M. Com P. I

Sem - II

April - 2024

Pages - 42

M.Com - Sem IV

Time - 2.5 Hours **Marks- 75**

Note: -
1. All questions are compulsory.
2. Figure to the right side indicate full marks.

1. Answer the following. **15**

a. Comment on importance of research in business.

b. Explain the research design in detail.

OR

c. Discuss the types of hypotheses.

d. Elaborate factors determining the sampling.

2. Answer the following. **15**

a. Discuss the research process in detail.

b. Comment on primary data.

OR

c. Explain secondary data in detail.

d. Elaborate the types of questionnaires.

3. Answer the following. **15**

a. Explain in detail about the processing of data.

b. Discuss the statistical tools of data process.

OR

c. Comment on T-test in detail.

d. What precautions should require to take while interpreting the data?

4.A Fill the blanks. **05**

1. Research is a _____ process.
   a. systematic b. complicated c. simple d. all of these.
2. _____ refers to extensive review of literature.
   a. ROL b. LOL c. ROP d. ROV
3. The most important step in the research process is to _____.
   a. problem b. solution c. creates a problem d. collection of data.

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4 Dispersion or spread is the degree of the scatter variation of the variables about a _____ value.

a. central b. minimal c. main d. null

5. _____ tests for a difference in proportions.

a. Z-test b. T-test c. One-way Anova d. two-way Anova.

4.B. Match the column. **05**

1.	Run a Z Test	A. Sample size is greater than 30
2.	Chapter 1	B. Introduction.
3.	Research ethics	C. Avoid coping.
4.	Analytical Research	D. a critical evaluation
5.	Editing	E. Mildred B. Parten

4.C. Match the column. **05**

1. Coding is least necessary for efficient analysis.
2. Correlation shows the strength of a relationship between three variables.
3. The research report must not be concise.
4. Falsification means the appropriation of another person's ideas.
5. Applied research is designed to solve theoretical problems.

5. Short Notes. (Any Three) **15**

1. Report
2. APA
3. Bibliography
4. Plagiarism
5. Ethics

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वेळ - 2.5 तास गुण- 75

टीप :-

1. सर्व प्रश्न अनिवार्य आहेत.
2. उजव्या बाजूचे अंक पूर्ण गुण दर्शवतात.

1. खालील प्रश्नांची उत्तरे द्या. १५

अ. संशोधनाचे व्यवसायातील महत्त्वावर भाष्य करा.

ब. संशोधन रचना तपशीलवार स्पष्ट करा.

किंवा

क. गृहीतकांच्या प्रकारांची चर्चा करा.

ड. नमुना निर्धारित करणारे घटक विस्तृत करा.

2. खालील प्रश्नांची उत्तरे द्या. १५

अ. संशोधन प्रक्रियेची सविस्तर चर्चा करा.

ब. प्राथमिक डेटावर टिप्पणी करा.

किंवा

क. दुय्यम डेटाचे तपशीलवार वर्णन करा.

ड. प्रश्नावलीचे प्रकार विस्तृत करा.

3. खालील प्रश्नांची उत्तरे द्या. १५

अ. डेटा च्या प्रक्रियेबद्दल तपशीलवार वर्णन करा.

ब. डेटा प्रक्रियेच्या सांख्यिकीय साधनांची चर्चा करा.

किंवा

क. टी-टेस्टवर तपशीलवार टिप्पणी करा.

ड. डेटाचा अर्थ लावताना कोणती खबरदारी घेणे आवश्यक आहे?

4.अ. रिक्त जागा भरा. ०५

1. संशोधन ही _____ प्रक्रिया आहे.

अ. पद्धतशीर ब. क्लिष्ट क. सोपी ड. वरील सर्व.

2. _____ हे संदर्भ साहित्याचे विस्तृत पुनरावलोकनाचा संदर्भ देते.

अ. आर ओ एल ब. एल ओ एल क. आरओपी ड. आरओव्ही

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3. संशोधन प्रक्रियेतील सर्वात महत्त्वाचा टप्पा म्हणजे _____ होय.
अ. समस्या ब. उपाय क. समस्या निर्माण करणे ड. डेटा संग्रह

4. फैलाव किंवा प्रसार हे _____ मूल्याविषयीच्या चलाच्या विस्तार फरकाची पातळी आहे.
अ. मध्यवर्ती ब. किमान क. मुख्य ड. निरर्थक

5. प्रमाणातील फरकासाठी _____ चाचण्या वापरल्या जातात.
अ. झे- चाचणी ब. टी-चाचणी क. एकल अनोव्हा ड. द्वि-मार्ग अनोवा.

4.ब. स्तंभ जुळवा. ०५

1. झे- चाचणी	अ. नमुना आकार 30 पेक्षा जास्त.
2. प्रकरण पहिले	ब. परिचय.
3. संशोधन नैतिकता	क. सामना करणे टाळा.
4. विश्लेषणात्मक संशोधन	ड. एक गंभीर मूल्यांकन
5. संपादन	इ. मेलडोरेड बी. पार्टेन

4.क. चूक की बरोबर सांगा. ०५

1. कार्यक्षम विश्लेषणासाठी किमान संकेतन आवश्यक असते.
2. सहसंबंध तीन चलांमधील नातेसंबंधाची संबंध दर्शविते.
3. संशोधन अहवाल संक्षिप्त नसावा.
4. दुसऱ्या व्यक्तीच्या कल्पनांचा विनियोग म्हणजेच खोटा वापर होय.
5. उपयोजित संशोधन सैद्धांतिक समस्यांचे निराकरण करण्यासाठी आरेखित केलेले आहे.

5. टीपा लिहा. (कोणतेही तीन) १५

1. अहवाल
2. ए पी ए
3. ग्रंथसूची
4. साहित्यिक चोरी
5. नैतिकता

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(5)

MCOM - Sem II - NEP2020

Time: 2 Hrs (Total Marks: 50)

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

Q1.A Rudra Ltd. is a manufacturing company located in Chennai. During the financial year 2023-24 provides breakup of supplies:

1. Intra state supplies to goods chargeable to nil rate of GST – Rs 20,00,000
2. Intra state supplies made under forward charge Rs 80,00,000
3. Intra state supplies of goods exempted under section II of CGST act Rs 1,00,00,000
4. Inward supplies of goods on which tax is payable under RCM Rs 1,25,00,000

Explain whether Rudra is eligible to opt for composition scheme in financial year 2023-24 (07)

Q1.B) From the following information given to you of Mr. Shreyash compute the value of taxable service & the goods and services tax payable for the month of May,2023. All amounts given are excluding Goods and services tax. GST rate for all the supplies may be assumed to be 18%. (07)

1. Renting of vacant land for horticulture Rs. 2,00,000
2. Job works of Agriculture Rs.6,00,000
3. Professional advice to one of his friends Rs. 6,00,000
4. Royalty from authorship of Books Rs.55,000
5. A building was let out to RBI Rs. 8,00,000.
6. Services of transport of passengers by metered cabs Rs.2,60,000

OR

Q1.C) Explain the following in accordance with the provisions of GST act, pertaining to composite scheme:

a) Can a registered person, who purchases goods from a taxable person paying tax under the composition scheme, avail credit of tax paid on purchases made from the composition dealer? (2)

b) Can a person paying tax under the composition scheme issue a tax invoice under GST? (1)

c) Are monthly returns required to field by the person opting to pay tax under the composition scheme? (2)

d) Can a person who has opted to pay tax under the composition scheme avail the input tax credit on his

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inward supplies (2)

Q1D) Classify the following activities as taxable supply or nontaxable supply (7)

1. Residential house is rented to a tuition class which provides free classes to the underprivileged. Rs.2,40,000.
2. Amount received for performing acting in a movie. Rs.5,85,000
3. Rent received from open land let out for circus Rs.2,40,000.
4. Soil testing charges received Rs.45,000.
5. Hotel Room Rent received @ Rs. 1,200 per day Rs.54,000.
6. Amount received for providing services as a brand ambassador Rs.50,000.
7. Coaching provided to students Rs.75,000.

