M.Com P.-I

Sem = I

April - 2024

Pages - 52

M. Com Sem - I (NEP 2020) Adv.

(2 Hours) [Total Marks: 50]

Instructions:

i. All questions are compulsory and subject to internal choice.
ii. Figures to the right indicate full marks.
iii. Use of simple calculator is allowed.

Q1.

A. The results of a company for the last two years are as follows:

Years	Sales in Rs.	Profit in Rs.
2022	15000	17000
2023	2000	2500

You are required to calculate:

(i) P/V Ratio
(ii) Fixed Cost
(iii) B.E.P
(iv) The sales required to earn a profit of Rs. 4,000
(v) Profit when sales are Rs. 25,000
(vi) Margin of safety at a profit of Rs. 5,000 and
(vii) Variable costs of the two periods. **[14 Marks]**

OR

B. Present the following information to show to management:

(i) The marginal product cost and the contribution p.u.
(ii) The total contribution and profits resulting from each of the following sales mix results.

Particulars	Product	Per Unit (Rs.)
Direct Material	A	20
Direct Material	B	18
Direct wage	A	6
Direct wage	B	4

Fixed Expenses – Rs. 1600
Variable expenses are allotted to products at 100% of direct wages
Sales Price - A Rs. 40
Sales Price - B Rs. 30
Sales Mixtures:

(a) 200 units of Product A and 100 units of Product B.
(b) 150 units of Product A and 150 units of Product B.
(c) 100 units of Product A and 200 units of Product B.
(d) 250 units of Product A and 50 units of Product B. **[14 Marks]**

Q2.

A. The standard mix of product A2 is as follows:

Kg	Material	Price per Kg (Rs.)
3,600	X	6
2,000	Y	4.5
2,400	Z	9.5

The standard loss in production is 10% of input. There is no scrap value. Actual production for a month was 7,425 Kgs. Actual consumption and purchases of material during the month were:

Kg	Material	Price per Kg (Rs.)
4,200	X	6.50
1,700	Y	4.25
2,600	Z	9.75

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You are required to calculate the following variances.

i. Material Cost Variance
ii. Material Price Variance
iii. Material Mix Variance
iv. Material Yield Variance

[12 Marks]

OR

B. A gang of workers normally consists of 30 men, 15 women and 10 boys. They are paid at standard rates per hour as man Rs.80, woman Rs.60 an boy Rs.40. In a normal working of a week of 40 hours, the gang is expected to produce 2,000 units of output. During the week ended 31st December, 2023, the gang consisted of 40 men, 10 women and 5 boys. The actual wages paid per hour were man Rs.70, woman Rs. 65 and boy Rs.30. Actual units produced by the Gang 1,600 units.

Calculate:

1. Labour Cost Variance
2. Labour Rate Variance
3. Labour Efficiency Variance

[12 Marks]

Q3.

A. The cost of an article at capacity level of 5,000 units is given below.

Particulars	Rs.	variable cost
Material Cost	25,000	100%
Labour Cost	15,000	100%
Power	1,250	80%
Repairs and Maintenance	2,000	75%
Stores	1,000	100%
Inspection	500	20%
Depreciation (Fixed)	10,000	
Administration overheads	5,000	25%
Selling overheads	3,000	50%
Total	62,750	
Cost per unit	**12.55**	

Find the unit cost of the product under each individual expenses at production levels of 4,000 units and 6,000 units.

[12 Marks]

OR

B. Prepare cash budget of a Company for April, May and June 2023 in a columnar form using the following information:

Months	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Expenses (Rs.)
January	80,000	45,000	20,000	5,000
February	80,000	40,000	18,000	6,000
March	75,000	42,000	22,000	6,000
April	90,000	50,000	24,000	6,000
May	85,000	45,000	20,000	6,000
June	80,000	35,000	18,000	5,000

You are further informed that:

a. 10% of the purchases and 20% of the sales are for cash
b. The average collection period of the company is ½ month and the credit purchases are paid off regularly after one month.
c. Wages are paid half monthly and rent of Rs.500 is paid monthly.

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(3)

d. Cash and Bank balance as on 1st April is Rs.15,000 and the Company wants to keep it on the end of every month at this figure, the excess cash being put in fixed deposits.

[12 Marks]

Q4.

A. Pankaj Automobiles distributes its goods to regional dealer using a single lorry. The dealer's premises are 80 km away by road. The lorry has a capacity of 10 tonnes and makes the journey twice a day fully loaded on the outward journeys and empty on return journey. The following information is available for a Four Weekly period during the year 2023:

Petrol Consumption	16 km per litre
Petrol Cost	Rs. 26 per litre
Oil	Rs. 200 per week
Driver's Wages	Rs. 800 per week
Repairs	Rs. 200 per week
Garage Rent	Rs. 300 per week
Cost of lorry (excluding tyres)	Rs. 9,00,000
Life of lorry	1,60,000 km.
Estimated sale value of lorry at the end of its life	Rs. 1,00,000
Cost of tyres	Rs. 12,500
Life of tyres	50,000 km.
Insurance	Rs. 13,000 per annum
Vehicle license cost	Rs. 2,600 per annum
Other overhead cost	Rs. 83,200 per annum

The lorry operates on a five day week.

Required:

1. A statement to show the total cost of operating the vehicle for the four weekly periods analyzed into running costs and fixed costs.
2. Calculate vehicle cost per kilometers and per tonne kilometers. **[12 Marks]**

OR

B. **Write short notes: (answer any three)** **[12 Marks]**

a. Operating costing of Hospital
b. Application of operating costing
c. Log book under operating costing
d. Operating costing of Hotel
e. Cost units under operating costing

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M Com Sem-1 NEP- 2020

Paper / Subject Code: N59321 / Direct and Indirect Taxation (Income Tax)

Time: 2 Hours **Total Marks 50**

1. All questions are compulsory.
2. Working notes form part of answer.
3. Figures to the right indicate full marks.
4. Use of simple calculator is permitted.

Q1.A) Mr. Sameer, a Australian Citizen but of Indian Origin came to India on 1st November, 2016 for the first time. His total stay in India was as under:

Year ended	Number .of days stay
31/03/2017	24
31/03/2018	180
31/03/2019	182
31/03/2020	75
31/03/2021	28

He informs you that he was in India for visit from 1st April, 2022 to 30th June,2022, Determine his residential status for the previous year 2022-23 . (07)

Q.1.B) Mr.Ranveer has earned the following incomes during the previous year ended on 31st March ,2023 . Compute his Gross Total Income for Assessment Year 2023-24 assuming that he is:

a) Resident and Ordinarily resident

b) Non Resident. (07)

Sr.No	Particulars	Amount Rs.
1	Income from Agriculture in Srilanka	2,40,000
2	Interest from Bank Account in Singapore	1,40,000
3	Dividend on shares of Co-operative Bank in Mumbai	1,80,000
4	Income from Business in Dubai controlled from India	3,00,000
5	Income Received in Bali for services rendered in India	2,50,000
6	Past untaxed profit earned outside India and brought to India	3,50,000
7	Interest from Bonds issued by Indian Companies	2,00,000

OR

Q1.C) Professor Ravindra a British citizen (not a person of Indian Origin) is a visiting faculty at University of Mumbai, provides you the following details of his visit to India during the last 7 years.

Previous Year	Number of days stay in India
2022-23	189
2021-22	205
2020-21	15
2019-20	130
2018-19	190
2017-18	100
2016-17	125

Prior to 01/04/2016 he did not visit India. Find out his Residential status for the Assessment year 2023-24. (07)

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Q1.D) Mr.Akshay has earned the following incomes during the previous year ended on 31st March, 2023. Compute his Gross Total Income for Assessment Year 2023-24 assuming that he is: (07)

a) Resident and Ordinarily resident

b) Resident but not Ordinarily resident

Sr.No	Particulars	Amount (Rs.)
1	Income from Shares in NewYork received in Mumbai	2,00,000
2	Interest from Bank Account in Germany	1,40,000
3	Payments received in Dubai for the services rendered in Japan	2,80,000
4	Income from Business in Germany controlled from India	4,00,000
5	Royalty Income received from Indian Companies	3,50,000
6	Rent from House in Calcutta received in Singapore	3,50,000
7	Income from Profession in Dubai received in Dubai (profession was set up in India).	2,00,000

Q2A) Mr. Rajesh is owner of "Bakes and Cakes". He provides you the following information for the year ended 31st March 2023.

Profits and loss account for the year ended 31st March 2023

Particulars	Amount Rs.	Particulars	Amount Rs.
To Salaries	2,75,000	By Gross Profit	12,60,000
To Travelling expenses	15,000	By Saving Bank Interest	12,500
To Advertising	35,500	By LIC maturity Proceeds	3,00,000
To Interest on Capital	18,000	By LIC monthly Annuity	21,000
To Depreciation	17,500	By Bank FDR interest	27,000
To Bad Debts	12,500		
To Miscellaneous expenses	40,000		
To Net profit	12,07,000		
Total	**16,20,500**	**Total**	**16,20,500**

Following further information has been provided:

A) Depreciation allowed as per Income Tax Rules is Rs. 21,000

B) Advertisement expenses included Rs.25,500 spent for the advertisement in souvenir of a political party.

C) Rs. 10,000 paid as penalty imposed by Income Tax Officer, has been wrongly included in salaries.

D) Miscellaneous expense include expense of Rs. 9,500 paid in cash for purchase of stationery and Rs. 10,000 paid towards life insurance premium for wife.

E) During the year he had invested in public provident fund account Rs .15,000 Compute Income from Business and Profession of Mr.Rajesh for Assessment year 2023-24. (12)

OR

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Q2.B) Ms Ziya purchased a residential house property for Rs 68,00,000 on 7th July 2021 under distress sale and made some additions to it worth Rs 3,20,000 on 5th Nov 2021. She sold the house property on 17th Jan, 2023 for net consideration of Rs 82,50,000 wherein she had paid a brokerage of Rs 2,50,000. Out of sale proceeds she invested Rs 25,00,000 in purchase of another residential property on 12th Feb 2023.
Compute her Income from Capital gains for the Assessment year 2023-24. (04)

Q2.C) Mr.Salman purchased a Residential house on 1-06-1999 for Rs.50,000 . He incurred expenses Rs. 50,000 towards cost of improvement on 2-07-2003 on this house. The fair market value of the house on 1-04-2001 was Rs.1,50,000. He sold the house on 10-10-2022 for Rs.40,00,000. He purchased a new Residential house for Rs. 20,00,000 on 15-03-2023.

The cost inflation index for financial year 2001-02 is 100, for financial year 2003-04 is 109 and for financial year 2023-24 is 331.

Compute his Income from Capital gains for the Assessment year 2023-24. (08)

Q3A. Compute for Ms Radha net taxable income for the assessment year 2023-24 who is 49 years old with the help of following information. She is currently employed as Team leader in Edtech Private Ltd. (12)

Particulars	Rs
Basic Pay	1,00,000 per month
Dearness Allowance	30,000 per month
Commission	60,000 per annum
Performance Bonus declared but not yet received.	2,50,000
Entertainment allowance	3000 per month
Fixed Medical Allowance	2,000 per month
Annuity received from former employer	1,50,000

Radha also pays Rs 60,000 by cheque towards Mediclaim insurance for herself. Apart she also pays Rs 15,000 per month by way of housing loan principal repayment to Bank of Baroda.

