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**M.Com. (Semester -I) (CBCS) Examination: March/April-2023
Management Thoughts, Theories & Organizational Behaviour Paper I
(4061-01)**

Day & Date: Wednesday ,19-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 10

- 1) Henri Fayol is known as _____.
 - a) The father of general management
 - b) The father of shop floor management
 - c) The father of Scientific management
 - d) All of the above
- 2) Structuring an organization into a hierarchy _____.
 - a) F. W. Taylor
 - b) Max Webber
 - c) Henry Fayol
 - d) A. Maslow
- 3) Making inferences about personal qualities of people on meeting them is called _____.
 - a) Social Cognition
 - b) Pro Social Behavior
 - c) Impression Formation
 - d) Social Facilitation
- 4) Which of the type of persons would have an ideology and a cause to fight and achieve their set goal?
 - a) Self – disciplined
 - b) Self – driven
 - c) Self – confident
 - d) Self – actualized
- 5) _____ is characterized by lifetime employment, a seniority wage system.
 - a) American Management
 - b) Japanese Management
 - c) Indian Management
 - d) European Management
- 6) The information that is known to you but unknown to others. Which quadrant is this?
 - a) Unknown
 - b) Hidden
 - c) Blindspot
 - d) Open
- 7) According to Mintzberg's Management roles the _____ roles are those that involve people and other duties that are ceremonial and symbolic in nature.
 - a) Technical
 - b) Decisional
 - c) Informational
 - d) Interpersonal
- 8) _____ is based upon the promise that all management is essentially situational in nature.
 - a) Quantitative Approach
 - b) System Approach
 - c) Contingency Approach
 - d) None of these

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M.Com. (Semester - I) (CBCS) Examination: March/April-2023
Managerial Economics Paper I (4061-02)

Day & Date: Thursday, 20-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 a) Multiple choice questions (one mark each). 10

- 1) The Net Additional to the total utility by the consumption of last unit is Called _____.
 - a) Average Utility
 - b) Marginal Utility
 - c) Nil Utility
 - d) None of these
- 2) $MC = \text{_____}$ is the condition for firms equilibrium in any market.
 - a) AR
 - b) TR
 - c) MR
 - d) None of these
- 3) The point at which Total Cost is equal to Total Revenue is called _____.
 - a) Break- Even Point
 - b) Equilibrium
 - c) Equal Curve
 - d) None of these
- 4) Homogenous Commodity is an important features of _____.
 - a) Oligopoly
 - b) Monopoly
 - c) Perfect Computation
 - d) None of these
- 5) _____ is the basic objective of a Firm.
 - a) More Production
 - b) To Earn profit
 - c) Innovation
 - d) None of these
- 6) Law of Demand show the relationship between the _____.
 - a) Quantity Demanded and Quantity Supply of a Commodity
 - b) Income and Quantity Demand
 - c) Income and Price of Commodity
 - d) Price and Quantity of Commodity
- 7) A group of few producers is Called _____ Market.
 - a) Monopoly
 - b) Oligopoly
 - c) Duopoly
 - d) None of these
- 8) Total Cost of production is the Combination of _____ and Variable Cost.
 - a) Fixed Cost
 - b) Marginal Cost
 - c) Average Cost
 - d) None of these
- 9) Use of invention in production is called _____.
 - a) Re-creation
 - b) Creation
 - c) Innovation
 - d) None of these
- 10) In any Market, equilibrium of a firm requires between Marginal Revenue and _____.
 - a) Marginal Cost
 - b) Average Cost
 - c) Price
 - d) None of these.

- b) True or false.** **06**
- 1) Managerial Economics only the study of the Market Economics.
 - 2) Demand Curve is always Left to Right downward.
 - 3) In Monopoly market always Single Seller.
 - 4) The Break-Even point is the point at which Total Cost and Total Revenue are equal.
 - 5) Price Elasticity of Demand = $\frac{\text{(Percentage Change in quantity demanded)}}{\text{(Percentage change in Prices)}}$
 - 6) In the Oligopoly Market only one Seller.

- Q.2 Answer the Following short note:-** **16**
- a) Meaning of Marginal Economics.
 - b) Concept of Cartel.
 - c) Meaning of Elasticity of Demand.
 - d) Meaning of Monopolistic Competition

- Q.3 Answer the Following short note** **16**
- a) Types of Cost.
 - b) Significance of managerial Economics.

- Q.4 Attempt Any one of the following.** **16**
- a) Meaning, Features and types of oligopoly market.
- OR**
- b) Meaning, Features and Price determination of Monopolistic Market.

- Q.5 Attempt Any one of the following.** **16**
- a) Explain the nature and Scope of Managerial Economics and Principle of Managerial Economics.
- OR**
- b) Explain the concept and assumption of Break-Even analysis and give the Importance of Break-Even analysis

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M.Com. (Semester - I) (CBCS) Examination: March/April-2023
E- Commerce (4061-03)

Day & Date: Friday ,21-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Multiple Choice Questions (One Mark Each). 10

- 1) Most individuals are familiar with _____ form of E-Commerce.
 - a) B2B
 - b) B2C
 - c) C2B
 - d) C2C
- 2) _____ is/are the advantage normally associated with B2B E-commerce.
 - a) Short cycle time
 - b) Reduction in cost
 - c) Reaches wider audience
 - d) All of the above
- 3) Transaction in E-Commerce occur _____.
 - a) Using computer only
 - b) Using mobile phone only
 - c) Using Tab only
 - d) Using e-medias
- 4) Internet commerce is a sub-function of e-commerce which includes commercial activities like _____.
 - a) to order
 - b) Transfer of funds
 - c) Auction
 - d) All of these
- 5) _____ is not a horizontal portal.
 - a) Yahoo
 - b) Sailnet
 - c) MSN/Windows Live
 - d) AOL
- 6) The most important benefit of e-commerce to the organization is _____.
 - a) It makes the market national and international
 - b) Availability of goods at low prices
 - c) 24 hours reach
 - d) All of the above
- 7) The dimension of E-commerce that unable commerce across national boundaries is called _____.
 - a) Interactivity
 - b) Global reach
 - c) Richness
 - d) Ubiquity
- 8) E-Commerce technologies have improved upon the conventional commerce technologies in _____.
 - a) Richness
 - b) Reach
 - c) Both richness and reach
 - d) Neither richness nor reach
- 9) Compare to B2C e-commerce, B2B e-commerce is _____.
 - a) Of equal size
 - b) Slightly smaller
 - c) Slightly larger
 - d) Much larger

- 10) E-business means _____.
a) Exchange of information related to purchase and sale
b) Customer service and coordination with business associates
c) Both (a) and (b)
d) None of the above

B) Fill in the blanks (One Mark Each). 06

- 1) _____ expand the business and create new market.
- 2) TCP stands for _____.
- 3) _____ model describes commerce between businesses.
- 4) EDI stands for _____.
- 5) _____ is major visiting center for Internet user.
- 6) www.naukri.com is an example of _____ website.

Q.2 Answer the following with short answers. 16

- a) Describe the growth of E-Commerce in India.
- b) What are the legal issues in E-Commerce?
- c) Write the component of Internet world.
- d) Define the term E-Commerce portal with suitable examples.

Q.3 Attempt the followings in detail. 16

- a) Differentiate between portal and website with suitable examples.
- b) Write a note in details on Enterprise Portal technologies.

Q.4 Attempt any one of the followings. 16

- a) Describe E-Commerce. What are the scopes of E-Commerce? Mention the framework of E-commerce?

OR

- b) Mention various application of E-Commerce. Mention how does just on time the delivery works in E-Commerce.

Q.5 Attempt any one of the followings in detail. 16

- a) How will you be exploring E-Commerce? Write your thoughts in detail on Dot Com company.

OR

- b) What do you know about IP addressing? Write a note on various types of Internet provider available in market?

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M.Com.(Semester - I) (CBCS) Examination: March/April-2023
Advanced Accountancy (4061-06)

Day & Date: Saturday, 22-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

- Instructions:** 1) Question 1 and 2 are compulsory.
 2) Attempt any Three from Q.3 to Q.7
 3) All questions carry equal marks.
 4) Draw neat and labeled diagrams wherever necessary.

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) A conceptual framework for financial reporting is _____.
 - a) A set of items which make up an entity's financial statements
 - b) A set of principles which underpin financial reporting
 - c) A set of financial reporting standards
 - d) A set of regulations which govern financial reporting
- 2) Recognition is the process of _____.
 - a) Determining the amount at which an item should be shown in the financial statements
 - b) Disclosing information in the notes to the financial statements
 - c) Incorporating an item in the financial statements
 - d) Determining where an item should be presented in the financial statements
- 3) The enhancing qualitative characteristics of financial information include _____.
 - a) Relevance and timeliness
 - b) Relevance and faithful representation
 - c) Understandability and faithful representation
 - d) Comparability and understandability
- 4) The fundamental qualitative characteristics of financial information are _____.
 - a) Relevance and faithful representation
 - b) Verifiability and understandability
 - c) Faithful representation and comparability
 - d) Relevance and comparability
- 5) IFRS include _____ tier structure.

a) 2 Tier	b) 3 Tier
c) 4 Tier	d) None of these
- 6) Alteration proper term used in Company act 2013 under provision of _____.

a) Section 61 to 64	b) Section 71 to 73
c) Section 84 to 87	d) Section 12 to 24
- 7) In case of sub division of share capital the total number of shares _____.

a) Increase	b) Decrease
c) No change	d) none of these

- 8) For writing of accumulated losses under scheme of capital reduction, we debit _____.
- a) Capital reduction a/c b) Share capital a/c
c) Accumulated losses a/c d) All these
- 9) The Indian insurance act was enacted in the year _____.
- a) 1938 b) 1956
c) 1972 d) 2002
- 10) IRDA means _____.
- a) Insurance Regulatory & Development Authority
b) Insurance Regulation & Development authority
c) Insurance Right & Development authority
d) Insurance Regulatory Decision authority

B) State whether true or False (One mark each).**06**

- 1) Reduction of capital is unlawful except it's sanctioned by the court.
- 2) The form of revenue account is common for all types of insurance business.
- 3) Marine insurance - reserve for unexpired risk will be provided -100%.
- 4) A company must pass special resolution for reduction of capital.
- 5) Cancellation of unissued capital is an also case of capital reduction.
- 6) Clear profit = total income - total expenditure.

Q.2 Answer The following-(Short Notes)**16**

- a) Life Assurance Fund.
- b) Unexpired reserve fund Account.
- c) Format of capital account for Electricity company.
- d) Mr. Ram purchased 1000 equity shares on 1.4.2022 of Rs. 100 each in solapur vidyut company ltd. @Rs. 120 each from broker, who charged 2% brokerage and 0.5 % stamp duty. Calculate cost of equity shares.

Q.3 Attempt the following.**16**

- a) Define IFRS? Explain Structure with advantage in details?
- b) Define Investment? Explain Classification of Investment?

Q.4 Answer any one of the following.

- a) From the following information as on 31.03.2022 prepare revenue account for Krushna company ltd. Engaged in marine insurance business.

Particulars	Direct Business Rs.	Reinsurance Rs.
Premium		
Received	1200000	180000
Receivable on 01.04.2021	60000	10500
Receivable on 31.03.2022	90000	14000
Premium Paid	120000	-----
payable on 01.04.2021 payable on 31.03.2022	-----	10000
	-----	21000
Claims Paid	825000	62500
payable on 01.04.2021 payable on 31.03.2022	47500	6500
	87500	11000
Claims Received	-----	50000
Receivable on 01.04.2021	-----	4500
Receivable on 31.03.2022	-----	6000
Commission		
On insurance accepted	75000	5500
On insurance ceded	-----	7000
other information: Salary Rs. 130000/-, Rent rate taxes Rs. 9000, Stationery RS.11500/- , Income Tax Paid Rs. 120000/-, Interest, dividend received Rs. 57750/-, TDS Rs. 12250/-, Legal Expenses Rs. 20000/-, Claim settlement charges Rs. 10000/-, bad debts Rs. 2500/-, Double income tax refund Rs. 6000/-, Profit on sale of car Rs. 2500/- Balance fund as on 1.4.2021 was Rs. 1325000/- including additional reserve Rs. 162500/- . Additional reserve has to be maintaining @5% of net premium of the year. Prepare Revenue account and schedule no 1,2,3,4 as forming part of revenue		

OR

- b) A railway station had to be replaced by a new year. The new station cost Rs. 800000/- where as the old one had cost Rs. 200000/, material forming 3/7th of total expenditure and labour accounting for the rest. Prices of Material have Doubled and wages rates have gone up by 250% since the old station was built. Material Rs. 38000/- were used in the new station and sold proceeds of the material of Rs. 11000/-. These materials obtain by the pulling down the old station.
Show the total amount capitalized and written off.

Q.5 Following is the balance sheet of PQR Ltd. As on 31.03.2022

16

Liability	Rs.	Assets	Rs.
Share Capital 20000 Equity @Rs. 10 each fully paid	2000000	Machinery	900000
6000 8% preference shares @ Rs. 100 each	600000	Furniture	250000
9% debenture	1200000	Patents	70000
Bank Overdraft	150000	Investment at cost (Market value Rs. 55000)	68000
Sundry creditors	592000	Stock	1400000
		Debtors	1439000
		Cash	10000
		P & L Ac	405000
Total	4542000	Total	4542000

Reconstruction scheme:

- 1) Preference share holders would give up 30% of their capital in exchange for allotment of 11% debenture to them.
- 2) Debenture holder having charge on machinery would accept machinery in full settlement of their dues.
- 3) Stock equal to 500000/- in book value will be taken over by sundry creditors in full settlement of their dues.
- 4) Investment value to be reduced to their market price.
- 5) The company were issued 11% debenture for Rs. 300000 and augment its working capital requirement after settlement of bank OD.
- 6) Pass journal entry, prepare capital reduction account and balance sheet after change.

OR

- b)** On 1.4.2021 Shankaran Pillay purchased 5000 equity shares of Rs. 100 each in breakdown company @ Rs. 120 each from broker, who charged 2.5% as brokerage and stamp duty. On 31.0.2022 bonus share was declared in the ratio of 1:2 before and after the record of bonus shares, the share prices were quoted Rs. 175 and Rs. 90 respectively. On 31.03.2022 Mr. Pillay sold bonus shares to broker with 2% brokerage.
Show the Investment Account with necessary working notes.

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M.Com. (Semester - I) (CBCS) Examination: March/April-2023
Advanced Costing (4061-07)

Day & Date: Saturday, 22-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternative and rewrite the sentences again. 10

- 1) Prime cost is _____.
 - a) all costs incurred in manufacturing a product
 - b) the total of direct costs
 - c) the material cost of a product
 - d) the cost of operating a department
- 2) Ticket counter in a Metro Station is an example of _____.
 - a) Profit centre
 - b) Investment centre
 - c) Revenue centre
 - d) Cost centre
- 3) Absorption costing is also referred as _____.
 - a) Historical costing
 - b) Full costing
 - c) Traditional costing
 - d) All of the above terms
- 4) Materials Requisition Note _____.
 - a) authorizes and records the issue of materials for use
 - b) records the return of unused materials
 - c) records the transfer of materials from one store to another
 - d) a classified record of materials, issues, returns and transfers
- 5) The cost of indirect labour used in the factory is recorded as a _____.
 - a) Credit to work in process
 - b) Credit to wages payable
 - c) debit to wages expense
 - d) debit to manufacturing overhead
- 6) _____ valuation methods shows higher profits during the period of rising prices.
 - a) FIFO
 - b) LIFO
 - c) Weighted average method
 - d) Simple average method
- 7) The term Maximum level represents _____.
 - a) The maximum stock level indicates the maximum quantity of an item of material which can be held in stock at any time
 - b) The maximum stock level indicates the maximum quantity of an item of material which cannot be held in stock at any time
 - c) The average stock level indicates the maximum quantity of an item of material which can be held in stock at any time
 - d) The available stock level indicates the maximum quantity of an item of material which can be held in stock at any time

- 8) Cost of production - Administration overhead = _____.
 - a) Cost of sale
 - b) Works cost
 - c) Prime cost
 - d) Work in progress
- 9) Overheads consist of all the following except _____.
 - a) Direct labor
 - b) factory utilities
 - c) Indirect labor
 - d) Indirect materials
- 10) Interest on overdraft is _____.
 - a) Less from net profit as per cost account
 - b) Add in net profit as per cost account
 - c) Ignore
 - d) None of above

B) Fill in the blanks.