Q 2 (A)
Miss. Gauri has received a sum of Rs. 5,00,000 from his employer on premature termination of his contract of employment. Miss Gauri needs your advice as to whether such receipts are liable to GST. (6)

Q. 2 (B)

Mr. Bhawna Borana purchased a car for personal use and after a year sold it to a car dealer for Rs. 2,00,000.
Will the transaction be a supply in terms of GST Act? (6)

OR

Q 2 (C)
Goods sent for a demonstration on returnable basis. Is it supply? (6)

Q 2 (D) Mr.Charan Bangar purchased a car for Business use and after 2 years transferred car for personal consumption to use at home. Will the transaction be a supply in terms of GST Act?
Note: ITC not availed by Mr.Charan Bangar. (6)

Q 3) A) Following Input tax credit was available on various transactions for the month of October 2023.

1) Purchase of Trucks Rs.11,00,000 for transportation of goods.

2) Purchase of gift articles for customers Rs.55,000 during silver jubilee function.

3) Goods lost due to natural calamity Rs.80,000.

4) Outdoor catering services from M/s Vishal Catering Rs.40,000.

5) Repairing of trucks from Sumit Garage Rs.20,000.

6) Sales promotion services availed Rs.30,000.

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Calculate Input tax available for the month of October, 2023 12

OR

Q.3) B) Ms. Urvi, registered in the state of Bihar provides following details for the month of June 2023.

Opening balances in electronic credit ledger as on 1st June, 2023

IGST Rs. 80,000

CGST Rs.90,000

SGST Rs.1,00,000

Transactions during the month	Rs.
Sold Goods @ 28% GST to Shivam in Patna, Bihar	13,00,000
Sold Goods @ 12% GST to Vivek in Darbhanga, Bihar	17,00,000
Sold Goods @ 5% GST to Janvi in Andaman	14,00,000
Sold Goods @ 18% GST to Ramesh in Bhuj, Gujrat	20,00,000
Purchased Goods @ 28% GST from Chandigarh, Punjab	16,00,000
Purchased Goods @ 5% GST from Imphal, Manipur	12,00,000
Availed services @ 12% GST from Gaya, Bihar	8,00,000
Availed services @ 18% from Kota, Rajasthan	7,00,000

Calculate Net Tax liability for the month of June, 2023. (12)

Q.4 a) Mr. Manoj a dealer dealing with Intra State supply of goods and services has place of business in India furnished the following information in the financial year 2023-24: (06

1. Sale of goods acting as agent on behalf of principal for Rs.5,00,000.

2. Export of goods and services for Rs.4,00,000.

3. Supply of goods exempted from GST Rs. 3,00,000.

4. Sale of taxable goods by Head Office located in Delhi for Rs.4,00,000.

5. Supply of taxable services by Branch office at Alipur (Delhi) for Rs. 3,00,000.

Is Mr. Manoj liable to register under GST Law?

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Q.4 b) M/S Amar Private Limited incorporated in Manipur on 1-5-2023 has the following details for year 2023-24

Sr. No.	Particulars	Rs.
1	Sale of Goods acting as agent on behalf of principal	3,00,000
2	Non-taxable supplies	3,00,000
3	Exempted supplies of services	2,00,000
4.	Intra-state supplies of goods	2,00,001
5.	State Goods and Services Tax	3,00,000

Is M/S Amar Private Limited required to register under GST Law?

OR

Q.4 Write Short Notes on: (12)

a) Persons who are not liable for registration under GST Laws.

b) Aggregate Turnover.

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mcom – Sem II – NEP 2020

(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 company budgeted the following data for the coming year.
Sales (1,00,000 units) - Rs. 10,00,000
Variable cost - Rs. 4,00,000
Fixed cost - Rs. 3,00,000
Find out:
(a) P/V Ratio, B.E.P and Margin of Safety on the original data
(b) Evaluate the effect of the following on P/V Ratio, B.E.P and Margin of Safety:
(i) 20% increase in physical sales volume (no changes in variable cost)
(ii) 5% increase in variable cost
(iii) 10% increase in fixed cost **[14 Marks]**

OR

B. The company has three divisions. Each of which makes a different product. The budgeted data for the coming year are as follows:

Particulars	A (Rs.)	B (Rs.)	C (Rs.)
Sales	11,20,000	5,60,000	8,40,000
Direct Material	1,40,000	70,000	1,40,000
Direct Labour	56,000	70,000	2,24,000
Direct Expenses	1,40,000	70,000	2,80,000
Fixed Cost	2,80,000	1,40,000	2,80,000
Total Cost	6,16,000	3,50,000	9,24,000

The Management is considering to close down the division 'C'. There is no possibility of reducing fixed cost. Advise whether or not division 'C' should be closed down. **[14 Marks]**

Q2.

A. From the following particulars, calculate material variances including material sub-variances. The standard mix required for a product is, Material M -70% at standard price Rs.60 per kg and Material N -30% at standard price Rs.90 per kg. Normal loss is 20% of total input.
Actual output obtained during the period was 4,800 Kg for which Actual consumption of materials are:
Material M – 4,000 Kgs @ Rs.58 per kg
Material N – 2,200 Kgs @ Rs.85 per kg **[12 Marks]**

OR

B. 100 skilled workmen, 40 semi-skilled workmen and 60 unskilled workmen were to work for 30 weeks to get a contract job completed. The standard weekly wages were Rs.60, Rs.36 and Rs.24 respectively. The job was actually completed in 32 weeks by 80 skilled, 50 semi-skilled and 70 unskilled workmen who were paid Rs.65, Rs.40 and Rs.20 respectively as weekly wages.
Find out the labour cost variance, labour rate variance, labour efficiency variance, labour mix variance and labour yield variance. **[12 Marks]**

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Q3.

A. A factory is currently working at 50% capacity and produces 10,000 units. Prepare a flexible Budget and estimate the profits of the company when it works at 60% and 80% capacity and advise the company.

a. At 60% working, raw material cost increases by 2% and selling price falls by 2%.
b. At 80% working, raw material cost increases by 5% and selling price falls by 5%.
c. At 50% working, the product costs Rs. 180 per unit and is sold at Rs. 200 per unit. The unit cost of Rs. 180 is made up as follows:

Particulars	Rs.
Direct Material	100
Direct Labour	30
Factory Overheads	30 (40% Fixed)
Administrative Overheads	20 (50% Fixed)

Find out Break-Even Point and Profit Margin (%) at the above stated capacity utilization. [12 Marks]

OR

B. Ravi manufacturing company estimates sale of its product Product R during the last six months of 2023 as under:

Months	Units	Months	Units
June	18,000	September	28,800
July	26,500	October	24,000
August	30,400	November	22,000

Inventory of product R at the end of every month is to be equal to 40% of sales estimate for the next month. Closing inventory to May was maintained on the above basis. There was no WIP at the end of any month. Every unit of product R requires two types of materials in the following quantities:

Material P- 7 Ltr.

Material Q- 8 Ltr.

Material equal to 20% of the requirement for the next month's consumption are kept as closing stock. The stock position on 30th May, 2023 was as under:

Material P- 29,960 Ltrs.

Material Q- 34,240 Ltrs.

The purchase price of Material P was estimated at Rs. 4 per ltr. and that of Material Q was estimated at Rs. 5 per ltr. From the above prepare following:

1. Production budget for June, 2023 to October, 2023.
2. Material Consumption Budget for June, 2023 to October, 2023.
3. Purchase budget showing quantity and value for June, 2023 to Sept, 2023 [12 Marks]

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Q4.