OR

Q3B Mr,Raguveer is owner of two houses Suryakiran and Ravikiran. He occupies Suryakiran for his own residence and house Ravikiran has been let out for the entire year 2022-23. He provides you with the following details for the previous year 2022-23:

	Suryakiran (Rs.)	Ravikiran(Rs.)
Municipal Value	15,00,000 per annum	14,00,000 per annum
Fair Rent	16,00,000 per annum	16,00,000 per annum
Standard Rent	14,00,000 per annum	15,00,000 per annum
Actual Rent	Nil	18,00,000 per annum
Municipal Taxes paid by Mr.Raguveer	75,000	85,000
Ground rent	15,000	20,000

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Land Insurance	10,000	15,000
Repairs to house	1,00,000	2,00,000
Interest on Borrowed capital paid (Loan taken for House Surya Kiran on 1/04/2018)	2,50,000	4,50,000
Loan taken for House Ravi Kiran of Rs 45,00,000 at rate of interest of 10 % on 1/1/2018 for construction which was completed on 01/06/2020.		

Further he has invested Rs 2,00,000 in various investments eligible for tax deduction under section 80 C. he also pays Rs 50,000 per annum as interest from last 4 years for his dependent son's education loan to State Bank of India.

You are required to calculate his Net taxable Income for Assessment year 2023-24. (12)

Q4.A. M/s MGM Firm having partners Meena, Ghanshyam and Manju have provided you with its profit and loss account for financial year 2022-23. You are required to compute the taxable income of the firm and its tax liability for the Assessment year 2023-24. (12)

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Purchases	35,52,580	By Sales	80,50,000
To Direct Expenses	11,27,000	By Interest on Securities from HDFC (Net TDS Rs 13500)	1,03,500
To Reserves and Provisions	1,93,375		
To Administrative Expenses	3,86,676		
To Depreciation	5,00,500		
To Interest to Partners	4,04,800		
To Salaries to Partners	11,04,000		
To Goods and Service Tax	21,840		
To Net Profit	8,62,729		
	81,53,500		81,53,500

Other Information

a. Simple Interest is paid to partners @ 10% p.a. as per partnership deed
b. Salaries are to be paid in the ratio of 3: 4: 3. Their profit-sharing ratio is equal.
c. Depreciation allowed as per Section 32 is Rs 4,80,000.

OR

Q4 B. Write Short notes on any 3 (12)

1. Due Dates for Filing of Return for various types of assesse.
2. Agricultural Income
3. Provisions relating to Remuneration of Partners under the Act
4. Deductions under section 80 U and 80 DD
5. Any 8 exempted incomes under section 10.

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M.com : Sem I

Time – 2 1/2 Marks - 75

N.B.: (1) All questions are compulsory and subject to internal choice.

(2) Figures to the right indicate full marks of questions.

1 **Answer the following** 15

A Explain the concept business ethics also explain its importance and need for business ethics.

OR

B What is corporate ethics? Explain code of Ethics-Guidelines for developing code of ethics.

2 **Answer the following** 15

A Write a note on 1. Ethics in Marketing and Advertising 2. Ethics in HRM
3. Ethics in IT

OR

B What is corporate governance? Explain its importance and evolution.

3 **Answer the following** 15

A Elaborate on the concept of CSR also write in detail about its scope and importance.

OR

B Explain what is NGO? and also write what are the role of NGO?

4 A. **Select the most appropriate answer from the options given below:** 5

1. Companies Act 2013 schedule ..... mentioned about CSR activities. (VII, VI, V, VIII)
2. When did the concept of Business Ethics originate?
   a) 1940s b) 1960s c) 1980s d) 2000s
3. After the proper implementation of CSR projects, it requires a timely____ of the same (Review, alteration, modification, delegation)
4. What is the primary objective of ethical marketing?
   a) Maximizing profits b) Promoting honesty, fairness, and responsibility in advertising
   c) Achieving market dominance d) Manipulating consumer behaviour
   What does the term "Ethics" primarily emphasize? a) Legal rights b) Economic values
   c) Fundamental values or moral rights d) Political ideologies

Q4 **B. State whether the following statements are True or False.** 5

1. Corporate Governance is irrelevant in modern business practices.
2. Gandhian Approach in Management advocates for greed and exploitation.
3. Corporate Social Responsibility only involves philanthropic activities.
4. CSR policies do not need to consider environmental concerns.
5. Ethics in Marketing and Advertising are not significant in business practices.

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Q4 **C. Match the Pairs:**

	Group 'A'	**Group 'B'**
1.	Code of Conduct	A. Regulatory authority having jurisdiction over listed companies.
2.	ICAI	B. A situation in which a person's private interests might influence their professional judgment or actions.
3.	SEBI	C. An autonomous body, which issues accounting standards providing guidelines for disclosures of financial information.
4.	RBI	D. Guidelines for banking.
5.	Corporate Governance	E. Guidelines for ethical behaviour within a company.

Q5 **Write Short Note on: (any three)**

1. CSR towards Stakeholder
2. CSR and environmental concerns.
3. Global Reporting Initiative
4. Sustainable Development
5. Triple Bottom Line

(मराठी रुपांतर)

(वेळ: २ १/२ तास)

(गुण: ७५)

सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.
३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानवी.

Q1 खालील प्रश्नांची उत्तरे द्या. १५

अ. व्यवसाय नैतिकता ही संकल्पना स्पष्ट करा, त्याचे महत्त्व आणि व्यावसायिक नीतिमत्तेची आवश्यकता स्पष्ट करा.

किंवा

ब. कॉर्पोरेट नैतिकता काय आहे? नैतिकता -आचारसंहिता विकसित करण्यासाठी मार्गदर्शक तत्त्वे स्पष्ट करा.

Q2 खालील प्रश्नांची उत्तरे द्या. १५

अ. टीप लिहा 1. विपणन आणि जाहिरातीतील नैतिकता 2. HRM मधील नीतिशास्त्र 3. IT मधील नीतिशास्त्र

किंवा

ब. कॉर्पोरेट गव्हर्नन्स म्हणजे काय? त्याचे महत्त्व आणि उत्क्रांती स्पष्ट करा.

Q3 खालील प्रश्नांची उत्तरे द्या. १५

अ. CSR च्या संकल्पनेवर विस्तृत करा व त्याची व्याप्ती आणि महत्त्व याबद्दल तपशीलवार लिहा.

किंवा

ब. NGO म्हणजे काय ते स्पष्ट करा आणि NGO ची भूमिका काय आहे? ते देखील लिहा.

Q4 अ. खालील पर्यायांमधून सर्वात योग्य उत्तर निवडा: ०५

1. कंपनी कायदा 2013 च्या ..... सूची मध्ये CSR उपक्रमांचा उल्लेख आहे.
(सातवी, सहावी, पाचवी, आठवी)
2. व्यवसाय नैतिकता ही संकल्पना कधीपासून निर्माण झाली?
अ) १९४० ब) १९६० क) १९८० d) २०००
3. CSR प्रकल्पांच्या योग्य अंमलबजावणीनंतर, त्यासाठी वेळेवर ____ आवश्यक आहे
(पुनरावलोकन, बदल, फेरबदल, प्रतिनिधीत्व)
4. नैतिक विपणनाचे प्राथमिक उद्दिष्ट काय आहे?
अ) नफा वाढवणे ब) जाहिरातींमध्ये प्रामाणिकपणा, निष्पक्षता आणि जबाबदारीचा प्रचार करणे
क) बाजारातील वर्चस्व प्राप्त करणे ड) ग्राहकांच्या वर्तनात फेरफार करणे
5. "नीतिशास्त्र" हा शब्द प्रामुख्याने कशावर भर देतो?
अ) कायदेशीर हक्क ब) आर्थिक मूल्ये c) मूलभूत मूल्ये किंवा नैतिक अधिकार ड) राजकीय विचारधारा

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Q4 ब. खालील विधाने सत्य आहेत की असत्य आहेत ते सांगा. ०५

1. कॉर्पोरेट गव्हर्नन्स आधुनिक व्यवसाय पद्धतींमध्ये अप्रासंगिक आहे.
2. व्यवस्थापनातील गांधीवादी दृष्टीकोन लोभ आणि शोषणाचा पुरस्कार करतो.
3. कॉर्पोरेट सोशल रिस्पॉन्सिबिलिटीमध्ये केवळ परोपकारी उपक्रमांचा समावेश होतो.
4. सीएसआर धोरणांमध्ये पर्यावरणविषयक चिंतांचा विचार करण्याची गरज नाही.
5. व्यवसाय पद्धतींमध्ये विपणन आणि जाहिरातींमधील नैतिकता महत्त्वाची नाही.

Q4 क जोड्या जुळवा: ०५

गट 'अ'	गट 'ब'
1. आचारसंहिता	अ. सूचीबद्ध कंपन्यांवर अधिकार क्षेत्र असलेले नियामक प्राधिकरण.
2. ICAI	ब. अशी परिस्थिती ज्यामध्ये एखाद्या व्यक्तीचे खाजगी हित त्यांच्या व्यावसायिक निर्णयावर किंवा कृतींवर प्रभाव टाकू शकते.
3. SEBI	क. एक स्वायत्त संस्था, जी आर्थिक माहितीच्या प्रकटीकरणासाठी मार्गदर्शक तत्त्वे प्रदान करणारी लेखा मानके जारी करते.
4. RBI	ड. बँकिंगसाठी मार्गदर्शक तत्त्वे.
5. कॉर्पोरेट गव्हर्नन्स	इ. कंपनीमधील नैतिक वर्तनासाठी मार्गदर्शक तत्त्वे.

Q5 टीप लिहा: (कोणत्याही तीन) १५

1. स्टेकहोल्डरनिर्देशित CSR
2. CSR आणि पर्यावरणविषयक चिंता.
3. ग्लोबल रिपोर्टिंग इनिशिएटिव्ह
4. शाश्वत विकास
5. तिहेरी तळ ओळ

(2 Hours) [Total Marks: 60]

Instructions: M.Com : Sem I

i. All questions are compulsory and subject to internal choice.
ii. Figures to the right indicate full marks.
iii. Make suitable assumptions whenever required and state them.
iv. Use of simple calculator is allowed.

Q1.

A) Draw up a flexible budget for overhead expenses on the basis of the following data and determine the overhead rates at 60%, 70% and 80% plant capacity. **[15 Marks]**

Particulars	70% Capacity Level (Rs.)
Variable Overheads:	
Indirect Labour	12,000
Stores including spares	4,000
Semi-Variable Overheads:	
Power (35% Fixed, 65% Variable)	20,000
Repairs and Maintenance (25% Fixed, 75% Variable)	9,000
Fixed Overheads:	
Depreciation	18,000
Insurance	10,000
Salaries	15,000
Total Overheads	88,000
Estimated Direct Labour Hours	1,76,000 Hours

OR

Q1.

B) **[15 Marks]**

Prepare a Cash Budget for the three months ending 30th June from the following information.

Month	Sales (Rs.)	Materials(Rs.)	Wages(Rs.)	Overheads(Rs.)
February	1,40,000	96,000	30,000	17,000
March	1,50,000	90,000	30,000	19,000
April	1,60,000	92,000	32,000	20,000
May	1,70,000	1,00,000	36,000	22,000
June	1,80,000	1,04,000	40,000	23,000

a. Credit terms are- Sales/Debtors -10% sales are on cash, 50% of the credit sales are collected next month and the balance in the following month.
b. Creditors – Materials 2 months
   Wages ¼ month
   Overheads ½ month
c. Cash and Bank balance on 1st April is expected to be Rs.60,000.
d. Other relevant informations are:

i. Plant and Machinery will be installed in February at a cost of Rs.9,60,000. The monthly instalments of Rs.12,000 are payable from April onwards.

