR

a) Discuss - 'Present status of Rural Marketing in India'. **[8]**

b) Discuss the problems and challenges of rural marketing. **[8]**

Q4) What do you mean by the terms - Green marketing and Green products. Explain the marketing mix for green marketing. **[16]**

Q5) Write short notes (Any two) **[16]**

- a)** Marketing characteristics in India context.
- b)** Forms of appeal for communication
- c)** Consumer behaviour and marketing
- d)** Types of Buying motives.

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P.T.O.

B.Com.
AGRICULTURAL AND INDUSTRIAL ECONOMICS - I
(2013 Pattern) (Special Paper - I) (Regular) (Theory) (2293)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right side indicate full marks.*

Q1) What is mean by Agricultural Economics? State the nature and scope of Agricultural Economics. **[16]**

Q2) Explain in details the role of Agriculture in Economic Development. **[16]**

OR

State the merits and demerits of large size of farm. **[16]**

Q3) a) Explain the scope and significance of Industrial Economics. **[8]**

b) State the modern approach to theory of firm. **[8]**

OR

a) Explain the factors affecting on location of Industries. **[8]**

b) Explain the concept of Industrial productivity. **[8]**

Q4) What is mean by Industrial monopoly? Explain the causes and effects of Industrial monopoly. **[16]**

Q5) Write a short notes on (Any two) **[16]**

- a) Industrial Economics
- b) Diversification of firm
- c) Optimum size of firm
- d) Industrial efficiency

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P.T.O.

B.Com. (Regular)
ELEMENTS OF COMPANY LAW
(2013 Pattern) (2153)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Define “Company”. Explain in detail the features of Company. **[16]**

Q2) Define “Articles of Association”. Distinguish between memorandum of Association and Article of Association. **[16]**

OR

State the meaning and definition of “Share”. Explain in detail the kinds of shares. **[16]**

Q3) a) Explain the powers of Board of Directors. **[8]**

b) Explain “Directors Identification Number”. **[8]**

OR

a) Distinguish between Managing Director and Manager. **[8]**

b) Explain the “Corporate Social Responsibility”. **[8]**

Q4) a) Explain in detail the voluntary winding up of company. **[8]**

b) Define “Director”. Explain the legal position of Director in Company. **[8]**

Q5) Write short notes on (Any Two): **[16]**

- a) Dissolution of a company.
- b) Buy back of shares.
- c) E-filing.
- d) Minutes of Meeting.



P.T.O.

B.Com. (Regular)
BUSINESS REGULATORY FRAMEWORK (M.LAW)
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) Explain the various ways in which a contract may be said to be - discharged as per Indian Contract Act, 1872. **[16]**

Q2) What is dissolution of Partnership firm? Explain the modes of dissolution of firm. **[16]**

OR

"No seller can give to the buyer of the Goods a better title than he himself has". Explain with exceptions.

Q3) a) Explain in brief about composition of District Forum alongwith it's jurisdiction power and functions under consumer protection Act, 1986. **[8]**

b) State the characteristics and subject matter of copyright. **[8]**

OR

c) Explain the following concepts under consumer protection Act, 1986.

- i) Consumer
 - ii) Unfair Trade Practices
 - iii) Defect and Deficiency
 - iv) Complainant
- d) State the characteristics of Trademark.

P.T.O.

Q4) Define 'Negotiable Instrument'. Explain the kinds of Negotiable Instrument with their characteristics. **[16]**

Q5) Write notes on (any two) : **[16]**

- a) Kinds of contracts
- b) Importance of E-commerce
- c) Programmes and Activities of World Intellectual property organisation.
- d) Essentials of Arbitration Agreements and Advantages of Arbitration.



B.Com.
(For External and Regular)
ADVANCED ACCOUNTING
(2013 Pattern) (CBCS)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidate :

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*

Q1) a) Answer the following: (Any five out of 7) **[10]**

- i) Explain Indian Accounting Standard.
- ii) AS - 15 Employee Benefits.
- iii) Need of Ratio Analysis.
- iv) Explain credit co-operative societies.
- v) What is contingent liability.
- vi) Explain the concept of TDS.
- vii) Explain Liquid Ratio.

b) Short notes: (any two) **[14]**

- i) What is Single Entry System.
- ii) Explain solvency ratios.
- iii) Explain types of Branches.
- iv) Classification of investments.
- v) Introduction of banking company.

P.T.O.