A. Mr. Shankar runs Guest Inn which has 20 rooms and each room has maximum capacity of 4 beds. 80% of the rooms were fully occupied for the whole year and 20% of the rooms were occupied by the customers to the extent of 50% of the room capacity. Assume a year comprises of 360 days. The following costs were incurred during the year ended 31st December, 2022:

Particulars	Rs.
Salaries to staff	6,00,000
Rates and taxes	5,91,200
Electricity	6,40,000
Depreciation on:	
- Building	3,60,000
- Furniture	60,000
- Equipment	80,000
Sundry expenses	1,52,000

A room attendant is paid @ Rs.72 per day per room when occupied.

Food cost Rs.60 per customer per day.

Ascertain the amount to be charged per customer per day to cover both, accommodation and food costs, plus profit @ 10% return on capital employed which is Rs.62,72,000. **[12 Marks]**

OR

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

a. Operating costing of transport

b. Log book under operating costing

c. Cost units used in operating costing

d. Operating costing of Hospital

e. Application of operating costing

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(12)

M.Com - Sem - II

[Time: 2.30 Hrs] [Marks:75]

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.
3. Students answering in the regional language should refer in case of doubt to the main text of the paper in English.

Q.1 a) Explain the concept of inflationary gap with the help of diagram. 15
b) Write a note on Human Development Index (HDI).

OR

a) Discuss the determining factors of effective demand.
b) What are the methods of measuring the national income?

Q.2 a) Explain the Phillips curve. 15
b) Explain the shift in IS curve.

OR

a) Discuss the collapse of the Phillips curve.
b) Describe the effect of contractionary monetary policy with the help of diagram.

Q.3 a) Discuss the types of disequilibrium in the balance of payments. 15
b) Discuss the causes of disequilibrium in the balance of payments.

OR

a) Discuss the Mundell-Fleming Model.
b) Explain the income-absorption approach to devaluation.

Q.4 Choose the correct option for the following 15

1) ---------- do/does not include in Net National Income (NNI).
   a) Depreciation
   b) Goods
   c) Services
   d) Import
2) ------- has defined national income.
   a) Keynes
   b) Robinson
   c) Fisher
   d) Ricardo

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3) What is the total money value of final goods and services produced within the domestic territory of the country during a given year?

a) Gross Domestic Product (GDP)
b) Gross National Product (GNP)
c) Net National Income (NNI)
d) Gross National Income (GNI)

4) Gross National Product (GNP) includes ----------.

a) Factor Receipts
b) Factor payments
c) Receipts - Payments
d) Exports - Imports

5) The curve which is a schedule of minimum amount of proceeds required to provide various levels of output is called .....

a) Aggregate supply
b) Aggregate demand
c) Employment
d) Total spending

6) When there is a access of anticipated expenditure over the available output it gives rise to .....

a) Deflationary gap
b) Inflationary gap
c) Under employment
d) Employment

7) Keynes theory is called.....Theory.

a) Special theory
b) General theory
c) Local theory
d) Absolute theory

8) The aggregate demand function slopes.....

a) Downward from left to right
b) Vertical
c) Horizontal
d) Upwards from left to right

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9) Which policy is responsible for movements in the LM Curve?
   a) Fiscal policy
   b) Exchange rate policy
   c) Monetary Policy
   d) Environmental policy

10) As per ISLM Model, what happens to national income when the rate of interest falls?
   a) The national income rises
   b) The national income contracts
   c) There is no effect on the national income
   d) The national income rises and returns to its original position

11) What does it mean when the IS curve has an elastic slope?
   a) The investment demand is elastic and the investment multiplier is also high
   b) The investment demand is less elastic and the investment multiplier is high
   c) The investment demand is inelastic and the investment multiplier is low
   d) The investment demand is less inelastic and the investment multiplier is low

12) In the ISLMBP technique, what does the BP curve indicate?
   a) The BP curve traces out those combinations of interest rate and national income that produce balance of payment equilibrium
   b) The BP curve shows money market equilibrium
   c) The BP curve shows goods market equilibrium
   d) None of these

13) Which of the following are non-monetary measures used to correct the balance of payment deficit?
   a) Export promotion measures
   b) Import control measures
   c) Import substitution
   d) All of these

14) Exchange rate remains constant, if the national income increases, what will be the impact on the current account?
   a) The imports will decrease
   b) The imports will increase
   c) The exports will increase
   d) The exports will decrease

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15) Which of the following are import control measures?

a) Import substitution
b) Import duties
c) Import quotas
d) All of these

Q.5 Write notes on (Any 3)

a) Consumer price index
b) Nominal and real interest rates
c) GDP Deflator
d) Capital account of balance of payment
e) Purchasing power parity

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[वेळ: २.३० तास] [गुण: ७५]

कृपया तुम्हाला योग्य प्रश्नपत्रिका मिळाली आहे का ते तपासा.

सूचना: १. सर्व प्रश्न अनिवार्य आहेत.

२. उजवीकडील आकडे पूर्ण गुण दर्शवतात.

३. प्रादेशिक भाषेत उत्तर देणाऱ्या विद्यार्थ्यांनी शंका असल्यास पेपरच्या मुख्य मजकुराचा इंग्रजीमध्ये संदर्भ द्यावा.

प्र.१ अ) आकृतीच्या साहाय्याने स्फितीकारी तफावतीची संकल्पना स्पष्ट करा. १५

ब) मानव विकास निर्देशांक (HDI) वर टीप लिहा.

किंवा

अ) प्रभावी मागणीचे निर्धारण करणाऱ्या घटकांची चर्चा करा.

ब) राष्ट्रीय उत्पन्न मोजण्याच्या कोणत्या पद्धती आहेत?

प्र.२ अ) फिलिप्स वक्र स्पष्ट करा. १५

ब) आयएस वक्रातील स्थानांतरण समजावून सांगा.

किंवा

अ) फिलिप्स वक्राच्या संकुचिततेची चर्चा करा.

ब) आकृतीच्या साहाय्याने आकुंचनात्मक चलनविषयक धोरणाच्या परिणामाचे वर्णन करा.

प्र.३ अ) व्यवहारशेषातील असमतोलाच्या प्रकारांची चर्चा करा. १५

ब) व्यवहारशेषातील असमतोलाच्या कारणांची चर्चा करा.

किंवा

अ) मुंडेल-फ्लेमिंग प्रतिमानाची चर्चा करा.

ब) अवमूल्यनासाठीचा उत्पन्न-शोषणाचा दृष्टिकोन स्पष्ट करा.

प्र.४ खालीलपैकी योग्य पर्याय निवडा. १५

1) खालीलपैकी ------- चा समावेश हा राष्ट्रीय उत्पन्नात होत नाही.

a) घसारा

b) वस्तू

c) सेवा

d) आयात

2) ---------- यांनी राष्ट्रीय उत्पन्नाची व्याख्या केली आहे.

a) केन्स

b) रॉबिन्सन

c) फिशर

d) रिकार्डो

3) दिलेल्या वर्षादरम्यान देशाच्या घरगुती प्रदेशामध्ये तयार केलेल्या अंतिम वस्तू आणि सेवांचे एकूण मूल्य म्हणजे ... आहे ?

a) स्थूल देशांतर्गत उत्पादन
b) स्थूल राष्ट्रीय उत्पादन
c) निव्वळ राष्ट्रीय उत्पन्न
d) स्थूल राष्ट्रीय उत्पन्न

4) स्थूल राष्ट्रीय उत्पन्नात.... चा समावेश होतो.

a) घटकीय येणी
b) घटकीय देणी
c) येणी - देणी
d) निर्यात - आयात

5) उत्पादनाचे विविध स्तर प्रदान करण्यासाठी आवश्यक असलेल्या किमान रकमेचे पत्रक असलेल्या वक्राला .....म्हणतात.