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ii. Dividend @ 5% on preference share capital of Rs.12,00,000 will be paid on 1st June.
iii. Advance to be received for sale of vehicles Rs.90,000 in June.
iv. Dividends from investments amounting to Rs.10,000 are expected to be received in June
v. Income tax (advance) to be paid in June is Rs.20,000.

Q2.

A) **[15 Marks]**

Pragati Company manufactures a product P by mixing three raw materials. For every 100 kg of output 125 kg of raw material input are used. In April 2023, there was an output of 5,600 kg of product P. The standard and actual particulars of April 2023 are as follows.

Raw Material	Standard		Actual	
	Mix	Price per kg	Mix	Price per kg
I	50%	Rs.40	60%	Rs.42
II	30%	Rs.20	20%	Rs.16
III	20%	Rs.10	20%	Rs.12

Calculate all material variances. The actual quantity of material used was 7,000 kg.

OR

Q2.

B) **[15 Marks]**

Leela Limited is running a mini bus. You are required to calculate a suggested fare per passenger/ KM from the following details.

Purchase price of Bus Rs.5,00,000
Length of route – 40 Km
Insurance Rs.20,000 p.a.
Garage rent Rs.10,000 p.a.
Road tax and permit fees Rs.5,000 p.a.
Repairs and maintenance Rs.16,000 p.a.
Administrative charges Rs.4,000 p.a.
Drivers wages Rs.5,000 per month
Conductors wages Rs.3,000 per month
Repairs of tyre & tube Rs.4,000 p.a.
Diesel and oil per kilometre Rs.5
Annual interest on loan Rs.12,000 p.a.
Effective life of vehicle is estimated at 5 years at the end of which it will have a scrap value of Rs.10,000. Mini bus has 25 seats and is planned to make 5 number two-way trips for 25 days per month. Provide profit @20% of total revenue.

Q3.

A) From the following particulars, find the most profitable product mix and prepare a statement of profitability of that product mix: **[15 Marks]**

Particulars	Product A	Product B	Product C
Units budgeted to be produced and sold	1,800	3,000	1,200
Selling price per unit (Rs.)	60	55	50

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Requirements per unit:			
Direct Materials	5 Kg	3 Kg	4 Kg
Direct Labour	4 Hours	3 Hours	2 Hours
Variable Overheads	Rs 7	Rs 13	Rs 8
Fixed Overheads	Rs 10	Rs 10	Rs 10
Cost of Direct Materials per kg	Rs 4	Rs 4	Rs 4
Direct Labour hour rate	Rs.2	Rs.2	Rs 2
Maximum possible units of sales	4,000	5,000	1,500

All the three products are produced from the same direct material using the same type of machines and labour. Direct labour which is the key factor, is limited to 18,600 hours.

OR

Q3.
B)

Following information is furnished by Ramesh Ltd: **[15 Marks]**

	Sales	Profit
Year 2022	Rs. 5,00,000	Rs. 1,00,000
Year 2023	Rs. 7,00,000	Rs. 1,50,000

Find out:
Profit Volume Ratio
Break Even Point (BEP)
Profit when sales are Rs 4,00,000
Sales to earn profit of Rs. 20,000
Margin of Safety in the year 2022 & 2023

Q4.

A) Multiple Choice Questions: **[8 Marks]**

1. The unit of cost for goods transport companies is……..
   a. Per unit
   b. Per bed
   c. Per passenger km
   d. Per ton
2. Which of the following is excluded from Master Budget?
   a. Capital Expenditure Budget
   b. Operation Expenses Budget
   c. Production Schedule
   d. Sales Budget
3. Standard cost is a _____
   a. Pre-determined cost
   b. Profit variable
   c. Fixed cost
   d. Variable cost
4. If the profit is 50% of the operating cost, it is …… of the invoice price.
   a. 20%
   b. 25%
   c. 16.66667%
   d. 33.33334%

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5. A budget is a _____ expression of a plan for a specific period of time.
   a. qualitative
   b. quantitative
   c. subjective
   d. conditional
6. Sales Rs.10, variable cost Rs.3, P/v ratio is_____
   a. 40%
   b. 25%
   c. 70%
   d. 30%
7. Fixed cost is equal to_____
   a. BE sales x MOS
   b. Sales x MOS
   c. Sales x PV ratio
   d. PV ratio x BE Sales
8. Overhead Variance considers_____
   a. Indirect cost
   b. Material Cost
   c. Direct cost
   d. Labour cost

Q4.

B) True or False: **[7 Marks]**

1. Operating costing is called as services costing.
2. Unit of cost for gas companies is per ton.
3. In Make or Buy decision only marginal cost is relevant.
4. The production budget is majorly dependent on Cash Budget.
5. Revised Standard Quantity for each input is required to be computed for calculating Material Cost Variance.
6. At break-even point, margin of safety is nil.
7. Overheads Variance is nothing but variation in absorption or recovery of overheads.

OR

Q4.

C) Write short notes: (Any Three) **[15 Marks]**

1. Sales Variances
2. Operating Costing of Hospital
3. Zero based budgeting
4. Assumptions of Break Even Analysis
5. Margin of Safety

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M.Com - Economics - Sem I

2 Hours | Total Marks : 60

Note: 1. All questions are compulsory
2. Figures to the right indicate marks

Q.1 a Explain the effect of network externalities on the market demand [07]
b Explain the minimum wage controversy. [08]

OR

c Discuss the consumer's equilibrium with the help of the indifference curve. [07]
d Describe the important objectives of administered price control. [08]

Q.2 a Explain in detail the multiproduct equilibrium. [07]
b Explain the producer's equilibrium subject to condition minimization of cost. [08]

OR

c Explain the long-run returns to scale with the help of a diagram. [07]
d Explain the learning curve with the help of a diagram. [08]

Q.3.a Discuss the case of dumping with the help of a diagram. [07]
b Explain the equilibrium of a discriminating monopolist with the help of a suitable diagram. [08]

OR

c Explain with the help of a suitable diagram the equilibrium of an oligopoly firm facing a kinked demand curve. [07]
d Discuss how Nash equilibrium is used to analyze strategic decisions. [08]

Q.4.a Choose the right option from the following: [07]

i. The concept of alternative cost can be explained by using a _____.
a. indifference curve b. PPC curve
c. Iso-quant curve d. demand curve

ii. In the case of inputs being perfect substitutes, the elasticity of substitution of such production function is equal to _____.
a. zero b. one
c. constant d. infinity

iii. If a production function exhibits diminishing marginal product, its slope_____.
a. is linear b. become steeper
c. becomes flatter d. vertical

iv. The term maximum profit refers to pure profit which is a surplus of total revenue over_____.
a. marginal cost b. total cost
c. total revenue d. average cost

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v The concept of invisible hand is put forward by _____
a. David Ricardo
b. Amartya Sen
c. J.M.Keynes
d. Adam Smith

vi Public goods have _____ characteristics.
a. non-rival
b. rival
c. private goods
d. non-rival and non-excludable

vii In the long run a perfectly competitive firm would always _____
a. incurs losses
b. earn super normal profit
c. lower its price
d. earn normal profit

b. **Give precise meaning of the following:**

a. Marginal principle
b. Externalities
c. Economic profit
d. Pay-off matrix

OR

Q.4. **Write a short note on any three of the following:**

a. Determinants of demand
b. Indifference curve
c. Cartels
d. Prisoners' dilemma
e. Low-cost firm price leadership

(18)

मराठी रुपांतर

२ तास गुण : ६०

टीप- 1. सर्व प्रश्न अनिवार्य आहेत.

2. उजवीकडील आकृत्या गुण दर्शवतात.

Q.1. a बाजाराच्या मागणीवर अंतरजाल बाह्यतेचा प्रभाव स्पष्ट करा. [07]

b किमान वेतन विवाद स्पष्ट करा [08]

OR

c समवृत्ती वक्राच्या मदतीने ग्राहकाच्या समतोलाची चर्चा करा [07]

d प्रशासित किंमत नियंत्रणाच्या महत्त्वाच्या उद्दिष्टांचे वर्णन करा. [08]

Q.2.a बहुउत्पादन समतोल तपशीलवार सांगा [07]

b किंमत कमी करण्याच्या अटीच्या अधीन असलेल्या उत्पादकाचे संतुलन स्पष्ट करा. [08]

OR

c आकृतीच्या साहाय्याने दीर्घकाळ आकारानुरूप मितव्ययी लाभ परतावा समजावून सांगा [07]

d आकृतीच्या मदतीने शिकण्याचा वक्र समजावून सांगा. [08]

Q.3.a आकृतीच्या मदतीने अवपुंजन (dumping)प्रकरणाची चर्चा करा. [07]

b योग्य आकृतीच्या मदतीने भेदभाव करणाऱ्या मक्तेदारीचे समतोल स्पष्ट करा. [08]

OR

c अल्पजनाधिकार बाजारातील समतोल बाकदार मागणी वक्राच्या साहाय्याने स्पष्ट करा [07]

d धोरणात्मक निर्णयांचे विश्लेषण करण्यासाठी नॅश समतोल कसा वापरला जातो यावर चर्चा करा. [08]

Q.4.a खालील पैकी योग्य पर्याय निवडा: [07]

I. पर्यायी खर्चाची संकल्पना _____ वापरून स्पष्ट केली जाऊ शकते

a उदासीनता वक्र b. उत्पादन शक्यता वक्र

c Iso-quant वक्र d. मागणी वक्र

ii. कच्चा माल परिपूर्ण पर्याय असल्याच्या बाबतीत, अशा उत्पादन कार्याच्या प्रतिस्थापनाची लवचिकता _____ च्या बरोबरची असते.

a शून्य b. एक

c स्थिर d. अनंत

iii. उत्पादन कार्य कमी होत जाणारे उत्पादन प्रदर्शित करत असल्यास, त्याचा उतार प असतो.

a रेखीय b घसरता
c पसरता d. अनुलंब

iv. जास्तीत जास्त नफा हा शब्द शुद्ध नफ्याला सूचित करतो जो एकूण महसुलाच्या _____ पेक्षा जास्त आहे.

a. किरकोळ खर्च b. एकूण किंमत
c. एकूण महसूल d. सरासरी किंमत

v. अदृश्य हाताची संकल्पना _____ यांनी मांडली आहे.

a. डेव्हिड रिकार्डो b. अमर्त्य सेन
c जे.एम.केन्स d. ॲडम स्मिथ

vi. सार्वजनिक वस्तूंमध्ये _____ वैशिष्ट्ये असतात

a. गैर-प्रतिस्पर्धी b. प्रतिस्पर्धी
c खाजगी वस्तू d. गैर-प्रतिस्पर्धी आणि अपवर्ज्य

vii दीर्घ काळात पूर्ण स्पर्धा नेहमीच ह्याला सामोरे जाईल _____.

a. नुकसान होणे b. असाधारण सामान्य नफा मिळवणे
c किमंत कमी करणे d. सामान्य नफा मिळवा

b. **खालील शब्दांचा नेमका अर्थ सांगा:** [08]

a. सीमात तत्त्व
b. बाह्यत्वे
c. आर्थिक नफा
d. पे-ऑफ मॅट्रिक्स

Q.4. **OR**

खालील पैकी कोणत्याही तीनवर छोटी टीप लिहा [15]

a. मागणीचे निर्धारक
b. समवृत्ती वक्र
c. कार्टेल
d. बंदीवानांचा उभयापत्ति खेळ
e. किंमत नेतृत्वा खालील कमी किमतीची उद्योग संस्था

Paper / Subject Code: N59391 / Research Meathodology

M. Com. Sem - I Advance Accountancy

Duration: 2 hours **Marks: 50**

Instructions :-(1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1 Read the following case carefully and answers the questions.