06

- 1) Historical costs that cannot be recovered by any decision made now or in the future are called _____.
- 2) The sum of direct labour and factory overhead is termed _____.
- 3) Labour turnover is _____.
- 4) Bad debt is an example of _____.
- 5) The allotment of whole items of cost to cost center's or cost units is called _____.
- 6) Carriage inward is allocated on the basis _____.

Q.2 Answer the following.

16

- a) Define EOQ.
- b) Explain cost elements.
- c) Explain process of procurement of Material.
- d) Explain the Cost on research and development.

Q.3 Attempt the following.

16

- a) The components A and B are used as follows:

Normal usage	300 units per week each
Maximum usage	450 units per week each
Minimum usage	150 units per week each

 Re-order Quantity
 A 2,400 units; B 3,600 units
 Re-order period
 4 to 6 weeks, B 2 to 4 weeks
 Calculate for each component:
 - 1) Re-order Level;
 - 2) Minimum Level;
 - 3) Maximum Level;
 - 4) Average Stock Level.

- b) The stock of material held on 1-4-2022 was 400 units @ ₹ 50 per unit. The following receipts and issues were recorded. You are required to prepare the Stores Ledger Account, showing how the values of issues would be calculated under Base Stock Method, through LIFO base being 100 units.

2-4-2022	Purchased 100 units @ ₹ 55 per unit
6-4-2022	Issued 400 units
10-4-2022	Purchased 600 units @ ₹ 55 per unit
13-4-2022	Issued 400 units
20-4-2022	Purchased 500 units @ ₹ 65 per unit
25-4-2022	Issued 600 units
10-5-2022	Purchased 800 units @ ₹ 70 per unit
12-5-2022	Issued 500 units
13-5-2022	Issued 200 units
15-5-2022	Purchased 500 units @ ₹ 75 per unit
12-6-2022	Issued 400 units
15-6-2022	Purchased 300 units @ ₹ 80 per unit

Q.4 Answer any one of the following.

16

- a) The following are the costing records for the year 2021 of a manufacturer of production 10,000 units, in that year.

Cost of Raw Materials ₹ 2,00,000

Labour Cost ₹ 1,20,000

Factory Overheads ₹ 80,000

Office Overheads ₹ 40,000

Selling Expenses ₹ 10,000

Rate of Profit 25% on the Selling Price.

The manufacturer decided to produce 15,000 units in 2022. It is estimated that the cost of raw materials will increase by 20%, the labor cost will increase by 10%, 50% of the overhead charges are fixed and the other 50% are variable. The selling expenses per unit will be reduced by 20%. The rate of profit will remain the same. Prepare a Cost Statement for the year 2022 showing the total profit and selling price per unit.

- b) Define Overhead? Explain the allocation and apportionment of overhead cost in detail.

Q.5 Answer any one of the following.

16

- a) Define Cost Accounting? Explain Difference between cost and financial accounting?

- b) Time allowed for a job is 48 hours; a worker takes 40 hours to complete the job. Time rate per hour is ₹ 15.

Compute the total earnings of the worker under the following Bonus schemes:

- 1) Halsey Plan
- 2) Halsey - Weir Plan
- 3) Rowan Plan
- 4) Barth Variable Sharing Plan

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**M.Com. (Semester - I) (CBCS) Examination: March/April-2023
Taxation (4061-08)**

Day & Date: Saturday, 22-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the options. 10

- 1) Finance Bill becomes Finance Act when it is passed by _____.
 - a) The Lok Sabha
 - b) The Rajya Sabha
 - c) Both the Houses of Parliament and given the assent by the President
 - d) Both Lok Sabha and Rajya Sabha
- 2) Residential status is to be determined for _____.
 - a) Previous year
 - b) Assessment year
 - c) Financial year
 - d) Accounting year
- 3) The basis of chargeability of Income under the head income from House property is _____.
 - a) Rental income
 - b) Annual Value
 - c) Value fixed by the Government
 - d) None of the above
- 4) Deduction for Entertainment allowance under section 16(ii) is provided to _____ employees only
 - a) Government
 - b) Private
 - c) Foreign
 - d) All of the above
- 5) Capital Gain arises from the transfer of _____.
 - a) Any Asset
 - b) Any Capital Asset
 - c) Land and Building and Shares only
 - d) None of the above
- 6) Salary under section 17(1) includes _____.
 - a) Wages
 - b) Any Gratuity
 - c) Any Advance Salary
 - d) All of the above

- 7) Residential Status of Hindu Undivided Family (HUF) is of Resident on the basis of _____
- Control of affairs outside India
 - Control and management of affairs wholly or partly in India
 - Control of affairs and management outside India
 - None of the above
- 8) HRA full form under section 10(13A) is _____
- House Rent Allowance
 - High Rent Allowance
 - Hill Compensatory Allowance
 - None of the above
- 9) CII stands for _____
- Cost of Inflation Index
 - Cost of India Index
 - Cost of Institute
 - All of the above
- 10) Income from Vacant plot is taxable under the head _____
- Income from other source
 - Income under the head House Property
 - Income under the Capital Gain
 - Income under the head Profits and Gains of Business or Profession.
- b) Fill in the blanks.** **06**
- Income Tax is an example of _____ tax
 - Children Education Allowance exempt under section 10(14) is _____ rupees per month per child.
 - Notified amount of exempt Gratuity under section 10(10) is _____ rupees.
 - Rate of Depreciation for Computer and Software is _____ percentage under Income Tax Act, 196.
 - Cost of Inflation Index for Financial Year 2021-2022 is _____.
 - If an Individual stays in India for a period of 182 days or more in India during relevant previous year, then he is _____ of India.

- Q.2 Answer the following (Short note)** **16**
- Assessment Year [under section 2(9)] & Previous Year [under section 3]
 - What are the situations when Income from House Property is exempt from Tax.
 - General condition for allowing expenditure under section 37
 - What are the Tax Slab and Tax Rate for individual assessee with age below 60 years (old tax slabs)

- Q.3 Attempt the following (Short Answer)** **16**
- Meaning of Unrealized Rent and condition for deduction for Unrealized Rent (Rule 4)
 - Explain concept of Person under section 2(31)

Q.4 Attempt any one of the following (Long Problem)

- a) Mr. Atul, retired from service on 31.07.2021 after rendering service of 25 years and 7 months. He received Gratuity of rupees 7,00,000. His salary at the time of retirement was as under: -

Basic - 16,000 per month, DA (eligible for Retirement Benefits) - 8000 per month

Compute the Taxable Portion of Gratuity in the following cases –

- 1) Atul is a Government Employee
- 2) Atul is not a Government Employee but covered by payment of Gratuity Act, 1972.
- 3) Atul is not a Government Employee and also not covered by Payment of Gratuity Act, 1972.

OR

- b) Miss. Rani owns a Residential House in Pune. The House is having two identical units. First unit of the house is self-occupied by Miss. Rani, and another unit is rented for rupees 12000 per month. The rented unit was vacant for three months during the year. The particulars of the house for the previous year 2021-2022 are –

Sr. No.	Particulars	Amount (Rs.)
1	Standard Rent	2,20,000 p.a.
2	Municipal Valuation	2,44,000 p.a.
3	Fair Rent	2,35,000 p.a.
4	Municipal Tax paid by Miss. Rani	12% of the Municipal Valuation
5	Light and Water Charges	800 p.m.
6	Insurance Charges	3500 p.m.
7	Painting Expenses	160000 p.a.
8	Interest on Borrowed Capital	2000 p.m.

From the above information compute the Income from House Property of Miss. Rani for the Assessment Year 2022-2023

Q.5 Attempt any one of the following (Long Problem)

- a) Shri Manoj is Chartered Accountant and maintains his books on cash basis. From the summary of his cash book given below, compute his income from profession and also total income for the Assessment Year 2022-2023

Particulars	Rs	Particulars	Rs
Opening Balance	3000	Office Salaries	4840
Audit Fees	23000	Office Expenses	2500
Examiners Fees	1200	Membership & Certificate fees	150
Rent from Property	3600	Drawings	9000
Interest on Saving Bank	5000	Life Insurance Premium	2400
		Income Tax	1200
		Motor Car Expenses	2400
		Ground Rent on property let out	200
		Fire Insurance Premium on Property	500
		Balance C/d	12610
Total	35800	Total	35800

Additional Information: -

- 1) Half of motor car expenses are in respect of his profession.
- 2) Allowable depreciation on motor car and furniture is Rs. 150

OR

- b)** Mr Chetan has acquired a residential house property in Mumbai on 1st April 2006, for rs. 10,00,000 and he sold the same on 3rd June, 2021 to Mr. Satish for Rs. 35,00,000. Mr. Chetan purchased a flat in Pune for Rs. 24,00,000 in the month October,2022.

From the above information you are required to calculate the capital gain for the assessment year 2022-2023

Note: - CII for 2006-2007: 122 and for 2021-2022: 317

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M.Com. (Semester – I) (CBCS) Examination: March/April-2023
Advanced Banking and Financial System (4061-10)

Day & Date: Saturday, 22-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Choose correct alternatives given below. 10

- 1) _____ allocates saving efficiently in an economy to ultimate users either for investment in real assets or for consumption.

a) Economic system	b) Banking system
c) Financial system	d) Market system
- 2) _____ is the Primary Financial Institution for promoting, developing and financing MSME (Micro, Small and Medium Enterprise) sector.

a) SIDBI	b) IDBI
c) RBI	d) SBI
- 3) _____ may be defined as the financial service for poor and low-income clients.

a) Economic finance	b) Banking finance
c) Financial help	d) Micro Finance
- 4) SHG stand for _____.

a) Small Health Ground	b) Self Help Group
c) Smart Help Ground	d) Smart Hallo Group
- 5) MFI stand for _____.

a) Micro-finance Institution	b) medium finance Industry
c) Minimum Foreign Industry	d) Micro Factory Industry
- 6) _____ is the Central Bank of India.

a) ICICI	b) IDBI
c) RBI	d) SBI
- 7) Export and Import Bank (EXIM) established in the year _____.

a) 1982	b) 1988
c) 1962	d) 1942
- 8) National Housing Bank established in the year _____.

a) 1962	b) 1988
c) 1952	d) 1949
- 9) _____ refers to private assets being transferred to the public sector to be operated by or owned by the state.

a) Privatization	b) Nationalization
c) Urbanization	d) Industrialization
- 10) Bank charges some amount for the _____ rendered.

a) Services	b) Interest
c) Deposits	d) Income

- B) True or False** **06**
- 1) Bank can not buy and sell shares and debentures on behalf of customers.
 - 2) There are two types of scheduled commercial banks in India.
 - 3) NABARD provide short term and long-term credit to agriculture and non-agriculture activities.
 - 4) There are three types of micro finance.
 - 5) SHG-Bank Linkages Programme (SBLP) was initiated by NABARD.
 - 6) Micro-finance gives people access to credit.

- Q.2 Answer the following.** **16**
- a) Definitions of Banking & Banking Company.
 - b) Final Accounts -Profit & Loss Account & Balance Sheet.
 - c) National Bank for Agriculture and Rural Development (NABARD)
 - d) Management of Non-Performing Asset.

- Q.3 Attempt the following** **16**
- a) Banking and Economic Development
 - b) Difference between Microcredit and Microfinance.

- Q.4 Attempt any one of the following.** **16**
- a) Explain the term Banking and Nationalization of Banking. Explain the objectives and impact of Nationalization of banking system in India.
- OR**
- b) Explain the meaning of commercial Bank. Explain the organizational structure of Commercial Banking in India.

- Q.5 Attempt any one of the following.** **16**
- a) What is Micro finance and Micro credit? Explain the essential features of credit for micro finance.
- OR**
- b) Explain the term Commercial Bank. Explain the primary and secondary functions of Commercial Bank.

Seat No.	
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**M.Com. (Semester - I) (CBCS) Examination: March/April-2023
Advanced Statistics Paper I (4061-14)**

Day & Date: Saturday, 22-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

- Instructions:** 1) All question are compulsory.
2) Figure to right indicate full marks.
3) Use of calculator is allowed.

Q.1 A) Choose the correct alternative. 10

- 1) Determinant of a matrix is calculated, only when _____.
a) Matrix is square b) Matrix is a row matrix
c) Matrix is a column matrix d) None of these
- 2) The diagonal elements of Identity matrix are _____.
a) One b) Zero
c) Negative d) None of these
- 3) In L.P.P., objective function and set of constraints are always in _____.
a) Linear form b) Quadratic form
c) Cubic form d) None of these
- 4) Simplex algorithm has been introduced by _____.
a) Walter Schwartz b) Hungarian
c) George Dantzig d) None of these
- 5) All constraints, except constraint on non-negativity, in canonical form of LPP are of _____.
a) \geq type b) \leq type
c) = type d) None of these
- 6) A solution that satisfies all the constraints is called _____.
a) feasible solution b) good solution
c) optimal solution d) none of these
- 7) An LPP can be solved using graphical method, when there are only _____.
a) two decision variables b) three decision variables
c) five decision variables d) none of these
- 8) When total supply is equal to total demand in a transportation problem, the problem is said to be _____.
a) balanced b) unbalanced
c) degenerate d) none of these
- 9) The solution to the transportation problem with m-rows (supplies) and n-columns (destination) is feasible if number of positive allocations are _____.
a) $m + n$ b) $m \times n$
c) $m + n - 1$ d) $m + n + 1$
- 10) Constraints in an L.P. model represents _____.
a) limitations
b) requirements
c) balancing limitations and requirements
d) all the above

- B) Fill in the blanks.** **06**
- 1) In a L.P. model, all parameter are assumed to be known as constant.
 - 2) A L.P.P. is unbounded because constraints are incorrectly formulated.
 - 3) Variables which can assume negative, positive or zero value are called unrestricted variables.
 - 4) Artificial variables are added to a L.P.P to aid in the finding an optimal solution.
 - 5) Each iteration of the T.P. method involves the elimination of one occupied cell and the introduction of one unoccupied cell which is similar to a pivot in the simplex method.
 - 6) The unbalanced transportation problem can be balanced by adding a dummy supply row a demand column as per need.

- Q.2 Attempt any two of the following.** **16**
- a) Explain the algorithm of graphical method of solving L.P.P.
 - b) Explain Cramer's rule to solve system of equations by matrix method. Illustrate with examples.
 - c) Explain the MODI method for finding an optimum solution to the transportation problem.

- Q.3 Attempt the following.** **16**
- a) Find the inverse of the following matrix.

$$\begin{bmatrix} 1 & 2 \\ -1 & 1 \end{bmatrix}$$
 - b) Define the following.
 - 1) Feasible solution
 - 2) Basic feasible solution
 - 3) Degenerate and non-degenerate solution

- Q.4 Attempt any one of the following.** **16**
- a) Explain the algorithm of simplex method for solving L.P.P.
 - b) Explain graphical method of solving L.P.P. and Solve the following L.P.P. by graphical method.

$$\text{Max. } Z = -x_1 + 2x_2$$
 Subject to the constraints

$$x_1 - x_2 \leq -1$$

$$-0.5x_1 + x_2 \leq 2$$

$$x_1, x_2 \geq 0$$

- Q.5 Attempt any one of the following.** **16**
- a) Explain the following methods of initial basic feasible solution to the L.P.P.
 - 1) North- West comer method
 - 2) Maxima minima method
- OR**
- b) Solve the following L.P.P. by simplex method.

$$\text{Max. } Z = 2x_1 + 3x_2 + 4x_3$$
 subject to the constraints

$$3x_1 + x_2 + 4x_3 \leq 600$$

$$2x_1 + 4x_2 + 2x_3 \geq 480$$

$$2x_1 + 3x_2 + 3x_3 \leq 540$$

$$x_1, x_2 \geq 0$$

Seat No.	
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**M.Com. (Semester - I) (CBCS) Examination: March/April-2023
Business Correspondence (4061-04)**

Day & Date: Sunday, 23-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

- Instructions:** 1) All questions are compulsory.
2) Figure to right indicate full marks.
3) Draw neat labeled diagrams wherever necessary.