a) समग्र पुरवठा
b) समग्र मागणी
c) रोजगार
d) एकुण खर्च

6) जेव्हा उपलब्ध उत्पादनापेक्षा अपेक्षित खर्चाचा प्रवेश अधिक असतो तेव्हा त्यामुळे .....वाढते.

a) चलनघटीय तफावत
b) चलनवाढीय तफावत
c) अपूर्ण रोजगार
d) रोजगार

7) केन्स यांचा सिध्दांत ..... सिध्दांत म्हणून ओळखला जातो.

a) विशेष सिध्दांत
b) सर्वसामान्य सिध्दांत
c) स्थानिक सिध्दांत
d) निरपेक्ष सिध्दांत

8) एकूण मागणी फलन वक्राचा उतार हा .....असतो.

a) डावीकडून उजवीकडे खालील बाजूस सरकणारा
b) उभा
c) क्षितिजसमांतर
d) डावीकडून उजवीकडे वरील बाजूस सरकणारा

9) कोणत्या धोरणाचा परिणाम LM वक्रावर होतो?

a) राजकोषीय धोरण
b) परकीय विनिमय धोरण
c) मौद्रिक धोरण
d) पर्यावरण धोरण

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10) व्याज दर कमी झाला की IS LM प्रतिमानानुसार राष्ट्रीय उत्पन्नावर काय परिणाम होतो?
   a) राष्ट्रिय उत्पन्न वाढते
   b) राष्ट्रिय उत्पन्न कमी होते
   c) राष्ट्रिय उत्पन्न स्थिर राहते
   d) राष्ट्रिय उत्पन्न वाढते आणी नंतर पूर्व स्तिथि मधे येते.

11) 'IS वक्र लवचिक आहे' या विधानाचा अर्थ काय आहे?
   a) गुंतवणूक मागणी लवचिक आहे आणी गुंतवणूक गुणक मोठा आहे.
   b) गुंतवणूक मागणी अल्प-लवचिक आहे आणी गुंतवणूक गुणक मोठा आहे
   c) गुंतवणूक मागणी अलवचिक आहे आणी गुंतवणूक गुणक लहान आहे
   d) गुंतवणूक मागणी अल्प-अलवचिक आहे आणी गुंतवणूक गुणक लहान आहे

12) IS-LM-BP प्रतिमानामधे, BP वक्र काय दर्शिवितो?
   a) व्याज-दर, राष्ट्रिय उत्पन्न आणी व्यवहार शेषामधील समतोलांचे विविध बिंदु दर्शिवितो
   b) BP वक्र नाणे बाजारातील समतोल दर्शिवितो
   c) BP वक्र वस्तु बाजारातील समतोल दर्शिवितो
   d) यापैकी कोणतेही नाही

13) व्यवहार शेषा मधील तूट दुरुस्त करण्यासाठी पुढील पैकी कोणते उपाय द्रव्य-केतर आहेत?
   a) निर्यात प्रोत्साहन उपाय
   b) आयात नियंत्रण उपाय
   c) आयात पर्याय
   d) या सर्व बाबी

14) विनिमय दर स्थीर असताना, वाढलेल्या राष्ट्रिय उत्पन्नाचा चालू खात्यावर कोणता परिणाम होईल?
   a) आयात वाढेल
   b) निर्यात वाढेल
   c) आयात घसरेल
   d) निर्यात घसरेल

15) पुढील पैकी कोणते उपाय आयात नियंत्रणाचे आहेत?
   a) आयात पर्याय
   b) आयात कर
   c) आयात कोटा
   d) या सर्व बाबी

प्र.५ खालील बाबींवर टीप लिहा. (कोणत्याही ३) १५

अ) ग्राहक किंमत निर्देशांक

ब) नाममात्र आणि वास्तविक व्याजदर

क) स्थूल देशांतर्गत उत्पादन (GDP) डिफ्लेटर

ड) व्यवहारशेषाचे भांडवली खाते

इ) क्रयशक्ती समता

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MCom Sem II

Time: 2 hours Marks: 50

N.B. 1) All questions are compulsory.
2) Workings should form part of your answer.
3) Use of simple calculator is allowed.

Q.1 a- Following details are related to the work done in Process I by AMCO company during the month of March [14]

	Rs.
Opening work-in-process (2,000 units)	
- Materials	80,000
- Labour	15,000
- Overheads	45,000
Materials introduced in Process I (38,000 units)	14,80,000
Direct labour	3,59,000
Overheads	10,77,000

Units scrapped: 3,000 units
Degree of completion:
Materials 100%
Labour and overheads 80%
Closing work-in-process: 2,000 units
Degree of completion:
Materials 100%
Labour and overheads 80%
Units finished and transferred to Process II: 35,000 units
Normal Loss:
5% of total input including opening work-in-process.
Scrapped units fetch Rs. 20 per unit.
You are required to prepare using average method:
i) Statement of equivalent production.
ii) Statement showing cost for each element.
iii) Statement of apportionment of cost.
iv) Process cost account for Process I and Abnormal Loss Account.

OR

b- Following information is available regarding Process II for the month of April: [14]
Opening Stock:
800 units @ Rs. 6 per unit Rs. 4,800
(Degree of completion: Material I – 100%,
Material II – 60%, Labour and Overheads – 40%)
Transfer from Process I:
12,000 units costing Rs. 16,350
Transfer to next process: 9,700 units
Normal loss: 10% of production
Closing stock: 1,800 units
(Degree of completion: Material I – 100%,
Material II – 60%, Labour and Overheads – 50%)
For units scrapped: Scrap realised Rs. 1.00 per unit
(Degree of completion: Material – 100%, Labour and Overheads – 50%)

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Other information
Material Rs. 10,500, Labour Rs. 20,760, Overheads Rs. 16,670
You are required to prepare using FIFO method.

i) Statement of equivalent production.
ii) Statement showing cost for each element.
iii) Statement of apportionment of cost.
iv) Process II Account.

Q2 a- The following are data for next year budget of a product.

Activity	Cost Driver	Cost Driver Volume/ year	Cost Pool (Rs.)
Purchasing	Purchase orders	1,500	75,000
Setting	Batches produced	2,800	1,12,000
Material handling	Material movements	8,000	96,000
Inspection	Batches produced	2,800	70,000
Machine cost	Machine hours	50,000	1,50,000

Purchase orders	25
Output	15,000 u...
Production batch size	100 units
Material movement per batch	6
Machine hours per unit	0.1

Required:

1- Calculate this budgeted overhead cost using activity based costing principles.
2- Calculate the budgeted overheads cost using absorption costing (absorb overhead using machine hours).

OR

b- Cell Ltd manufactures mouse devices for computers. They make 12 different models of mouse device as well as several other types of computer components. They use activity bas costing to assign manufacturing overheads to products. The data relating to one of their products wireless remote mouse and the ABC cost pool are given below:

(a) Wireless remote mouse: Annual production, 20000 units. Direct material per unit Rs. 310. Direct labour per unit Rs. 60

(b) Manufacturing overheads cost pools

Cost pool	Cost (Rs.)	Cost Driver
Material ordering	80.00.000	Number of purchase order
Material inspection	40.00.0000	Number of receiving reports
Equipment setup	2.00.00.000	Number of setup
Quality control	90.00.000	Number of inspection
Others	15.00.00.000	Direct labour cost

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(c) Activity information related to cost drivers

Cost pool	Annual Activity	
	All products	Remote mouse
Material ordering	10,000 orders	10,000 orders
Material inspection	20,000 receiving reports	3,000 report
Equipment set up	1,000 set up	10 set up
Quality control	40,000 inspection	4,000 inspection
Others	10,00,000 direct labour hours	1,20,000 direct labour hours

Required:

1- Calculate overhead rate per unit of activity for each of the 5 cost pool.
2- Calculate the total overhead assigned to the production of the remote mouse
3- Calculate the overhead cost per unit for the remote mouse.
4- Calculate the total unit cost for the remote mouse.