Mr. Sushant has recently been appointed as a manager in a gymnasium in a metropolis. He is asked by his management to research to understand the market potential of this unit. He plans to study the customer profile to start the work. To accomplish this, he needs to create an ideal questionnaire and formulate hypotheses to gain the right insights and create the right strategies for a successful business.

a) Suggest five questions (open and close ended) to make up a good questionnaire. **05**

b) Identify the research gap and frame the hypothesis for the above study. **05**

Q.2 Answer the following (Any One) **10**

A) What is Research? Explain different types of Research.

OR

B) Explain the concept of Sampling and elaborate various factors determining Sampling size

Q.3 Answer the following (Any One) **10**

A) What are the advantages and disadvantages of Primary Data?

OR

B) Elaborate essentials of a Good Questionnaire in detail.

Q.4 Answer the following (Any One) **10**

A) Discuss various stages in Data Processing.

OR

B) Explain Significance of Interpretation of Data in Research.

Q. 5. Answer the following (Any One) **10**

A) What are the essentials of Research Report Writing

OR

B) What is ethics in research? Explain Ethical norms in Research.

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मराठी रूपांतर

वेळ : २ तास गुण : ५०

सूचना :- (१) सर्व प्रश्न अनिवार्य आहेत.
(२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.
(३) इंग्रजी प्रश्न मूळ मानावेत.

प्रश्न १ खालील व्यक्तीचे विश्लेषण करून विचारलेल्या प्रश्नांची उत्तरे द्या:

श्री सुशांतची नुकतीच महानगरातील एका व्यायामशाळेत व्यवस्थापक म्हणून नियुक्ती झाली आहे. त्याला त्याच्या व्यवस्थापनाने या युनिटची बाजार क्षमता समजून घेण्यासाठी संशोधन करण्यास सांगितले आहे. काम सुरू करण्यापूर्वी ग्राहक प्रोफाइलचा अभ्यास करण्याची त्यांची योजना आहे. हे पूर्ण करण्यासाठी, त्याला एक आदर्श प्रश्नावली तयार करणे आणि योग्य अंतर्दृष्टी मिळविण्यासाठी आणि यशस्वी व्यवसायासाठी योग्य धोरणे तयार करण्यासाठी गृहीतके तयार करणे आवश्यक आहे.

अ) चांगली प्रश्नावली तयार करण्यासाठी पाच प्रश्न (खुले आणि बंद) सुचवा.

ब) संशोधनातील अंतर ओळखा आणि वरील अभ्यासासाठी गृहीतके तयार करा.

प्रश्न २. खालील उत्तर द्या (कोणताही एक)

अ) संशोधन म्हणजे काय? संशोधनाचे विविध प्रकार समजावून सांगा.

किंवा

ब) नमुन्याची संकल्पना स्पष्ट करा आणि नमुन्याचा आकार ठरवणारे विविध घटक विस्तृत करा

प्रश्न ३. खालील उत्तर द्या (कोणताही एक)

अ) प्राथमिक डेटाचे (आधारभूत माहिती) फायदे आणि तोटे काय आहेत?

किंवा

ब) चांगल्या प्रश्नावलीच्या आवश्यक गोष्टी तपशीलवार सांगा.

प्रश्न ४. खालील उत्तर द्या (कोणताही एक)

अ) डेटा प्रोसेसिंगमधील विविध टप्प्यांवर चर्चा करा.

किंवा

ब) संशोधनातील डेटाच्या (आधारभूत माहिती) व्याख्याचे महत्त्व स्पष्ट करा.

प्रश्न ५. खालील उत्तर द्या (कोणताही एक)

अ) संशोधन अहवाल लेखनाच्या आवश्यक गोष्टी काय आहेत

किंवा

ब) संशोधनात नैतिकता म्हणजे काय? संशोधनातील नैतिकतेचे मानदंड स्पष्ट करा.

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(22)

Paper / Subject Code: N59341 / Advanced Trends in Accounting - I

mcom - Sem I - NEP - 2020

[Time: 1.00 Hr.] [Marks:25]

Please check whether you have got the right question paper.

N.B: 1. All Questions are Compulsory.

2. Figures to the right indicate full marks.

Q.1 A) What is Security Control & how to set it up in Tally ERP 9? 07

Q.1 B) Write down short cut keys and the usability for the following buttons in Tally ERP 9? 06

i) Company info.

ii) Shut Company

iii) Support centre

iv) Period

v) Calculator

vi) Configure

OR

C) Enumerate the Accounting features available with the F11 function. 07

D) Explain the Balance Sheet & Profit & Loss A/c groups (Accounting) in Tally ERP 9. 06

) A) Write down the steps of entering the vouchers in Tally ERP 9 for the following transactions related to Sonam Ltd. 12

i) on 11th December, 2023 Paid for cash Purchases of goods Rs. 3,000/-

ii) On 18th December, 2023 Sold goods on credit basis to Mr Mahesh for Rs. 2,00,000/-

iii) On 22nd December, 2023 Cash deposited into Bank Rs.20,000/-

iv) Depreciate Plant and Machinery by Rs.20,000/-

OR

2) B) Explain Bank Reconciliation in Tally ERP 9. 06

2) C) Explain the term Debit Note and Credit Note and state the procedure for accounting of Debit & Credit Note.? 06

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(73)

MCOM - Sem I - NEP 2020

[Time: 2 Hours] [Marks: 50]

Note: 1. All questions are compulsory
2. Figures to the right indicate full marks

Q.I Case Study: [10]

Intel, a major producer of computer chips worldwide, faced a challenge in cutting down supply chain costs for its low-cost "Atom" chip. While the chip sold for around $20, the supply chain costs per chip were about $5.50, making it unsustainable. With limited options for cost reduction, Intel focused on reducing inventory, the only leverage point available.

To achieve this, Intel aimed to shorten its nine-week order cycle, which required keeping high inventory levels. The company piloted a "make to order" strategy, starting with a manufacturer in Malaysia. By gradually identifying and eliminating supply chain inefficiencies, Intel reduced the order cycle time. Initiatives included reducing the chip assembly test schedule from five days to a two-day bi-weekly process, implementing a formal planning process, and adopting a vendor-managed inventory model wherever feasible.

These efforts helped Intel streamline its supply chain and reduce costs without compromising chip quality or service levels. The company's innovative approach demonstrated that unconventional strategies could drive efficiency improvements even in complex industries like semiconductor manufacturing.

Question 1 [6]

What was the main supply chain challenge faced by Intel with its "Atom" chip? How did Intel tackle this challenge, and what strategies did the company use to reduce supply chain costs?

Question 2 [4]

Explain the significance of Intel's "make to order" strategy for its semiconductor supply chain. How did this strategy help in reducing inventory levels and improving supply chain efficiency?

Q.II Attempt any One of the following: [10]

A) Define SCM. Explain the features of SCM.

OR

B) What are the factors for selection of suitable channels of distribution?

Q.III Attempt any One of the following: [10]

A) What is global supply chain management? Explain the benefits of global SCM.

OR

B) What is the role of Role of customer in SCM?

Q.IV Attempt any One of the following: [10]

A) Define logistics. Explain in brief, process of logistics management.

OR

B) Describe the importance of packaging.

Q.V Attempt any One of the following: [10]

A) What is E-Procurement? Mention the advantages of E-Procurement?

OR

B) Explain ERP along with its advantages.

वेळ: २ तास एकूण गुण: ७०

सूचना:- १) सर्व प्रश्न अनिवार्य आहेत.
२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र. १) **खालील केस स्टडी काळजीपूर्वक वाचा आणि खालील प्रश्नांची उत्तरे द्या.** [१०]

इंटेल हे जगभरातील संगणक चिपसचे प्रमुख उत्पादक असलेली कंपनी आहे. कमी किमतीच्या "ॲटोम" चिपसाठी पुरवठा साखळी खर्च कमी करण्याचे आव्हान त्यांच्यापुढे होते. चिप सुमारे $ २० मध्ये विकली जात असताना, प्रति चिप पुरवठा साखळीची किंमत सुमारे $ ५. ५० होत होती, ज्यामुळे ती शाश्वत होत नव्हती. खर्च कमी करण्यासाठी मर्यादित पर्यायांसह, इंटेलने मालसाठा कमी करण्यावर लक्ष केंद्रित केले, हा एकमेव फायद्याचा पर्याय उपलब्ध होता.

हे साध्य करण्यासाठी, इंटेलने आपले नऊ-आठवड्याचे आदेश कालचक्र कमी करण्याचे उद्दिष्ट ठेवले होते, ज्यासाठी उच्च साठा पातळी ठेवणे आवश्यक होते. मलेशियातील एका निर्मात्यापासून कंपनीने "मेक टू ऑर्डर" धोरण राबवले. पुरवठा साखळीतील अकार्यक्षमता हळूहळू ओळखून आणि दूर करून, इंटेलने आदेश कालचक्र कमी केला. उपक्रमांमध्ये चिप असेंब्ली चाचणीचे वेळापत्रक पाच दिवसांवरून दोन-दिवसीय द्वि-साप्ताहिक प्रक्रियेपर्यंत कमी करणे, औपचारिक नियोजन प्रक्रिया लागू करणे आणि जेथे शक्य असेल तेथे विक्रेता-व्यवस्थापित मालसाठा सिद्धांताचा अवलंब करणे हे समाविष्ट केले होते.

या प्रयत्नांमुळे इंटेलला त्याची पुरवठा साखळी सुव्यवस्थित करण्यात आणि चिपच्या गुणवत्तेशी किंवा सेवा पातळीशी तडजोड न करता खर्च कमी करण्यात मदत झाली. कंपनीच्या नाविन्यपूर्ण दृष्टिकोनाने हे दाखवून दिले की अपारंपरिक रणनीती सेमीकंडक्टर उत्पादनासारख्या जटिल उद्योगांमध्येही कार्यक्षमतेत सुधारणा करू शकतात.

प्रश्न .१ . इंटेलला त्याच्या "ॲटोम" चिपसह मुख्य पुरवठा साखळी आव्हान काय होते? इंटेलने हे आव्हान कसे हाताळले आणि पुरवठा साखळी खर्च कमी करण्यासाठी कंपनीने कोणती धोरणे वापरली? [६]

प्रश्न.२. इंटेलच्या सेमीकंडक्टर पुरवठा साखळीसाठी "मेक टू ऑर्डर" धोरणाचे महत्त्व स्पष्ट करा. या धोरणामुळे इन्व्हेंटरी पातळी कमी करण्यात आणि पुरवठा साखळी कार्यक्षमता सुधारण्यात कशी मदत झाली? [४]

प्र.२. खालीलपैकी कोणताही एक लिहा:

अ) पुरवठा साखळी व्यवस्थापनाची व्याख्या करा. पुरवठा साखळी व्यवस्थापनाची वैशिष्ट्ये स्पष्ट करा. [१०]

किंवा

ब) वितरणाच्या योग्य वाहिन्या निवडण्यासाठी कोणते घटक लक्षात घ्यायला पाहिजेत?

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प्र. ३. खालीलपैकी कोणताही एक लिहा: [१०]

अ) जागतिक पुरवठा साखळी व्यवस्थापन म्हणजे काय? जागतिक पुरवठा साखळी व्यवस्थापनाचे फायदे स्पष्ट करा.

किंवा

ब) पुरवठा साखळी व्यवस्थापनामध्ये ग्राहकाची भूमिका काय आहे?