Q.1 A) Choose the correct alternative and rewrite the sentences again. 10

- 1) Reports from the subordinates to the superiors take the form of _____.
a) Upward b) Down word
c) Diagonal d) Lateral
- 2) _____ is the final step in the communication
a) Encoding b) Decoding
c) Feedback d) Receiving
- 3) _____ Is an instance of non-verbal communication?
a) Speech b) Proximity
c) Email d) Notice
- 4) _____ is an example of oral communication.
a) Phone Call b) Email
c) Newspaper d) Letters
- 5) “Two students talking over a phone”- is an example of _____
a) Written b) Personal
c) Public d) Interpersonal
- 6) Pointing finger to something is an example of _____
a) Expression b) Eye contact
c) Body language d) Para language
- 7) _____ communication method does not require any language to understand?
a) Verbal b) Non verbal
c) Both A& B d) None of these
- 8) _____ method is good for taking leave in the office.
a) Notice b) E-mail
c) Website d) Circular
- 9) Communication starts with _____
a) Encoding b) Decoding
c) Channel d) Feedback

- 10) _____ combinations are the example/s of oral communication,
- a) Meetings, memos, and presentations
 - b) meetings, memos, and performance reviews
 - c) Meetings, presentations, and performance reviews
 - d) All of these

B) Fill in the blanks.**06**

- 1) Sending a letter is _____ type of communication.
- 2) The term “communis” derived from _____ word.
- 3) Receiving a sales order is an example of _____
- 4) Gestural communication is a _____
- 5) Written words are _____ for speech sounds.
- 6) Communication problems otherwise known as _____

Q.2 Answer the following**16**

- a) Define the concept of Memo
- b) Define the concept of Circular
- c) Define the concept of Notice
- d) Communication Process

Q.3 Answer the following.**16**

- a) State the advantage of oral communication?
- b) Explain in details the barriers to effective communication?

Q.4 Answer the following. (Any One)**16**

- a) Define communication? Explain types of communication?
- b) What is external communication? Explain types of business letter?

Q.5 Answer the following. (Any One)**16**

- a) Define reading? Explain types of reading?
- b) What do you mean by meeting? Explain types of meeting?

Seat No.	
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**M.Com (Semester - I) (CBCS) Examination: March/April-2023
Office Management (4061-05)**

Day & Date: Sunday, 23-07-2022
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) Figure to the right indicate full marks.

Q.1 A) Multiple Choice Questions (One Mark Each) 10

- 1) The functions to be performed in an office can be categorized as_____
 - a) Primary functions
 - b) Secondary functions
 - c) Management functions
 - d) Both (a) & (c)
- 2) To protect and safeguard against destruction, damage, loss etc. is a_____ function an office.
 - a) Primary
 - b) Secondary
 - c) Management
 - d) None of the above
- 3) The main decision(s) required to be taken under 'office planning and layout' is/are_____
 - a) Selecting an appropriate location for setting up an office
 - b) Making suitable arrangement for proper lighting, ventilation etc.
 - c) Designing such a layout of the office so as to achieve maximum space utility
 - d) All of the above
- 4) _____ is understood to be a place where clerical work is done and all kind of paperwork is maintained
 - a) Office
 - b) Reception
 - c) Factory
 - d) None of the above
- 5) One of the tools used to perform the function of 'processing of information' is_____
 - a) Filing and indexing
 - b) Noting
 - c) Audit and vouching
 - d) Reports and returns
- 6) _____ machine is under to record speech on different media.
 - a) Duplicating
 - b) Dictating
 - c) Telephone answering
 - d) None of the above
- 7) To motivate employees to achieve higher productivity's the function of_____
 - a) Middle level management
 - b) Lower-level management
 - c) Top level management
 - d) None of these
- 8) Important aspects of staffing is/are_____
 - a) Recruitment
 - b) Training
 - c) Selection
 - d) All of the above

- 9) Quorum should be present at the _____
a) Commencement of meeting
b) Middle of the meeting
c) End of the meeting
d) Any time during the meeting
- 10) _____ is the time limit for conducting statutory meeting.
a) 1 to 5 months
b) 1 to 9 months
c) 1 to 6 months
d) None of the above

B) Fill in the blank (One Mark Each)**06**

- 1) _____ are the notes that are recorded during the meeting.
2) Notice of statutory meeting should be given within a period not less than _____ days
3) Reprographic means _____
4) _____ may be defined as the arrangement of equipment with the available floor space.
5) _____ & _____ are two very important aspect of record management.
6) The front office is also called as _____.

Q.2 Answer the following with short answers**16**

- a) Define filling and explain various methods of filling
b) What are the duties of an Officer Manager?
c) Define meeting and mention the various types of meeting
d) Define office lighting in short

Q.3 Attempt the followings in detail**16**

- a) Define the term office? Explain various functions of office management
b) Define indexing. Write in details various types of indexing with suitable examples

Q.4 Attempt any one of the followings**16**

- a) Write a short note on Minutes of the Meeting with special emphasis on various steps involved in writing minute of meeting
OR
b) What is office layout? Describe the procedure of designing office layout in detail.

Q.5 Attempt any one of the followings in detail**16**

- a) Write a note on need of security in office. What are the precautions to be taken to ensure the security in office?
OR
b) Write in detail the process of recruitment, selection and training of office staff.

Seat No.	
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Set **P**

M.Com. (Semester -II) (New) (CBCS) Examination: March/April-2023
Management Thoughts, Theories & Organizational Behaviour
Paper II (4062-01)

Day & Date: Wednesday ,19-07-2023
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Multiple choice Questions (One mark each). 10

- 1) Conflict is dysfunctional when it _____.
 - a) Provides a medium to release tension
 - b) Reduces group cohesiveness
 - c) Provides a means for releasing tensions
 - d) Fosters an environment of self evaluation and change
- 2) Conflict management techniques can _____.
 - a) Only resolve conflict
 - b) Only stimulate conflict
 - c) Both resolve and stimulate conflict
 - d) None of these
- 3) _____ change is forcing companies to become more competent at change Management.

a) Periodic	b) Constant
c) Sporadic	d) Recurrent
- 4) One of the earliest management thinkers to use the term MBO

a) Peter Drucker	b) Heinz Weirich
c) Harold Koontz	d) Porter
- 5) Management by Objective (MBO) is also known as _____.

a) Management by results	b) Management by goals
c) Management by planning	d) Management by evaluation
- 6) In managerial grid, the style which is maximum concern for both people and production is _____.

a) Task management	b) Impoverished style
c) Middle of the road	d) Team management style
- 7) The basic quality of dominant leadership is _____.
 - a) Aggressive, rigid and skillful
 - b) Easy, sympathetic and popular
 - c) Order and action- oriented
 - d) Adaptability according to conditions
- 8) The managerial Grid model was developed by _____.

a) Hersey and Blanchard	b) Fiedler
c) R. R Blake and J. Mouton	d) Mckinsey
- 9) Organisational Development is a _____ term effort.

a) Short	b) Long
c) Medium	d) Temporary

10) The 'Soft' element of the 7-s framework includes all of the following except which?

- a) Style
- b) Shared values
- c) Skills
- d) Systems

B) Write true/false

06

- 1) Financial and healthy security is Esteem Need.
- 2) Theory Y employees are very lazy to work.
- 3) Change is continues process.
- 4) The Hersey Blanchard model is also referred to as the situational leadership Model.
- 5) In Autocratic leadership style the leaders have full power to take decision.
- 6) The traditional view of conflict is the belief that conflict is Natural.

Q.2 Answer the following. Short notes.

16

- a) Likerts's four system leadership
- b) Types of Organisational Culture
- c) Explain levels of Conflicts.
- d) Organisational Change

Q.3 Attempt the following.

16

- a) Explain the qualities of a successful leader.
- b) Douglas McGregor theory 'X' and 'Y'

Q.4 Attempt any one of the following. (Long Answer)

16

- a) Explain the different leadership Styles.

OR

- b) Define concept of 'Conflict'. Explain the sources of Conflict.

Q.5 Attempt any one of the following. (Long Answer)

16

- a) What is Organisational Development? Explain the techniques of Organisational Development.

OR

- b) Explain the Abraham Maslow's need hierarchy theory of motivation.

Seat No.	
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M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Managerial Economics Paper II (4062-02)

Day & Date: Sunday, 23-07-2023
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

- सूचना : 1) सर्व प्रश्न अनिवार्य आहेत.
 2) उजवीकडील अंक पूर्ण गुण दर्शवितात.

प्र.1 अ) योग्य पर्याय निवडा.

10

- 1) एकूण पुरवठा वक्र ---- दर्शवतो.
 - अ) दिलेल्या किंमत पातळीला उद्योगसंस्थेद्वारे पुरवठा करण्यात येणारे उत्पादन घटकाचे प्रमाण
 - ब) दिलेल्या किंमत पातळीला उद्योगसंस्थेद्वारे पुरवठा करण्यात येणारे उत्पादनाचे प्रमाण
 - क) अ आणि ब दोन्ही
 - ड) वरीलपैकी काहीही नाही.
- 2) IS वक्रामध्ये ---- समाविष्ट आहे.
 - अ) उत्पन्न
 - ब) व्याज दर
 - क) अ आणि ब दोन्ही
 - ड) वरीलपैकी काहीही नाही.
- 3) राजकोषीय धोरण म्हणजे ---- उत्पन्न आणि खर्च यांचा वापर होय.
 - अ) सरकाचे
 - ब) खाजगी संस्था
 - क) सार्वजनिक-खाजगी कंपन्या
 - ड) वरील सर्व
- 4) LM वक्र उतार ---- आहे.
 - अ) अधोगामी उतार
 - ब) ऊर्ध्वगामी उतार
 - क) रेखीय उतार
 - ड) वरील सर्व
- 5) राजकोषीय धोरणाची भूमिका काय आहे?
 - अ) त्यातून अर्थव्यवस्था स्थिर होते.
 - ब) त्यामेळे बेरोजगारीची समस्या स्थिर होते.
 - क) अ आणि ब दोन्ही
 - ड) वरीलपैकी काहीही नाही.
- 6) सरासरी उपभोग प्रवृत्ती ---- द्वारे मोजली जाते.
 - अ) C/Y
 - ब) C*Y
 - क) Y/C
 - ड) C+Y
- 7) चलनवाढ ही अशी परिस्थिती असते जेव्हा ----.
 - अ) काही वस्तूंच्या किमती वाढतात.
 - ब) सामान्य किंमत पातळी सतत वाढत होते.
 - क) दर वर्षी किमती दुप्पट होतात.
 - ड) किंमती वाढतात आणि घरतात.

- 8) मुंडेल-फ्लेमिंग मॉडेल ---- अर्थव्यवस्थेवर आधारित आहे.
 अ) बंदिस्त ब) खुल्या
 क) मिश्र ड) यापैकी काहीही नाही
- 9) ---- अवस्था व्यापारचक्राचा सर्वोच्च बिंदू दर्शवतो.
 अ) विस्तार ब) पुनरुज्जीवन
 क) शिखर ड) वरीलपैकी काहीही नाही
- 10) ---- यांच्या मते व्यापारचक्र नवप्रवर्तन मुळे उद्भवते.
 अ) हॉट्रे ब) ऍडम स्मिथ
 क) जे. एम. केन्स ड) शुम्पीटर

ब) रिकाम्या जागा भरा.

06

- 1) ---- भारतात चलनविषयक धोरण लागू करते.
- 2) IS वक्र ---- आकाराचा असतो.
- 3) प्रवेग तत्त्वानुसार गुंतवणुक ---- च्या पातळीतील बदलावर अवलंबून असते.
- 4) सरासरी उपभोग प्रवृत्ती= ----
- 5) केन्सच्या गुंतवणुकीचा सिद्धांत ---- म्हणून ओळखला जातो.
- 6) दीर्घकालीन फिलिप्स वक्राचा आकार ---- असतो.

प्र.2 थोडक्यात उत्तरे लिहा.

16

- 1) व्यवहारतोल समतोल स्पष्ट करा.
- 2) बँक दर व्यापारचक्र कसे नियंत्रित करते स्पष्ट करा.
- 3) उपभोग प्रवृत्तीवर प्रभाव टाकणारे घटक कोणते आहेत? चर्चा करा.
- 4) चलनवाढ परिणाम स्पष्ट करा.

प्र.3 थोडक्यात उत्तरे लिहा.

16

- 1) स्वायत्त आणि प्रेरित गुंतवणूक यातील फरक स्पष्ट करा.
- 2) केन्सची अतीवृद्धी दरी संकल्पना स्पष्ट करा.

प्र.4 खालीलपैकी कोणत्याही एका प्रश्नाचे उत्तर लिहा.

16

- 1) केन्सचा उपभोगाचा मानसशास्त्रीय नियम सांगून विश्लेषण करा.
किंवा
- 2) खुल्या अर्थव्यवस्थेचे मुंडेल-फ्लेमिंग प्रतिमान स्पष्ट करा.

प्र.5 खालीलपैकी कोणत्याही एका प्रश्नाचे उत्तर लिहा.

16

- 1) दीर्घकालीन फिलिप्स वक्राचे विश्लेषण करा.
किंवा
- 2) शुम्पीटरचा व्यापारचक्राचा नवप्रवर्तन सिद्धांत स्पष्ट करा.

Seat No.	
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M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Managerial Economics Paper II (4062-02)

Day & Date: Sunday, 23-07-2023
 Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose correct alternatives given below **10**

- 1) The aggregate supply curve describes _____.
 - a) It is the quantity of input which a firm plans to supply for each given price level.
 - b) It is the quantity of output which a firm plans to supply for each given price level.
 - c) Both a and b.
 - d) None of the above
- 2) The IS curve comprises of _____.
 - a) Income
 - b) Interest rate
 - c) Both a & b
 - d) None of the above
- 3) Fiscal policy is the use of _____ revenue and expenditure.
 - a) Government's
 - b) Private organizations
 - c) Public-private firms
 - d) all of the above
- 4) LM curve is _____ Slopping
 - a) Downward slopping
 - b) Upward slopping
 - c) Linear slopping
 - d) All of the above
- 5) What is the role of fiscal policy?
 - a) It stabilize the economy.
 - b) It stabilize the problem of unemployment.
 - c) Both a and b.
 - d) None of the above.
- 6) Average propensity to consume is measured by _____.
 - a) C/Y
 - b) $C*Y$
 - c) Y/C
 - d) $C+Y$
- 7) Inflation is a situation when _____.
 - a) Prices of some goods rises
 - b) General price level rises continuously
 - c) Prices double every year
 - d) Prices rise and fall.
- 8) Mundel-Fleming model based on the _____ economy.
 - a) Closed
 - b) Open
 - c) Mixed
 - d) None of these
- 9) _____ refers to the top or the highest point of business cycle.
 - a) Expansion
 - b) Recovery
 - c) Peak
 - d) None of the above

Seat No.	
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**M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Research Methodology (4062-03)**

Day & Date: Tuesday, 25-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) All questions carry equal marks

Q.1 a) Multiple choice question

10

- 1) Quota sampling _____.
 - a) Needs a list of all elements
 - b) Is the non-probability version of stratified sampling
 - c) Uses the researcher's judgment as to the ability of the respondents to contribute to the research.
 - d) Starts with a few individuals who then identify others to be included in the sample
- 2) The first chapter of the report should be entitled _____.
 - a) Conclusion.
 - b) Methodology
 - c) Introduction
 - d) Results
- 3) Attitudinal scales can be used to explore _____.
 - a) Satisfaction
 - b) Agreement
 - c) Attitudes
 - d) All of the above
- 4) A random design refers to _____.
 - a) A focus group
 - b) A cross-sectional study
 - c) An experimental study
 - d) An online survey
- 5) _____ is a characteristic of a hypothesis.
 - a) It is a tentative statement
 - b) Its validity is unknown
 - c) It specifies a relationship between two or more variables.
 - d) All of the above
- 6) _____ helps when developing a research question?
 - a) A big budget
 - b) Formulating objectives
 - c) Knowledge of the subject area.
 - d) Specific guidelines in other books
- 7) Writing a research report is _____.
 - a) The second to last step in the research process.
 - b) Requires no academic conventions.
 - c) All of the above
 - d) None of the above
- 8) _____ is not classed as an experimental design.
 - a) The placebo design
 - b) The control group design
 - c) A cross-sectional design
 - d) The comparative design

- 9) _____ is least related to a qualitative approach.
- a) Unstructured
 - b) Open
 - c) Numerical
 - d) Flexible
- 10) A research design should provide detailed information about _____.
- a) The study population
 - b) The data collection methods
 - c) Ethical Issues
 - d) All of the above

b) True or False

06

- 1) Any type of hypothesis can become the basis on an enquiry
- 2) The research design is not useful to find answers to the research problem.
- 3) A situation where the researcher collects and analyses the data is associated with secondary data analysis.
- 4) Observations, interviews and questionnaires are ways to collect primary data.
- 5) To find out respondents' attitudes to an issue a researcher can use an open-ended or closed question.
- 6) In quantitative research the sample should be unbiased and representative of the population

Q.2 Write short notes on

16

- a) Objectives of Research
- b) Features of Research Design
- c) Cluster Sampling
- d) Guidelines for effective documentation

Q.3 Write short notes on

16

- a) Secondary Data collection
- b) Parametric and non-parametric tests

Q.4 Long Answer

16

What is report writing. Explain the steps in report writing.