Q3 a- From the following information of Queta Ltd, compute (a), (b), (c), (d), (e) and (f): **(12)**

Particulars	Division S	Division R	Division M
Sales	Rs. 1,20,000	Rs. 1,50,000	Rs. 2,00,000
Operating Income	(a)	Rs. 50,000	(e)
Operating Assets	Rs. 60,000	(c)	Rs. 1,00,000
Return on Investments (ROI)	15%	10%	20%
Minimum Required Rate of Return	10%	(d)	(f)
Residual Income (RI)	(b)	Rs. 10,000	Rs. 0

OR

b- RRR Company ltd. is engaged in manufacturing of electronics. The following particulars for the year are available from the records: **(12)**

Particulars	Rs.
Sales	50,00,000
Less: Variable Cost	(33,25,000)
Contribution	16,75,000
Less: Fixed Cost	(9,00,000)
Net Income	7,75,000

Following additional information concerning the performance of 3 departments has been given below:

Particulars	Departments		
	P (Rs.)	Q (Rs.)	R (Rs.)
Sales	21,40,000	17,90,000	10,70,000
Variable Cost	14,23,000	11,90,000	1,75,000
Direct Fixed Costs	2,80,000	2,45,000	1,75,000

1. Rank the three departments on the basis of their proportionate measure of relative profitability.
2. Marketing department of the company proposes to increase advertisement expenses by Rs. 1,25,000 with an expectation of 10% increase in sales in all three departments.
Analyse the effect of this proposal on the company as a whole and on each department and give your suitable recommendation.

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Q4 a- A company has two profit centres, S and H. Centre S sells half of its output on the open market and transfers the other half to H. Costs and external revenues in an accounting year are as follows :

Particulars	S Rs.	H Rs.	Total Rs.
External Sales	14,000	42,000	
Less : Costs of Production	21,000	17,500	
Profit of the Company			

You are required to calculate Transfer Price :

a) At market price
b) At full cost plus 25% margin
c) At full cost.

OR

b- Write short notes (any three)

1- Advantage of transfer price
2- Cost based transfer price
3- Objective of target costing
4- Features of inflation accounting
5- Negotiated transfer pricing

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mcom - Sem II

Time: 2 Hours **Total Marks: 60**

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

Q.1. (a) What is e-commerce? Explain briefly the evaluation of e-commerce. **(15)**
(b) Explain the e-commerce Business Strategies for Sales.

OR

(c) Describe the Characteristics of Business to Business (B2B).
(d) Write a note on E-Commerce Sales Product Life Cycle (ESLC) Model.

Q.2. (a) Explain the arguments for (pros) Electronic Data Interchange (EDI) **(15)**
(b) Elaborate the various benefits of websites.

OR

(c) Highlight the applications to Customer Relationship Management.
(d) Explain the benefits and Limitations of E-enterprise.

Q.3. (a) Discuss the various techniques of E-marketing **(15)**
(b) Justify an Internet Business with suitable examples.

OR

(c) Describe operational and legal risks of E-payment system.
(d) What are the principles for E-payment?

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

1) _____ is an Indian fashion e-commerce company.
a) Myntra b) Shadi.com
c) Grofers d) Croma

2) The law governing the virtual world of internet are termed as _____.
a) Cyber Laws b) Cyber traffic
c) Cyber Protect d) Cyber Security

3) _____is an example of Social Media
a) Yahoo b) Gmail
c) rediffmail d) Facebook

4) SET stands for_____
a) Secured elastic transaction b) Safe electronic transaction
c) Secure electronic transaction d) Safety electrical transaction

5) _____website helps to find ideal hotel and compare its price.
a) Trivago b) Trial
c) Trust d) Trade

Q. 4. B) State whether the following statements are true or false. **(05)**

1. The business success depends only on the unique website.
2. E-commerce does not allow consumers to save a lot of money on the purchases.
3. A blog is not an important online marketing strategy.
4. Hacking is legally allowed.
5. Spam emails are not dangerous.

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Q.4. C) Match the Column. (05)

Group A	Group B
1) Secure Socket Layer (SSL)	a) Military Part of Network
2) Jeff Bezos	b) New technology in E-commerce
3) Drone Delivery	c) Snapdeal
4) Kunal behl	d) Amazon
5) MILNET	e) privacy, authentication, and integrity

OR

Q.4 Write Short notes on (Any Three) (15)

1) Electronic Signature
2) Cyber Crime in India
3) Sources of Threats in E-commerce
4) Client server network Security
5) E-mail Abuse

मराठी रूपांतर

[वेळ: २ तास] [गुण: ६०]

सूचना: १) सर्व प्रश्न अनिवार्य आहेत.
२) उजवीकडील दर्शविलेले अंक पूर्ण गुण दर्शवितात.
३) इंग्रजी प्रश्न मूळ मानावेत.

प्र.१ (अ) ई- वाणिज्य म्हणजे काय? ई- वाणिज्यचे मूल्यमापन थोडक्यात स्पष्ट करा. (१५)
(ब) विक्रीसाठी ई- वाणिज्य व्यवसाय धोरणे स्पष्ट करा.

किंवा

(क) व्यवसाय ते व्यवसाय (बी २ बी) च्या वैशिष्ट्यांचे वर्णन करा.
(ड) ई-वाणिज्य विक्री वस्तू जीवन चक्र अवस्था (ई एस एल सी) नमुन्यावर टीप लिहा.

प्र.२ (अ) इलेक्ट्रॉनिक डेटा इंटरचेज (ई डी आय) बाबतचे समर्थन करण्यासाठी तर्क सांगा. (१५)
(ब) वेबसाइट्सचे विविध फायदे स्पष्ट करा.

किंवा

(क) ग्राहक संबंध व्यवस्थापनाचे अनुप्रयोग प्रकाशात आणा.
(ड) ई-एंटरप्राइझचे फायदे आणि मर्यादा स्पष्ट करा.

प्र.३ (अ) ई- विपनणाच्या विविध तंत्रांची चर्चा करा. (१५)
(ब) योग्य उदाहरणांसह इंटरनेट व्यवसायाचे समर्थन करा.

किंवा

(क) ई - मोबदला (देयक) पद्धतीच्या कार्यकारी आणि पत (क्रेडिट)जोखमीं स्पष्ट करा.
(ड) ई- देयक ची तत्त्वे काय आहेत ते स्पष्ट करा.?

प्र.४ अ) खालील दिलेल्या पर्याया पैकी योग्य तो पर्याय निवडा (०५)

१) _____ ही एक भारतीय फॅशन ई-कॉमर्स कंपनी आहे.
अ) मिन्त्रा ब) शादी डॉट कॉम
क) ग्रोफर्स ड) क्रोमा

२) इंटरनेटच्या आभासी जगाला नियंत्रित करणाऱ्या कायद्याला _____असे संबोधले जाते.
अ) सायबर कायदे ब) सायबर वाहतूक
क) सायबर प्रोटेक्ट ड) सायबर सुरक्षा

३) _____ हे सोशल मीडियाचे उदाहरण आहे.
अ) याहू ब) जीमेल
क) रेडीफमैल ड) फेसबुक

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४) एस ई टी (SET) म्हणजे _____
अ) सुरक्षित लवचिक व्यवहार ब) सुरक्षित इलेक्ट्रॉनिक व्यवहार
क) सुरक्षित इलेक्ट्रॉनिक व्यवहार ड) सुरक्षितता विद्युत व्यवहार

५) _____ वेबसाइट उत्तम हॉटेल शोधण्यात आणि त्याच्या किमतीची तुलना करण्यात मदत करते.
अ) ट्रिव्हिगो ब) चाचणी
क) ट्रस्ट ड) व्यापार

प्र.४. ब) खालील विधाने चूक कि बरोबर ते सांगा (०५)

१. व्यवसाय यश केवळ अनन्य वेबसाइटवर अवलंबून असते.
२. ई-कॉमर्स ग्राहकांना खरेदीवर भरपूर पैसे वाचवू देत नाही.
३. ब्लॉग हे महत्त्वाचे ऑनलाइन मार्केटिंग धोरण नाही.
४. हॅकिंगला कायदेशीर परवानगी आहे.
५. स्पॅम ईमेल धोकादायक नाहीत.