प्र. ४. खालीलपैकी कोणताही एक लिहा: [१०]

अ) लॉजिस्टिक्सची व्याख्या करा. लॉजिस्टिक व्यवस्थापनाची प्रक्रिया थोडक्यात सांगा.

किंवा

ब) वेष्टांकनाचे महत्त्व सांगा.

प्र. ५. खालीलपैकी कोणताही एक लिहा: [१०]

अ) ई- संपादन म्हणजे काय? ई- संपादनाचे फायदे सांगा?

किंवा

ब) ERP संकल्पना त्याच्या फायद्यांसह स्पष्ट करा.

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Sem I.

Time : 2 hours Marks: 60

N.B. 1. All questions are compulsory.

2. Figures to the right indicate full marks.

Q 1 (15)

"The intersection of the aggregate supply function and aggregate demand function determines the equilibrium level of income and output". Explain.

OR

a) Examine the concept of the inflationary gap.

b) Discuss the long-run Phillips curve.

Q 2 (15)

a) Derive the IS curve and explain the shift and slope of the IS curve.

b) Explain simultaneous equilibrium in the goods and money market.

OR

c) Using a diagram explain the effects of fiscal policy on income and interest rate under the IS-LM model.

d) Bring out the effects of monetary policy on income and interest rates in the IS-LM model.

Q 3 (15)

a. Explain the causes of disequilibrium in the balance of payments.

b. Examine expenditure switching policy to reduce the deficit in balance of payments.

OR

c. Define the balance of payments and discuss the structure of the balance of payments.

d. Discuss the Mundell Fleming model.

Q 4 A) Choose the right option from the following: 07

1. _____ is the sum of all incomes actually received by all individuals or households during a given year.
   a. National income
   b. Private income
   c. Personal income
   d. Annual income
2. The nominal interest rate is the interest rate on money in terms of ----------
   a. salary
   b. wages
   c. money
   d. interest

3. GDP deflator shows the relationship between ----------
   a. Real income and nominal income
   b. Real interest and nominal interest
   c. Nominal GDP and real GDP
   d. Real interest and nominal GDP
4. WPI does not cover prices of ----------
   a. Commodities
   b. The raw material used in industries
   c. Capital goods
   d. Services
5. CPI is used to measure ----------
   a. Wages
   b. Interest
   c. Income
   d. Cost of living
6. ----------not a component of HDI
   a. Knowledge
   b. standard of living
   c. Longevity
   d. National growth
7. Macroeconomics deals with ----------
   a. market demand
   b. Aggregates
   c. market supply
   d. Individual demand

B) Give precise meaning of the following: 08

1. Gross National Product (GNP)
2. Expenditure Method
3. Purchasing Power Parity (PPP)
4. Consumer Price Index (CPI)

OR

Q4. **Write a short note on any three of the following:** 15

1. Methods of measuring national income
2. Aggregate supply curve
3. Features of LM curve
4. Crowding out effect
5. Autonomous and induced transactions

****

वेळ: दोन तास गुण: ६०

टीप. १. सर्व प्रश्न अनिवार्य आहेत.
२. उजवीकडील आकडे पूर्ण गुण दर्शवितात.

प्र.१ १५

"एकूण पुरवठा फलन आणि एकूण मागणी फलनाचा छेदनबिंदू उत्पन्न आणि उत्पादनाची समतोल पातळी निर्धारित करतो." स्पष्ट करा.

किंवा

अ. 'भाववाढ दरी' या संकल्पनेचे परीक्षण करा.

ब. दीर्घकालीन फिलिप्स वक्राची चर्चा करा. १५

प्र.२

अ. IS वक्र काढा आणि IS वक्राचे स्थलांतर आणि उतार स्पष्ट करा.

ब. वस्तू आणि मुद्रा बाजारातील एकत्रित समतोल स्पष्ट करा.

किंवा

क. IS-LM प्रतीमानांतर्गत उत्पन्न आणि व्याजदरावरील राजकोषीय धोरणाचा परिणाम आकृतीचा वापर करून स्पष्ट करा.

ड. IS-LM प्रतीमानामध्ये मौद्रिक धोरणाचे उत्पन्न आणि व्याजदरांवर होणारे परिणाम मांडा. १५

प्र.३

अ. व्यवहारशेष असमतोलाची कारणे स्पष्ट करा.

ब. व्यवहारशेषातील तूट कमी करण्यासाठी खर्च बदलण्याच्या धोरणाचे परीक्षण करा.

किंवा

अ.व्यवहारशेषाची व्याख्या द्या आणि व्यवहारशेषाच्या रचनेची चर्चा करा.

ब. मुंडेल फ्लेमिंग प्रतिमानाची चर्चा करा. ०७

प्र.४ अ खालीलपैकी योग्य पर्याय निवडा:

१. .....हे दिलेल्या वर्षात सर्व व्यक्ती किंवा कुटुंबांना प्रत्यक्षात मिळालेल्या सर्व उत्पन्नाची बेरीज आहे.

अ.राष्ट्रीय उत्पन्न ब.खाजगी उत्पन्न

क. वैयक्तिक उत्पन्न ड. वार्षिक उत्पन्न

२. नाममात्र व्याजदर हा पैशावरील अशा प्रकारचा व्याजदर आहे.त्याला .....म्हणतात.

अ.वेतन ब.मजुरी

क.पैसा ड.व्याज

३. जी.डी.पी. डिफ्लेटर यांच्यातील संबंध दर्शवितो.
अ.वास्तविक उत्पन्न आणि नाममात्र उत्पन्न
ब.वास्तविक व्याज आणि नाममात्र व्याज
क.नाममात्र जी.डी.पी. आणि वास्तविक जी.डी.पी.
ड.वास्तविक व्याज आणि नाममात्र जी.डी.पी.

४. घाऊक किंमत निर्देशांक ..... च्या किमती अंतर्भूत करत नाही.
अ.वस्तू ब.उद्योगांमध्ये वापरलेला कच्चा माल
क.भांडवली वस्तू ड.सेवा

५. ग्राहक किंमत निर्देशांक ..... मोजण्यासाठी वापरला जातो.
अ.मजुरी ब.व्याज
क.उत्पन्न ड.जीवनावश्यक खर्च

६. .....हा मानव विकास निर्देशांकाचा घटक नाही.
अ.ज्ञान ब.राहणीमानाचा दर्जा
क.दीर्घायुष्य ड.राष्ट्रीय वृद्धी

७. समग्रलक्षी अर्थशास्त्र ..... शी संबंधित आहे.
अ.बाजार मागणी ब.समग्र
क.बाजार पुरवठा ड.वैयक्तिक मागणी

ब. खालील संकल्पनांचा नेमका अर्थ सांगा: ०८

१. स्थूल राष्ट्रीय उत्पादन (GNP)
२. खर्च पद्धत
३. क्रयशक्ती समता (PPP)
४. ग्राहक किंमत निर्देशांक (CPI)

प्र.४ खालीलपैकी कोणत्याही तीनवर टीप लिहा: **किंवा** १५

१. राष्ट्रीय उत्पन्न मोजण्याच्या पद्धती
२. एकूण पुरवठा वक्र
३. एल.एम. वक्राची वैशिष्ट्ये
४. प्रतिसारक परिणाम
५. स्वायत्त आणि प्रेरित व्यवहार

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M.Com Sem I

Time : 2:30 Marks: 75

Note:

1. All questions are compulsory with internal choice carrying 15 marks each.
2. Only simple calculator is permitted.
3. Support your answer with necessary working notes wherever required.

Q1. Angad Corporation Ltd. has prepared the following budget for the year 2023 – 2024 (15)

Sales units 45,000 @Rs 17.5 per unit.
Fixed Expenses Rs 1,27,000
Variable cost 30% of sales value.
Find

(i) P/V ratio
(ii) Break-even point
(iii) Margin of safety
(iv) Profit when sales increase by 100%.
(v) Required sales to earn profit of Rs 5,50,000.

OR

Q1. The expenses budgeted for production of 10,000 units in a factory are furnished below: (15)

Particulars	Per Unit Rs.
Material Cost	700
Labour Cost	250
Variable overheads	200
Selling expenses (20% fixed)	130
Administrative expenses (Rs. 2,00,000)	200
Total Cost	1,480

Prepare a budget for production of 16000 units and 8000 units assuming administrative expenses are rigid for all level of production.

Q2. MGM ltd produces an article by lending two basic materials. It operates a standard costing system and the following standards have been set for raw materials.

Material	Standard Mix	Standard price (Rs per kg)
A	40%	4
B	60%	3

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The standard loss in processing is 15%. During April 2023, the company purchased [illegible] of finished output.

The position of stock and purchases for the month of April 2023 are as under

Material	Stock on 1/4/ 2023	Stock on 30/4/ 2023
A	35 kgs	5 kgs
B	40 kgs	50 kgs

Material	Purchases	Value
A	800 kgs	Rs 6800
B	1200 kgs	Rs 6000

Opening stock of material is to be valued at standard price

You are required to calculate

a. Material price variance
b. Material usage variance
c. Material Yield Variance
d. Material Mix Variance
e. Total Material Cost Variance.

OR

Q2. The cost detail of Rudra Ltd for the month of September is as follows

	Budgeted	Actual
Fixed Overhead	Rs 30,00,000	Rs 31,20,000
Unit of production	15000	15600
Standard time for one unit	2 hours	
Actual hours worked		16,000 hours

You are required to calculate

(i) Fixed Overhead Cost Variance
(ii) Fixed Overhead Expenditure Variance
(iii) Fixed Overhead Volume Variance
(iv) Fixed Overhead Efficiency Variance
(v) Fixed Overhead Capacity Variance

(32)

Q3. Mr. Rudra started the transport business with a fleet of 10 taxis. Expenses of operating the fleet are given below: (15)

1.	Cost of each taxi	Rs. 7,60,000
2.	Salary of office and garage staff	Rs. 76,000 p.m.
3.	Rent of garage	Rs. 24,000 p.m.
4.	Driver's salary per taxi	Rs. 8,000 p.m
5.	Insurance, tax and sundry expenses	Rs. 1,10,400 per yr.

The life of a taxi is 3,00,000 kms at the end of which it is estimated to be sold at Rs. 40,000. A taxi is expected to run on an average 4,000 kms per month. Petrol consumption is 12 kms per litre of petrol costing Rs. 100 per litre. You are required to:

1. Calculate the cost of running taxi per km by preparing a statement of operating cost;
2. Find out the profit Mr.Rudra may expect to earn during the first month of operations if the hire charger is Rs. 35 per km. Assume that during the month each taxi runs on an average 4,000 km of which 800 km it runs empty.

OR

Q3. A company is expecting to have Rs. 50,000 cash in hand on 1st April 2023 and it requires you to prepare an estimate of cash position in respect of three months from April to June 2023, from the information given below : 15

Month	Sales Rs.	Purchase Rs.	Wages Rs.	Expenses Rs.
February	1,40,000	80,000	16,000	12,000
March	1,60,000	1,00,000	16,000	14,000
April	1,84,000	1,04,000	18,000	14,000
May	2,00,000	1,20,000	20,000	16,000
June	2,40,000	1,10,000	24,000	18,000

Additional Information :

(a) 20% of purchases are on cash. Period of credit allowed by suppliers - two months.

(b) 25 % of sale is for cash and the period of credit allowed to customer for credit sale one month.

(c) Delay in payment of wages and expenses one month.

(d) Income Tax Rs. 50,000 is to be paid in June 2023

Q4A Select the most appropriate alternative. (08)

1. _____budgeting is the practice of developing budgets based on the relationship between program funding levels and expected results from the program
   a. Zero Based
   b. Master
   c. Cash
   d. Performance.