OR

What is the difference between primary and secondary data? Explain in details

Q.5 Long Answer

16

Define Research. Explain various approaches to research.

OR

Explain the sampling technique in details.

Seat No.	
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Set P

**M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Advanced Accountancy (4062-04)**

Day & Date: Thursday, 27-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Multiple Choice Questions (One Mark Each) 10

- 1) Audit of accounts by the staff of the business is known as _____.

a) Statutory Audit	b) Internal Audit
c) Interim Audit	d) Continuous Audit
- 2) Management Audit is also known as _____.

a) Efficiency Audit	b) Performance Audit
c) Interim Audit	d) Continuous Audit
- 3) The first Auditor or Auditors appointed by _____.

a) Central Government	b) Company law board
c) Board Directors	d) Shareholder
- 4) Internal Auditor is appointed by _____.

a) The Management	b) The shareholder
c) The Government	d) The Statutory Body
- 5) Auditing begins where _____end.

a) Selling	b) Inventory Valuation
c) Accounting	d) Purchases
- 6) The Audit that is made compulsory under statute is called _____.

a) Statutory audit	b) Partial audit
c) Complete audit	d) Continues audit
- 7) _____ is documentary evidence by which the accuracy in the books of accounts may be proved.

a) Cheque	b) Receipt
c) Voucher	d) Statement
- 8) Manipulation of account to show a better position is called as _____.

a) Error of Commission	b) Error of Omission
c) Error of Principle	d) Window Dressing
- 9) Audit programme is prepared by _____.

a) The auditor	b) The client
c) The audit assistant	d) the auditor and his assistant.
- 10) Auditing is compulsory for _____.

a) Small Scale Business	b) Partnership firms
c) Joint stock Companies	d) Proprietary Concerns

B) State whether true or False (One mark each).

- 1) Audit start after accounting ends. -
- 2) Vouching is the essence of Audit. -
- 3) Title means the legal ownership of an asset. -
- 4) Routine checking is completely different from vouching. -
- 5) A statutory auditor is appointed on permanent basis. -
- 6) If capital expenditure is treated as revenue expenditure it is an error of principle. -

Q.2 Answer the following- (Short Answer) (4 mark each).**16**

- 1) Routine Checking.
- 2) Internal Audit.
- 3) Importance of Vouching
- 4) Advantages of Auditing.

Q.3 Attempt the following. (Short Note)**16**

- a) What is meant by Test Checking? Explain its advantages and Disadvantages.
- b) State the qualification or disqualification of an auditor.

Q.4 Attempt any one of the following. (Long Answer)**16**

- a) Define Auditing. What are the objects of auditing?

OR

- b) Explain the Basic principles governing an Audit.

Q.5 Attempt any one of the following. (Long Answer).**16**

- a) What is Audit? Explain different types of Audit.

OR

- b) State the rights and duties of an auditor.

Seat No.	
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Set P

M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Advanced Costing (4062-05)

Day & Date: Friday, 28-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the options. 10

- 1) Which of the following is the financial budget?
 - a) Cash
 - b) Working capital budget
 - c) Capital budget
 - d) All of the
- 2) Long term budgets are prepared for _____.
 - a) Capital expenditure
 - b) Research and development
 - c) Long term finances
 - d) All of the above
- 3) Marginal Costing is a _____.
 - a) Method of costing
 - b) Technique of costing
 - c) Formula of costing
 - d) System of costing
- 4) Which cost is more useful for decision making?
 - a) Marginal cost
 - b) Fixed cost
 - c) Total cost
 - d) Opportunity cost
- 5) In marginal costing technique, fixed costs are sometimes called as _____.
 - a) Product cost
 - b) Total cost
 - c) Period cost
 - d) None of the above
- 6) What is the primary basis of the concept of cost?
 - a) financial audit
 - b) tax compliance
 - c) cost estimation
 - d) analysis of profit
- 7) Management reporting can be performed as _____.
 - a) internal reporting
 - b) external reporting
 - c) both a and b
 - d) None of the above
- 8) _____ are to be presented after making an investigation of the problem which requires to be investigated.
 - a) Memorandum
 - b) Special report
 - c) Summary
 - d) Special facts
- 9) The process of budgeting helps in control of _____.
 - a) Cost of production
 - b) Liquidity
 - c) Capital Expenditure
 - d) All of the above
- 10) Which of the following is a kind of information report?
 - a) Trend reports
 - b) Analytical report
 - c) Activity report
 - d) All of the above

- B) Fill in the blanks/true or false (one mark each) 06**
- 1) The backbone of any organization is _____
 - 2) Cost classification can be done in_____.
 - 3) The scare factors is also known as _____.
 - 4) The _____ concept demands all assets to be recorded in the books of accounts of the prices at which they were bought.
 - 5) At breakeven point there is _____.
 - 6) Costing refers to the techniques and processes of _____.

- Q.2 Answer the following (short notes/short problem/short answer) 16**
- a) Incremental cost and Opportunity cost
 - b) Break even analysis
 - c) Budgetary control system
 - d) Forms of reporting

- Q.3 Attempt the following (Short note/short problem/short answer) 16**
- a) Pepsi company produced a single article. Following cost data is given about its product:
- | | |
|------------------------|-----------|
| Selling price per unit | Rs. 40 |
| Marginal cost per unit | Rs. 24 |
| Fixed cost per annum | Rs. 16000 |
- Calculate:
- 1) P/V ratio
 - 2) break even sales
 - 3) sales to earn profit of Rs. 2000
 - 4) profit at sales of Rs. 60000
 - 5) new break-even sales, if price is reduced by 10%
- b) Videocon Co. Ltd Pune sell two products X and Y. The following estimated are given for the year 2019.

Sales budget units

Particulars	1 st quarter	2 nd quarter	3 rd quarter	4 th Quarter
Product X	1,00,000	1,40,000	90,000	1,20,000
Product Y	90,000	1,20,000	1,00,000	1,10,000

Product X is sold @ Rs.100 per unit, while product Y is sold @ Rs. 200 per unit. The company incurs selling and distribution expenses @ 3% of the sales value. Bad debts amount to 1% of the sales value.

- Q.4 Attempt any one of following (long answer/long problem) 16**
- a) Differential Opportunity and Relevant Costing
- OR**
- b) Explain Reporting Management and Management information system, objective and types of reporting.

Q.5 Attempt any one of following (long answer/long problem)

- a) Prepare Cash Budget for 4 Months ending 31st Dec. 2007 from the following information.

Month	Sales	Purchases	Wages	Mnf Exp.	Add	Selling
	(₹)	(₹)	(₹)	(₹)	(₹)	(₹)
July 2007	1,50,000	40,000	17,000	10,000	11,000	50,000
Aug	1,70,000	44,000	19,000	12,000	13,000	6,000
Sept.	2,00,000	59,000	20,000	13,000	10,000	7,000
Oct.	1,80,000	51,000	21,000	15,000	14,000	4,000
Nov.	1,90,000	55,000	22,000	16,000	15,000	8,000
Dec.	2,20,000	60,000	24,000	18,000	17,000	9,000

Additional Information:

- 1) Balance of cash in hand on 1st Sept. is ₹ 55,000
- 2) Land purchases ₹ 1,40,000 in the month of Nov.
- 3) A dividend of ₹ 65,000 payable in the month of Dec.
- 4) Furniture birth ₹ 15,000 to be purchases in the month of Oct.
- 5) Machinery birth ₹ 1,00,000 purchases in the June 2007 and the payment is to be bone on installment basis @ ₹ 10,000 per months
- 6) The creditors are allowing credit of 2 months.
- 7) Wages are paid on the 1st of next months.
- 8) Lag of manufacturing & Selling Exp is ½ months.
- 9) The customers are allowed a credit period of 2 months
- 10) Lag in payment of Administration Expenditure 1 month.

OR

- b) The particulars of two plant producing an identical product with the same selling price are as under:

Capacity utilization	Plant A 70% (₹ Lacs)	Plant 60% (₹ Lacs)
Sales	150	90
Variable Cost	105	75
Fixed Cost	30	20

It has been decided to merge Plant B with Plant A. The additional fixed expenses involved in the merger amount to 2 lacs.

You are required to find out:

- 1) The break-even point of Plant A and Plant B before merger and break-even point of the merged plant and
- 2) The capacity utilization of the integrated plant required to earn a profit of ₹ 18 lacs

Seat No.	
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Set P

**M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Taxation (4062-06)**

Day & Date: Thursday, 27-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the options. 10

- 1) Presumptive Income under section 44AD can be opted by _____ eligible assessee.
 - a) Resident Individual
 - b) Resident Hindu Undivided Family
 - c) Resident Partnership Firm
 - d) All of the above
- 2) Brought forward unabsorbed depreciation loss can be carried forward for _____ years
 - a) 4 years only
 - b) 8 years only
 - c) 10 years only
 - d) any number of years until it is fully set-off
- 3) Transfer of income without transfer of assets under section 60 will be clubbed in the hands of _____.
 - a) Transferor
 - b) Transferee
 - c) Either transferor or transferee
 - d) None of the above
- 4) _____ income of minor child shall not be clubbed.
 - a) Income of minor child suffering any disability specified under section 80U
 - b) Income on account of manual work
 - c) Income on account of skills, talent or specialized knowledge
 - d) all of the above
- 5) In case of Partnership Firm, Interest paid to partners exceeding _____ % p.a. is disallowed.

a) 12	b) 10
c) 15	d) 18
- 6) Brought forward unabsorbed loss from House Property can be set-off against income from _____.
 - a) Business or Profession income
 - b) House property income only
 - c) Salary income
 - d) All of the above
- 7) Taxable income of Partnership Firm is taxed at _____ rate.

a) 5%	b) 10%
c) 25%	d) 30%

- 8) The parent in whose hands minor's income is clubbed, is entitled to an exemption of rupees _____ per child under section 10(32).
 - a) 1500
 - b) 15000
 - c) 150
 - d) 150000
- 9) Presumptive Income under section 44ADA can be opted by person carrying on _____ as per section 44AA(1).
 - a) Business
 - b) Profession
 - c) Plying, hiring and leasing of goods carriage
 - d) None of the above
- 10) Substantial interest for the purpose of clubbing provisions u/s 64(i)(ii) shall be of _____.
 - a) the individual only
 - b) the individual and his spouse taken together
 - c) the individual along with his relatives
 - d) None of the above

B) Fill in the blanks.

06

- 1) Amount of presumptive income in case of heavy goods vehicle per ton is rupees _____.
- 2) Income from assets transferred in a cross-transfer would be assessed in the hands of _____.
- 3) Presumptive income of Plying goods carriage is specified under section _____.
- 4) Loss under the head Profits & Gains of Business or Profession cannot be set-off against Income from _____.
- 5) Income from Assets transferred to Son's wife is clubbed in the hands of _____.
- 6) Remuneration given to _____ partner is allowed as deduction.

Q.2 Answer the following. (Short note)

16

- a) What are the steps in computation of Total Income of Partnership Firm?
- b) Presumptive income scheme under section 44ADA in case of Profession.
- c) Write any 5 situations in which clubbing provisions are attracted.
- d) Conditions for payment of interest on partners capital and remuneration to partners u/s 40(b).

Q.3 Attempt the following. (Short Answer)

16

- a) Explain the steps in computation of Book Profits in case of Partnership Firm.
- b) Explain the provisions of Presumptive Income in case of Income from plying goods carriage U/s 44AE

Q.4 Attempt any one of the following. (Long Problem)

16

- a) Ram has 4 Goods Vehicles as on 01.04.2021. He acquired 7 Goods Vehicles on 27.06.2021. He sold 2 Goods Vehicles on 31.05.2021. Assuming that he opts for Presumptive Taxation of Income under section 44 AE and all vehicles Gross weight is less than 12000 KG. Compute total income chargeable to Tax for Assessment Year 2022-2023.

OR

- b) Mr. Ajay has 4 minor children consisting of 3 daughters and 1 son. The annual income of all the children for the assessment year 2022-2023 were as follows,

Particulars	Rupees
1) First daughter (including scholarship received 5000 rupees)	10000
2) Second daughter	8500
3) Third daughter (suffering from disability specified u/s 80U)	4500
4) Son	40000

Compute the amount of income earned by minor children to be clubbed in the hands of Mr. Ajay for the assessment year 2022-2023

Q.5 Attempt any one of the following. (Long Problem)

16

- a) Modi & Yogi, a partnership firm consisting of two partners, reports a Net Profit of Rs. 7,00,000 before deduction of the following items:
- Salary of Rs. 20000 each p.m. payable to two working partners of the Firm (As authorised by the deed of partnership)
 - Depreciation on plant & machinery u/s 32 (computed) Rs. 150000
 - Interest on capital at 15 % p.a. (as per deed of partnership). The amount of capital eligible for interest is Rs 500000
- Compute:
- Book profit & allowable salary for the Assessment year 2022-23.

OR

- b) Following are the particulars furnished by Mr. Sourabh for Assessment Year 2022-2023

Particulars	Rs.
i) Income from Salary Computed	30000
ii) Income from House Property Computed	8640
iii) Profit from cotton business	52000
iv) Loss from groundnut business	10000
v) Profit from speculation business	25000
vi) Short term capital gain	12000

He also furnishes the particulars of losses brought forward from the Assessment Year 2020-2021.

Loss from cotton business	8000
Loss from food grain business discontinued in the same year	12000
Loss from speculation business	30000
Long term capital loss	5000

Compute the taxable income for the Assessment Year 2022-2023

Seat No.	
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**M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Advanced Banking and Financial System (4062-08)**

Day & Date: Thursday, 27-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose correct alternatives given below **10**

- 1) _____ is India's largest commercial bank.
 - a) PNB
 - b) SBI
 - c) UTI
 - d) Vijaya Bank
- 2) _____ year State Bank of India Act was passed.
 - a) 1934
 - b) 1945
 - c) 1955
 - d) 1957
- 3) The Reserve Bank of India was established on _____.
 - a) April 1, 1935
 - b) July 12, 1982
 - c) May 26, 2006
 - d) September 30, 2005
- 4) The Banking Regulation Act was passed in _____.
 - a) 1949
 - b) 1955
 - c) 1959
 - d) 1969
- 5) The primary relationship between a banker and customer starts from the time _____.
 - a) when customer visits that bank
 - b) when customer opens account
 - c) when customer visits that bank to made queries
 - d) All of the above
- 6) Pre-shipment credit is available from Exim bank is available for _____.
 - a) period up to 180 days.
 - b) period beyond 180 days.
 - c) turnkey projects only.
 - d) foreign currency component only.
- 7) The services rendered by a banker as an agent of his customers are called _____.
 - a) Principal services
 - b) Agency services
 - c) General utility services
 - d) Social services
- 8) KYC stand for _____.
 - a) Keep your Customer
 - b) Know your Credit
 - c) Keep your Credit
 - d) Know your Customer
- 9) Important Functions of RBI (Reserve Bank of India) is/are _____.
 - a) Issue of Bank Notes.
 - b) Banker to the Government.
 - c) Custodian of the Cash Reserves of Commercial Banks.
 - d) All of these

- 10) A _____ means and includes any company which carries on the business or which transacts the business of banking in India.
- a) Banking Company
 - b) Partnership firm
 - c) Ltd. Company
 - d) Foreign Company

b) True or false.**06**

- 1) SBI lends money to other commercial banks.
- 2) The Reserve Bank of India is the Apex Banking Institution.
- 3) NPA stand for Non - Performing Assets
- 4) If a draft is accepted by a bank, it becomes a Bankers' acceptance.
- 5) Pledge of advance is made against Gold.
- 6) Imperial Bank was nationalized and name it as State Bank of India.

Q.2 Short Note**16**

- a) Meaning of Bank and Banking
- b) Right of General Lien
- c) NPA Management in SBI
- d) RBI and Monetary Policy

Q.3 Write Short answer**16**

- a) Structure and objectives of SBI
- b) Objectives and Nationalization of the RBI

Q.4 Attempt any one of the following**16**

- a) Explain the Function of State Bank of India.

OR

- b) Explain the meaning, Characteristics of Export finance and explain the Pre-shipment finance and Post-shipment Finance.

Q.5 Attempt any one of the following**16**

- a) Explain the functions of the Reserve Bank of India.