Q2) Following is the Trial Balance of Laxmi Bank as on 31st March 2021.
Prepare Profit & Loss Account and Balance Sheet as on that date [14]
Trial Balance as on 31st March 2021

Particulars:	Debit	Credit
Equity share capital of Rs. 100 each Rs.50 paid up		4,00,000
Profit & Loss Account on 1 st April 2020		1,60,000
Current Deposit Account		13,64,000
Fixed Deposit Account		15,60,000
Savings Bank Account		10,26,000
Directors Fees	18,000	
Audit Fees	4000	
Furniture (Cost Rs. 4,00,000)	3,48,000	
Interest and Discount Received		8,40,000
Commission and Exchange		4,00,000
Reserve Fund		1,40,000
Printing and Stationery	16,000	
Rent and Taxes	34,000	
Salary	2,80,000	
Buildings (cost Rs.12,00,000)	9,00,000	
Law Charges	6000	
Cash in Hand	64,000	
Cash with RBI	14,00,000	
Cash with other Bank	13,00,000	
Investment at Cost	4,80,000	
Loans, cash credits and overdrafts	12,00,000	
Bills Discounted and Purchased	5,60,000	
Interest Paid	6,00,000	
Borrowings from Brahmadeo Bank		8,00,000
Branch Adjustment Account		5,20,000
Total	72,10,000	72,10,000

Following additional Adjustments are available:

- The Bank has accepted on behalf of the customers bills worth Rs. 6,00,000 against the securities of Rs. 7,60,000 lodged with the bank
- Rebate on Bills discounted Rs. 22,000
- Provide Depreciation on Buildings 10% and Furniture 5% on cost.
- Provide Rs. 6000 for Bad and Doubtful Debts.
- Transfer 25% of profit to statutory reserve.

OR

From the following Trial Balance of Udyaya Co-operative Purchases and Sales Society Ltd as on 31/03/2015 prepare Trading Account, Profit and Loss Account for the year ended 31/03/2015 and Balance Sheet as on that date after consideration the adjustment given thereafter.

Trial Balance as on 31/03/2015

Particulars	Debit Rs.	Credit Rs.
Share Capital		1,68,000
Reserve Fund		30,000
Creditors for Purchases		20,000
Profit and Loss Account 01/04/2013		8,000
Profit for the year 2013-2014		80,000
Opening Stock	1,96,000	
Furniture and Equipments	62,000	
Container Deposit	16,000	
Sundry Debtors	30,000	
Salaries	1,50,000	
Commission	44,000	
Rent and Taxes	23,000	
Postages	4,000	
Travelling and Conveyance	9,000	
Printing and Stationery	7,000	
Dividend paid	7,900	
Admission fees		1000
Purchases	31,70,000	
Coolie charges freight, cartage	80,000	
Investments	1,20,000	
Sales		38,10,000
Cash in Hand	2100	
Bank Balance	2,00,000	
Development fund		4,000
	41,21,000	41,21,000

Other Information:

- i) Closing stock is valued at Rs. 2,20,000
- ii) Outstanding Rent Rs. 2,000
- iii) Commission payable Rs. 10,000
- iv) Rs. 4,000 salary was paid as advance as on 31/03/2015
- v) Provide for Audit fees Rs. 8,000
- vi) The society declared 5% Dividend on its paid up capital as on 31/03/ 2014 for the year 2013-2014. The society transferred 25% of its profit for the year ended 31/03/2014 to reserve fund and also transferred Rs. 4,000 to development fund approved in the general meeting held on 31/10/2014.
- vii) Accrued income on Investment Rs. 10,000.
- viii) The Directors recommend 10% Dividend for the current year.
- xi) Provide 10% Depreciation on furniture and equipments.

Q3) a) On 15th September 2014, the premises of Snow White Ltd were destroyed by fire and a stock of Rs. 6,000 was salvaged and retained by the insured. The business books and records were saved from which the following information was obtained. [8]

	Rs.
Stock on 1 st April 2013	50,000
Stock on 31 st March 2014	70,000
Purchases for the year ended 31 st March 2014	4,74,000
Sales for the year ended 31 st March 2014	6,00,000
Purchases from 1 st April 2014 to 15 th September 2014	1,50,000
Sales from 1 st April 2014 to 15 th September 2014	2,05,000

In valuing the stock as on 31st March 2014 Rs. 4,000 had been written off certain stock having cost Rs. 9,000.

Half of these goods were sold in July 2014 for Rs. 5,000. The balance is estimated to be worth the original cost. Subject to the above exception gross profit had remained at the uniform rate. On 14th September 2014 goods worth Rs. 4,000 had been received by the godown keeper but had not been entered in the purchases account. Show the amount of the claim.