2. Period costs are ----------
   a. Variable Costs
   b. Fixed Costs
   c. Prime Costs
   d. Overhead Costs

3. When sales exceed production (in units) the profit under
   a. Marginal costing is higher than absorption costing
   b. Marginal costing is lower than absorption costing
   c. Marginal costing is equal to absorption costing
   d. None of the above

4. A truck carrying 8 tons of goods over 230 kilometres per day for 25 days in a month. The ton kms applicable is
   a. 46,000
   b. 23,000
   c. 6,750
   d. 200

5. For a Passenger transport, the composite cost unit is_____,
   a. Patient –day
   b. Visitor- day
   c. Bed- day
   d. Passenger -kms

6. Responsibility Centre can be categorised into:
   a. Cost Centres only
   b. Profit Centre only
   c. Investment Centre only
   d. Cost Centre, Profit Centre and Investment Centre.

7. The process of distribution of overheads allotted to a particular department or cost centre over the units produced is called
   a. Allocation
   b. Apportionment
   c. Absorption
   d. Departmentalization

8. The difference in cost due to change in the level of activity or method of production is known as ----------
   a. Differential cost
   b. Relevant Cost
   c. Variable Cost
   d. Quality Cost

Q4B. State whether True or False (07)

1. A break-even analysis is a financial tool which helps a company to determine the stage at which the company, or a new service or a product, will be profitable.
2. Variable costs are the costs incurred to create or deliver each unit of output.
3. Implicit costs are those costs that are not met by cash payments.
4. Unit costing is a method of costing used in those industries which are engaged in mass production of homogeneous/identical products.
5. Budgets are minimum targets which are to be attained by actual performance at specific efficiency level.
6. Allocation of indirect expenses to a particular class of output, department or job should be fair and equitable.
7. Forecasting is a preliminary step for budgeting. It ends with the forecast of likely events.

Q5. Write short notes on any 3 out of 5. (15)

1. Zero Based Budgeting
2. Break Even Chart
3. Operating Cost of a hotel
4. Need for Management Accounting
5. Performance Budget

****

(35)

m - com sem I

Time: 2 hours

Total Marks :50

N.B.

1. All Questions are Compulsory.
2. Workings to form part of the solutions and necessary assumptions to be made and stated clearly.
3. Figures to the right indicate full marks.

Q.1. From the following balances of Universal Bank Ltd., on 31-03-2023, prepare Profit and Loss Account for the year ended 31-03-2023 and Balance Sheet as on that date. **(14)**

Particulars	Dr. (Rs.)	Cr. (Rs.)
Equity Share Capital of Rs. 100 each	---	8,00,000
Profit and Loss Account on 01-04-2022	---	3,20,000
Current Deposit Account	---	27,28,000
Fixed Deposit Account	---	31,20,000
Savings Account	---	20,52,000
Director's Fees	36,000	---
Audit Fees	8,000	---
Furniture (Cost Rs. 8,00,000)	6,96,000	---
Interest and discount received	---	16,80,000
Commission and Exchange	---	8,00,000
Reserve Fund	---	2,80,000
Printing and Stationery	32,000	---
Rent and Taxes	68,000	---
Salary	5,60,000	---
Building (Cost Rs. 24,00,000)	18,00,000	---
Law charges	12,000	---
Cash-in-hand	1,28,000	---
Cash with RBI	28,00,000	---
Cash with Other Bank	26,00,000	---
Investment at Cost	9,60,000	---
Loans Cash Credit and Overdraft	24,00,000	---
Bills discounted and purchased	11,20,000	---
Interest Paid	12,00,000	---
Borrowings from Bank	---	16,00,000
Branch Adjustment Account	---	10,40,000
Total	**1,44,20,000**	**1,44,20,000**

Following additional information is available:

1. The bank has accepted on behalf of the customers, bills worth Rs. 12,00,000.
2. Rebate on bills discounted Rs. 44,000
3. Provide depreciation on Building 10% and Furniture 5% on cost.
4. Transfer 25% of the net profit to Statutory Reserves.

OR

Q.1. From the following particulars, prepare the final accounts of Emerald Bank Ltd. (14)

Trial Balance as on 31st March, 2023

Particulars	Dr. (Rs.)	Cr. (Rs.)
Share Capital: Equity Shares of Rs. 10 each		5,00,000
Reserve Fund		10,00,000
Fixed Deposits		20,00,000
Savings Bank Deposits		30,00,000
Current Accounts		70,00,000
Borrowed From Bank		2,00,000
Investments	30,00,000	
Premises	12,00,000	
Cash in Hand	60,000	
Cash with RBI	28,00,000	
Money at Call and Short notice	3,00,000	
Interest Accrued and paid	2,00,000	
Salaries	80,000	
Rent	30,000	
Profit and Loss Account (01-04-2022)		6,10,000
Bills Discounted	5,00,000	
Interest and Discount received		5,00,000
Bills Payable		3,00,000
Loans, Advance, Overdrafts and Cash Credits	70,00,000	
Unclaimed Dividend		30,000
Sundry Creditors		30,000
Total	**1,51,70,000**	**1,51,70,000**

The Emerald Bank has the bills for Rs. 14,00,000 as a collection for its constituents and also acceptances and endorsements for them amounting to Rs. 4,00,000.

Q.2 Bob Insurance Company's Fire Insurance division provides you the following information. Calculate the amount of claim for the year ended 31st March, 2023. (12)

Particulars	Direct Business (Rs.)	Re-Insurance (Rs.)
Claims paid during the year	40,00,000	5,00,000
Claims received	-	2,50,000
Claims Payable:		
-On 1st April,2022	9,00,000	75,000
-On 31st March,2023	10,50,000	80,000
Claims Receivable		
-On 1st April,2022		1,10,000
-On 31st March,2023		1,25,000
Management Expenses (Including Rs. 40,000 Surveyor's fee and Rs. 30,000 legal expenses for settlement of claims)	6,00,000	

OR

(37)

Q.2. From the following information, as on 31st March 2023, prepare the Revenue Accounts of Jal Sagar Co. Ltd. Engaged in Marine Insurance Business. (12)

Particulars		Direct Business (Rs.)	Re-Insurance (Rs.)
Premiums			
Received		24,00,000	3,60,000
Receivable	on 01-04-2022	1,20,000	21,000
	on 31-03-2023	1,80,000	28,000
Premium Paid			2,40,000
Payable	on 01-04-2022	----	20,000
	on 31-03-2023	----	42,000
(II) Claims			
Paid		16,50,000	1,25,000
Payable	on 01-04-2022	95,000	13,000
	on 31-03-2023	1,75,000	22,000
Received		------	1,00,000
Receivable	on 01-04-2022	------	9,000
	on 31-03-2023	------	12,000
(III) Commission			
On Insurance accepted		1,50,000	11,000
On Insurance ceded			14,000
Salaries			2,60,000
Rates and taxes			18,000
Printing and stationery			23,000
Indian Income Tax Paid			2,40,000
Interest Dividend and Rent received (Net)			1,15,500
Income tax deducted at source			24,500
Legal Expenses **(Inclusive of Rs. 20,000 in connection with settlement of claims)**			60,000
Bad debts			5,000
Double income tax refund			12,000
Profit on sale of motor car			5,000

Balance of fund on 1st April, 2022 was Rs. 26,50,000, including additional reserve of Rs.3,25,000. Additional reserve has to be maintained at 5% of the net premium of the year.

Q.3. Tissa Limited had a branch at New York. It's Trial Balance as at 31st March, 2023 was as follows **(12)**

Particulars	Dr US $	Cr US $
Head office account	--	17,000
Sales	--	1,22,000
Goods from head office	88,000	--
Stock as on 1st April, 2022	17,000	--
Furniture	18,000	--
Cash in Hand	500	--
Bank balance	2,500	--
Salaries	5,600	--
Rent	2,700	--
Outstanding Expenses	--	1,600
Sundry Debtors	6,300	--
Total	**1,40,600**	**1,40,600**

Adjustments:

1. The Branch account in the books of Head Office showed a debit balance of Rs. 8,50,000 and goods sent to branch account showed a credit balance of Rs. 26,24,000
2. Depreciation on Furniture @10% p.a.
3. Stock on 31st March, 2023 was $ 15,000

Exchange rates:

Fixed assets	1$ = Rs. 70	Opening Rate	1$ = Rs. 75
Closing Rate	1$ = Rs. 80	Average Rate	1$ = Rs. 76

OR

Q.3. From the following Trial Balance of Nasik Consumer Co-operative Society Limited, Prepare Final Accounts for the year ended 31-03-2023.

(12)

Particulars	Dr Rs.	Cr Rs.
Share Capital	---	8,60,000
Calls in arrears	60,000	---
Reserve Fund	---	90,000
Consumer Goods Fund	---	30,000
Opening Stock of Consumer Goods	5,60,000	---
Furniture	2,88,000	---
Education Fund	---	72,000
Sundry Creditors	---	2,20,000
Sundry Debtors	1,80,000	---
Salaries	4,20,000	---
Commission	1,00,000	---
Rent, Rates & Taxes	1,20,000	---
Postage and Stationery	72,600	---
Land	54,000	---
Interest on Investment	---	60,000
Equipment	1,20,000	---
Purchases	95,87,400	---
Investments	6,00,000	---
Sales	---	1,20,00,000
Cash in Hand	1,50,000	---
Cash at Bank	10,20,000	---
Total	**1,33,32,000**	**1,33,32,000**

Adjustments:

1. Authorized Capital 1,20,000 shares of Rs. 10 each.
2. Outstanding rent payable Rs.6,000 and Outstanding salaries Rs. 12,000.
3. Salaries paid in advance Rs. 18,000.
4. Interest accrued on investment Rs. 12,000.
5. Transfer to Education Fund Rs. 600.
6. Closing stock of consumer goods valued at a cost of Rs. 8,40,000
7. Depreciate furniture by 10%
8. Transfer 25% of the current year's net profit.

Q.4. (a) The following balances appeared in the books of Mumbai branch of London Associates, a firm in UK on 31-12-2023. **(06)**

Particulars	Dr Rs.	Cr Rs.
Stock on 01-01-2023	30,000	--
Purchase	2,25,012	--
Sales	---	3,37,416
Debtors	1,17,075	---
Creditors	---	78,015
Bills receivables	30,975	----
Bills payables	---	27,300
Wages and salaries	14,484	--
Rent, rates & taxes	10,098	--
Miscellaneous expenses	4,590	--
Furniture	16,316	--
Cash at bank	93,450	--
Head office A/c	--	99,269
	5,42,000	**5,42,000**

1. Stock on 31-12-2023was Rs. 65,100.
2. Mumbai branch A/c in the books of head office showed a debit balance of £ 2,000 on 31-12-2023.
3. Furniture and fitting were purchased from a remittance of £ 250 received from head office.
4. The average of exchanges were:
   31-12-2022 Rs. 100 per £
   31-12-2023 Rs. 105 per £
5. The average rate of year 2023 may be taken at Rs. 102 per £

You are required to convert the branch Trial Balance, in UK £.