प्र.४. क) योग्य जोड्या लावा (०५)

गट अ	गट ब
१. सुरक्षित सॉकेट लेयर (SSL)	अ) नेटवर्कचा लष्करी भाग
२. जेफ बेझोस	ब) ई-कॉमर्समध्ये नवीन तंत्रज्ञान
३. ड्रोन डिलिव्हरी	क) स्नॅप डील
४. कुणाल बहल	ड) ऍमेझॉन
५. मिलनेट	ई) गोपनीयता, प्रमाणीकरण आणि अखंडता

किंवा

प्र.४. क) टीप लिहा (कोणत्याही तीन) (१५)

१. इलेक्ट्रॉनिक स्वाक्षरी
२. भारतात सायबर गुन्हे
३. ई-कॉमर्समधील धोक्याचे स्रोत
४. क्लायंट सर्व्हर नेटवर्क सुरक्षा
५. ई-मेल गैरवर्तन

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M. Com - Sem II (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) Prepare Tally screens & create following stock items 07

a) Under Accessories
1) Touchpad 50s
2) Mouse 40s
3) Microphone
4) Network Interface Card (NIC)
5) Modem Card

b) Under Defective Items
6)Touchpad50s– Defectives

c) Under Components
7)Microphone

Q.1 B) Explain how financial reports play crucial role in the field of accountancy & serve various important purposes? 06

OR

Q.1 C) Prepare Tally screens with creation of following stock groups 07

a) Accessories
b) Monitor
c) LED/LCD Panel
d) Lenovo
e) Printer
f) DigitalCamera
g) Projector

Q.1 D) What points need to be considered in accounting process? 06

Q.2 A) What is CST ? Explain the advantages of GST? 06

Q.2 B) Write the steps for updating Party GSTIN? 06

OR

Q.2 C) On 10-10 2023, SP Bicycle sold 10 nos. of Bicycle to Seeta Enterprises at Rs. 7,900 each & 12% GST (within state) was charged additionally. Write down the steps to create Sales Invoice with selection of GST Classification. 06

Q.2 D) How would set-up GST rates in Tally? Write in detail with proper steps. 06

X51Y868165X51Y868165X51Y868165X51Y868165

MCom - Sem II

Time : 2 Hours

Marks :50

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

Q.1 Read the case and answer the following question (10)

Global Tech is a leading multinational corporation with a diverse range of products and services. Despite offering competitive salaries and benefits, the company has been struggling to attract and retain top talent in recent years. An internal review revealed that employees perceive the company's EVP as lack lustre and aligned with their expectations and values.

A. What steps should Global Tech take to assess and revamp its EVP (Employee Value Proposition) to make it more compelling and attractive to potential candidate?

B. How can the company ensure that its updated EVP is effectively communicated and Implemented across its global operation?

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

A. What are the essential actions one should follow when searching for a job?

OR

B. Discuss the significance of self-assessment in career planning and detail at least two tools or techniques that can be utilized for self-assessment.

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

A. How can computer software assist in the creation and formatting of resumes? Discuss its advantages.

OR

B. What is career guidance? Describe its key Characteristics.

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

A. What are listening skills and how can they be improved?

OR

B. As a manager how would you design a comprehensive rewards program to motivate and retain its employees

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

A. Explain "Johari Window" with suitable examples

OR

B. Explain the importance of soft skills in career development

X51YB34969X51YB34969X51YB34969X51YB34969

वेळ : २ तास गुण : ५०

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

प्र.१ केस वाचा आणि खालील प्रश्नाचे उत्तर द्या (१०)
ग्लोबल टेक ही एक आघाडीची बहुराष्ट्रीय कॉर्पोरेशन आहे ज्यामध्ये विविध उत्पादनांची श्रेणी आहे आणि सेवा स्पर्धात्मक पगार आणि फायदे ऑफर करूनही, कंपनी आहे. अलिकडच्या वर्षांत शीर्ष प्रतिभा आकर्षित करण्यासाठी आणि टिकवून ठेवण्यासाठी संघर्ष करत आहे. अंतर्गत आढाव्यात असे दिसून आले. कर्मचाऱ्यांना कंपनीच्या ईव्हीपीमध्ये चमक नसणे आणि त्यांच्या अपेक्षांशी संरेखित करणे असे वाटते आणि मूल्ये.

अ) ग्लोबल टेकने त्याच्या EVP (कर्मचारी) चे मूल्यांकन आणि सुधारणा करण्यासाठी कोणती पावले उचलली पाहिजेत मूल्य प्रस्ताव) ते अधिक आकर्षक आणि संभाव्यतेसाठी आकर्षक बनवण्यासाठी उमेदवार?

ब) कंपनी आपले अद्ययावत EVP प्रभावीपणे संप्रेषित केले आहे याची खात्री कशी करू शकते आणि त्याच्या जागतिक ऑपरेशनमध्ये लागू केले?

प्र.२ खालील उत्तर द्या (कोणतेही) (१०)

अ) नोकरी शोधताना कोणत्या आवश्यक क्रियांचे पालन केले पाहिजे?

किंवा

ब) करिअर नियोजनात स्व-मूल्यांकनाचे महत्त्व आणि किमान दोन तपशीलांची चर्चा करा
स्वयं-मूल्यांकनासाठी वापरता येणारी साधने किंवा तंत्रे.

प्र.३ खालील उत्तर द्या (कोणतेही) (१०)

अ) संगणक सॉफ्टवेअर रेझ्युमे तयार करण्यात आणि फॉरमॅटिंगमध्ये कशी मदत करू शकते? चर्चा करा त्याचे फायदे.

किंवा

ब) करिअर मार्गदर्शन म्हणजे काय? त्याच्या मुख्य वैशिष्ट्यांचे वर्णन करा.

प्र.४ खालील उत्तर द्या (कोणतेही) (१०)

अ) ऐकण्याची कौशल्ये काय आहेत आणि ती कशी सुधारली जाऊ शकतात?

किंवा

(81)

ब) व्यवस्थापक या नात्याने तुम्ही प्रवृत्त करण्यासाठी सर्वसमावेशक पुरस्कार कार्यक्रम कसे तयार कराल आणि त्याचे कर्मचारी कायम ठेवा

प्र.५ खालील उत्तर द्या (कोणतेही) (१०)

अ) योग्य उदाहरणांसह "जोहरी खिडकी" समजावून सांगा

किंवा

ब) करिअरच्या विकासात सॉफ्ट स्किल्सचे महत्त्व स्पष्ट करा.

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Paper / Subject Code : N59222 / Corporate Finance

MCOM - Sem II - NEP 2020

(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 following information is available of a concern, calculate EVA. **[07 Marks]**

Particulars	Amount (in crores)
12% Debentures	2000
Equity Share capital	500
Reserves and Surplus	7500
Capital Employed	10000
Risk-free Rate	9%
Beta factor	1.05
Market rate of return	19%
Market risk premium	10%
NOPAT	2100
Tax Rate	30%

B) What is Financial Management? Explain the objectives of financial management. **[07 Marks]**

OR

C) Explain the significance of Environmental, Social, and Governance (ESG). **[07 Marks]**

D) Explain the process of Venture Capital. **[07 Marks]**

Q2.

A) A company has to select one of the two alternative projects, the particulars in respect of which are given below. **[12 Marks]**

Particulars	Proposal A	Proposal B
Initial outflow Rs,	2,40,000	2,20,000
Net cash flow at the end of the year:		
1	1,40,000	40,000
2	1,00,000	80,000
3	60,000	1,00,000
4	40,000	80,000
5	20,000	40,000
6	NIL	20,000

Company can arrange funds at 15%.