OR

- b) Explain the meaning of Customer, and explain the general relationship between Banker and Customer as an Agent and as an advisor

Seat No.	
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**M.Com. (Semester - II) (New) (CBCS) Examination: March/April-2023
Advanced Statistics Paper II (4062-12)**

Day & Date: Thursday, 27-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

- Q.1 a) Fill in the blanks by choosing the correct alternatives given below. 10**
- 1) Which of the following is basic principle of design of experiment?
 - a) Orthogonality
 - b) Connectedness
 - c) Randomization
 - d) None of these
 - 2) A Latin square design processes _____.
 - a) One way classification
 - b) Two way classification
 - c) Three way classification
 - d) No way classification
 - 3) Experimental error is due to:
 - a) Experimenter's mistake
 - b) Extraneous factor
 - c) Variation in treatment effects
 - d) None of these
 - 4) A Latin square design controls:
 - a) Two way variation
 - b) Three way variation
 - c) Multi way variation
 - d) No variation
 - 5) While analysis the data of a $k \times k$ Latin square, the error degrees of freedom in analysis of variance is equal to
 - a) $(k - 1)(k - 2)$
 - b) $(k - 1)(k - 2)$
 - c) $k - 2$
 - d) (-2)
 - 6) Local control in experimental designs is meant to:
 - a) Increase the efficiency of the design
 - b) Reduce experimental error
 - c) To form homogenous blocks
 - d) All of the above
 - 7) In a LSD, number of rows, columns and treatments are _____.
 - a) all equal
 - b) all different
 - c) not necessary equal
 - d) none of these
 - 8) The experiments in which the treatments are allocated to experimental units through a random process are categorized as _____.
 - a) Completely randomized design
 - b) Partially randomized design
 - c) Randomized design
 - d) All the above
 - 9) Which of the following are the basic principle of design?
 - a) Replication
 - b) Randomization
 - c) Local Control
 - d) All the above

- 10) Errors in statistical models are always taken to be:
- a) Independent
 - b) Distributed as $N(0, \sigma^2)$
 - c) Both a and b
 - d) Neither a and b

b) Define the following. 06

- 1) Block
- 2) Randomization
- 3) State principles of DOE
- 4) Treatments
- 5) Replications
- 6) Uniformity trials

Q.2 Attempt any TWO of the following 16

- a) What is the role of randomization in the process of experiment?
- b) Enumerate the advantages of RBD over a CRD.
- c) What is LSD? Give its layout.

Q.3 Attempt the following. 16

- a) Discuss the basic principle of design
- b) Give layout of RBD

Q.4 Attempt any One of the following 16

- a) Write in details mathematical model with assumptions in two way classification ANOVA

OR

- b) What is RBD? Write its advantages and disadvantages

Q.5 Attempt any One of the following 16

- a) Write in details mathematical model with assumptions in one way classification of ANOVA

OR

- b) Explain the procedure of testing of equality of two treatments means in RBD.

Seat No.	
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**M.Com.(Semester - III) (New) (CBCS) Examination: March/April-2023
(COLLEGE AND UNIVERSITY CAMPUS)
Business Finance (4063-01)**

Day & Date: Monday, 10-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) All questions carry equal marks.

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) Foreign exchange market is the place where _____.
 - a) Only foreigner purchase the required currency
 - b) Exchange the currencies by tourists
 - c) Exchange the currencies of only foreign countries
 - d) Various national currencies are purchased and sold
- 2) _____ is the current exchange rate between two countries.
 - a) Spot exchange rate
 - b) Forward exchange rate
 - c) Arbitrage
 - d) Speculation
- 3) FDI in India is allowed by two modes of government route and _____.
 - a) Automatic route
 - b) Trade Route
 - c) Bank route
 - d) All of the above
- 4) What is the maximum amount of FDI in retail that can be brought into India? Through unrestricted routes?
 - a) 55%
 - b) 100%
 - c) 45%
 - d) 25%
- 5) Limit of FDI for private security agencies in India?
 - a) 74%
 - b) 69%
 - c) 49%
 - d) 19%
- 6) FDI full form _____.
 - a) Foreign Direct Investment
 - b) Foreign department of investment
 - c) Foreign Daily Investment
 - d) None of the above
- 7) Business Finance Deals with _____.
 - a) Managerial Problems
 - b) Financial Problems
 - c) Administrative Problems
 - d) none of the above
- 8) Rate of return on capital is exceptionally high in _____.
 - a) Under- capitalization
 - b) Over- capitalisation
 - c) Working Capital
 - d) Fixed Capital
- 9) The forms of foreign exchange market is/ are _____.
 - a) Spot market
 - b) Forward market
 - c) Both (a) and (b)
 - d) None of these

10) The book value of the shares is more than its real value is the symptoms of _____.

- a) Under Capitalization
- b) Over Capitalization
- c) Fair Capitalization
- d) Normal capitalization

B) State whether true or False (One mark each).

06

- 1) Liberal dividend policy leads to over - capitalization.
- 2) Profit Maximization ignores risk and uncertainty.
- 3) Over- capitalization means excess of capital.
- 4) Forward exchange rates are current exchange rates between two currencies.
- 5) Central bank and commercial banks are the only dealers in foreign exchange market.
- 6) There is only single exchange rate in the foreign exchange market.

Q.2 Answer The following. (Short Notes)

16

- a) Currency Futures
- b) Profit maximization
- c) Forward Market
- d) GDRs and ADRs

Q.3 Attempt the following.

16

- a) Explain the role of finance Manager.
- b) Explain the participants of Foreign Exchange Market.

Q.4 Attempt any one of the following. (Long Answer)

16

- a) What is 'Over Capitalization'? State the reasons for over- capitalization.
- OR**
- b) What is 'Foreign Direct Investment'? Explain the need for Foreign Direct Investment.

Q.5 Attempt any one of the following. (Long Answer)

16

- a) Define the term 'Business Finance'. Explain the importance of Business Finance.
- OR**
- b) Define the term 'Capitalization'. Explain different theories of Capitalization.

Seat No.	
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**M.Com. (Semester - III) (New) (CBCS) Examination March/April-2023
Management Accounting (4063-02)**

Day & Date: Tuesday, 11-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

- Instructions:** 1) All questions are compulsory.
2) Draw neat labeled diagrams wherever necessary.
3) Figure to right indicate full marks.

Q.1 A) Choose the correct alternative and rewrite the sentences again. 10

- 1) Management accounting assists the management _____.
 - a) In planning, direction and control
 - b) Only in planning
 - c) Only in direction
 - d) Only in control
- 2) _____ are tools of management accounting.

A) Standard costing	B) Decision accounting
C) Human Resources Accounting	D) Budgetary control

 - a) A, C and D
 - b) A, B and D
 - c) A, B, C, D
 - d) A, B and C
- 3) If operating leverage = 1.2 and financial leverage = 1.3 then composite leverage = _____.

a) 1.42	b) 1.34
c) 1.56	d) 0.92
- 4) Increase in current assets compare to subsequent year it leads for _____.
 - a) Application of funds
 - b) Sources of funds
 - c) Decrease in working capital
 - d) None of these
- 5) If equity share capital = 300000 and reserve and surplus = Rs. 200000 then internal equity = _____.

a) 500000/-	b) 300000/-
c) 200000/-	d) None of these
- 6) If internal equity = Rs. 450000/- and bank loan is Rs. 200000, then total equity = _____.

a) Rs. 650000/-	b) Rs. 250000/-
c) Rs. 450000/-	d) None of these
- 7) If Debtors Turnover Ratio is 4 Times then credit period allowed to customer = _____.

a) 90 days	b) 120 days
c) 60 days	d) 80 days
- 8) Current Assets - Current Liability = _____.

a) Net Current Assets	b) Working Capital
c) Both A & B	d) None of these

- 9) If Current Ratio is 2:1 and Working Capital is Rs. 300000/- Then Current Assets = _____.
- a) Rs.6,00,000/- b) Rs.60,000/-
c) Rs.1,50,000/- d) Rs.75,000/-
- 10) If Creditors Turnover Ratio is 5 Times then credit period allowed to customer = _____.
- a) 90 days b) 120 days
c) 60 days d) 72 days

B) Fill in the blanks.

06

- 1) Current Ratio = _____.
- 2) Net Profit Ratio = _____.
- 3) Debtors Turnover Ratio = _____.
- 4) Creditors Turnover Ratio = _____.
- 5) Return on Capital Employed = _____.
- 6) Combined Leverage Ratio = _____.

Q.2 Answer the following.

16

- a) Management Accounting & Financial Accounting.
- b) Forecasting of Working Capital.
- c) Common Size Statement.
- d) Current and Quick Ratio.

Q.3 Attempt the following.

16

- a) Explain tools of Financial Statement Analysis?
- b) From the following Information prepare statement showing changes in working capital.

**ABC Company Ltd.
Balance Sheet
As On 31.03. 2022**

Liabilities	2021	2022	Assets	2021	2022
	Rs.	Rs.		Rs.	Rs.
Equity Share Capital	1000000	1000000	Plant & Machinery	850000	900000
10000 equity shares of Rs. 100 each fully paid up			Land & Building	750000	1000000
Reserve & Surplus	750000	850000	Investment	250000	150000
P& L A/c	250000	350000	Computers	55000	45000
Long Term Bank Loan	150000	100000	Good Will	25000	15000
Current Liability			Current Assets		
Creditors	50000	45000	Cash & Bank Balance	150000	122000
Bills Payable	46000	72000	Debtors	150000	172000
O/S Exp. For Labour	89000	79000	Stock	105000	92000
Total	2335000	2496000	Total	2335000	2496000

Q.4 Answer any one the following.

- a) The Board of Directors of Jankalyan Company Private Ltd. request you to prepare a statement showing the working Capital Requirements for a level of activity of 1,50,000 units of production. The following information's are available for your calculations:

Details	Cost Per Unit (Rs.)
Raw materials	80
Direct labour	40
Over-heads	20
Total Cost	140
Profit	60
Selling Price	200

Conditions:

- 1) Raw materials are in stock, on average one month.
 - 2) Materials are in process, on average one month.
 - 3) Finished goods are in stock, on average two month.
 - 4) Credit allowed by suppliers, one month.
 - 5) Time lag in payment from debtors, two months.
 - 6) Lag in payment of wages, on average one month
 - 7) Lag in payment of overheads is one month.
 - 8) 20% of the output is sold against cash.
 - 9) Cash in hand and at bank is expected to be Rs. 100,000.
 - 10) Consider Conversion cost 50% while calculate WIP.
 - 11) Consider 10% contingency to compute net requirement.
- It is to be assumed that production is carried on evenly throughout the year; wages and overheads accrue similarly. Use cost method to calculate working capital requirement.

OR

- b) Explain the format of Funds flow and Cash Flow Statement as per Company Act 2013 in vertical format?

Q.5 Answer any one the following.

- a) From the following Information prepare statement showing changes in working capital and funds flow statement.

ABC Company Ltd.
Balance Sheet
As On 31.03.2022

Liabilities	2021	2022	Assets	2021	2022
	Rs.	Rs.		Rs.	Rs.
Equity Share Capital	500000	800000	Plant & Machinery	350000	600000
Reserve & Surplus	176000	176000	Investment	200000	174000
P& L A/c	160000	192000	Land & Building	400000	400000
Long Term Bank Loan	182000	174000	Good will	50000	50000
Creditors	95000	84000	Cash & Bank Balance	74000	134000
Bills Payable	97000	42000	Debtors	142000	72000
O/S Exp. For Labour	42000	32000	Stock / Inventory	36000	70000
	1252000	1500000		1252000	1500000

OR

- b) The following are the profit and loss account of Rajhans Products Ltd. For the year ending 31 march 2021 and balance sheet as on date.

Profit & Loss A/C

Particulars	Rs.	Particulars	Rs.
To Opening Stock	9950	By Sales	85000
To Purchases	54525	By Closing Stock	14900
To Direct Expenses	1425		
To Gross profit	34000		
	99900		99900
		By Gross Profit	34000
To office expenses	4500	By Interest	300
To marketing expenses	15000	By Profit on sales of shares	600
To loss on sale of assets	400		
To Net Profit	15000		
Total	34900	Total	34900

Balance Sheet

Liabilities	Rs.	Assets	Rs.
Capital	20000	Building	15000
Reserves	9000	Machinery	8000
Creditors	13000	Stock	14900
Profit & Loss Ac	6000	Debtors	7100
		Cash	3000
Total	48000	Total	48000

Calculate following ratios:

- 1) Current Ratio
- 2) Liquid Ratio
- 3) Operating Ratio
- 4) Stock turnover ratio
- 5) Fixed assets turnover ratio

Seat No.	
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**M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2023
Strategic Management (4063-03)**

Day & Date: Wednesday, 12-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) Figure to right indicate full marks.

Q.1 A) Multiple choice questions.

10

- 1) The purpose of a _____ strategy is to maximize its profitability & maintain its financial success.
 - a) Business level strategy
 - b) Corporate level strategy
 - c) Functional level strategy
 - d) Internal strategy
- 2) Global strategy covers _____, multi-national & international strategies
 - a) Private
 - b) Public
 - c) Local
 - d) Global
- 3) The process of strategy management defines the _____ strategy.
 - a) Employee
 - b) Member
 - c) Share holder
 - d) Organization
- 4) Strategy _____ allows an organization to create and used for resource allocation, validation of business goals.
 - a) Analysis
 - b) Formulation
 - c) Assessment
 - d) None of these
- 5) The process of international integration arising from the interchange of world views, ideas & other aspects of culture is known as _____.
 - a) Strategy formulation
 - b) International company
 - c) Globalization
 - d) Multi-national company
- 6) When you are upgrading the level of activity within your business, that means you are going to implement _____ strategy.
 - a) Stability strategy
 - b) Functional strategy
 - c) Combination strategy
 - d) Expansion strategy.
- 7) The _____ was developed by the American International Business Prof. Heinz Weirich.
 - a) TOWs Matrix
 - b) 5 forces Model
 - c) SWOT analysis
 - d) None of these
- 8) A _____ helps to identify what business the company undertakes.
 - a) Business definition
 - b) Mission statement
 - c) Vision
 - d) Business Model
- 9) _____ strategies at as a guide for strategic decision making throughout the business.
 - a) Business strategies
 - b) Operational Strategies
 - c) Internal strategies
 - d) Corporate strategies
- 10) _____ involves the growth of independent economies, populations & cultures involving cross border trade for products & services.
 - a) Business Model
 - b) Vision
 - c) Mission
 - d) Globalization

B) True or False: 06

- 1) SWOT analysis is a chart created in a collaborative effort by BCG employees.
- 2) Strategic management process defines the organisation's strategy.
- 3) Business definition is the dream of the business and base for the planning process.
- 4) The essence of SWOT model is matching business resources to market opportunities.
- 5) Business Model describes the business & its goals & ways to reach the goals.
- 6) Growth share matrix was built on the logic that market leadership results in sustainable superior returns.

Q.2 Answer the following. 16

- a) Give the features of Strategy.
- b) Explain the advantages of Globalization.
- c) Give the note on corporate level strategy.
- d) Explain any one of the stages of Globalization.

Q.3 Answer the following. 16

- a) Give the steps of corporate level strategy.
- b) Explain External Strategic Analysis.

Q.4 Attempt any One of the following. 16

- a) Describe Strategic Management Model.
- OR**
- b) Explain in detail Strategic Management process.

Q.5 Attempt any One of the following. 16

- a) What is Globalization? Give the stages of it.
- OR**
- b) What is Strategy Formulation? Explain in detail Corporate level strategy.

Seat No.	
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**M.Com.(Semester - III) (New) (CBCS) Examination: March/April-2023
Advanced Accountancy (4063-04)**

Day & Date: Thursday, 13-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) Figures to the right indicates full marks.

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) Direct expenses are also called _____.
 - a) Major Exp
 - b) Chargeable Exp
 - c) Overhead Exp
 - d) Sundry Exp

- 2) Cost accounting was developed because of the _____.
 - a) Limitations of the financial accounting
 - b) Limitations of the management accounting
 - c) Limitations of the human resource accounting
 - d) Limitations of the double entry accounting

- 3) Cost of sales plus profit is _____.
 - a) Selling price
 - b) Value of Finished Product
 - c) Value of Goods purchased
 - d) Value of Stocks

- 4) Rent for warehouses is a component of what cost?
 - a) Production Cost
 - b) Cost of Factory
 - c) Prime Cost
 - d) Distribution of Cost

- 5) Indirect cost is known as _____.
 - a) Indirect Overhead
 - b) Overhead
 - c) Work overhead
 - d) Chargeable Overhead

- 6) A Total of all the direct costs is known as _____.
 - a) Cost of Production
 - b) Cost of Sales
 - c) Prime Costs
 - d) Works Costs

- 7) A process of distribution of overhead allotted to a particular department or cost center over the units produced is called _____.
 - a) Allocation
 - b) Apportionment
 - c) Absorption
 - d) Departmentalization

- 8) Works overhead is Rs. 40000, total machine hours are 8500 and time allowed for machine setting is 500 hours what is the machine rate?
 - a) Rs. 2 per Hour
 - b) Rs. 3 per Hour
 - c) Rs. 4 per Hour
 - d) Rs. 5 per Hour

- 9) Which of the following are financial changes responsible for increasing financial profits?
 - a) Interest on Investment or Bank
 - b) Profits from the sale of assets
 - c) Rent or dividend received
 - d) All of the above

- 10) Loss on sale of capital asset is _____.
- a) Added to Financial Profit b) Added to Costing Profit
 c) Ignored from Cost A/C d) None of the above

B) True or False.