Q.4. (b) Following is the Trial Balance of Kamdar Credit Co-operative Society, Pune. Prepare final accounts for the year ended 31-03-2023. **(06)**

Trial Balance

Particulars	Dr Rs.	Particulars	Cr Rs.
Loans to Members	7,00,000	Share Capital	2,00,000
Contribution to Provident Fund	480	Reserve Fund	18,000
Insurance	1,040	Members' Deposits	5,40,000
Conveyance	3,420	Unpaid Dividend	400
Printing and Stationery	960	Staff Provident Fund	4,800
Salary to M.D.	12,000	Profit and Loss for 2021-22	7,000
Staff Salary	27,200	Interest	86,000
Interest on Loans	1,920	Renewal Fees	800
Interest on Deposits	19,200	Sundry Income	640
Furniture	1,680	Development Fund	4,000
Fixed Deposits with other banks	60,000	Education Fund	1,200
Cash and Bank	34,940		
	8,62,840		**8,62,840**

Adjustments:

1. Interest due on members' deposits Rs. 2,000.
2. Interest due but not received Rs. 4,800.
3. Salary due Rs. 1,200.

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4. Audit Fees Rs. 800.
5. Depreciate furniture by 5%.
6. Transfer Rs. 100 to Education Fund.
7. Transfer to reserve fund 25% of current year's net profit.

You are required to prepare Profit and Loss Account for the year ending 31st March, 2023

OR

Q.4. Write short notes: (Any 3) **(12)**

1. Integral Foreign Operations
2. Non-performing Assets (NPA)
3. Reserve Fund and other funds of Co-operative Society
4. Types of Insurance
5. Money at Call and Short notice

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(41)

Duration 2 ½ Hours

Marks – 75

1)All questions are compulsory.

2)Figure to the right side indicates full marks.

Q.1 (A) Explain the benefits of strategic management. (08)

(B) Write a note on marketing strategy of a business firm. (07)

OR

(C) Briefly discuss the macro factors of the business environment. (08)

(D) What is the importance of environmental scanning? (07)

Q.2 (A) Discuss the stages involved in strategic formulation. (08)

(B) What is Merger? Describe the reasons for adopting merger strategy. (07)

OR

(C) Explain the BGC matrix with suitable example. (08)

(D) Write a note on Budgetary Control. (07)

Q.3 (A) What are the factors influencing to the corporate renewal strategy? (08)

(B) Bring out the different types of strategic alliances. (07)

OR

(C) Comment on the importance of Public Private Participation. (08)

(D) 'IT sector has contributed to the various aspects of Indian businesses.' Comment. (07)

Q.4 (A) Fill in the blanks with appropriate options (05)

1) _____ implies the blueprint of the company's future position.
(Prediction, Vision, Speculation, Corporate image)

2) _____ is a last step in the strategic management process.
(Strategic Intent, Strategic formulation, Strategic implementation, Strategic evaluation and control)

3) In _____ strategy, the new business of a company is closely related with existing business.
(Vertical diversification, Horizontal diversification, Concentric diversification, Conglomerate diversification)

4) _____ refers to re-organising the structure of the organization which best suited to the present situation.
(Liquidation, Divestment, Corporate restructuring, Winding up)

5) In KPO, 'K' stands for _____.
(Knowledge, Keen, Kios, Kee

(B) State whether the following statements are True or False **(05)**

1) 'Lack of support from lower-level management' is one of the limitations of strategic management.
2) In GE nine cell matrix, red cell indicates 'go ahead'.
3) SWOT analysis is one of the techniques of strategic evaluation and control.
4) Mumbai Metro is an example of PPP.
5) The objective of Make in India is to raise the growth of manufacturing sector.

(C) Match the Column. **(05)**

Group A	Group B
1) Financial Strategy	a) Foreign exchange risk
2) Turnaround Strategy	b) Preparedness
3) Problem of international business	c) Convert loss making unit into profitable one
4) Business start-ups	d) Capital structure
5) Disaster cope-up strategy	e) Microsoft

Q.5 Write Short notes on (Any Three) **(15)**

1) Business Process Outsourcing.
2) Consequences of disaster.
3) Business Process Reengineering.
4) Business Start-ups.
5) Make in India.

(मराठी रुपांतर)

वेळ: २ १/२ तास गुण: ७५

सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) उजवीकडील अंक पुर्ण गुण दर्शवितात.
३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानवी.

प्र.१ (अ) धोरणात्मक व्यवस्थापनाचे फायदे स्पष्ट करा. (०८)
(ब) व्यावसायिक कंपनीच्या विपणन धोरणावर एक टीप लिहा. (०७)

किंवा

(क) व्यवसायाच्या पर्यावरणातील स्थूल (Macro) घटकांची थोडक्यात चर्चा करा. (०८)
(ड) पर्यावरणीय सूक्ष्म विश्लेषणाचे (Environmental Scanning) महत्त्व काय आहे? (०७)

प्र.२ (अ) धोरणात्मक सूत्रीकरणामध्ये समाविष्ट असलेल्या पायऱ्यांची चर्चा करा. (०८)
(ब) विलीनीकरण म्हणजे काय? विलीनीकरणाचे धोरण स्वीकारण्याची कारणे सांगा. (०७)

किंवा

(क) योग्य उदाहरणासह BGC मॅट्रिक्स स्पष्ट करा. (०८)
(ड) अर्थसंकल्पीय नियंत्रणावर टीप लिहा. (०७)

प्र.३ (अ) कॉर्पोरेट नूतनीकरण धोरणावर कोणते घटक परिणाम करतात? (०८)
(ब) विविध प्रकारच्या धोरणात्मक युती स्पष्ट करा. (०७)

किंवा

(क) सार्वजनिक-खाजगी सहभागाचे (Public Private Participation) महत्त्व सांगा. (०८)
(ड) 'आयटी क्षेत्राने भारतीय व्यवसायांच्या विविध पैलूंमध्ये योगदान दिले आहे.' टिप्पणी करा. (०७)

प्र.४ (अ) **खालील दिलेल्या पर्यायांपैकी योग्य तो पर्याय निवडा** (०५)

१) _____ हे कंपनीच्या भविष्यातील स्थितीची विस्तृत रूपरेषा सूचित करते.
(अंदाज, दृष्टी, अनुमान, कॉर्पोरेट प्रतिमा)

२) _____ ही धोरणात्मक व्यवस्थापन प्रक्रियेतील शेवटची पायरी आहे.
(धोरण हेतू, धोरणात्मक सूत्रीकरण, धोरणात्मक अंमलबजावणी, धोरणात्मक मूल्यांकन आणि नियंत्रण)

३) __ धोरणामध्ये, कंपनीचा नवीन व्यवसाय हा विद्यमान व्यवसायाशी जवळून संबंधित असतो.
(अनुलंब विविधीकरण, क्षैतिज विविधीकरण, एकाग्र विविधीकरण, एकत्रित विविधीकरण)

४) _____ म्हणजे सद्यस्थितीला अनुकूल असल्याप्रमाणे संस्थेच्या संरचनेची पुनर्रचना करणे.
(तरलता, घट धोरण, कॉर्पोरेट पुनर्रचना, संपुष्टात आणणे)

CADFC176CD987EDAE149CA8EDDD6215D

५) KPO मध्ये, 'K' म्हणजे

(Knowledge, Keen, Kios, Keep)

(ब) खालील विधाने सत्य किंवा असत्य ते सांगा

१) 'कनिष्ठ स्तरीय व्यवस्थापनाकडून पाठबळाचा अभाव' ही धोरणात्मक व्यवस्थापनाच्या मर्यादांपैकी एक आहे.

२) GE नऊ कक्ष मॅट्रिक्समध्ये, लाल कक्ष 'पुढे जा' हे सूचित करतो.

३) SWOT विश्लेषण हे धोरणात्मक मूल्यांकन आणि नियंत्रण तंत्रांपैकी एक आहे.

४) मुंबई मेट्रो हे पीपीपीचे उदाहरण आहे.

५) मेक इन इंडियाचे उद्दिष्ट उत्पादन क्षेत्राची वाढ करणे हे आहे.

(क) योग्य जोड्या लावा.

गट अ	गट ब
१. आर्थिक धोरण	अ) परकीय चलनाबाबतची जोखीम
२. पुनर्निर्मिती धोरण	ब) तयारी
३. आंतरराष्ट्रीय व्यवसायाची समस्या	क) तोट्यातील युनिटचे रूपांतर फायदेशीर युनिटमध्ये करणे
४. व्यवसाय स्टार्ट-अप्स	ड) भांडवली संरचना
५. आपत्तीचा सामना करण्याचे धोरण	ई) मायक्रोसॉफ्ट

प्र. ५) टीपा लिहा (कोणत्याही तीन)

१) बिझनेस प्रोसेस आउटसोर्सिंग

२) आपत्तीचे परिणाम

३) व्यवसाय प्रक्रिया पुनर्अभियांत्रिकी

४) व्यवसाय स्टार्ट-अप

५) मेक इन इंडिया

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Duration: 2 hours

Marks: 80

Note: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q1. a) Define Strategic Management. Explain the Risks in Strategic Management. 15
b) Discuss briefly the Corporate Level Strategies of a business unit.

OR

c) Explain the various Marketing Strategies of a business organisation.
d) What is Business Environment? Discuss the components of Micro Environment. 15

Q2. a) What is Diversification? Discuss the reasons for Diversification. 15
b) Elaborate Boston Consultancy Group (BCG) Matrix.

OR

c) What is Strategy Implementation? Discuss the Problems in it. 15
d) What is Budgetary Control? Explain its advantages.

Q3. a) What do you mean by Corporate Restructuring? Discuss its Need. 15
b) What is Strategic Alliance? Explain the problems of Indian Strategic Alliances.

OR

c) What is Public-Private Partnership (PPP)? Explain the strategies of PPP model in India. 15
d) Explain the importance of Information Technology in business.

Q4. A) Select the appropriate option and fill in the blanks: 5

i) _____ strategy is framed by Departmental Heads to achieve functional objectives.
a) Corporate b) Business Unit c) Functional d) Situational

ii) The study of _____ environment helps to identify the Strengths and Weaknesses of the firm.
a) Internal b) External c) Micro d) Macro

iii) Strategic _____ is a process in which top managers determine whether their strategic choice implemented is meeting the objectives of the enterprise.
a) Formulation b) Implementation c) Evaluation d) Execution

iv) Loss of income due to death of earning family member is a _____ effect of Disaster.
a) Mental b) Psychological c) Economic d) Social

v) The Government of India has set up the National Disaster Management Authority (NDMA) in _____ as a Chairperson.
a) President b) Prime Minister c) Chief Minister d) Home Minister

B) State whether the following statements are True or False:

a) The word 'Strategy' [illegible] Greek word 'Strategos'.
b) Liquidation is a type of Growth strategy.
c) Scarcity of Resources could be one of the problems in Resource Allocation.
d) Trauma is a psychological effect of Disaster.
e) The Government of India launched the Start-up India Movement on 16 January, 2020.

5

C) Match the Following:

a) Mission	i) Environmental Analysis
b) Dividend Strategy	ii) Outsourcing of Animation & Design
c) Turnaround	iii) Financial Strategy
d) ETOP	iv) Organisational Philosophy & Purpose
e) KPO	v) Reviving sick units

5

Q4. Write Short Note on: (any 3)

OR

a) Reasons for growing outsourcing
b) Business Process Reengineering
c) Strategies to Cope with Disaster
d) Business Start-ups
e) Make in India Model

15

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(47)

वेळ: २ तास

गुण: ६०

सूचना १) सर्व प्रश्न सोडविणे अनिवार्य आहे.
२) उजवीकडील अंक पुर्ण गुण दर्शवितात.
३) इंग्रजी भाषेतील प्रश्नपत्रिका प्रमाण मानवी.

प्र.१ला. (अ) धोरणात्मक व्यवस्थापन परिभाषित करा. धोरणात्मक व्यवस्थापनातील धोके स्पष्ट करा. १५

(ब) व्यवसाय युनिटच्या कॉर्पोरेट स्तरावरील धोरणांची थोडक्यात चर्चा करा.