Compute the Net present value and discounted payback period of each project and comment on the result.

OR

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B) Following information is extracted about a Bond [12 Marks]

Nominal Value Rs. 1,000
Coupon rate 15% p.a
Years 5 years
Redemption price Rs. 1,000
Market Price Rs. 935.05
What is YTM and Calculate Duration of the Bond?

Q3.

A) Following are the Trading and Profit and Loss Account of Samrat Ltd. for the year ending 31st March 2024 and Balance Sheet on the date: [12 Marks]

Trading and Profit and Loss Account for the year ended 31/3/2024

Particulars	Rs.	Particulars	Rs.
To Opening stock	290000	By Sales	1500000
To Purchases	1220000	By Closing Stock	310000
To Gross Profit	300000		
	1810000		**1810000**
To sundry Expenses	160000	By Gross Profit	300000
To Net Profit	140000		
	300000		**300000**

Balance Sheet as on 31/03/2024

Liabilities	Rs.	Assets	Rs.
Share Capital	1400000	Net Block	1100000
Reserves & Surplus	100000	Closing stock	310000
Profit & Loss Account	140000	Debtors	360000
Bank Overdraft	70000	Cash	240000
Creditors	300000		
	2010000		**2010000**

You are required to calculate the following ratios: Current Ratio, Quick Ratio, Gross Profit to Sales, Stock Turnover Ratio, Debtor Turnover Ratio, Net Profit to paid up Capital

OR

B) From the following information of M/s Deepali Co. Ltd. Prepare Balance Sheet with as many details as possible: **[12 Marks]**

1. Current Ratio 2.5:1
2. Liquid Ratio 1.5: 1
3. Working capital Rs.240000
4. Bank overdraft Rs.40000
5. Reserves & Surplus Rs.160000
6. Fixed Assets to proprietor's fund 0.75 :1
7. There is no long term Loans and Investment and Fictitious Assets.
8. Current Assets include only Stock, Debtors and Cash Balance in the ratio of 11:5:4 respectively

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(24)

Q 5.

A) Bikaji Foods Limited has the following capital structure. **[06 Marks]**

Particulars	Book Value (Rs)	Market Value (Rs)
Equity Capital (25,000 shares of Rs 10 each)	2,50,000	4,50,000
13% Preference Capital (500 shares of Rss 100 each)	50,000	45,000
Reserve and Surplus	1,50,000	---
12% Debentures (1,500 debentures of Rs 100 each)	1,50,000	1,45,000
Total	6,00,000	6,40,000

The expected dividend per share is Rs 1.40 and the dividend per share is expected to grow at a rate of 8% forever. 13% Preference shares are redeemable after 5 years at par whereas 12% debentures are redeemable after 6 years at par. The tax rate for the company is 40%.

You are required to compute the weighted average cost of capital for the existing capital structure using market value as weights.

B) IPL Ltd. needs Rs 12 lakhs for the installation of a new factory which would yield an annual EBIT of Rs 2,00,000. The company has the objective of maximizing the earning per share. It is considering the possibility of issuing equity shares plus raising a debt of Rs 2,00,000, Rs 6,00,000 or Rs 10,00,000. The current market price per share is Rs 40 which is expected to drop to Rs 25 per share if the market borrowing were to exceed Rs 7,50,000.

Cost of borrowings are indicated as under :

Up to Rs 2,50,000	10% p.a
Between Rs 2,50,001 and Rs 6,25,000	14% p.a
Between Rs 6,25,001 and Rs 10,00,000	16% p.a

Assuming a tax rate of 50%, work out the EPS and the scheme which would meet the objective of the management. **[06 Marks]**

OR

C) **Write short notes: (4 Marks each)(answer any three)** **[12 Marks]**

a) Types of Leverages
b) Modigliani -- Miller's Model
c) Stable Dividend Policy
d) Pecking Order Theory
e) Cost of debt

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Paper / Subject Code: 66632 / Macro Economics Concepts & Applications.

MCom Sem - II

Time: 2 hours Marks: 60

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

1. A) Define Aggregate Supply Function and explain the determinants of Aggregate Supply Function 08
B) Explain the concept of inflationary gap. 07

OR

Discuss the trade-off between inflation and unemployment in the short run and long run with the help of Phillips Curve. 15

2. Explain how the IS and LM curves are derived. Explain the equilibrium in goods and money market. 15

OR

A) Examine the crowding out effect of IS-LM framework. 08
B) State the effects of income and interest rate under IS-LM Model. 07

3. A) Explain the types and causes of disequilibrium in balance of payments. 08
B) Discuss in detail Mundell-Fleming model 07

OR

Explain the expenditure switching and expenditure reducing policies to reduce the deficit in balance of payments 15

4. **A) State whether the following statements are True or False** 07
1..The difference between National Income and Transfer Payments is called as Personal Income.
2..In India national income measures are published by Central Statistical Organisation.
3..HDI is composite index four basic components of Human Development.
4..Under Expenditure method of measuring national income, consumption is taken into consideration
5..GDP in open economy consists of C+I+G+(X-M)
6..Purchasing Power Parity theory is related with real interest rates.
7..GDP deflator tells us the Nominal progress of an economy.

4. **B) Give the precise meaning of the following.** 08
1. National income
2. PPP exchange rate
3. Net Domestic Product
4. Value added method

OR

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

a) Aggregate Demand Function.
b) Structure of balance of payments
c) Relationship between Inflation and Unemployment
d) BOP adjustment and Fiscal policy
e) Internal and external balance

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मराठी अनुवाद

वेळ: दोन तास गुण: ६०

सूचना:
१. सर्व प्रश्न अनिवार्य आहेत.
२. उजवीकडील आकडे पूर्ण गुण दर्शवितात.
३. आवश्यक तेथे सुबक आकृती काढा.

प्र.१. अ) एकूण मागणी फलन संकल्पना परिभाषित करा आणि एकूण मागणी फलन संकल्पना चे निर्धारक स्पष्ट करा ०८

ब) मुद्रास्फीतीचा अंतराची संकल्पना स्पष्ट करा ०७

किंवा

अल्प आणि दीर्घ कालावधीतील मुद्रास्फीती आणि बेरोजगारीमध्ये व्यापार-बंदाची चर्चा फिलिप्स कर्व्हच्या मदतीने करा. १५

प्र.२. IS आणि LM वक्र कसे काढले जातात ते स्पष्ट करा. वस्तू आणि मुद्रा बाजारातील समतोल समजावून सांगा. १५

किंवा

अ) IS-LM फ्रेमवर्कच्या गर्दीच्या परिणामाचे (क्राउडिंग आउट) परीक्षण करा. ०८

ब) IS-LM मॉडेल अंतर्गत आय आणि व्याज दराचे प्रभाव सांगा. ०७

प्र.३. अ) भुगतानाच्या संतुलनामध्ये असमतोलाचे प्रकार आणि कारणे स्पष्ट करा. ०८

ब) मंडेल-फ्लेमिंग मॉडेलची सविस्तर चर्चा करा ०७

किंवा

शेवटी भुगतान चालनेच्या कमतरतेला कमी करण्यासाठी व्यय बदलीची आणि व्यय कमी करणाऱ्या धोरणांचा वर्णन करा. १५

प्र.४. **अ खालील विधाने सत्य आहेत की असत्य आहेत ते सांगा** ०७

१. राष्ट्रीय उत्पन्न आणि हस्तांतरण देयके यांच्यातील फरकाला वैयक्तिक उत्पन्न म्हणतात.

२. भारतात राष्ट्रीय उत्पन्नाचे उपाय केंद्रीय सांख्यिकी संस्थेद्वारे प्रकाशित केले जातात.