- b) Jain Brothers, Jalgaon has a branch at Dhulia. All goods required for sale at Dhulia are supplied from Jalgaon at cost plus 25% and all cash received at the branch is banked daily in the Head office account opened in a Bank at Dhulia. [14]

From the following particulars prepare Dhulia Branch Account in the books of Jain Brothers, Jalgaon. Head office for the year ended 31st March 2022.

Particulars	Amount
Balances as on 1 st April 2021	
Stock	79,000
Debtors	1,13,000
Petty Cash	900
Returns from Customers	4,000
Returned goods to Head Office	10,000
Bad Debts written off	1,000
Bad Debts Provision	2,100
Selling for Cash	14,000
Rent payable on 31 st March 2022	1,000
Allowances given to Credit Customers	4,500
Branch expenses paid by Head Office	
Rent	14,000
Salary	15,000
Sundries	7,000
Petty cash Expenses at Branch	2,400
Total Sales	3,49,000
Petty Cash Remittances	2,800
Balances as on 31 st March 2022	
Stock	84,000
Debtors	1,95,100
Goods Invoiced to Branch	2,50,000

Q4) From the following Balance Sheet of X ltd calculate the following ratios:[20]

- i) Current Ratio
- ii) Liquid Ratio
- iii) Debt to Equity Ratio
- iv) Gross Profit
- v) Net Profit

Balance Sheet as on 31st March 2022

Liabilities	Amount	Assets	Amount
Equity Share Capital	10,00,000	Good will	5,00,000
6% Preference Share Capital	5,00,000	Plant and Machinery	6,00,000
General Reserve	1,00,000	Land and Building	7,00,000
Profit and Loss	4,00,000	Furniture	1,00,000
Provision for taxation	1,76,000	Inventories	6,00,000
Bills payable	1,24,000	Bills Receivable	30,000
Bank Overdraft	20,000	Sundry Debtors	1,50,000
Sundry Creditors	80,000	Bank	2,00,000
12% Debentures	5,00,000	Investment (Short Term)	20,000
	29,00,000		29,00,000

Other Information:

- i) Total Sales - 60,00,000
- ii) Gross Profit - 30,00,000
- iii) Net Profit - 15,00,000

OR

Shree Vijay keeps his books under single Entry System. He gives you the following information relating to the year ending 31st March, 2014 :

Summary of bank Transactions

Dr.			Cr.
Particulars	Rs.	Particulars	Rs.
To Balance at Bank	4,350	By Drawing	7,520
To Sundry Debtors	38,400	By Trade Creditors	27,100
To Bills Receivable realized	12,000	By Bills payable	9,300
To Commission Received	1,500	By Wages	12,000
To Cash Sales	8,600	By Salaries	6,500
To Balance c/d	3,350	By Rent & Taxes	4,400
		By Insurance	800
		By Carriage Inward	250
		By Advertising	330
	68,200		68,200

Particulars of Other Assets & Liabilities	31 st March	31 st March
	2013(Rs.)	2014 (Rs.)
Stock in Hand	18,700	23,400
Debtors	12,000	14,000
Creditors	9,000	1,500
Bills receivable	4,000	5,000
Bills Payable	1,000	200
Outstanding Salaries	600	1,200
Office Furniture	600	600
Office Building	12,000	12,000

A provision of Rs. 1,450 is required for doubtful debts on debtors and depreciation @ 5% is to be charged on Furniture and Building. There are outstanding wages Rs. 3,000. Insurance has been pre-paid to the extent of Rs. 250. Legal expenses are outstanding to the extent of Rs. 700. You are required to prepare Trading & Profit and Loss A/c for the year ending 31st March, 2014 and Balance Sheet as on 31st March, 2014.



B.Com.
ECONOMICS
Indian and Global Economic Development
(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Draw neat diagrams wherever necessary.*

Q1) Define infrastructure. Explain importance of basic infrastructure in economic Development of India. **[16]**

Q2) Explain in detail characteristics of the Indian Economy as an emerging Economy. **[16]**

OR

Explain objectives of International Monetary Fund and World Bank. **[16]**

Q3) a) Write place of agriculture in the Indian economy. **[8]**

b) Write role of human resource in economic development. **[8]**

OR

a) Write role of large scale enterprises in economic development. **[8]**

b) Write challenges of privatization. **[8]**

Q4) Define foreign trade. Explain in detail importance of foreign trade in economic development. **[16]**

P.T.O.