किंवा

(क) व्यवसाय संस्थेच्या विविध विपणन धोरणांचे स्पष्टीकरण द्या. १५

(ड) व्यवसाय पर्यावरण म्हणजे काय? त्याच्या सूक्ष्म पर्यावरणातील घटकांची चर्चा करा.

प्र.२रा. (अ) विविधीकरण (Diversification) म्हणजे काय? विविधीकरणाच्या कारणांची चर्चा करा. १५

(ब) बोस्टन कन्सल्टन्सी ग्रुप (BCG) मॅट्रिक्स विस्तृत करा.

किंवा

(क) धोरण अंमलबजावणी म्हणजे काय? त्यातील समस्यांवर चर्चा करा. १५

(ड) अर्थसंकल्पीय नियंत्रण म्हणजे काय? त्याचे फायदे समजावून सांगा.

प्र.३रा. (अ) कॉर्पोरेट पुनर्रचना म्हणजे काय? त्याच्या गरजेवर चर्चा करा. १५

(ब) धोरणात्मक युती म्हणजे काय? भारतीय धोरणात्मक युतीमधील समस्या स्पष्ट करा.

किंवा

(क) सार्वजनिक-खाजगी भागीदारी (PPP) म्हणजे काय? भारतातील पीपीपी मॉडेलची धोरणे स्पष्ट करा. १५

(ड) व्यवसायातील माहिती तंत्रज्ञानाचे महत्त्व स्पष्ट करा.

प्र. ४था अ) **खालील दिलेल्या पर्यायांपैकी योग्य तो पर्याय निवडा.** ५

१. कार्यात्मक उद्दिष्टे साध्य करण्यासाठी विभागीय प्रमुखांद्वारे _____ धोरण तयार केले जाते.
अ) कॉर्पोरेट ब) व्यवसाय युनिट
क) कार्यात्मक ड) परिस्थितीजन्य

२. _____ पर्यावरणाचा अभ्यास फर्मची ताकद आणि कमकुवतपणा ओळखण्यास मदत करते
अ) [illegible] ब) बाह्य
क) [illegible] ड) [illegible]

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३. धोरणात्मक _____ ही एक प्रक्रिया ज्याने आपल्या संघटनेचे व्यवस्थापक ठेवलेल्या कामगिरीची मानके प्रत्यक्षात आणण्यासाठी आवश्यक असलेल्या कृती करत आहेत की नाही.

अ) सूत्रीकरण　　ब) अंमलबजावणी

क) मूल्यमापन　　ड) कार्यवाही

४. कुटुंबातील कमावत्या सदस्याच्या मृत्यूमुळे उत्पन्नाची हानी हा आपत्तीचा _____ परिणाम आहे.

अ) मानशास्त्रीय　　ब) मानसिक

क) आर्थिक　　ड) सामाजिक

५. भारत सरकारने _____ यांचे अध्यक्ष म्हणून राष्ट्रीय आपत्ती व्यवस्थापन प्राधिकरणाची स्थापना केली आहे.

अ) राष्ट्रपती　　ब) पंतप्रधान

क) मुख्यमंत्री　　ड) जिल्हा दंडाधिकारी

प्र. ४था. ब) खालील विधाने सत्य किंवा असत्य ते सांगा.

१) स्ट्रॅटेजी हा शब्द ग्रीक शब्द 'स्ट्रॅटेगोस' वरून घेतला आहे.

२) तरलता (Liquidation) हे एक प्रकारचे वाढ धोरण आहे.

३) संसाधनांची कमतरता ही संसाधन वाटपातील समस्यांपैकी एक असू शकते.

४) आघात हा आपत्तीचा मानसिक परिणाम आहे.

५) भारत सरकारने १६ जानेवारी २०२० रोजी स्टार्ट-अप इंडिया चळवळ सुरू केली.

प्र. ४था. क) योग्य जोड्या लावा.

गट अ	गट ब
१. निशन	अ) पर्यावरणीय विश्लेषण
२. लाभांश धोरण	ब) ॲनिमेशन आणि डिझाइनचे आउटसोर्सिंग
३. टर्नअराउंड	क) आर्थिक धोरण
४. ETOP	ड) संघटनात्मक तत्त्वज्ञान आणि उद्देश
५. KPO	इ) तोट्यात गेलेल्या युनिट्सचे पुनरुज्जीवन करणे

किंवा

प्र. ४था. टीपा लिहा (कोणत्याही तीन)

१) आउटसोर्सिंग वाढण्याची कारणे.

२) व्यवसाय प्रक्रिया पुनर्अभियांत्रिकी

३) [illegible]

४) [illegible]

५) [illegible]

(49)

Paper / Subject Code: 71804 / Business Ethics & Corporate Social Responsibility

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Time: 2 hrs

Marks: 60

Note: (1) All Questions are compulsory.

(2) Figures to the right indicate full marks.

Q. 1. Answer the following: (Any Two) (15)

A) Explain the need and Importance of Business Ethics.

B) Write in detail about Guidelines to develop Code of Ethics for Business Firms.

OR

C) Explain Immanuel Kant's Deontological Theory of Ethics.

D) Bring out the relevance of Trusteeship Principles in Modern Business.

Q. 2. Answer the following: (Any Two) (15)

A) Discuss ethical practices in Human Resource Management.

B) Explain the Specific issues in Marketing Ethics.

OR

C) Discuss the principles of Corporate Governance.

D) Explain the elements of good Corporate Governance.

Q. 3. Answer the following: (Any Two) (15)

A) Explain Corporate Philanthropy Theory in detail.

B) What is CSR? Explain in detail features of CSR.

OR

C) Discuss the integration of CSR into Business operations.

D) State and explain any four of CSR Practices in India.

Q.4. A. State whether the following statements are True or False. (05)

a) The word ethics is derived from the Greek word 'Ethos'.
b) Values are principles or standards of behavior.
c) Plagiarism refers to copying of others published work.
d) Planet refers to sustainable environment practices.
e) Ads in poor taste are ethical in nature.

Q.4. B. Fill in the blanks with appropriate option. (05)

a) Good Advertising refers to advertising.
(Honest, Convenient, Surrogate)

b) _____ refers to the branch of philosophy dealing with what is right or wrong. (Ethics, Values, Ethos)

c) The _____ Awards is an initiative of NGOBOX.
(CSR Impact, Global CSR, FICCI-CSR)

d) _____ theory holds that ends or consequences of an act determine whether the act is good or bad. (Teleological, Utilitarian, Deontological)

e) _____ is a set of rules and norms of interacting with other on the Internet. (Netiquette, Code, Plagiarism)

Q.4. C. Match the following: (05)

Group A	Group B
1. Code of Ethics	(a) T.Ketola
2. Pricing Ethics	(b) Guide of Principles.
3. CSR towards Society	(c) Fair Advertising.
4. CR Model	(d) Right value of the Product.
5. AA 1000	(e) Payment of timely interest.

OR

Q.4. Write Short Notes: (Any three) (15)

a) AA 1000 Series.
b) Functions of UNDP.
c) Major Codes on CSR.
d) UN Global Compact Principles.
e) CSR through Triple Line in Business.

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(51)

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प्रश्न.४ अ. **खालील विधाने सत्य आहेत की असत्य आहेत ते सांगा.** (०५)

अ) एथिक्स हा शब्द ग्रीक शब्द 'इथोस' पासून आला आहे.
ब) मूल्ये ही तत्त्वे किंवा वर्तनाची मानके आहेत.
क) साहित्यिक चोरी म्हणजे इतर प्रकाशित कामाची कॉपी करणे.
ड) ग्रह शाश्वत पर्यावरण पद्धतींचा संदर्भ देते.
इ) खराब चव असलेल्या जाहिराती नैतिक स्वरूपाच्या असतात.

प्रश्न.४. ब. **योग्य पर्यायासह रिकाम्या जागा भरा.** (०५)

अ) चांगली जाहिरात म्हणजे _____ जाहिरातींचा संदर्भ. (प्रामाणिक, सोयीस्कर, सरोगेट)
ब) _____ हे तत्वज्ञानाच्या शाखेचा संदर्भ देते जे योग्य किंवा अयोग्य काय आहे. (नीती, मूल्ये, आचार)
क) _____ पुरस्कार हा NGOBOX चा उपक्रम आहे. (CSR प्रभाव, ग्लोबल CSR, FICCI-CSR)
ड) _____ सिद्धांत असे मानतो की कृतीचा शेवट किंवा परिणाम हे ठरवतात की ती कृती चांगली आहे की वाईट. (टेलिओलॉजिकल, युटिलिटेरियन, डीओन्टोलॉजिकल)
इ) _____ हा इंटरनेटवरील इतरांशी संवाद साधण्याचे नियम आणि मानदंडांचा संच आहे. (नेटिकेट्स, कोड, साहित्यिक चोरी)

प्र.४. क. **खालील जुळवा:** (०५)

Group A	Group B
1. आचारसंहिता	(अ) T.Ketola
2. मूल्यनिर्धारण नीतिशास्त्र	(ब) तत्त्वांचे मार्गदर्शक.
3. समाजासाठी CSR	(क) योग्य जाहिरात.
4. CR मॉडेल	(ड) उत्पादनाचे योग्य मूल्य.
5. AA 1000	(इ) वेळेवर व्याज भरणे.

किंवा

प्र.४. **लहान टिपा लिहा: (कोणत्याही तीन)** (15)

अ) AA 1000 मालिका.
ब) UNDP ची कार्ये.
क) CSR वरील प्रमुख संहिता.
ड) UN ग्लोबल कॉम्पॅक्ट तत्त्वे.
ई) व्यवसायात ट्रिपल लाइनद्वारे सीएसआर.

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वेळ: 2 तास गुण: 60

(१) सर्व प्रश्न अनिवार्य आहेत.
(२) उजवीकडील आकडे पूर्ण गुण दर्शवतात.

प्रश्न 1. खालील उत्तर द्या: (कोणत्याही दोन) (15)

अ) व्यावसायिक नीतिशास्त्राची गरज आणि महत्त्व स्पष्ट करा.

ब) व्यवसायासाठी आचारसंहिता विकसित करण्याच्या मार्गदर्शक तत्त्वांबद्दल तपशीलवार लिहा फर्म्स.

किंवा

क) इमॅन्युएल कांटच्या नैतिकतेचा डीओन्टोलॉजिकल सिद्धांत स्पष्ट करा.

ड) आधुनिक व्यवसायात ट्रस्टीशिप तत्त्वांची प्रासंगिकता आणा.

प्रश्न 2. खालील उत्तर द्या: (कोणत्याही दोन) (15)

अ) मानव संसाधन व्यवस्थापनातील नैतिक पद्धतींची चर्चा करा.

ब) विपणन नीतिशास्त्रातील विशिष्ट मुद्दे स्पष्ट करा.

किंवा

क) कॉर्पोरेट गव्हर्नन्सच्या तत्त्वांची चर्चा करा.

ड) चांगल्या कॉर्पोरेट गव्हर्नन्सचे घटक स्पष्ट करा.

प्रश्न 3. खालील उत्तर द्या: (कोणत्याही दोन) (15)

अ) कॉर्पोरेट फिलान्थ्रॉपी थिअरी तपशीलवार सांगा.

ब) CSR म्हणजे काय? CSR च्या वैशिष्ट्यांचे तपशीलवार वर्णन करा.

किंवा

क) व्यवसाय ऑपरेशन्समध्ये CSR च्या एकत्रीकरणावर चर्चा करा.

ड) भारतातील कोणत्याही चार CSR पद्धती सांगा आणि स्पष्ट करा.

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