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३. मानवी उकाम निर्देशांक हा मानवी विकासाचे चार मूलभूत घटक संमिश्र आहे

४. राष्ट्रीय उत्पन्न मोजण्यासाठी खर्च पद्धती अंतर्गत, उपभोग विचारात घेतला जातो

५. खुल्या अर्थव्यवस्थेतील मध्ये स्थूल राष्ट्रीय उत्पन (GDP) = C+I+G+(X-M) असतो

६. क्रयशक्ती क्षमता सिद्धांत वास्तविक व्याजदरांशी संबंधित आहे

७. GDP डिफ्लेटर आम्हाला अर्थव्यवस्थेची नाममात्र प्रगती सांगतो

प्र.४. ब) खालीलपैकी नेमका अर्थ सांगा. ०८

१ राष्ट्रीय उत्पन्न

२ क्रयशक्ती क्षमता (PPP) विनिमय दर

३. निव्वळ देशांतर्गत उत्पादन

४. मूल्यवर्धित पद्धत

किंवा

प्र.४ कोणत्याही तीनवर टीप लिहा: १५

अ) एकूण मागणी फलन

ब) व्यापार शेषची रचना

क) महागाई आणि बेरोजगारी यांच्यातील संबंध

ड) BOP समायोजन आणि वित्तीय धोरण

इ) अंतर्गत आणि बाह्य संतुलन

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M.Com Sem II

(39)

Q3.

A) Calculate the operating leverage, financial leverage and combined leverage for the following firms: **[15 Marks]**

Particulars	A	B	C
Production in units	50,000	29,000	61,000
Fixed cost	Rs.9,00,000	Rs.6,00,000	Rs.6,20,000
Interest on loan	Rs.1,50,000	Rs.2,00,000	0
Selling price per unit	Rs.70	Rs.120	Rs.50
Variable cost per unit	Rs.36	Rs.65	Rs.30

OR

Q3.

B) The financial manager of MGM provides you the following information:

Total Earnings	Rs 4,00,000
No of Equity shares (Face Value Rs.100)	40,000
Dividend pay-out ratio	75%
Price Earnings Ratio	12.5

Applying Walter Model

A. Analyse whether the company is following an optimal dividend policy
B. Compute P/E ratio at which the dividend policy will have no effect on the value of the share
C. Will your decision change if P/E ratio is changed to 8?

[15 Marks]

Q4.

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

1. Following includes predicting the requirement of funds
   a. Forecasting
   b. Capital structure
   c. Raising sufficient fund
   d. Investment policy
2. The most common form of dividend payment is____
   a. Stock Dividend
   b. Cash Dividend
   c. Stock Split
   d. Bonus Issue
3. Which of the following is a liquidity ratio?
   a. Debt-equity ratio
   b. Net profit margin
   c. Dividend pay-out ratio
   d. Acid test ratio
4. R Ltd. furnished the following information for the year 2022-23:
   i. Opening balance of trade creditors Rs. 1,80,000
   ii. Closing balance of trade creditors Rs.2,00,000
   iii. Net credit annual purchases Rs. 7,30,000

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M com Sem

The average payment period (assuming 365 days a year) for the year 2022-23 was
a. 100 days
b. 95 days
c. 80 days
d. 55 days

5. _____is a stream of regular periodic payments made or received for an indefinite periodof time.
   a. Perpetuity
   b. Interpolation
   c. Present Value
   d. Annuity
6. If you invest Rs. 20,000 in a bank at simple interest of 8% p.a. What will be the amount at the end of three years _____?
   a. Rs. 24,800
   b. Rs. 22,300
   c. Rs. 24,300
   d. Rs. 24,200
7. Relationship between change in sales and change in EPS is measured by____
   a. Financial Leverage
   b. Combined Leverage
   c. Operating Leverage
   d. None of the above
8. That there is 'no corporate tax' is assumed by _____
   a. Net Income Approach
   b. Net Operating Income Approach
   c. Traditional Approach
   d. All of these

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

1. Profit maximization objective of a firm would result in improving earnings per share.
2. A firm can have a positive current ratio and a negative acid-test ratio.
3. Effective and nominal rate of interest remain the same irrespective of the frequency of compounding.
4. If EBIT for two firms are same, then the EPS of these firms would also always be same.
5. Preference dividend is not a factor of indifference level of EBIT.
6. Total risk of a firm is determined by the combined effect of operating and financial leverages.
7. Cost of debt and cost of preference share capital, both, require tax adjustment.

OR

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

1. Revenue Statement Ratios
2. Functions of Financial Management
3. Annuity
4. Cost of preference shares
5. Net Operating Income Approach

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(40)

M. Com Sem - II

सर्व प्रश्न अनिवार्य आहेत.
उजवीकडील आकडे पूर्ण गुण दर्शवतात.

प्र.१ केस वाचा आणि खालील प्रश्नाचे उत्तर द्या (१०)
ग्लोबल टेक ही एक आघाडीची बहुराष्ट्रीय कॉर्पोरेशन आहे ज्यामध्ये विविध उत्पादनांची श्रेणी आहे आणि सेवा स्पर्धात्मक पगार आणि फायदे ऑफर करूनही, कंपनी आहे. अलिकडच्या वर्षांत शीर्ष प्रतिभा आकर्षित करण्यासाठी आणि टिकवून ठेवण्यासाठी संघर्ष करत आहे. अंतर्गत आढाव्यात असे दिसून आले. कर्मचाऱ्यांना कंपनीच्या ईव्हीपीमध्ये चमक नसणे आणि त्यांच्या अपेक्षांशी संरेखित करणे असे वाटते
आणि मूल्ये.

अ) ग्लोबल टेकने त्याच्या EVP (कर्मचारी) चे मूल्यांकन आणि सुधारणा करण्यासाठी कोणती पावले उचलली पाहिजेत मूल्य प्रस्ताव) ते अधिक आकर्षक आणि संभाव्यतेसाठी आकर्षक बनवण्यासाठी
उमेदवार?
ब) कंपनी आपले अद्ययावत EVP प्रभावीपणे संप्रेषित केले आहे याची खात्री कशी करू शकते
आणि त्याच्या जागतिक ऑपरेशनमध्ये लागू केले?

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प्र.२ खालील उत्तर द्या (कोणतेही) (१०)

अ) नोकरी शोधताना कोणत्या आवश्यक क्रियांचे पालन केले पाहिजे?

किंवा

ब) करिअर नियोजनात स्व-मूल्यांकनाचे महत्त्व आणि किमान दोन तपशीलांची चर्चा करा
स्वयं-मूल्यांकनासाठी वापरता येणारी साधने किंवा तंत्रे.

प्र.३ खालील उत्तर द्या (कोणतेही) (१०)

अ) संगणक सॉफ्टवेअर रेझ्युमे तयार करण्यात आणि फॉरमॅटिंगमध्ये कशी मदत करू शकते? चर्चा करा त्याचे फायदे.

किंवा

ब) करिअर मार्गदर्शन म्हणजे काय? त्याच्या मुख्य वैशिष्ट्यांचे वर्णन करा.

प्र.४ खालील उत्तर द्या (कोणतेही) (१०)

अ) ऐकण्याची कौशल्ये काय आहेत आणि ती कशी सुधारली जाऊ शकतात?

किंवा

ब) व्यवस्थापक या नात्याने तुम्ही प्रवृत्त करण्यासाठी सर्वसमावेशक पुरस्कार कार्यक्रम कसे तयार कराल आणि त्याचे कर्मचारी कायम ठेवा

प्र.५ खालील उत्तर द्या (कोणतेही) (१०)

अ) योग्य उदाहरणांसह "जोहरी खिडकी" समजावून सांगा

किंवा

ब) करिअरच्या विकासात सॉफ्ट स्किल्सचे महत्त्व स्पष्ट करा.

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