06

- 1) Cost unit and Cost centre have the same meaning.
- 2) Main objective of cost accounting is to determine income.
- 3) Value of closing stock under FIFO and LIFO methods is the same.
- 4) Cost of abnormal idle time is charged to Costing and Profit and Loss Account.
- 5) Fixed overhead cost per unit remains fixed when output level changes.
- 6) When building is owned, rental value of the building should be included in Cost.

Q.2 Answer The following - (Short Notes)

16

- a) Labour Turnover
- b) Overtime
- c) Elements of Cost
- d) Operating Costing

Q.3 Attempt the following. (Short Problem)

16

- a) The Following is related to X:-

Re-order Period	4 to 8 months
Re-order quantity	300 units
Maximum usage	600 units per month
Minimum Usage	200 units per month
Normal usage	400 units per month

Compute-

- 1) Re- order Level
- 2) Maximum Stock level
- 3) Minimum Stock Level
- 4) Average Stock Level

- b) You are required to calculate the normal and overtime wages payable to a work man from the following data.

Days	Hours Worked
Monday	10 hrs
Tuesday	8 hrs
Wednesday	10 hrs
Thursday	9 hrs
Friday	11 hrs
Saturday	4 hrs
Normal working Hrs	8 hours per day
Normal Rate	Rs 1.50 per hour
Overtime Rate	Up to 8 hours in a day at single rate and over 9 hrs a day at double rate or Up to 48 hours at single rate and over 48 hours at double rate, whichever is more beneficial to the workman

- Q.4 a)** Sai Ltd produced 5,000 pieces of a truck component Z during March 2019, **16**
 Costs incurred during the month are as follows

Direct Material	1,20,000	Office salaries	60,000
Direct labour	1,60,000	Sales Salaries	80,000
Factory Rent and Rates	30,000	Carriage Outward	10,000
Office Rent	20,000	Delivery Van Expenses	15,000
Showroom Rent	40,000	Depreciation of Plant	25,000
Power	10,000	Direct Factory Expenses	40,000
Light	5,000	Crane exp	25,000
Sundry Factory Expenses	15,000	Factory Super vision	40,000
Indirect Wages	50,000	Dep on office Equipment	5,000
Advertisement	50,000	Sales	10,00,000
Sales Commission	25,000		

Prepare a Cost Sheet giving all necessary details regarding various components of cost and showing the total cost of 5,000 pieces.

OR

- b)** Explain the distinction between Cost Accounting and Financial Accounting.

- Q.5 a)** The net profits of Pooja Limited according to financial accounts was Rs. **16**
 84,377 while profits shown by cost accounts was Rs. 1,06,200 for the same year. Prepare reconciliation statement to reconcile both the profits from the following information:

1) Depreciation charged in financial	5,600
while recovered in cost accounts	6,250
2) Works overheads under absorbed in cost accounts	1,560
3) Office overheads over-recovered in cost accounts	850
4) Interest on loans (credit) not included in cost accounts	4,000
5) Loss due to obsolescence charged in financial accounts	2,850
6) Bank interest and dividends received	375
7) Income-Tax paid	20,150
8) Loss due to depreciation in inventories charged in financial accounts	3,375
9) Stores adjustment credited in financial accounts	237

OR

- b)** From the following information, prepare store ledger account under:

1) FIFO

2) LIFO Method

1 st Jan	Opening Stock	200 pieces @ Rs. 2 each
5 th Jan	Purchases	100 Pieces @ Rs. 2.20 each
10 th Jan	Purchases	150 pieces @ Rs. 2.40 each
20 th Jan	Purchases	180 pieces @ Rs. 2.50 each
2 nd Jan	Issues	150 pieces
7 th Jan	Issues	100 pieces
12 th Jan	Issues	100 pieces
28 th Jan	Issues	200 pieces

Seat No.	
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**M.Com. (Semester - III) (New) (CBCS) Examination: March/April-2023
Advanced Costing (4063-05)**

Day & Date: Thursday, 13-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) Figure to right indicates full marks.

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) The cash discount is given to customer for _____.
a) frequent purchases b) bulk purchases
c) good business relations d) early payment
- 2) A company that maintains a sufficient safety margin having extra inventory against certain situations is termed as _____.
a) inventory b) lot size
c) safety stock d) lead
- 3) The concept of Financial Management is _____.
a) Profit maximization
b) All features of obtaining and using financial resources of company operations
c) Organization of funds
d) Effective management of every company
- 4) The market value of shares is decided by _____.
a) The investment market b) The Government
c) Shareholders d) The respective companies
- 5) The goal of receivables management is to maximize the value of the firm by achieving a trade of between _____.
a) Liquidity & profitability b) Risk & profitability
c) Return & profitability d) Return & liquidity
- 6) Risk of non-payment may due to _____.
a) Insolvency b) Liquidity problem
c) Intention of cheating d) All of the above
- 7) When net profit is Rs. 44000 and profit on sale of a fixed asset is Rs. 4000, what is the fund from operations?
a) 40,000 b) 44,000
c) 48,000 d) can not computed
- 8) Accounts receivable are reported in the Balance sheet _____.
a) At Face Value b) At Net realizable value
c) At Gross Value d) At Net credit sales value

- 9) The type of Inventory method that comprises more number of accounting transactions is known as _____.
- Periodic Inventory Method
 - Fixed Order Period Inventory
 - Perpetual Inventory System
 - Finished Goods Inventory Method
- 10) Receivable means _____.
- Book Debts
 - Debtors
 - Account Receivable
- | | |
|------------|---------------------|
| a) i & ii | b) ii & iii |
| c) i & iii | d) All of the above |

B) State True or False.

06

- The size, timing and risk of cash flows are important when evaluating a capital budgeting decision.
- Analysis of financial statement is a tool but not a remedy.
- Dividend paid is not a source of fund.
- Gross profit depends upon Net Sales.
- When using ABC analysis, class C items should be reviewed frequently.
- Financial Statement includes only Balance Sheet.

Q.2 Answer The following.

16

- Objectives of Financial Management
- Importance of Inventory Management
- Steps of Cash Management
- Types of Financial Analysis

Q.3 a) From the following information, Calculate

08

- Re-ordering level
 - Minimum level
- | | |
|------------------------------|--------------|
| Minimum usage units per week | 100 |
| Normal usage units per week | 200 |
| Maximum usage units per week | 300 |
| Reorder period | 4 to 6 weeks |

b) Calculate stock turnover ratio from the data given below.

08

Stock at the beginning of the year	10,000
Stock at the end of the year	5,000
Carriage	2,500
Sales	50,000
Purchases	25,000

Q.4 Attempt any one of the following

- a) What is Financial Management? Explain the importance of Financial Management.
- b) The following is the Trading & Profit & Loss Account of Famous Ltd. for the year 31-03-23 is given below.

Dr.		Cr.	
Particulars	₹	Particulars	₹
To Opening Stock	76250	By Sales	500000
To Purchases	315250	By Closing Stock	98500
To Carriage	2000		
To Wages	5000		
To Gross Profit c/d	200000		
	598500		598500
To Administrative Exp	101000	By Gross profit b/d	200000
To Selling & Distribution Exp.	12000	By Non-operating Income	
To Non-Operating Exp.	2000	By Int. on securities	1500
To Financial Exp.	7000	By Dividend on shares	3750
To Net Profit c/d	84000	By Profit on sale of shares	750
	206000		206000

Calculate:

- 1) Gross Profit Ratio
- 2) Expenses Ratio
- 3) Operating Ratio
- 4) Net Profit Ratio

Q.5 Attempt any one of the following.

- a) Which are the techniques of Inventory Control?
- b) What is Interfirm comparison? State the advantages and disadvantages of Interfirm comparison.

Seat No.	
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**M.Com.(Semester - III) (New) (CBCS) Examination: March/April-2023
Taxation (4063-06)**

Day & Date: Thursday, 13-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) AOP is created by a _____.
 - a) By Law
 - b) By Members
 - c) Voluntarily
 - d) None of the above
- 2) TDS provisions applicable to salary is under section _____.
 - a) 193
 - b) 194
 - c) 194A
 - d) 192
- 3) Deduction for income of Co-operative Societies is available under section _____.
 - a) 80 C
 - b) 80 E
 - c) 80 P
 - d) 80 U
- 4) The maximum number of members in case of AOP is _____.
 - a) No limit
 - b) 2
 - c) 7
 - d) 10
- 5) MAT full form is _____.
 - a) Minimum Alternate Tax
 - b) Maximum Alternate Tax
 - c) Marginal Alternate Tax
 - d) All of the above
- 6) Rate of TDS for dividend payment under section 194 is _____ %.
 - a) 10
 - b) 5
 - c) 15
 - d) 30
- 7) Minimum Alternate Tax is applicable to _____ Companies.
 - a) Indian
 - b) Foreign
 - c) Domestic
 - d) All of the above
- 8) Revised return u/s 139(5) can be filed if _____.
 - a) There is omission in original return filed
 - b) There is wrong statement in original return filed
 - c) The original return is filed within due date of filing of return
 - d) All of the above
- 9) TDS rate for professional fees u/s 194J is _____ %.
 - a) 15
 - b) 25
 - c) 30
 - d) 40
- 10) Details to be furnished in return of Income are _____.
 - a) Income exempt from tax
 - b) Bank account of the assessee
 - c) Credit Cards held by the Assessee
 - d) All of the above

B) Fill in the blanks.

06

- 1) Belated return is filed under section _____.
- 2) AOP may consist of Individual or _____.
- 3) The Income Tax Return in case of H.U.F. is to be signed by _____.
- 4) Defective return is filed under section _____.
- 5) PAN full form is _____.
- 6) TDS full form is _____.

Q.2 Answer The following. (Short Notes)

16

- a) Tax rates for Co-operative Society under old tax scheme.
- b) Revised return under section 139(5) of Income Tax Act, 1961.
- c) Provisions of TDS on Dividend under section 194.
- d) Details to be furnished in the Return of Income.

Q.3 Attempt the following. (Short notes)

16

- a) Defective return under section 139(9)
- b) Meaning of Domestic Company under section 2(22A) and rate of Tax for Domestic Company.

Q.4 Attempt any one of the following. (Long Problem)

16

- a) Pune Co-operative Society derives income during the financial year 2021-2022 from following sources.

Sr. No.	Particulars	RS
i)	Income from Processing with aid of power	40000
ii)	Income from collective disposal of labour of its members	60000
iii)	Interest from another Co-operative Society	30000
iv)	Income from House property	180000
v)	Income from Business	120000
vi)	Income by way of Dividend from another Co-operative	50000

Compute total income for the assessment year 2022-2023

OR

- b) From the following information you are required to calculate the TDS amount and amount to be paid after deducting the TDS if any, in each of the following cases.

Sr. No.	Particulars
1)	State Government issued Debentures u/s 193 of Rs. 25000 to Mr Ajay, a resident of India. The rate of TDS is 10 %
2)	Shah private Bank paid interest u/s 194A to Miss Rani of Rs. 20000 in a financial year, age of Rani is 35 years.
3)	An Indian Company issued shares to shareholders for Rs. 100000 and paid dividend @ 10% on Rs 100000 to the shareholders u/s 194
4)	Mr. Arjun received commission of Rs 28000 in a financial year. The rate of TDS u/s 194H is 5 %
5)	A machine was taken on rent by Kishor. The rent paid for the same was Rs. 250000 in a financial year. The Rate of TDS u/s 194-I is 2%

6)	Tax Audit fee paid by Chetan to a Chartered Accountant as professional fee of Rs. 70000 in a financial year. The rate of TDS u/s 194J is 10%
7)	Miss Akshata won a lottery prize of Rs. 50000, the rate of TDS under section 194B is 30%
8)	Mr. Rohit supplied labor and carried out a contract work for Adani Company for Rs. 70000 for a single contract in financial year. Rate of TDS u/s 194C is 1%

Q.5 Attempt any one of the following. (Long Problem).

16

- a) Anil, Raju and Ajay are the three members of Kraft AOP. The profit and loss account of the AOP for the year ended 31.03.2023 is as below.

Particulars	Rs.	Particulars	Rs.
Cost of Goods Purchased	552000	Sales	1550000
Interest to Members	132000		
Anil 30000			
Raju 54000			
Ajay 48000			
Remuneration to Members	290000		
Anil 154000			
Raju Nil			
Ajay 136000			
General Expenses	106000		
Office Stationery	8000		
Net Profit	462000		
Total	1550000	Total	1550000

Additional Information:

- 1) Out of General expenses 42000 is not allowed as deduction under Income Tax Act.
 - 2) AOP gave donation of Rs 10000 (eligible for 100 % deduction)
 - 3) Note: Taxable Income of members is as below
Anil – 275000; Ajay – 230000; Raju – 240000
 - 4) The profit and loss sharing ratio of the members is 2:4:4
- Compute the total income and tax liability of Kraft AOP for the assessment year 2022-2023.

OR

- b) Mumbai Co-operative Society derives income during the financial year 2021-2022 from following sources.

Sr. No.	Particulars	Rs
i)	Income from Processing without aid of power	15000
ii)	Income from Fishing and allied activities	20000
iii)	Income from supply of Milk, Oilseeds grown by its members	40000
iv)	Income from House property (residential use)	180000
v)	Income from Cottage Industry	60000
vi)	Income by way of Dividend from another Co-operative Society	25000

Compute total income for the assessment year 2022-2023.

Seat No.	
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Set P

**M.Com.(Semester - III) (New) (CBCS) Examination: March/April-2023
Advanced Banking and Financial System (4063-08)**

Day & Date: Thursday, 13-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) Current Accounts are mainly opened by _____.
a) Professionals b) Agriculturalist
c) Salaried class people d) Trading and industrial concern
- 2) _____ controls credit in India.
a) Government of India b) Reserve Bank of India
c) State Bank of India d) Indian Bank
- 3) _____ refers to a single, usually very small bank that provides financial services to its local community.
a) Unit Banking b) Industrial Banking
c) Agricultural Banking d) Branch Banking
- 4) Retail banking, also known as _____.
a) Unit Banking b) Consumer Banking
c) Commercial Banking d) Merchant Banking
- 5) _____ is otherwise called as Investment banks.
a) Exchange Bank b) Reserve Bank of India
c) Industrial Bank d) Agricultural Bank
- 6) The main aim of a banker for performing the subsidiary services is to earn a _____ of the customers.
a) Money b) Documents
c) Valuable d) Goodwill
- 7) _____ is a system under which an individual bank carries on banking business with a network of branches spread all over the country.
a) Mixed Banking b) Branch Banking
c) Unit Banking d) Corresponding Banking
- 8) The Reserve Bank of India Act, 1934 deal with _____.
a) financial supervision of banks/financial institutions
b) capital management and business of banks
c) management of forex reserves
d) All of these
- 9) Tele banking is based on _____.
a) Virtual Banking b) Online Banking
c) Voice Processing d) Core Banking
- 10) _____ in banking refers to the ability of a bank to meet its financial obligations as they come due.
a) Ability b) Managing
c) Liquidity d) None of these

B) True or False.**06**

- 1) There are two types of Bank Accounts.
- 2) E-Banking means banking with electronics devices.
- 3) Risk management is not an important functions of Bank management.
- 4) Liquidity, profitability and security these are the important principles of bank Lending.
- 5) The Government of India had appointed the Talwar Committee on customer service in banks.
- 6) Talwar Committee was appointed by RBI in 1977.

Q.2 Answer The following**16**

- a) Branch Banking
- b) Forms of Organization
- c) Concept Private banking
- d) Anticipated Income theory

Q.3 Attempt the following**16**

- a) Costing of Bank Services
- b) Marketing of Banking Services

Q.4 Attempt any one of the following.**16**

- a) Describe the various types of banking systems in India.
- OR**
- b) Explain in details recommendations of Talwar Committee.