Q5) Write short notes (Any 2) :

[16]

- a) Causes of rural indebtedness
- b) Human development Index
- c) Features of new Industrial policy 1991
- d) Advantages of foreign capital



B.Com. (Regular & External)

ECONOMICS

International Economics

(2013 Pattern)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

- 1) All questions are compulsory.*
- 2) Figures to the right indicate full marks.*
- 3) Draw diagrams wherever necessary.*

Q1) What is International Trade? Distinguish between Domestic Trade and International Trade. **[16]**

Q2) Discuss in detail the Comparative Cost Advantage Theory of International Trade. **[16]**

OR

Explain in detail the arguments for and against Protection Policy. **[16]**

Q3) a) Explain the concept of Balance of Trade and Balance of Payment. **[8]**
b) State and explain the concept of Foreign Exchange Market Structure. **[8]**

OR

a) Explain the advantages of Flexible Exchange Rate. **[8]**
d) Explain the functions of 'BRICS'. **[8]**

Q4) Explain in detail the role of Multi-National Corporations. **[16]**

P.T.O.

Q5) Write short notes on (Any Two) :

[16]

- a) Purchasing Power Parity Theory
- b) Convertibility of Rupee on Current and Capital Account
- c) Euro-Dollar Market
- d) European Union



B.Com.
AUDITING & TAXATION
(2013 Pattern) (3153)

Time : 3 Hours]

[Max. Marks : 80

Instructions to the candidates:

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

- Q1)** a) What are the types of Audit Report? [8]
b) Explain the types of Errors? [8]

OR

- a) Explain the qualities of a company auditor in detail. [8]
b) What is vouching? State it's benefits. [8]

- Q2)** Write a short note on (Any Four) : [16]

- a) Audit
- b) Continuous Audit
- c) Disqualification of Auditor
- d) Tax Audit
- e) Audit Notebook
- f) Benefits of Auditing

- Q3)** Explain the following terms. [16]

- a) Capital Income
- b) Gross Total Income

P.T.O.

- c) Rights of Auditor
- d) Person

Q4) a) Compute Income from House Property of Mr. Yashodhan for the A.Y. 2022-23 from the following particulars. [8]

Particulars	<
Municipal Value	45,000
Fair Rent	46,250
Standard Rent	43,750
Annual Rent	42,000
Unrealised Rent	10,500
Vacancy Period	1 Month
Municipal Tax	15%
Interest on Loan	8,750

b) The Following is Profit & Loss Account of Mr. Sharvil for the year ended on 31.03.2022. Compute his income from Business. [8]

Dr. Profit & Loss A/C Cr.

Particulars	<	Particulars	<
To Salary	70,000	By Gross Profit	2,06,500
To Bonus	8,400	By Interest Received	28,000
To Advertisement	10,500	By Commission	3,500
To Entertainment Expenses	8,750	By House Rent Received	70,000
To Telephone Expenses	7,000		
To Car Expenses	21,000		
To Donation	7,000		
To Misc. Expenses	14,000		
To Income Tax	4,200		
To Depreciation	8,400		
To Interest on loan	5,250		
To Net Profit	1,43,500		
Total	3,08,000	Total	3,08,000

Other Information :

- i) Depreciation allowed as per Income Tax Act is < 6300.
- ii) Car expenses include 1/3rd for personal use.
- iii) Salary includes < 14000 paid to domestic servant.
- iv) Actual Bad Debts suffered by Mr. Sharvil amounted to 1400.
- v) Loan has been taken for business purpose.

Q5) Mr. Yashwant is a General Manager of a Textile Company of Kolkata. He has submitted the following particulars of his income for the financial year 2021-22. **[16]**

- i) Basic salary Rs. 17500 (Monthly).
 - ii) D.A. Rs. 12,000 p.m. (Rs. 5,000 p.m. enters into retirement benefits).
 - iii) Education allowance for two children at Rs. 1,300 p.m.per child and hostel expenditure allowance for elder son @ Rs. 1,450 p.m.
 - iv) Commission on sales Rs. 30,000.
 - v) Entertainment allowance Rs. 1,000 p.m.
 - vi) Travelling allowance for his official tours Rs. 40,000 (Actual expenditure on tours amounted to Rs. 37,000).
 - vii) He was given cloth worth Rs. 4,000 by his employer free of cost.
 - viii) He resides in the Bungalow of the company. Its fair rent is Rs. 12,000 p.m. He pays Rs. 51,000 p.a. as rent for the house. A watchman and a cook have been provided by the company who were paid Rs. 2,000 per month each.
 - ix) He has been provided with a motor car of 1.8 litre engine capacity (i.e.1800 cc) power with a driver for his official as well as personal use. Running and maintenance expenses are borne by Mr. Yashwant (Employee)
 - x) The company has contributed
 - a) 10% of salary to notified pension account / scheme and
 - b) Rs. 35,000 to his RPF.
 - xi) Interest credited to RPF account was @ 13% p.a. amounted to Rs. 16,250.
- Compute his income from salary for the Assessment Year 2022-2023.