Q.5 Attempt any one of the following.**16**

- a) Describe the concept of risk and explain the various types of risk.
- OR**
- b) Explain the meaning of Liquidity and liquidity Management. Explain the principles of Bank lending.

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**M.Com (Semester - III) (New) (CBCS) Examination: March/April-2023
Advanced Statistics Paper II (4063-12)**

Day & Date: Thursday, 13-07-2023
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the options. 10

- 1) A control chart contains _____ horizontal lines.
 - a) 1
 - b) 2
 - c) 3
 - d) 4
- 2) Variation due to _____ causes is allowable in a process.
 - a) Chance
 - b) Assignable
 - c) both (a) and (b)
 - d) neither (a) nor (b)
- 3) Control chart is a _____ tool
 - a) Product control
 - b) Process control
 - c) Lot control
 - d) none of these
- 4) The statistical process control chart used to control number of defects of output is _____.
 - a) X chart
 - b) R chart
 - c) P chart
 - d) C chart
- 5) Consumer's risk is the probability of _____.
 - a) accepting a good lot
 - b) accepting a bad lot
 - c) rejecting a good lot
 - d) rejecting a bad lot
- 6) In the name of OC curve, OC stands for _____.
 - a) Operation Characteristic
 - b) Operator Characteristic
 - c) Operating Characteristic
 - d) Operated Characteristic
- 7) Assignable causes are _____.
 - a) not importance as chance causes
 - b) within the limits of control chart
 - c) also referred to as natural causes
 - d) causes of variation that can be identified and removed
- 8) In the horizontal axis of a control displays _____.
 - a) sample number
 - b) Time
 - c) either (a) or (b)
 - d) neither (a) nor (b)
- 9) Which of the following is variable control chart?
 - a) P chart
 - b) R chart
 - c) C chart
 - d) none of these

- 10) The control charts formed for judgement of defectives and non - defectives are called _____ control charts
- a) Acceptance
 - b) Rejection
 - c) Attributes
 - d) variables

b) Fill in blanks.**06**

- 1) The variation due to _____ factors is tolerable.
- 2) A control chart contains _____ lines.
- 3) R- Charts uncover assignable causes _____ samples.
- 4) Producer's risk is referred to _____ error.
- 5) Consumer's risk is akin to _____ error.
- 6) Sampling inspection enables one to compare two _____.

Q.2 Attempt any TWO of the following.**16**

- 1) What is control chart? Discuss the role of control charts in manufacturing processes.
- 2) What do you mean by acceptance sampling procedure? State the various uses of it by giving illustrations.
- 3) Explain the following terms.
 - i) AQL
 - ii) LTPD
 - iii) AOQ
 - iv) ATI

Q.3 Attempt the following.**16**

- a) Explain the concept of group control charts.
- b) Delineate single sampling inspection plan and its implications

Q.4 Attempt Any One of the Following:**16**

- a) Explain clearly the basis and working of control charts for mean and range. Write down the control limits of mean and range charts.

OR

- b) What do you mean by attribute control charts? Explain the construction of control chart for number of defects.

Q.5 Attempt Any One of the Following:**16**

- a) Give the idea of sequential probability ratio test (SPRT).

OR

- b) What do you mean by attribute control charts? Explain the construction of control chart for number of defectives.

Seat No.	
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**M.Com.(Semester - IV) (New) (CBCS) Examination: March/April-2023
(COLLEGE AND UNIVERSITY CAMPUS)
Business Finance (4064-01)**

Day & Date: Monday, 10-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

Instructions: 1) All question are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives from the given options. 10

- 1) Which of the following are rating agency /agencies in India?
 - a) CRISIL
 - b) CARE
 - c) ICRA
 - d) All of the above
- 2) Financial lease is _____ agreement.
 - a) short term
 - b) long -term
 - c) medium term
 - d) none
- 3) Venture Capital is concerned with _____.
 - a) new project having potential for a higher profit
 - b) A new project of high technology
 - c) new project has a high risk
 - d) All of the above
- 4) In which year BSE was established?
 - a) 1988
 - b) 1991
 - c) 1992
 - d) 1875
- 5) The capital market is organised in India by?
 - a) RBI
 - b) NABARD
 - c) SEBI
 - d) IRDA
- 6) NIFTY was founded in a year?
 - a) 1952
 - b) 1965
 - c) 1996
 - d) None of these
- 7) When did The Depositories Act 1996, Come into force _____?
 - a) 01 April 1996
 - b) 20 September 1995
 - c) 01 May 1995
 - d) 23 April 1996
- 8) An Issue of shares that is not a public issue but offered to a selected group of persons is called _____.
 - a) Public Offer
 - b) Private placement of shares
 - c) Initial public offer
 - d) None of the above
- 9) Underwriting is a contract of _____.
 - a) Indemnity
 - b) Bailment
 - c) Guarantee
 - d) Pledge
- 10) Stock exchange is known as _____ market for securities.
 - a) Primary Market
 - b) Secondary Market
 - c) Capital Market
 - d) All of the above

B) True or False.**06**

- 1) The first leasing company was set up in 1973.
- 2) Venture capital is short term finance.
- 3) CARE was established in 1993
- 4) NSE was established in 1987
- 5) NSDL Stands, for National Securities Depository Limited
- 6) CRISIL is the only credit rating agency in India.

Q.2 Answer The following-(Short Notes)**16**

- a) Depositories
- b) Private placement
- c) Forms of venture Capital
- d) Primary Market

Q.3 Attempt the following.**16**

- a) Explain the Bombay Stock Exchange and the National Stock Exchange.
- b) Explain the need for credit rating.

Q.4 Attempt any one of the following. (Long Answer)**16**

- a) Explain the functions of the stock exchange.

OR

- b) What is underwriting? Explain the importance and forms of underwriting.

Q.5 Attempt any one of the following. (Long Answer)**16**

- a) What is Credit Rating? Explain different credit rating agencies in India.

OR

- b) What is lease finance? Explain the types of leases.

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**M.Com (Semester - IV) (New) (CBCS) Examination: March/April-2023
Management Accounting (4064-02)**

Day & Date: Wednesday, 12-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Choose the correct alternatives from the options. 10

- 1) When the Sales jumped from Rs. 300,000 to Rs. 400,000 and the profits increased by Rs. 40,000/- the P/V Ratio is _____.
 - a) 7.5%
 - b) 10%
 - c) 40%
 - d) Cannot be Computed
- 2) When the fixed cost of the Mahaveer Ltd. is Rs. 40,000/- while the Variable Cost is Rs.50,000/-. The Company keeps the Net Profit @ 10% on the Sales then what is the Sales?
 - a) Rs. 100,000/-
 - b) Rs. 55,555/-
 - c) Rs. 44,444/-
 - d) None of the Above
- 3) Due to the increase in the Fixed Cost the Break-Even Point _____ while the P/V Ratio _____.
 - a) Increases; Doesn't Change
 - b) Increases; Increase
 - c) Doesn't Change; Increases
 - d) Increases; Decreases
- 4) When the Break-Even Sales is deducted from the Total Sales we get _____.
 - a) Margin of Safety
 - b) P/V Ratio
 - c) Break Even Sales
 - d) None of the Above
- 5) A budget that gives the summary of all the functional budgets and the projected Profit and Loss A/c is known as _____.
 - a) Capital Budget
 - b) Master Budget
 - c) Flexible Budget
 - d) Discretionary Budget
- 6) When the Actual Cost is more than the Standard Cost, then it results in _____.
 - a) Unfavourable Variance
 - b) Favourable Variance
 - c) Unreasonable Variance
 - d) Variance cannot be computed
- 7) Material Mix Variance and Material Yield Variance are the two parts of _____.
 - a) Material Usage Variance
 - b) Material Price Variance
 - c) Material Cost Variance
 - d) None of the Above

- 8) While computing the Direct Material Price Variance the Actual Quantity is multiplied by the difference of Standard Price and _____.
 - a) Budgeted Price
 - b) Actual Quantity
 - c) Budgeted Quantity
 - d) Actual Price
- 9) In Direct Material Price Variance if the actual price is more than the standard price, specified the variance is _____ and if the actual price is less, the variance is _____.
 - a) Positive (favourable); Positive (favourable)
 - b) Adverse (i.e. unfavourable); Adverse (i.e. unfavourable)
 - c) Positive (favourable); Adverse (i.e. unfavourable)
 - d) Adverse (i.e. unfavourable); positive (i.e. favourable)
- 10) _____ are the reports that are prepared and submitted to the management for any special purpose and which do not relate the day - to - day problems of the organization.
 - a) Enterprise Reports
 - b) Special Reports
 - c) Routine Reports
 - d) Historical Reports

b) True or False. (One Mark Each)

06

- 1) The Control Reports are Routine Reports.
- 2) Control Reports are called as the Internal Reports.
- 3) The three factors of CVP Analysis i.e. Cost, Volume and Profit are connected and not dependent on one another.
- 4) The Break-Even Point arrives at the intersection of the Total Cost and Total Sales Revenue.
- 5) For the purpose of Verification, the Material Cost Variance is equal to Material Price Variance + Material Usage Variance.
- 6) In Marginal Costing the Fixed Cost are known as the Product Cost and the Variable Cost are known as the Period Cost.

Q.2 Short Notes.

16

- 1) Standard Costing V/s Budgetary Control
- 2) Margin of Safety
- 3) Fixed Budget V/s Flexible Budget
- 4) Principles of Good Reporting System

Q.3 Attempt the following.

16

- a) Two business Y Ltd. and Z Ltd. sell the same type of product in the same type of market. Their budgeted profit and loss accounts for the coming year are as follows:

Particulars	Y Ltd. (in Rs.)	Z Ltd. (in Rs.)
Sales	150,000	150,000
Less: variable Cost	120,000	100,000
Contribution	30,000	50,000
Less: Fixed Cost	15,000	35,000
Budgeted Net Profit	15,000	15,000

You are required to compute the following:

- i) Calculate the break-even point of each business.
- ii) Calculate the sales volume at which each of the business will earn Rs. 5,000 Profits.
- iii) State which business is likely to earn greater profits in the conditions of:
 - a) Heavy demand for the product
 - b) Low demand for the product and briefly gives your reasons

- b) The direct material cost and the labour cost standards per unit of Product A are given below:

Particulars	Standard Quantity	Rate per unit
Direct Material	8 ft.	0.50 per ft.
Direct Labour	2 hours	4.00 per hour

For the month of April, 1993 the following information is available.

- a) 6,000 ft. of the material were purchased at a price of Rs. 0.48 per foot and used to produce 650 units of Product A.
 b) 1,365 hours of the direct labour time were worked to produce 650 units of the Product A. The cost of labour averaged Rs. 3.90 per hour.

You are required to compute the following:

- i) Material Price Variance
 ii) Material Usage Variance
 iii) Labour Rate Variance
 iv) Labour Efficiency Variance

Q.4 Attempt Any One of the Following:

16

- a) Kolhapur Manufactures can produce 4,000 units of a certain product at 100% capacity. The following information is obtained from the books of the accounts:

Particulars	August 2006	September 2006
Units Produced	2,800	3,600
Repairs and Maintenance	Rs. 500	Rs. 560
Power	Rs. 1,800	Rs. 2,000
Shop Labour	Rs. 700	Rs. 900
Consumable Stores	Rs. 1,400	Rs. 1,800
Salaries	Rs. 1,000	Rs. 1,000
Inspection	Rs. 200	Rs. 240
Depreciation	Rs. 1,400	Rs. 1,400

The rate of production per hour is 10 units. Direct Material Cost per unit is Re. 1 and direct wages per hour is Rs. 4

You are required to compute the following:

- i) Compute the cost of production at 100%, 80%, 60% capacity showing the variable, fixed and the semi - variable items under the flexible budget; and
 ii) Find out the overhead absorption rate per unit at 80% capacity

OR

- b) (i) Explain the meaning of the Following terms:
 - Marginal Costing
 - Standard Costing
 (ii) Explain Variance and the types of Variance of Standard Costing Detail.

Q.5 Attempt Any One of the Following:

- a) In a factory, the budgeted and actual figures of the cost of materials and direct labour incurred in the production during the month of January are as follows:

Particulars	Actual	Budgeted
Number of the Units of the Finished goods produced	90,000	1,00,000
Materials		
- Units	1,82,000	200,000
- Cost of the Materials per unit	Rs. 0.52	Rs. 0.50
- Total Cost of the Materials	Rs. 94,640/-	Rs. 100,000/-
Direct Labour Hours (2 Units of the Finished Goods in One Hour)	47,000	50,000
Wage Rate	Rs. 2.10 per hours	Rs. 2 per hour
Total Direct Labour Cost	Rs. 98,700/-	Rs. 100,000/-

You are required to make an analysis of material and the labour variances and verify these with the Total Cost Variance.

OR

- b) 1) Explain the meaning of the following terms
 - Management Information System
 - Reporting
- 2) Explain in detail the principles of good report writing system.

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**M.Com (Semester – IV) (New) (CBCS) Examination: March/April-2023
Advanced Accountancy Paper - IV (4064-04)**

Day & Date: Friday, 14-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 A) Multiple Choice Questions. 10

- 1) If a general donation of huge amount is received by a school, that donation is treated as _____.
 - a) Revenue receipt
 - b) Capital Receipt (Liability)
 - c) Assets
 - d) Earned Income
- 2) In financial lease which party bears Maintenance cost?
 - a) Lessor
 - b) Lessee
 - c) Owner
 - d) None of the above
- 3) _____ entry system of book keeping is followed to record the farming transactions.
 - a) Single
 - b) Credit
 - c) Double
 - d) None of the above
- 4) Government of India has made _____ mandatory for Central Schemes.
 - a) Education
 - b) PFMS (Public Financial Management System)
 - c) Voting card
 - d) None of the above
- 5) The short working suffered by the lessee in the year 2018 is Rs. 6000. The lapse period of short working is 2 years. In the year 2020 the Royalty is Rs 20000 and Minimum Rent is Rs. 18000. Calculate short working written off.
 - a) Rs. 6,000
 - b) Rs 4,000
 - c) Rs. 20,000
 - d) 18,000
- 6) In farming accounting, Losses due to natural calamities should be treated as _____.
 - a) Normal Loss
 - b) Abnormal Loss
 - c) Both a and b
 - d) None of the above
- 7) Royalties are connected with the following type of business _____.
 - a) Manufacturing Industry
 - b) Mining Industry
 - c) Construction Business
 - d) Trading Business
- 8) Subscriptions received by a school for organizing annual function is treated as _____.
 - a) Capital receipt
 - b) Revenue Receipt
 - c) Asset
 - d) Earned Income

Q.4 Attempt any one of the following. (Long Answer)

16

a) What is lease? Explain the types of lease?

OR

b) from the following trial balance of Vijay farm ltd, prepare Cop account, livestock a/c Profit and loss account for the year ended 31 st march 2006 and balance sheet as on that date.

Debit balances	Rs.	Credit balances	Rs.
Stock on 1- 4 - 2006		Sundry crs	15,000
Growing crops and wheat	10,000	Bank overdraft	3,000
Seeds and fertilizer	10,000	Managers personal account	2,000
Live stock	25,000	Sales	
Feeding material	6,000	Wheat	35,000
Crop Expenses	10,000	Live stock	75,000
Live stock expenses	28300	Loan	60,000
Farm House expenses	1200	Provision for depreciation	30,000
Interest on loan(crop)	4,000	Profit and loss a/c	10,000
Salaries and wages		Share capital	2,70,000
Manager salary	6,000		
Farm Labour	5,000		
Staff meal	500		
Land and building	2,10,000		
Farm machinery	1,08,000		
Sundry debtors	30,000		
Cash in hand	26,000		
Repairs to machinery	1,000		
Tools Implements	2,500		
Office expenses	4,000		
Live stock purchases	12500		
	5,00,000		5,00,000

Additional Information-

- 1) Stocks on 31-03-2006

Growing crops	Rs. 10,000
Live stock	Rs. 40,000
Feeding materials	Rs. 1000
Tools and Implements	Rs. 2000
- 2) Depreciation on tools and Implements to be apportioned between crop and livestock equally
- 3) The live stock a/c is chargeable with 20% of Managers salary and staff meals.
- 4) Farm products worth Rs. 1000 is consumed by cattles.

Q.5 Attempt any one of the following. (Long Answer)

16

a) What is PFMS? Explain the Steps involved in expenditure filing.

OR

b) Pooja coal ltd leased a colliery from Himalaya Coal Ltd on 1st January 2016 at a minimum rent of Rs 30,000/- merging into a royalty of Rs 1.50 per ton with power to recoup short working during the first three years of the lease. The output of the colliery for the five years of the lease was 9,000, 15,000, 27,000, 17,000 and 28,000 tons respectively.

Pass the journal entries for five years for the above transactions in the books of Himalaya Coal Ltd.

- b) State the following sentences as True or False. 06**
- 1) Dividend policy is relevant.
 - 2) The cost of Equity share or debt known as the specific cost of capital.
 - 3) NPV stands for Net present value.
 - 4) Final dividend is declared in the Annual General meeting.
 - 5) Debt equity ratio is not a leverage Ratio.
 - 6) Operating leverage does not work best when product volume is increasing.
- Q.2 Write a Short notes. 16**
- a) Types of preference capital.
 - b) Features of Investment Decisions.
 - c) Measurement of financial leverage.
 - d) Issues in Dividend Decisions.
- Q.3 Attempt the following. 16**
- a) What is capital structure? Explain the Features of capital structure.
 - b) Sairam Pvt. Ltd. Company taken a loan from a Bank of Rs. 10,00,000 for Business expansions @ interest of 8% and tax rate is 20%. Calculate the cost of debts.
- Q.4 Attempt any one of the following. 16**
- a) What is cost of capital? Explain the importance of cost of capital.
- OR**
- b) What is the difference between operating leverage and Financial leverage?
- Q.5 Attempt any one of the following. 16**
- a) There are number of statistical / mathematical techniques of risk evaluation in capital budgeting. Comment.
- OR**
- b) What is meaning of capital Structure? Explain in brief factors determining capital structure.

- 10) Contents of Tax Invoice are _____.
a) Name of the supplier b) Name of the buyer
c) GSTIN of supplier d) All of the above

B) Fill in the blanks:**06**

- a) _____ supply means supply between two states.
b) Gifts from employer to employee is for a value upto _____ is not a supply.
c) _____ note is issued in case of sales return.
d) _____ is issued by Composition dealer in case of supply made by it.
e) _____ voucher is issued when advance is received.
f) GST was implemented in India from _____ year.

Q.2 Answer the following. (Short note)**16**

- a) What are the elements of supply.
b) Meaning of Composite Supply and mixed supply.
c) Mention any 4 persons who are required to Compulsory Register Under GST under section 24.
d) Explain the concept of Credit note.

Q.3 Attempt the following. (Short note)**16**

- a) Explain the features of Payment process under GST.
b) What are the contents of Tax Invoice.

Q.4 Attempt any one of the following. (Long Problem)**16**

- a) In each of the following cases state whether it is exempt or taxable supply.
i) Mr. Navin supplies Live Sheep's and Goats.
ii) Mr. Atul Supplies Indian National Flag.
iii) RBI provides service to other Banks.
iv) Taj Hotel gives lodging services to customers, the per day room tariff is Rs. 899/-.
v) Tanvi provides transport service of goods by way of road.
vi) Service by an Artist by way of performance in folk art, classical art & the consideration charged is Rs. 1,00,000/-
vii) Service by way of admission to Zoo, museum, park etc.
viii) Services by way of providing information under RTI Act,2005.
ix) Sugandi supplies pooja saman like Panchamrit, Vibhuti etc.
x) Rani an agriculturist supplies fresh potatoes, vegetables
xi) Bharti courier service provides transport of goods as an Courier agency.
xii) Shri Siddheshwar temple provides rooms to Bhakts, the charges for the same is Rs. 1100 per day per room.
xiii) Life insurance company provides Aam Admi Bima Yojna.
xiv) Akkalkot Swami Samarth Temple supplies prasadam to visitors of temple.
xv) Manish a businessman supplies Gandhi Topi to customers.
xvi) Divekar shop supplies Jaggery of different types to customers.

OR

- b) Sekar & Co. is a trader dealing in stationery items. It is registered under GST and has undertaken following sales during the day:

Sr. No.	Recipient of Supply	Amount (Rs)
1	Rani Traders- a composition scheme retail dealer	290
2	Ram Enterprises - an unregistered trader	550
3	Sunil Orphanage - an unregistered entity	250
4	Gautham - a student (unregistered)	88
5	Sandhya - a Painter (unregistered)	58

None of the recipients require a tax invoice. Determine in respect of which of the above supplies, Sekar & Co may issue a Consolidated Tax Invoice instead of Tax Invoice at the end of the day?

Q.5 Attempt any one of the following. (Long Problem)

16

- a) Soni Ltd has provided the following particulars relating to goods sold by it to Sanjay Pvt Ltd.

Sr. No.	Particulars	Rs
1	List of price of the goods (exclusive of taxes & discounts)	1,00,000
2	Tax levied by Municipal Authority on the sale of such goods	10,000
3	CGST & SGST chargeable on the goods	20,880
4	Packing charges (not included in price above)	2,000

Soni Ltd received Rs 4000 as subsidy from a Star Trust a Non Government organization on sale of such goods. The price of 1,00,000 of the goods is after consideration such subsidy. Soni Ltd offers 4 % discount on the list price of the goods which is recorded in the invoice for the goods. Determine the value of taxable supply made by Soni Ltd.

OR

- b) Following information is provided in case of M/s Jay of Jaipur (Rajasthan) for the year 2021-2022, determine the aggregate turnover for the purpose of registration under CGST Act, 2017.

Sr No.	Particulars	Amount (Rs)
1	Sale of petrol on which Sale Tax (VAT) is levied by Rajasthan Government	1,00,000
2	Supply of goods, after completion of Job Work, from the place of M/s Jay directly by principal	3,00,000
3	Export of supply to Russia	5,00,000
4	Supply to its own additional place of business in Rajasthan	5,00,000
5	Outward supply on which GST is to be paid by the recipient under reverse charge	1,00,000

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**M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2023
Advanced Banking and Financial system P-IV (4064-08)**

Day & Date: Friday, 14-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 a) Choose the Correct alternative given below. 10

- 1) In _____ Customers can have a direct face to face communication from their bankers.
 - a) traditional Banking
 - b) e-banking
 - c) Both A and B
 - d) None of these
- 2) In _____ Customers can operate their accounts anytime, anywhere using their mobile phones.
 - a) traditional Banking
 - b) e-banking
 - c) Both A and B
 - d) None of these
- 3) Financial Market classified in to _____.
 - a) Primary Market
 - b) Secondary Market
 - c) Money market and Capital market
 - d) None of these
- 4) The long form of NHB is _____.
 - a) National Housing Bank
 - b) Notion Housing Board
 - c) National Housing Board
 - d) None of these
- 5) Capital Markets are _____ in nature.
 - a) Formal
 - b) Informal
 - c) Both of these
 - d) None of these
- 6) _____ are the Instruments of Money Market.
 - a) Commercial paper
 - b) Mutual Fund
 - c) Certificates of Deposits
 - d) All of these
- 7) _____ these are the financial Intermediaries.
 - a) Merchant Bank
 - b) Mutual Fund
 - c) Venture Capital Companies
 - d) All of these
- 8) _____ are short term deposits of specific maturity similar to fixed deposits.
 - a) Commercial paper
 - b) Mutual Fund
 - c) Repo
 - d) Certificates of Deposits
- 9) SENSEX is an index of _____.
 - a) BSE
 - b) NSE
 - c) OTCEI
 - d) CSE

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M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2023
Advanced Statistics Paper-IV (4064-12)

Day & Date: Friday, 14-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 a) Fill in the blanks by choosing the correct alternatives given below. 10

- 1) If X is a random variable having p.d.f. $f(x)$, the $E(X)$ is called as _____.
 a) arithmetic mean b) geometric mean
 c) harmonic mean d) first quartile
- 2) The height of persons in a country is a random variable of the type _____.
 a) continuous r.v. b) discrete r.v.
 c) both a) and b) d) neither a) nor b)
- 3) Which of the following is correct if $P(5.25 \leq \theta \leq 20.25) = 0.95$
 a) 5.25 and 20.25 are 95% confidence limit.
 b) The length of the confidence interval is 15.
 c) Both a) and b)
 d) None of These
- 4) Level of significance is the probability of _____.
 a) type-I error b) type-II error
 c) not committing error d) any of the above
- 5) Power of a test is related to _____.
 a) type-I error b) type-II error
 c) type-I and II errors both d) none of the above
- 6) Test of $H_0 = 70$ against $H_1: u > 70$ leads to _____.
 a) left tailed test b) right tailed test
 c) two tailed test d) none of these
- 7) Bias of an estimator can be _____.
 a) Positive b) Negative
 c) either positive or negative d) always zero
- 8) Estimate and estimators are _____.
 a) Synonyms b) Different
 c) related to population d) none of the above
- 9) If an estimator T_n of population parameter θ converges in probability to θ as n tends to infinity is said to be _____.
 a) Sufficient b) Efficient
 c) Consistent d) unbiased
- 10) A test which is at least as powerful as any other test of the same size is known as _____.
 a) M. P. test b) U. M. P. test
 c) L. R. test d) None of These

b) Fill in blanks.

- 1) A sample constant representing population parameter is known as _____.
- 2) An unbiased estimator is not necessarily _____.
- 3) Interval estimate is determined in terms of _____.
- 4) A continuous variable can take any value within its _____.
- 5) The probability density function $f(x)$ cannot exceed _____.
- 6) Rejecting H_0 when H_0 is true is _____ error.

Q.2 Attempt any TWO of the following.

16

- a) Obtain $100(1 - \alpha)\%$ confidence interval for the parameter p in case of $N(\mu, \sigma^2)$ distribution, when σ^2 is known.
- b) A coin is for which the probability of occurrence of head is P , thrown 7 times and null hypothesis is $H_0: P = \frac{1}{2}$ tested against $H_1: P = \frac{1}{4}$ is accepted more than one head appears, then compute
 - 1) size of test
 - 2) power of test
- c) Show that sample mean is unbiased estimator of population mean.

Q.3 Attempt the following.

16

- a) If a discrete random variable has probability function as,

X:	1	2	3	4	5
P(x):	K	2k	3k	4k	k

Then, find the value of k and $E(x)$.

- b) Show that sample mean consistent estimator of population mean.

Q.4 Attempt any one of the following.

16

- a) Find confidence interval for σ^2 in case of $N(\mu, \sigma^2)$ distribution when
 - 1) μ is known
 - 2) μ is unknown

OR

- b) Obtain M.P. critical region for the distribution

$$f(x) = 0e^{-\theta x}; x \geq 0$$

$$= 0 \quad ; \text{ otherwise}$$

for testing the hypothesis $H_0: \theta = 2$ against $H_1: \theta = 1$ based on a r. s. of size n drawn from distribution $f(x)$

Q.5 Attempt any one of the following.

16

- a) Show that sample variance is biased and sample mean square is unbiased estimator of population variance.

OR

- b) Find confidence interval for $\mu_1 - \mu_2$ in case of normal population when are unknown

- i) σ_1^2 and σ_2^2 are known
- ii) σ_1^2 and σ_2^2 are unknown

Seat
No.

M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2023
Computer Application in Business (4064-13)

Day & Date: Sunday, 16-07-2023
 Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 a) Multiple Choice Questions: (One Each mark) 10

- 1) i-Mobile is an application that was developed by _____ bank.
 - a) SBI
 - b) RBI
 - c) HDFC
 - d) ICICI
- 2) M-Commerce stands for _____.
 - a) Mobile
 - b) Management
 - c) Main
 - d) Material
- 3) CRM stands for _____.
 - a) Customer Related Management
 - b) Customer Relationship Management
 - c) Content Retail Management
 - d) Consumer Retail Material
- 4) Transfer of data & exchange of data between computers is known as _____.
 - a) Hardware
 - b) Software
 - c) Device
 - d) Network
- 5) Computers in first generation use _____.
 - a) Transistors
 - b) ICS
 - c) Vacuum tubes
 - d) VLSIC
- 6) Process Management is a function of _____.
 - a) Computer
 - b) Operating System
 - c) LAN
 - d) Protocol
- 7) _____ operating system which serve real time application that process data as it comes in processed data without any buffer delay.
 - a) Time sharing
 - b) Batch O.S.
 - c) Real time
 - d) Multiprocessing
- 8) E-Cash & Smart Cards are types of _____ system.
 - a) E-Commerce
 - b) E-Payment
 - c) Internet Banking
 - d) E-Wallet
- 9) _____ is a network security system that monitors & controls network traffic.
 - a) Password
 - b) Firewall
 - c) Security
 - d) Encryption
- 10) _____ E-Commerce model allows businesses and consumers to have a mutually beneficial relationship.
 - a) C2B
 - b) B2B
 - c) B2C
 - d) G2B

b) True or false. (one mark each) 06

- 1) Peer-to-peer business model is a types of e-commerce platform.
- 2) Ready state & running state are the types of E-business.
- 3) Memory management is a function of operating system.
- 4) Internet is a MAN protocol.
- 5) Graphics software is a type of application software.
- 6) 5th generation computers are used VLSIC.

Q.2 Answer the following. 16

- a) Give the characteristics of Computer.
- b) Explain in detail G2B business model of e-commerce.
- c) Explain the functions of E-Business.
- d) Give the importance of M-Commerce.

Q.3 Attempt the following. 16

- a) Explain the concept of WAN.
- b) What is Batch Operating System?
- c) Explain C2C Business model of E-Commerce.
- d) Give the applications of E-Business.

Q.4 Attempt any one of the following. 16

- a) What is Operating System? Explain the types of it.
- OR**
- b) Explain any 3 business models the types of e-commerce.

Q.5 Attempt any one of the following. 16

- a) Explain in detail M-Commerce business model.
- OR**
- b) Explain in detail the concept of E-Business.

Seat No.	
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**M.Com. (Semester - IV) (New) (CBCS) Examination: March/April-2023
Agro-Tourism (4064-14)**

Day & Date: Sunday, 16-07-2023
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

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

Q.1 a) Multiple Choice Questions: (One Each mark) 10

- 1) Tourism sector creates more _____ opportunities.
 - a) Job
 - b) Fund raising
 - c) Profit Making
 - d) Attractive
- 2) Eco tourism relates to _____.
 - a) Economic system
 - b) Financial system
 - c) Nature
 - d) E-Commerce
- 3) _____ is the cultural capital of India.
 - a) Mumbai
 - b) Delhi
 - c) Nagpur
 - d) Bangalore
- 4) A tourism policy includes _____.
 - a) Rules
 - b) Regulations
 - c) Objectives and strategies
 - d) All of the above
- 5) National tourism policy was implemented in _____.
 - a) 1997
 - b) 1998
 - c) 2000
 - d) 1996
- 6) Which is the most important economic benefit of tourism?
 - a) Tourism Statistic
 - b) Increase in employment
 - c) Increase in production
 - d) None of these
- 7) World Agro-Tourism Day is celebrated on _____.
 - a) January 16
 - b) March 15
 - c) May 16
 - d) February 20
- 8) Qutab Minar is located in _____.
 - a) Delhi
 - b) Mumbai
 - c) Calcutta
 - d) Chennai
- 9) Which one of the following is a part of Adventure tourism?
 - a) Swimming
 - b) Bowling
 - c) Bugee jumping
 - d) Chess
- 10) ATDC means _____.
 - a) Agri Tourism Development Corporation
 - b) Agriculture Tourism Development Corporation
 - c) Agro Tourism Development Corporation
 - d) Agricultural Tourism Development Corporation

- b) True or false. (one mark each)** **06**
- 1) International Tourism helps to earn foreign exchange.
 - 2) Music and Recreation is the type of tourism.
 - 3) When a visitors travels at the outside country is known as Domestic Traveler.
 - 4) Medicinal Tourism focuses on Actively participating in rural life style.
 - 5) ATDC main objective is creating jobs and to improve agro tourism income.
 - 6) Adventure travel is form of tourism involving exploration of travel with a certain degree of risk.
- Q.2 Answer the following.** **16**
- a) Scope of agriculture
 - b) Types of tourism
 - c) Adventure Tourism
 - d) Eco Tourism
- Q.3 Attempt the following.** **16**
- a) State the factors affecting of Agro tourism management.
 - b) What is the strategy for the promotion of agro tourism.
 - c) What is the relation between agriculture and agro tourism.
 - d) State importance of agro tourism.
- Q.4 Attempt any one of the following.** **16**
- a) State the Government policies and legislations in respect of agro tourism
- OR**
- b) State the role of ATDC and EAS in promoting agro tourism
- Q.5 Attempt any one of the following.** **16**
- a) Define Agro Tourism. What are the advantages of Agro Tourism.
- OR**
- b) What is Agri Tourism. Define Agro Tourism product and services.